

UGI UTILITIES, INC. – GAS DIVISION

BEFORE

THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

Information Submitted Pursuant to

Section 53.51 et seq of the Commission’s Regulations

**UGI GAS EXHIBIT C
(FULLY PROJECTED FUTURE)
2027 DEPRECIATION STUDY**

**CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO GAS PLANT
AS OF SEPTEMBER 30, 2027**

**Witness: John F. Wiedmayer
Prepared by: Gannett Fleming
Valuation and Rate Consultants, LLC**

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

DOCKET NO. R-2025-3059523

Issued: January 28, 2026

Effective: March 29, 2026

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

UGI UTILITIES, INC. – GAS DIVISION

DOCKET NO. R-2025-3059523

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO GAS PLANT
AT SEPTEMBER 30, 2027

Prepared by:

**GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC**

UGI UTILITIES, INC. – GAS DIVISION

Docket No. R-2025-3059523

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO GAS PLANT
AT SEPTEMBER 30, 2027

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Valley Forge, Pennsylvania

January 12, 2026

Jessica R. Rogers
Vice President – Rates and Regulatory Affairs
UGI Utilities, Inc. – Gas Division
1 UGI Drive
Denver, PA 17517

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to gas plant at September 30, 2027 for the consolidated UGI gas company. Summaries of the original cost, annual accruals and the book depreciation reserve are presented in Tables 1 through 4 of the attached report.

A description of the methods and procedures upon which the study was based is set forth in a companion report, UGI Gas Exhibit C (Future), "Depreciation Study - Calculated Annual Depreciation Accruals Related to Gas Plant at September 30, 2026".

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC



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

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PART I. INTRODUCTION

UGI UTILITIES, INC. – GAS DIVISION DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for UGI Utilities, Inc. – Gas Division to determine the annual depreciation accrual rates and amounts for ratemaking purposes applicable to the original cost of gas plant at September 30, 2027.

BASIS OF STUDY

Depreciation

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

Service Life Estimates

The service life and survivor curve estimates used for the calculation of depreciation at September 30, 2027, are set forth in Table 1 and are based on company data through 2022. The service life estimates are the same estimates as submitted to the Pennsylvania Public Utility Commission (PA PUC) in May 2023 in connection with the company's most recent service life study report.

Remaining Life Annual Accruals

For the purpose of calculating remaining life accruals at September 30, 2027, the book reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation for the average service life procedure are presented in Exhibit C (Future). The detailed calculations at September 30, 2027, are set forth in Part III of this report.

Amortization of Net Salvage

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

PART II. RESULTS OF STUDY

PART II. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 4 presented on pages II-3 through II-11 summarize the results of the depreciation study as of September 30, 2027 for the consolidated UGI gas company. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve at September 30, 2027, future book accruals, and calculated annual accrual amount and rate. Table 2 presents the bringforward of the book reserve to September 30, 2027. Table 3 sets forth the calculation of the depreciation accruals for the twelve months ended September 30, 2027. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2023 through 2027.

DETAILED TABULATIONS OF DEPRECIATION CALCULATIONS

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

Detailed tabulations setting forth the experienced and estimated cost of removal and salvage amounts by year and account are presented in Part IV of this report. The net salvage amounts are carried forward to Table 4 which presents the five-year amortization.

UGI UTILITIES, INC. - GAS DIVISION

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF SEPTEMBER 30, 2027

		PROBABLE	SURVIVOR			FUTURE	CALCULATED		COMPOSITE
ACCOUNT		RETIREMENT	CURVE	ORIGINAL COST	BOOK	BOOK	ANNUAL ACCRUAL		REMAINING
(1)		YEAR	(3)	(4)	RESERVE	ACCRUALS	RATE	AMOUNT	LIFE
		(2)			(5)	(6)	(7)	(8)	(9)
GAS PLANT									
PRODUCTION PLANT									
305	MANUFACTURED GAS PLANT SITE REMEDIATION			0	0	0	-	0	0.0
329	OTHER STRUCTURES			0	0	0	-	0	0.0
332	FIELD LINES			0	0	0	-	0	0.0
335	DRILLING AND CLEANING EQUIPMENT			0	0	0	-	0	0.0
TOTAL PRODUCTION PLANT				0	0	0	-	0	0.0
TRANSMISSION PLANT									
365.2	RIGHTS-OF-WAY		70 - R4	868,160	594,389	273,771	1.26	10,902	25.1
366	STRUCTURES AND IMPROVEMENTS		30 - R1	162,216	157,263	4,953	0.17	271	18.3
367	MAINS		75 - R2.5	39,468,181	23,931,881	15,536,300	1.01	399,385	38.9
369	MEASURING AND REGULATING STATION EQUIPMENT		49 - R2.5	6,172,834	4,437,172	1,735,662	1.40	86,642	20.0
370	COMMUNICATION EQUIPMENT		23 - R0.5	3,505,204	2,630,636	874,568	2.19	76,632	11.4
371	OTHER EQUIPMENT		35 - R2.5	140,637	134,860	5,777	0.56	787	7.3
371.1	TESTING EQUIPMENT		20 - R3	210,011	176,829	33,182	2.01	4,216	7.9
TOTAL TRANSMISSION PLANT				50,527,243	32,063,030	18,464,213	1.15	578,835	31.9
DISTRIBUTION PLANT									
374.2	RIGHTS-OF-WAY		75 - R3	3,374,004	1,594,150	1,779,854	1.26	42,665	41.7
375	STRUCTURES AND IMPROVEMENTS		50 - S0.5	7,923,019	3,846,439	4,076,580	1.82	144,227	28.3
376.1	MAINS - PRIMARILY STEEL		75 - R2.5	816,343,179	220,451,099	595,892,080	1.51	12,366,899	48.2
376.2	MAINS - CAST IRON	09-2027	65 - R1	664,766	664,769	(3)	-	0	0.0
376.3	MAINS - PLASTIC		68 - R3	2,371,718,284	422,700,224	1,949,018,060	1.64	38,991,101	50.0
376.5	MAINS - PRIMARILY WROUGHT IRON	09-2041	70 - R1	305,201	266,181	39,020	1.56	4,749	8.2
376.7	REG AFUDC		40 - SQ	1,322,088	329,843	992,245	2.50	33,052	30.0
378	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL		48 - S0	229,058,181	51,379,895	177,678,286	2.74	6,274,505	28.3
379	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE		45 - R1.5	81,779,825	18,453,572	63,326,253	2.73	2,234,071	28.3
380	SERVICES		45 - R2	1,937,403,605	508,597,998	1,428,805,607	2.67	51,721,129	27.6
381	METERS		36 - R2	169,884,761	70,109,842	99,774,919	2.75	4,671,295	21.4
381.1	METERS - ERTS		17 - S3	49,518,244	21,630,260	27,887,984	6.42	3,179,453	8.8
382	METER INSTALLATIONS		45 - R2	153,631,673	52,437,651	101,194,022	2.41	3,708,944	27.3
383	HOUSE REGULATORS		45 - R2	10,274,123	6,278,044	3,996,079	2.01	206,374	19.4
384	HOUSE REGULATOR INSTALLATIONS		45 - R2	17,829,357	10,128,089	7,701,268	1.79	318,884	24.2
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT		45 - R2	42,670,641	22,284,010	20,386,631	1.87	797,604	25.6
386.0	OTHER PROPERTY ON CUSTOMERS PREMISES		45 - R2	68,824	44,596	24,228	2.05	1,414	17.1
386.1	OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS		45 - R1.5	1,180,774	659,589	521,185	2.14	25,261	20.6
386.2	OTHER PROPERTY ON CUSTOMERS PREMISES - GAS LIGHTS		25 - R3	24,705	24,705	0	-	0	0.0
387	OTHER EQUIPMENT		40 - R2.5	5,308,206	3,405,789	1,902,417	1.64	87,088	21.8
387.1	OTHER EQUIPMENT - GRAPHIC DATA BASE		25 - SQ	1,490,664	1,488,355	2,309	0.15	2,309	1.0
TOTAL DISTRIBUTION PLANT				5,901,774,124	1,416,775,100	4,484,999,024	2.11	124,811,024	35.9
GENERAL PLANT									
390.1	STRUCTURES AND IMPROVEMENTS		VARIOUS*	183,834,899	61,262,838	122,572,061	3.89	7,154,215	17.1
390.3	CNG STATIONS		15 - S3	7,022,614	753,027	6,269,587	7.15	501,969	12.5
391.1	OFFICE FURNITURE AND EQUIPMENT - FURNITURE		20 - SQ	5,884,524	2,451,215	3,433,309	5.48	322,668	10.6
391.2	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT		10 - SQ	249,370	100,398	148,972	11.17	27,845	5.4
391.3	OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT		5 - SQ	13,631,489	9,567,172	4,064,317	14.79	2,016,027	2.0
391.41	OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEAR:		10 - SQ	5,397,504	2,777,598	2,619,906	8.99	485,445	5.4
391.42	OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEAR:		15 - SQ	43,977,025	13,235,056	30,741,969	6.63	2,914,581	10.5
392.1	TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S		8 - L2.5	4,667,253	3,536,013	1,131,240	6.91	322,732	3.5
392.2	TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS		10 - L2.5	61,236,851	24,639,835	36,597,016	10.41	6,376,417	5.7
392.3	TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICL		12 - L3	7,626,640	4,261,968	3,364,672	7.49	570,922	5.9

UGI UTILITIES, INC. - GAS DIVISION

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF SEPTEMBER 30, 2027

ACCOUNT		PROBABLE RETIREMENT YEAR	SURVIVOR CURVE	ORIGINAL COST	BOOK RESERVE	FUTURE BOOK ACCRUALS	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE
							RATE	AMOUNT	
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
392.4	TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS		12 - L3	11,059,662	5,541,637	5,518,025	7.64	844,799	6.5
392.5	TRANSPORTATION EQUIPMENT - TRAILERS		15 - L2	2,944,491	1,518,810	1,425,681	5.87	172,826	8.2
393	STORES EQUIPMENT		20 - SQ	15,838	8,640	7,198	5.00	792	9.1
394	TOOLS, SHOP AND GARAGE EQUIPMENT		20 - SQ	46,258,749	18,442,253	27,816,496	5.10	2,359,760	11.8
395	LABORATORY EQUIPMENT		20 - SQ	437,779	223,369	214,410	5.13	22,439	9.6
396	POWER OPERATED EQUIPMENT		16 - L2	13,798,162	6,979,558	6,818,604	6.04	832,914	8.2
397	COMMUNICATION EQUIPMENT		10 - SQ	2,364,137	752,256	1,611,881	11.18	264,280	6.1
398	MISCELLANEOUS EQUIPMENT		15 - SQ	2,319,953	1,222,745	1,097,208	3.69	85,708	12.8
399	OTHER TANGIBLE PROPERTY			0	0	0	-	0	0.0
TOTAL GENERAL PLANT				412,726,940	157,274,388	255,452,552	6.10	25,276,339	10.1
TOTAL DEPRECIABLE GAS PLANT				6,365,028,307	1,606,112,518	4,758,915,789	2.37	150,666,198	31.6
NONDEPRECIABLE PLANT									
301	ORGANIZATION			166,478					
302	FRANCHISES AND CONSENTS			193,597					
303	MISCELLANEOUS INTANGIBLE PLANT			289,868					
365.1	LAND			47,323					
374.1	LAND AND LAND RIGHTS - LAND			803,858					
374.2	LAND AND LAND RIGHTS - LAND RIGHTS			7,459,999					
389.1	LAND AND LAND RIGHTS - LAND			7,936,470					
389.2	LAND AND LAND RIGHTS - LAND RIGHTS			1,313					
TOTAL NONDEPRECIABLE PLANT				16,898,906					
TOTAL GAS PLANT				6,381,927,213					
OTHER UTILITY PLANT									
COMMON PLANT									
301	ORGANIZATION (NONDEPRECIABLE)			138,964					
389.1	LAND AND LAND RIGHTS - LAND (NONDEPRECIABLE)			6,947,108					
390.1	STRUCTURES AND IMPROVEMENTS								
	UGI HEADQUARTERS BUILDING - DENVER	01-2069	70 - R1	35,294,802	7,650,836	27,643,966	2.50	881,875	31.3
	READING DATA CENTER	09-2073	70 - R1	20,414,469	2,461,462	17,953,007	2.72	556,041	32.3
	KNITTING MILLS OFFICE	06-2050	70 - R1	1,382,240	315,949	1,066,291	3.86	53,288	20.0
	TOTAL ACCOUNT 390.1			57,091,511	10,428,247	46,663,264	2.61	1,491,204	31.3
391	OFFICE FURNITURE AND EQUIPMENT - FURNITURE		20 - SQ	4,976,544	1,734,257	3,242,287	5.12	254,975	12.7
391.1	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT		5 - SQ	0	0	0	20.00 **	0	
TOTAL COMMON PLANT				69,154,127	12,162,504	49,905,551	2.81	1,746,179	28.6
TOTAL COMMON PLANT ALLOCATED TO GAS DIVISION - 89.11%				61,623,243	10,838,007	44,470,836		1,556,020	

UGI UTILITIES, INC. - GAS DIVISION

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF SEPTEMBER 30, 2027

		PROBABLE RETIREMENT	SURVIVOR		BOOK	FUTURE	CALCULATED		COMPOSITE
ACCOUNT		YEAR	CURVE	ORIGINAL COST	RESERVE	BOOK ACCRUALS	ANNUAL ACCRUAL RATE	AMOUNT	REMAINING LIFE
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
INFORMATION SERVICES (IS)									
391.1	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT		5 - SQ	17,877,324	13,076,764	4,800,560	15.53	2,776,568	1.7
391.2	OFFICE FURNITURE AND EQUIPMENT - SOFTWARE								
	SUCCESS FACTORS	09-2024	SQUARE	2,803,866	2,803,866	0	-	0	0.0
	UNITE ERP	09-2034	SQUARE	10,695,816	5,347,641	5,348,175	7.14	764,025	7.0
	TOTAL ACCOUNT 391.2			13,499,682	8,151,507	5,348,175	5.66	764,025	7.0
391.3	OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEAR:		10 - SQ	111,013,417	37,514,115	73,499,302	10.19	11,310,582	6.5
391.4	OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEAR:		15 - SQ	134,296,653	83,072,623	51,224,030	6.82	9,155,825	5.6
TOTAL INFORMATION SERVICES				276,687,076	141,815,009	134,872,067	8.68	24,007,000	5.6
TOTAL INFORMATION SERVICES ALLOCATED TO GAS DIVISION - 84.82%				234,685,978	120,287,491	114,398,487		20,362,737	
EMPIRE YARD BUILDING									
390.1	STRUCTURES AND IMPROVEMENTS			12,832,326	9,120,412	3,711,914	1.53	195,693	19.0
LESS EMPIRE BUILDING ALLOCATED TO ELECTRIC DIVISION - 13.07%				1,677,185	1,192,038	485,147		25,577	
TOTAL OTHER UTILITY PLANT ALLOCATED TO GAS DIVISION				294,632,036	129,933,460	158,384,176		21,893,180	
TOTAL PLANT IN SERVICE				6,676,559,249	1,736,045,978	4,917,299,965		172,559,378	
AMORTIZATION OF NEGATIVE NET SALVAGE								9,702,837	
GRAND TOTAL				6,676,559,249	1,736,045,978	4,917,299,965		182,262,215	

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

** RATE TO APPLY TO FUTURE PLANT IN-SERVICE

UGI UTILITIES, INC. - GAS DIVISION

TABLE 2. BOOK RESERVE AT SEPTEMBER 30, 2026 PROJECTED TO SEPTEMBER 30, 2027

ACCOUNT (1)	BOOK RESERVE AT BEGINNING OF YEAR (2)	ANNUAL ACCRUAL (3)	AMORTIZATION OF NET SALVAGE (4)	RETIREMENTS (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	TRANSFERS AND ADJUSTMENTS (8)	BOOK RESERVE AT END OF YEAR (9)	BOOK RESERVE AS A PERCENT OF ORIGINAL COST (10)
GAS PLANT									
PRODUCTION PLANT									
305 MANUFACTURED GAS PLANT SITE REMEDIATION	0	0	0	0	0	0	0	0	0.00
329 OTHER STRUCTURES	0	0	0	0	0	0	0	0	0.00
332 FIELD LINES	0	0	0	0	0	0	0	0	0.00
335 DRILLING AND CLEANING EQUIPMENT	0	0	0	0	0	0	0	0	0.00
TOTAL PRODUCTION PLANT	0	0	0	0	0	0	0	0	0.00
TRANSMISSION PLANT									
365.2 RIGHTS-OF-WAY	583,277	11,112	0	0	0	0	0	594,389	68.47
366 STRUCTURES AND IMPROVEMENTS	156,987	276	0	0	0	0	0	157,263	96.95
367 MAINS	23,526,057	402,575	3,249	0	0	0	0	23,931,881	60.64
369 MEASURING AND REGULATING STATION EQUIPMENT	4,347,592	88,553	1,027	0	0	0	0	4,437,172	71.88
370 COMMUNICATION EQUIPMENT	2,549,221	81,415	0	0	0	0	0	2,630,636	75.05
371 OTHER EQUIPMENT	133,995	865	0	0	0	0	0	134,860	95.89
371.1 TESTING EQUIPMENT	172,428	4,401	0	0	0	0	0	176,829	84.20
TOTAL TRANSMISSION PLANT	31,469,557	589,197	4,276	0	0	0	0	32,063,030	63.46
DISTRIBUTION PLANT									
374.2 RIGHTS-OF-WAY	1,551,251	42,899	0	0	0	0	0	1,594,150	47.25
375 STRUCTURES AND IMPROVEMENTS	3,693,851	148,281	4,307	0	0	0	0	3,846,439	48.55
376.1 MAINS - PRIMARILY STEEL	211,746,999	12,013,881	1,383,832	(3,346,366)	0	(1,347,246)	0	220,451,100	27.00
376.2 MAINS - CAST IRON	664,766	1,286	0	0	0	0	(1,283)	664,769	100.00
376.3 MAINS - PLASTIC	390,033,008	36,606,958	1,202,640	(4,272,502)	0	(871,163)	1,283	422,700,224	17.82
376.5 MAINS - PRIMARILY WROUGHT IRON	261,046	5,135	0	0	0	0	0	266,181	87.21
376.7 REG AFUDC	300,224	29,619	0	0	0	0	0	329,843	24.95
378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	46,205,293	5,340,005	203,490	(295,115)	0	(73,778)	0	51,379,895	22.43
379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	16,033,091	2,335,776	84,705	0	0	0	0	18,453,572	22.56
380 SERVICES	485,016,289	49,142,478	5,360,143	(22,262,878)	0	(8,658,034)	0	508,597,998	26.25
381 METERS	67,493,856	4,417,364	31,896	(1,833,274)	0	0	0	70,109,842	41.27
381.1 METERS - ERTS	19,347,248	3,157,357	6,109	(880,454)	0	0	0	21,630,260	43.68
382 METER INSTALLATIONS	50,079,255	3,619,098	156,549	(1,020,412)	0	(396,838)	0	52,437,652	34.13
383 HOUSE REGULATORS	5,133,343	273,178	871,523	0	0	0	0	6,278,044	61.11
384 HOUSE REGULATOR INSTALLATIONS	9,800,803	326,258	1,028	0	0	0	0	10,128,089	56.81
385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	21,130,913	807,779	(47,619)	(9,630)	0	402,567	0	22,284,010	52.22
386.0 OTHER PROPERTY ON CUSTOMERS PREMISES	42,958	1,483	155	0	0	0	0	44,596	64.80
386.1 OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS	632,918	26,424	247	0	0	0	0	659,589	55.86
386.2 OTHER PROPERTY ON CUSTOMERS PREMISES - GAS LIGHTS	24,705	0	0	0	0	0	0	24,705	100.00
387 OTHER EQUIPMENT	3,316,734	89,055	0	0	0	0	0	3,405,789	64.16
387.1 OTHER EQUIPMENT - GRAPHIC DATA BASE	1,485,147	3,208	0	0	0	0	0	1,488,355	99.85
TOTAL DISTRIBUTION PLANT	1,333,993,698	118,387,521	9,259,005	(33,920,631)	0	(10,944,492)	0	1,416,775,101	24.01

UGI UTILITIES, INC. - GAS DIVISION

TABLE 2. BOOK RESERVE AT SEPTEMBER 30, 2026 PROJECTED TO SEPTEMBER 30, 2027

ACCOUNT (1)	BOOK RESERVE AT BEGINNING OF YEAR (2)	ANNUAL ACCRUAL (3)	AMORTIZATION OF NET SALVAGE (4)	RETIREMENTS (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	TRANSFERS AND ADJUSTMENTS (8)	BOOK RESERVE AT END OF YEAR (9)	BOOK RESERVE AS A PERCENT OF ORIGINAL COST (10)
GENERAL PLANT									
390.1 STRUCTURES AND IMPROVEMENTS	55,336,908	6,658,988	137,932	(799,294)	0	(71,696)	0	61,262,838	33.32
390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	0	0	0	0	0	0	0	0	0.00
390.3 CNG STATIONS	251,058	501,969	0	0	0	0	0	753,027	0.00
391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	2,231,975	324,241	0	(105,002)	0	0	0	2,451,214	41.66
391.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	89,606	23,093	0	(12,301)	0	0	0	100,398	40.26
391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT	7,096,550	2,855,714	0	(385,092)	0	0	0	9,567,172	70.18
391.4 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE	0	0	0	0	0	0	0	0	0.00
391.41 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS	2,343,072	483,966	0	(49,440)	0	0	0	2,777,598	51.46
391.42 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	10,694,286	2,905,940	0	(365,170)	0	0	0	13,235,056	30.10
392.1 TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S	3,148,010	390,841	(909)	(2,143)	214	0	0	3,536,013	75.76
392.2 TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS	21,105,714	5,357,281	(783,593)	(1,155,074)	115,507	0	0	24,639,835	40.24
392.3 TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICLES	3,663,559	603,047	(1,486)	(3,502)	350	0	0	4,261,968	55.88
392.4 TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS	4,673,510	874,853	(2,155)	(5,079)	508	0	0	5,541,637	50.11
392.5 TRANSPORTATION EQUIPMENT - TRAILERS	1,338,963	181,638	(574)	(1,352)	135	0	0	1,518,810	51.58
393 STORES EQUIPMENT	7,849	791	0	0	0	0	0	8,640	54.55
394 TOOLS, SHOP AND GARAGE EQUIPMENT	17,652,042	2,312,041	4,379	(1,526,210)	0	0	0	18,442,252	39.87
395 LABORATORY EQUIPMENT	200,930	22,439	0	0	0	0	0	223,369	51.02
396 POWER OPERATED EQUIPMENT	6,098,760	880,798	0	0	0	0	0	6,979,558	50.58
397 COMMUNICATION EQUIPMENT	1,216,151	264,898	2,520	(731,313)	0	0	0	752,256	31.82
398 MISCELLANEOUS EQUIPMENT	1,208,168	60,593	78,169	(124,185)	0	0	0	1,222,745	52.71
399 OTHER TANGIBLE PROPERTY	0	0	0	0	0	0	0	0	0.00
TOTAL GENERAL PLANT	138,357,111	24,703,132	(565,717)	(5,265,157)	116,714	(71,696)	0	157,274,387	38.77
TOTAL DEPRECIABLE GAS PLANT	1,503,820,366	143,679,849	8,697,564	(39,185,788)	116,714	(11,016,188)	0	1,606,112,517	25.26
OTHER UTILITY PLANT									
COMMON PLANT									
390.1 STRUCTURES AND IMPROVEMENTS									
UGI HEADQUARTERS BUILDING - DENVER	6,755,017	895,819	0	0	0	0	0	7,650,836	21.68
READING DATA CENTER	1,880,978	580,484	0	0	0	0	0	2,461,462	12.06
KNITTING MILLS OFFICE	261,435	54,514	0	0	0	0	0	315,949	22.86
TOTAL ACCOUNT 390.1	8,897,430	1,530,817	0	0	0	0	0	10,428,247	
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	1,481,740	252,517	0	0	0	0	0	1,734,257	34.85
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	0	0	0	0	0	0	0	0	0.00
TOTAL COMMON PLANT	10,379,170	1,783,334	0	0	0	0	0	12,162,504	19.60
TOTAL COMMON PLANT ALLOCATED TO GAS DIVISION - 89.11%	9,248,878	1,589,129	0	0	0	0	0	10,838,007	
INFORMATION SERVICES (IS)									
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	9,593,313	3,483,451	0	0	0	0	0	13,076,764	73.15
391.2 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE									
SUCCESS FACTORS	2,803,866	0	0	0	0	0	0	2,803,866	100.00
UNITE ERP	4,583,616	764,025	0	0	0	0	0	5,347,641	50.00
TOTAL ACCOUNT 391.2	7,387,482	764,025	0	0	0	0	0	8,151,507	
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS	28,933,224	9,881,444	0	(1,300,552)	0	0	0	37,514,115	33.79
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	73,969,743	9,139,001	0	(36,121)	0	0	0	83,072,623	61.86
TOTAL INFORMATION SERVICES	119,883,762	23,267,921	0	(1,336,673)	0	0	0	141,815,010	51.25
TOTAL INFORMATION SERVICES ALLOCATED TO GAS DIVISION - 84.82%	101,685,407	19,735,851	0	(1,133,766)	0	0	0	120,287,491	
EMPIRE YARD BUILDING									
390.1 STRUCTURES AND IMPROVEMENTS	8,904,887	189,490	57,984	(29,319)	0	(2,630)	0	9,120,412	71.07
LESS EMPIRE BUILDING ALLOCATED TO ELECTRIC DIVISION - 13.07%	1,163,869	24,766	7,578	(3,832)	0	(344)	0	1,192,038	
TOTAL OTHER UTILITY PLANT ALLOCATED TO GAS DIVISION	109,770,416	21,300,214	(7,578)	(1,129,934)	0	344	0	129,933,460	
TOTAL DEPRECIABLE PLANT IN SERVICE	1,613,590,782	164,980,063	8,689,986	(40,315,722)	116,714	(11,015,844)	0	1,736,045,977	

UGI UTILITIES, INC. - GAS DIVISION

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2027

ACCOUNT (1)	BEGINNING OF YEAR BALANCE (2)	ADDITIONS (3)	RETIREMENTS (4)	TRANSFERS (5)	END OF YEAR BALANCE (6)	AVERAGE BALANCE (7)	ANNUAL ACCRUAL RATE (8)	ANNUAL ACCRUAL AMOUNT* (9)
GAS PLANT								
PRODUCTION PLANT								
305 MANUFACTURED GAS PLANT SITE REMEDIATION	0	0	0	0	0	0	-	0
329 OTHER STRUCTURES	0	0	0	0	0	0	-	0
332 FIELD LINES	0	0	0	0	0	0	-	0
335 DRILLING AND CLEANING EQUIPMENT	0	0	0	0	0	0	-	0
TOTAL PRODUCTION PLANT	0	0	0	0	0	0	-	0
TRANSMISSION PLANT								
365.2 RIGHTS-OF-WAY	868,160	0	0	0	868,160	868,160	1.28	11,112
366 STRUCTURES AND IMPROVEMENTS	162,216	0	0	0	162,216	162,216	0.17	276
367 MAINS	39,468,181	0	0	0	39,468,181	39,468,181	1.02	402,575
369 MEASURING AND REGULATING STATION EQUIPMENT	6,172,834	0	0	0	6,172,834	6,172,834	1.43	88,553
370 COMMUNICATION EQUIPMENT	3,505,204	0	0	0	3,505,204	3,505,204	2.32	81,415
371 OTHER EQUIPMENT	140,637	0	0	0	140,637	140,637	0.62	865
371.1 TESTING EQUIPMENT	210,011	0	0	0	210,011	210,011	2.10	4,401
TOTAL TRANSMISSION PLANT	50,527,243	0	0	0	50,527,243	50,527,243		589,197
DISTRIBUTION PLANT								
374.2 RIGHTS-OF-WAY	3,374,004	0	0	0	3,374,004	3,374,004	1.27	42,899
375 STRUCTURES AND IMPROVEMENTS	7,923,019	0	0	0	7,923,019	7,923,019	1.87	148,281
376.1 MAINS - PRIMARILY STEEL	787,125,750	32,563,794	(3,346,366)	0	816,343,178	801,734,464	1.52	12,013,881
376.2 MAINS - CAST IRON	664,766	0	0	0	664,766	664,766	0.19	1,286
376.3 MAINS - PLASTIC	2,166,671,780	209,319,006	(4,272,502)	0	2,371,718,284	2,269,195,032	1.64	36,606,958
376.5 MAINS - PRIMARILY WROUGHT IRON	305,201	0	0	0	305,201	305,201	1.68	5,135
376.7 REG AFUDC	1,322,088	0	0	0	1,322,088	1,322,088	2.50	29,619
378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	191,451,499	37,901,797	(295,115)	0	229,058,181	210,254,840	2.69	5,340,005
379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	81,779,825	0	0	0	81,779,825	81,779,825	2.86	2,335,776
380 SERVICES	1,799,933,111	159,733,372	(22,262,878)	0	1,937,403,605	1,868,668,358	2.65	49,142,478
381 METERS	160,820,610	10,897,425	(1,833,274)	0	169,884,761	165,352,686	2.72	4,417,364
381.1 METERS - ERTS	44,949,985	5,448,712	(880,454)	0	49,518,243	47,234,114	6.83	3,157,357
382 METER INSTALLATIONS	147,330,759	7,321,326	(1,020,412)	0	153,631,673	150,481,216	2.41	3,619,098
383 HOUSE REGULATORS	10,274,123	0	0	0	10,274,123	10,274,123	2.66	273,178
384 HOUSE REGULATOR INSTALLATIONS	17,829,357	0	0	0	17,829,357	17,829,357	1.83	326,258
385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	41,443,487	1,236,784	(9,630)	0	42,670,641	42,057,064	1.92	807,779
386.0 OTHER PROPERTY ON CUSTOMERS PREMISES	68,824	0	0	0	68,824	68,824	2.15	1,483
386.1 OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS	1,180,774	0	0	0	1,180,774	1,180,774	2.24	26,424
386.2 OTHER PROPERTY ON CUSTOMERS PREMISES - GAS LIGHTS	24,705	0	0	0	24,705	24,705	-	0
387 OTHER EQUIPMENT	5,308,206	0	0	0	5,308,206	5,308,206	1.68	89,055
387.1 OTHER EQUIPMENT - GRAPHIC DATA BASE	1,490,664	0	0	0	1,490,664	1,490,664	0.22	3,208
TOTAL DISTRIBUTION PLANT	5,471,272,537	464,422,216	(33,920,631)	0	5,901,774,122	5,686,523,330		118,387,521
GENERAL PLANT								
390.1 STRUCTURES AND IMPROVEMENTS	168,008,808	16,625,384	(799,294)	0	183,834,898	175,921,853	3.93	6,658,988
390.3 CNG STATIONS	7,022,614	0	0	0	7,022,614	7,022,614	7.15	501,969
391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	5,843,693	145,833	(105,002)	0	5,884,524	5,864,109	5.62	324,241
391.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	211,671	50,000	(12,301)	0	249,370	230,521	11.21	23,093
391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT	14,016,581	0	(385,092)	0	13,631,489	13,824,035	20.83	2,855,714
391.41 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS	5,446,944	0	(49,440)	0	5,397,504	5,422,224	8.95	483,966
391.42 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	44,342,195	0	(365,170)	0	43,977,025	44,159,610	6.60	2,905,940
392.1 TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S	4,647,964	21,433	(2,143)	0	4,667,254	4,657,609	8.39	390,841
392.2 TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS	50,841,189	11,550,736	(1,155,074)	0	61,236,851	56,039,020	10.13	5,357,281
392.3 TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICLES	7,595,119	35,023	(3,502)	0	7,626,640	7,610,880	7.93	603,047
392.4 TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS	11,013,953	50,788	(5,079)	0	11,059,662	11,036,808	7.93	874,853
392.5 TRANSPORTATION EQUIPMENT - TRAILERS	2,932,322	13,522	(1,352)	0	2,944,492	2,938,407	6.18	181,638
393 STORES EQUIPMENT	15,838	0	0	0	15,838	15,838	4.99	791
394 TOOLS, SHOP AND GARAGE EQUIPMENT	45,410,964	2,373,995	(1,526,210)	0	46,258,749	45,834,857	5.14	2,312,041
395 LABORATORY EQUIPMENT	437,779	0	0	0	437,779	437,779	5.13	22,439
396 POWER OPERATED EQUIPMENT	13,798,162	0	0	0	13,798,162	13,798,162	6.38	880,798
397 COMMUNICATION EQUIPMENT	3,095,450	0	(731,313)	0	2,364,137	2,729,794	10.48	264,898
398 MISCELLANEOUS EQUIPMENT	1,936,970	507,168	(124,185)	0	2,319,953	2,128,462	3.18	60,593
399 OTHER TANGIBLE PROPERTY	-	0	0	0	0	0	-	0
TOTAL GENERAL PLANT	386,618,216	31,373,882	(5,265,157)	0	412,726,941	399,672,579		24,703,132
TOTAL DEPRECIABLE GAS PLANT	5,908,417,996	495,796,098	(39,185,788)	0	6,365,028,306	6,136,723,151		143,679,849

UGI UTILITIES, INC. - GAS DIVISION

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2027

ACCOUNT (1)	BEGINNING OF YEAR BALANCE (2)	ADDITIONS (3)	RETIREMENTS (4)	TRANSFERS (5)	END OF YEAR BALANCE (6)	AVERAGE BALANCE (7)	ANNUAL ACCRUAL RATE (8)	ANNUAL ACCRUAL AMOUNT* (9)
NONDEPRECIABLE PLANT								
301 ORGANIZATION	166,478	0	0	0	166,478	166,478		
302 FRANCHISES AND CONSENTS	193,597	0	0	0	193,597	193,597		
303 MISCELLANEOUS INTANGIBLE PLANT	289,868	0	0	0	289,868	289,868		
365.1 LAND	47,323	0	0	0	47,323	47,323		
374.1 LAND AND LAND RIGHTS - LAND	803,858	0	0	0	803,858	803,858		
374.2 LAND AND LAND RIGHTS - LAND RIGHTS	7,459,999	0	0	0	7,459,999	7,459,999		
389.1 LAND AND LAND RIGHTS - LAND	7,936,470	0	0	0	7,936,470	7,936,470		
389.2 LAND AND LAND RIGHTS - LAND RIGHTS	1,313	0	0	0	1,313	1,313		
TOTAL NONDEPRECIABLE PLANT	16,898,906	0	0	0	16,898,906	16,898,906		
TOTAL GAS PLANT	5,925,316,902	495,796,098	(39,185,788)	0	6,381,927,212	6,153,622,057		
OTHER UTILITY PLANT								
COMMON PLANT								
301 ORGANIZATION (NONDEPRECIABLE)	138,964	0	0	0	138,964	138,964		
389.1 LAND AND LAND RIGHTS - LAND (NONDEPRECIABLE)	6,947,108	0	0	0	6,947,108	6,947,108		
390.1 STRUCTURES AND IMPROVEMENTS								
UGI HEADQUARTERS BUILDING - DENVER	35,116,171	178,631	0	0	35,294,802	35,205,487	2.55	895,819
READING DATA CENTER	20,414,469	0	0	0	20,414,469	20,414,469	2.84	580,484
KNITTING MILLS OFFICE	1,382,240	0	0	0	1,382,240	1,382,240	3.94	54,514
TOTAL ACCOUNT 390.1	56,912,880	178,631	0	0	57,091,511	57,002,196		1,530,817
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	4,926,544	50,000	0	0	4,976,544	4,951,544	5.12	252,517
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	0	0	0	0	0	0	20.00	0
TOTAL COMMON PLANT	68,925,496	228,631	0	0	69,154,127	69,039,812		1,783,334
TOTAL COMMON PLANT ALLOCATED TO GAS DIVISION - 89.11%	61,419,509	203,733	0	0	61,623,243	61,521,376		1,589,129
INFORMATION SERVICES (IS)								
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	17,877,324	0	0	0	17,877,324	17,877,324	19.49	3,483,451
391.2 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE								
SUCCESS FACTORS	2,803,866	0	0	0	2,803,866	2,803,866	-	0
UNITE ERP	10,695,816	0	0	0	10,695,816	10,695,816	7.14	764,025
TOTAL ACCOUNT 391.2	13,499,682	0	0	0	13,499,682	13,499,682		764,025
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS	98,427,853	13,886,116	(1,300,552)	0	111,013,417	104,720,635	9.89	9,881,444
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	134,033,083	299,691	(36,121)	0	134,296,653	134,164,868	6.82	9,139,001
TOTAL INFORMATION SERVICES	263,837,942	14,185,807	(1,336,673)	0	276,687,076	270,262,509		23,267,921
TOTAL INFORMATION SERVICES ALLOCATED TO GAS DIVISION - 84.82%	223,787,342	12,032,402	(1,133,766)	0	234,685,978	229,236,660		19,735,851
EMPIRE YARD BUILDING								
390.1 STRUCTURES AND IMPROVEMENTS	12,568,452	293,193	(29,319)	0	12,832,326	12,700,389	1.50	189,490
LESS EMPIRE BUILDING ALLOCATED TO ELECTRIC DIVISION - 13.07%	1,642,697	38,320	(3,832)	0	1,677,185	1,659,941		24,766
TOTAL OTHER UTILITY PLANT ALLOCATED TO GAS DIVISION	283,564,154	12,197,815	(1,129,934)	0	294,632,036	289,098,095		21,300,214
TOTAL PLANT IN SERVICE	6,208,881,056	507,993,913	(40,315,722)	0	6,676,559,248	6,442,720,152		164,980,063

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

UGI UTILITIES, INC. - GAS DIVISION

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT	2023		2024		2025		2026		2027		FIVE YEAR	NET
	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	NET SALVAGE TOTAL	SALVAGE ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)=(12)/5
GAS PLANT												
PRODUCTION PLANT												
305	0	0	0	0	0	0	0	0	0	0	0	0
329	0	0	0	0	0	0	0	0	0	0	0	0
332	0	0	0	0	0	0	0	0	0	0	0	0
335	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	0	0	0	0
TRANSMISSION PLANT												
365.2	0	0	0	0	0	0	0	0	0	0	0	0
366	0	0	0	0	0	0	0	0	0	0	0	0
367	0	412	0	5,801	0	9,571	0	0	0	0	15,783	3,157
369	0	231	0	0	0	0	0	0	0	0	231	46
370	0	0	0	0	0	0	0	0	0	0	0	0
371	0	0	0	0	0	0	0	0	0	0	0	0
371.1	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	643	0	5,801	0	9,571	0	0	0	0	16,015	3,203
DISTRIBUTION PLANT												
374.2	0	0	0	0	0	0	0	0	0	0	0	0
375	0	1,876	0	0	0	12,062	0	7,250	0	0	21,188	4,238
376.1	0	1,693,882	0	1,190,708	0	2,102,595	0	1,182,058	0	1,347,247	7,516,489	1,503,298
376.2	0	633,299	0	682,408	0	899,144	0	0	0	0	2,214,850	442,970
376.3	0	311,402	0	819,607	0	508,772	0	757,435	0	871,163	3,268,380	653,675
376.5	0	0	0	0	0	0	0	0	0	0	0	0
378	0	206,792	0	165,132	0	313,281	0	53,422	0	73,779	812,406	162,481
379	0	85,312	0	43,038	0	196,338	0	0	0	0	324,688	64,937
380	0	5,345,562	0	4,613,724	0	5,022,669	0	7,271,310	0	8,658,033	30,911,298	6,182,260
381	0	35,495	0	48,411	0	74,865	0	0	0	0	158,771	31,754
381.1	0	2,076	0	9,685	0	18,782	0	0	0	0	30,543	6,109
382	0	117,424	0	65,380	0	94,530	0	341,280	0	396,838	1,015,452	203,090
383	0	806	0	3,328,107	0	1,028,703	0	0	0	0	4,357,616	871,523
384	0	82	0	282	0	2,578	0	0	0	0	2,942	588
385	0	0	0	984	0	87,207	0	(326,138)	0	(402,567)	(640,513)	(128,103)
386.0	0	0	0	0	0	774	0	0	0	0	774	155
386.1	0	0	0	208	0	1,025	0	0	0	0	1,233	247
386.2	0	0	0	0	0	0	0	0	0	0	0	0
386.3	0	0	0	0	0	0	0	0	0	0	0	0
387	0	0	0	0	0	0	0	0	0	0	0	0
387.1	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	8,434,009	0	10,967,674	0	10,363,326	0	9,286,617	0	10,944,493	49,996,118	9,999,222

UGI UTILITIES, INC. - GAS DIVISION

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT	2023		2024		2025		2026		2027		FIVE YEAR	NET
	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	NET SALVAGE TOTAL	SALVAGE ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)=(12)/5
GENERAL PLANT												
390.1	0	395	0	552,200	0	105,144	0	30,951	0	71,697	760,386	152,077
390.2	0	0	0	0	0	0	0	0	0	0	0	0
391.1	0	0	0	0	0	0	0	0	0	0	0	0
391.2	0	0	0	0	0	0	0	0	0	0	0	0
391.3	0	0	0	0	0	0	0	0	0	0	0	0
391.4	0	0	0	0	0	0	0	0	0	0	0	0
392.1	0	0	0	0	0	0	(4,547)	0	(214)	0	(4,761)	(952)
392.2	(887,270)	0	(645,657)	0	(749,272)	0	(86,856)	0	(115,507)	0	(2,484,563)	(496,912)
392.3	0	0	0	0	0	0	(7,430)	0	(350)	0	(7,780)	(1,556)
392.4	0	0	0	0	0	0	(10,774)	0	(508)	0	(11,282)	(2,257)
392.5	0	0	0	0	0	0	(2,869)	0	(135)	0	(3,004)	(601)
393	0	0	0	0	0	0	0	0	0	0	0	0
394	0	167	0	0	0	0	0	0	0	0	167	33
395	0	0	0	0	0	0	0	0	0	0	0	0
396	0	0	0	0	0	0	0	0	0	0	0	0
397	0	11	0	2,889	0	9,703	0	0	0	0	12,603	2,520
398	0	79,441	0	74,236	0	86,622	0	0	0	0	240,299	48,060
TOTAL	(887,270)	80,015	(645,657)	629,324	(749,272)	201,469	(112,476)	30,951	(116,715)	71,697	(1,497,935)	(299,588)
TOTAL GAS PLANT	(887,270)	8,514,667	(645,657)	11,602,799	(749,272)	10,574,365	(112,476)	9,317,568	(116,715)	11,016,190	48,514,198	9,702,837
OTHER UTILITY PLANT												
COMMON PLANT												
390.1	0	0	0	0	0	0	0	0	0	0	0	0
391	0	0	0	0	0	0	0	0	0	0	0	0
391.1	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	0	0	0	0
INFORMATION SERVICES												
391.1	0	0	0	0	0	0	0	0	0	0	0	0
391.2	0	0	0	0	0	0	0	0	0	0	0	0
391.3	0	0	0	0	0	0	0	0	0	0	0	0
391.4	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	0	0	0	0
GRAND TOTAL	(887,270)	8,514,667	(645,657)	11,602,799	(749,272)	10,574,365	(112,476)	9,317,568	(116,715)	11,016,190	48,514,198	9,702,837

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

PART III. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

GAS PLANT

UGI UTILITIES, INC. - GAS DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST		PCT OF COL 4 TOTAL (6)
			AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	
1900	71,114	71,114			0.0
1901	3,919	3,749	170	170	0.0
1902	32,146	32,080	66	236	0.0
1903	42,279	42,036	243	479	0.0
1904	13,568	12,908	660	1,139	0.0
1905	7,041	6,726	315	1,454	0.0
1906	17,522	16,877	645	2,099	0.0
1907	22,133	21,336	797	2,896	0.0
1908	29,989	28,259	1,730	4,626	0.0
1909	9,220	8,531	689	5,315	0.0
1910	19,807	18,704	1,103	6,418	0.0
1911	36,803	34,670	2,133	8,551	0.0
1912	24,366	22,758	1,608	10,159	0.0
1913	24,750	22,358	2,392	12,551	0.0
1914	56,148	50,077	6,071	18,622	0.0
1915	32,913	29,672	3,241	21,863	0.0
1916	22,269	19,901	2,368	24,231	0.0
1917	11,501	11,027	474	24,705	0.0
1918	10,455	9,944	511	25,216	0.0
1919	14,391	13,723	668	25,884	0.0
1920	14,768	14,057	711	26,595	0.0
1921	61,621	57,123	4,498	31,093	0.0
1922	76,456	72,202	4,254	35,347	0.0
1923	55,657	50,308	5,349	40,696	0.0
1924	268,447	245,914	22,533	63,229	0.0
1925	71,476	65,071	6,405	69,634	0.0
1926	345,039	306,445	38,594	108,228	0.0
1927	99,115	92,978	6,137	114,365	0.0
1928	186,204	169,957	16,247	130,612	0.0
1929	179,884	161,549	18,335	148,947	0.0
1930	372,241	319,970	52,271	201,218	0.0
1931	390,640	341,909	48,731	249,949	0.0
1932	149,617	146,396	3,221	253,170	0.0
1933	27,280	24,884	2,396	255,566	0.0
1934	24,263	22,443	1,820	257,386	0.0
1935	17,179	15,692	1,487	258,873	0.0
1936	42,035	38,852	3,183	262,056	0.0
1937	25,095	22,886	2,209	264,265	0.0
1938	14,953	13,289	1,664	265,929	0.0
1939	30,398	27,065	3,333	269,262	0.0
1940	49,981	45,191	4,790	274,052	0.0
1941	73,286	65,050	8,236	282,288	0.0
1942	35,702	30,127	5,575	287,863	0.0
1943	20,036	19,030	1,006	288,869	0.0
1944	16,183	14,372	1,811	290,680	0.0

UGI UTILITIES, INC. - GAS DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2) - (3) (4)		CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1945	26,007	23,845	2,162		292,842	0.0
1946	456,047	367,951	88,096		380,938	0.0
1947	131,362	113,888	17,474		398,412	0.0
1948	265,303	234,451	30,852		429,264	0.0
1949	439,751	393,712	46,039		475,303	0.0
1950	1,971,093	1,577,838	393,255		868,558	0.0
1951	738,406	629,909	108,497		977,055	0.0
1952	2,183,030	1,918,748	264,282		1,241,337	0.0
1953	1,425,890	1,142,880	283,010		1,524,347	0.0
1954	2,536,895	2,066,032	470,863		1,995,210	0.0
1955	2,291,746	1,908,230	383,516		2,378,726	0.0
1956	4,185,378	3,379,831	805,547		3,184,273	0.1
1957	3,705,167	2,812,290	892,877		4,077,150	0.1
1958	3,690,902	2,728,924	961,978		5,039,128	0.1
1959	3,833,516	2,905,915	927,601		5,966,729	0.1
1960	4,797,927	3,607,076	1,190,851		7,157,580	0.2
1961	4,132,403	3,139,211	993,192		8,150,772	0.2
1962	3,992,783	2,965,156	1,027,627		9,178,399	0.2
1963	5,327,590	3,851,088	1,476,502		10,654,901	0.2
1964	6,824,656	4,905,422	1,919,234		12,574,135	0.3
1965	7,433,645	5,403,817	2,029,828		14,603,963	0.3
1966	8,217,426	5,997,187	2,220,239		16,824,202	0.4
1967	7,699,930	5,497,461	2,202,469		19,026,671	0.4
1968	10,032,137	7,080,822	2,951,315		21,977,986	0.5
1969	10,726,750	7,549,368	3,177,382		25,155,368	0.5
1970	9,835,505	6,950,678	2,884,827		28,040,195	0.6
1971	8,952,702	6,269,688	2,683,014		30,723,209	0.6
1972	10,393,864	7,129,819	3,264,045		33,987,254	0.7
1973	8,470,705	5,866,621	2,604,084		36,591,338	0.8
1974	9,911,953	7,145,383	2,766,570		39,357,908	0.8
1975	8,026,454	5,507,702	2,518,752		41,876,660	0.9
1976	7,752,960	5,378,844	2,374,116		44,250,776	0.9
1977	9,781,227	6,611,333	3,169,894		47,420,670	1.0
1978	9,434,527	6,205,461	3,229,066		50,649,736	1.1
1979	14,275,335	9,241,936	5,033,399		55,683,135	1.2
1980	24,001,660	15,577,341	8,424,319		64,107,454	1.3
1981	24,821,421	15,941,341	8,880,080		72,987,534	1.5
1982	24,528,969	16,435,961	8,093,008		81,080,542	1.7
1983	12,661,944	8,749,779	3,912,165		84,992,707	1.8
1984	17,274,459	11,700,538	5,573,921		90,566,628	1.9
1985	20,926,803	14,159,937	6,766,866		97,333,494	2.0
1986	25,580,935	16,712,389	8,868,546		106,202,040	2.2
1987	28,529,424	18,584,650	9,944,774		116,146,814	2.4
1988	40,806,136	25,771,100	15,035,036		131,181,850	2.8
1989	43,806,736	27,395,727	16,411,009		147,592,859	3.1

UGI UTILITIES, INC. - GAS DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2) - (3) (4)	DEPRECIATED ORIGINAL COST	
				CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1990	47,488,934	29,380,018	18,108,916	165,701,775	3.5
1991	38,565,077	23,609,447	14,955,630	180,657,405	3.8
1992	41,475,224	25,432,521	16,042,703	196,700,108	4.1
1993	31,774,205	19,288,055	12,486,150	209,186,258	4.4
1994	48,552,223	28,899,589	19,652,634	228,838,892	4.8
1995	56,898,906	31,488,799	25,410,107	254,248,999	5.3
1996	60,448,466	32,392,009	28,056,457	282,305,456	5.9
1997	73,845,267	39,629,015	34,216,252	316,521,708	6.7
1998	57,617,998	30,236,414	27,381,584	343,903,292	7.2
1999	44,088,017	22,748,121	21,339,896	365,243,188	7.7
2000	60,871,942	30,087,401	30,784,541	396,027,729	8.3
2001	56,279,630	27,255,858	29,023,772	425,051,501	8.9
2002	55,353,934	27,116,348	28,237,586	453,289,087	9.5
2003	55,770,054	25,762,721	30,007,333	483,296,420	10.2
2004	72,461,582	33,513,196	38,948,386	522,244,806	11.0
2005	64,576,218	27,690,060	36,886,158	559,130,964	11.7
2006	62,872,918	26,813,029	36,059,889	595,190,853	12.5
2007	63,227,377	26,540,831	36,686,546	631,877,399	13.3
2008	66,716,157	27,419,054	39,297,103	671,174,502	14.1
2009	65,117,987	25,108,078	40,009,909	711,184,411	14.9
2010	57,941,463	21,132,500	36,808,963	747,993,374	15.7
2011	86,023,492	29,758,882	56,264,610	804,257,984	16.9
2012	106,057,733	34,722,186	71,335,547	875,593,531	18.4
2013	121,420,863	36,972,383	84,448,480	960,042,011	20.2
2014	155,314,107	44,396,396	110,917,711	1,070,959,722	22.5
2015	179,480,485	47,188,676	132,291,809	1,203,251,531	25.3
2016	198,757,522	48,239,999	150,517,523	1,353,769,054	28.4
2017	201,191,850	44,471,416	156,720,434	1,510,489,488	31.7
2018	289,435,349	59,257,242	230,178,107	1,740,667,595	36.6
2019	264,249,189	53,477,278	210,771,911	1,951,439,506	41.0
2020	267,832,909	51,841,425	215,991,484	2,167,430,990	45.5
2021	352,438,530	55,064,261	297,374,269	2,464,805,259	51.8
2022	413,771,169	57,750,452	356,020,717	2,820,825,976	59.3
2023	481,021,958	66,330,307	414,691,651	3,235,517,627	68.0
2024	339,207,440	32,136,900	307,070,540	3,542,588,167	74.4
2025	341,199,806	25,073,408	316,126,398	3,858,714,565	81.1
2026	430,113,359	18,693,647	411,419,712	4,270,134,277	89.7
2027	495,579,613	6,798,106	488,781,507	4,758,915,784	100.0
TOTAL	6,365,028,302	1,606,112,518	4,758,915,784		

COMMON PLANT

UGI UTILITIES, INC. - COMMON PLANT

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2) - (3) (4)	DEPRECIATED ORIGINAL COST	
				CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2019	33,513,297	8,207,882	25,305,415	25,305,415	50.7
2020	1,957,793	407,117	1,550,676	26,856,091	53.8
2021	658,288	121,856	536,432	27,392,523	54.9
2022	4,218,639	856,607	3,362,032	30,754,555	61.6
2023	11,849,883	1,553,060	10,296,823	41,051,378	82.3
2024	8,704,747	926,670	7,778,077	48,829,455	97.8
2025	532,025	61,743	470,282	49,299,737	98.8
2026	404,752	22,670	382,082	49,681,819	99.6
2027	228,631	4,899	223,732	49,905,551	100.0
TOTAL	62,068,055	12,162,504	49,905,551		

INFORMATION SERVICES

UGI UTILITIES, INC. - INFORMATION SERVICES

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2) - (3) (4)	DEPRECIATED ORIGINAL COST	
				CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2016	1,957,869	1,482,676	475,193	475,193	0.4
2017	75,949,954	52,514,550	23,435,404	23,910,597	17.7
2018	3,434,311	3,124,288	310,023	24,220,620	18.0
2019	62,692,655	37,212,910	25,479,745	49,700,365	36.9
2020	12,128,665	8,853,641	3,275,024	52,975,389	39.3
2021	14,361,667	7,650,808	6,710,859	59,686,248	44.3
2022	9,534,377	4,835,842	4,698,535	64,384,783	47.7
2023	14,211,435	9,095,373	5,116,062	69,500,845	51.5
2024	10,659,528	5,803,425	4,856,103	74,356,948	55.1
2025	9,387,744	3,518,291	5,869,453	80,226,401	59.5
2026	48,214,614	7,039,106	41,175,508	121,401,909	90.0
2027	14,154,256	684,100	13,470,156	134,872,065	100.0
TOTAL	276,687,075	141,815,010	134,872,065		

UTILITY PLANT IN SERVICE

GAS PLANT

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 365.2 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1902	3,610.27	3,610	3,610			
1903	4,110.54	4,111	4,111			
1908	44.05	44	44			
1910	85.13	85	85			
1912	835.22	835	835			
1913	222.36	222	222			
1914	14.50	14	15			
1915	224.10	224	224			
1916	117.50	118	118			
1917	64.30	64	64			
1926	6,471.58	6,366	6,472			
1929	1,806.23	1,760	1,806			
1930	2,041.31	1,983	2,041			
1931	27,123.22	26,259	27,062	61	2.23	27
1932	2,640.53	2,547	2,625	16	2.47	6
1933	538.99	518	534	5	2.70	2
1934	812.94	779	803	10	2.95	3
1935	12.64	12	12			
1937	203.24	192	198	5	3.71	1
1938	375.47	354	365	11	3.96	3
1939	962.92	905	933	30	4.22	7
1940	6,450.60	6,037	6,222	229	4.49	51
1941	592.71	552	569	24	4.75	5
1942	337.44	313	323	15	5.02	3
1943	60.01	55	57	3	5.30	1
1944	422.25	389	401	21	5.58	4
1945	631.09	578	596	35	5.86	6
1946	3,351.10	3,057	3,150	201	6.15	33
1947	2,508.33	2,278	2,348	161	6.44	25
1948	4,635.54	4,189	4,317	318	6.75	47
1949	1,157.34	1,040	1,072	86	7.07	12
1950	190.65	171	176	14	7.39	2
1951	4,042.41	3,596	3,706	336	7.73	43
1952	198.20	175	180	18	8.09	2
1953	5,400.53	4,748	4,893	507	8.46	60
1954	14,353.89	12,539	12,922	1,432	8.85	162
1955	8,390.67	7,282	7,505	886	9.25	96
1956	78,471.52	67,620	69,687	8,784	9.68	907
1957	2,231.51	1,909	1,967	264	10.13	26
1958	3,854.85	3,271	3,371	484	10.60	46
1959	3,405.26	2,865	2,953	453	11.10	41

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 365.2 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1960	11,197.19	9,340	9,626	1,572	11.61	135
1961	2,660.99	2,199	2,266	395	12.15	33
1962	3,222.41	2,637	2,718	505	12.72	40
1963	3,157.03	2,557	2,635	522	13.30	39
1964	5,365.41	4,299	4,430	935	13.91	67
1965	6,572.95	5,208	5,367	1,206	14.54	83
1966	36,334.10	28,455	29,325	7,009	15.18	462
1967	22,318.73	17,272	17,800	4,519	15.83	285
1968	3,796.90	2,902	2,991	806	16.50	49
1969	12,470.57	9,410	9,698	2,773	17.18	161
1970	18,015.96	13,417	13,827	4,189	17.87	234
1971	1,199.64	881	908	292	18.57	16
1972	11,935.28	8,648	8,912	3,023	19.28	157
1973	5,080.37	3,629	3,740	1,340	20.00	67
1974	8,346.12	5,876	6,056	2,290	20.72	111
1975	11,480.98	7,961	8,204	3,277	21.46	153
1976	7,995.15	5,458	5,625	2,370	22.21	107
1977	11,905.30	7,997	8,241	3,664	22.98	159
1978	12,918.41	8,535	8,796	4,122	23.75	174
1979	7,570.24	4,917	5,067	2,503	24.53	102
1980	4,856.13	3,100	3,195	1,661	25.32	66
1981	73,749.17	46,219	47,632	26,117	26.13	1,000
1982	10,050.64	6,504	6,703	3,348	24.68	136
1983	9,041.47	5,721	5,896	3,146	25.68	123
1984	15,250.78	9,498	9,788	5,462	26.19	209
1985	26,754.50	16,277	16,775	9,980	27.19	367
1986	14,112.19	8,441	8,699	5,413	27.72	195
1987	3,342.10	1,950	2,010	1,332	28.72	46
1988	11,301.63	6,432	6,629	4,673	29.72	157
1989	1,090.00	609	628	462	30.25	15
1990	8,000.14	4,350	4,483	3,517	31.25	113
1991	117,309.04	62,514	64,425	52,884	31.78	1,664
1992	25,030.74	12,971	13,368	11,663	32.78	356
1993	12,460.42	6,274	6,466	5,995	33.78	177
1994	6,889.97	3,391	3,495	3,395	34.32	99
1995	12,673.77	6,049	6,234	6,440	35.32	182
1996	12,902.15	5,967	6,149	6,753	36.32	186
1997	66,170.17	29,823	30,735	35,435	36.87	961
1998	16,023.55	6,983	7,196	8,827	37.87	233
1999	3,898.06	1,641	1,691	2,207	38.87	57
2000	5,089.04	2,066	2,129	2,960	39.87	74

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 365.2 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
2001	2,659.41	1,040	1,072	1,588	40.87	39
2002	551.45	209	215	336	41.41	8
2003	1,306.89	475	490	817	42.41	19
2004	373.65	130	134	240	43.41	6
2007	10,611.38	3,224	3,323	7,289	46.41	157
2024	114.45	6	6	108	62.29	2
	868,159.56	577,128	594,389	273,771		10,902
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.1						1.26

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 366 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 30-R1						
NET SALVAGE PERCENT.. 0						
1915	44.03	44	44			
1931	22.41	22	22			
1936	428.90	429	429			
1939	2,662.19	2,662	2,662			
1940	342.66	343	343			
1946	195.14	195	195			
1953	97.16	97	97			
1954	398.72	399	399			
1955	1,082.26	1,082	1,082			
1956	2,295.78	2,296	2,296			
1957	310.18	310	310			
1958	2,058.46	2,058	2,058			
1959	300.33	300	300			
1960	6,541.37	6,541	6,541			
1961	4,353.35	4,353	4,353			
1962	2,282.71	2,283	2,283			
1963	736.08	736	736			
1964	190.55	191	191			
1965	2,343.06	2,343	2,343			
1966	2,250.24	2,250	2,250			
1967	9,977.71	9,971	9,978			
1968	2,151.32	2,126	2,151			
1969	544.69	532	545			
1970	40.03	39	40			
1971	1,214.19	1,160	1,214			
1973	700.59	654	701			
1974	4,750.87	4,388	4,751			
1977	193.66	173	194			
1978	2,207.46	1,951	2,207			
1979	2,203.60	1,924	2,204			
1983	5,281.99	4,768	5,282			
1984	369.17	331	369			
1985	9,821.44	8,672	9,821			
1986	241.46	211	241			
1987	1,014.54	878	1,015			
1988	31,015.80	26,661	31,016			
1989	44,844.88	38,082	44,845			
1994	601.90	478	602			
1996	1,215.58	935	1,216			
1998	1,575.63	1,171	1,576			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 366 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 30-R1						
NET SALVAGE PERCENT.. 0						
2004	1,760.08	1,142	1,760			
2019	11,416.29	3,619	6,529	4,888	18.31	267
2020	138.01	40	72	66	18.47	4
	162,216.47	138,840	157,263	4,953		271
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.3 0.17						

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 367 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1900	71,113.66	68,118	71,114			
1902	24,056.23	22,863	24,056			
1903	33,197.34	31,436	33,197			
1904	1,964.62	1,853	1,965			
1906	2,420.69	2,267	2,421			
1907	8,730.25	8,148	8,730			
1910	749.15	692	749			
1913	1,738.46	1,592	1,738			
1915	63.32	58	63			
1922	35.55	32	36			
1925	1,356.81	1,193	1,357			
1926	46,464.38	40,709	46,464			
1927	2,171.63	1,896	2,172			
1928	180.25	157	180			
1929	27,529.19	23,848	27,529			
1930	2,522.76	2,177	2,523			
1931	296.56	255	297			
1932	122,819.26	105,133	122,819			
1933	4,897.35	4,175	4,897			
1934	10,855.44	9,213	10,855			
1935	1,410.95	1,192	1,411			
1936	16,622.35	13,981	16,622			
1937	2,388.88	2,000	2,389			
1938	2,797.65	2,331	2,798			
1939	797.65	661	798			
1940	11,364.66	9,372	11,365			
1941	11,633.51	9,543	11,634			
1942	1,215.69	992	1,214	1	13.82	
1943	5,838.88	4,736	5,797	42	14.17	3
1944	48.34	39	48	1	14.53	
1945	1,498.10	1,200	1,469	29	14.90	2
1946	4,905.03	3,906	4,781	124	15.28	8
1947	24,941.60	19,731	24,151	791	15.67	50
1948	98,837.20	77,647	95,040	3,797	16.08	236
1949	28,199.11	21,999	26,927	1,272	16.49	77
1950	2,735.68	2,119	2,594	142	16.92	8
1951	202,177.37	155,379	190,185	11,992	17.36	691
1952	22,207.66	16,934	20,727	1,480	17.81	83
1953	200,020.82	151,296	185,187	14,834	18.27	812
1954	797,823.90	598,472	732,534	65,290	18.74	3,484
1955	81,749.31	60,789	74,406	7,343	19.23	382

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 367 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1956	1,473,781.22	1,086,280	1,329,614	144,167	19.72	7,311
1957	311,182.44	227,247	278,152	33,031	20.23	1,633
1958	299,804.72	216,858	265,436	34,369	20.75	1,656
1959	613,382.04	439,347	537,764	75,618	21.28	3,553
1960	674,919.59	478,565	585,767	89,153	21.82	4,086
1961	47,891.52	33,601	41,128	6,764	22.38	302
1962	190,718.09	132,383	162,038	28,680	22.94	1,250
1963	122,060.87	83,798	102,569	19,492	23.51	829
1964	290,969.66	197,472	241,707	49,263	24.10	2,044
1965	701,420.51	470,513	575,911	125,509	24.69	5,083
1966	742,304.44	491,999	602,210	140,094	25.29	5,540
1967	215,827.53	141,266	172,911	42,917	25.91	1,656
1968	370,389.64	239,372	292,993	77,397	26.53	2,917
1969	640,487.71	408,548	500,065	140,422	27.16	5,170
1970	874,219.01	550,172	673,414	200,805	27.80	7,223
1971	453,818.02	281,671	344,767	109,051	28.45	3,833
1972	966,536.05	591,394	723,870	242,666	29.11	8,336
1973	372,161.96	224,388	274,652	97,510	29.78	3,274
1974	485,847.07	288,593	353,240	132,607	30.45	4,355
1975	297,092.08	173,739	212,658	84,434	31.14	2,711
1976	137,471.87	79,129	96,854	40,617	31.83	1,276
1977	134,299.99	76,068	93,108	41,192	32.52	1,267
1978	287,058.05	159,871	195,683	91,375	33.23	2,750
1979	501,981.46	274,820	336,382	165,600	33.94	4,879
1980	243,613.68	131,032	160,384	83,230	34.66	2,401
1981	283,711.51	149,837	183,401	100,310	35.39	2,834
1982	319,398.12	187,870	229,954	89,444	31.68	2,823
1983	524,887.81	301,915	369,546	155,342	32.68	4,753
1984	749,802.45	424,838	520,005	229,798	33.08	6,947
1985	455,843.70	254,224	311,172	144,672	33.51	4,317
1986	565,064.08	307,677	376,599	188,465	34.51	5,461
1987	414,536.27	221,901	271,608	142,928	34.94	4,091
1988	491,903.15	258,741	316,701	175,202	35.37	4,953
1989	207,476.32	106,352	130,176	77,301	36.37	2,125
1990	360,151.18	181,120	221,692	138,459	36.82	3,760
1991	2,298,208.76	1,133,017	1,386,820	911,388	37.28	24,447
1992	1,177,930.89	564,700	691,197	486,734	38.28	12,715
1993	1,136,543.85	533,266	652,721	483,823	38.74	12,489
1994	971,986.45	445,947	545,842	426,144	39.22	10,865
1995	571,362.11	254,256	311,211	260,151	40.22	6,468
1996	804,324.21	349,398	427,665	376,659	40.69	9,257

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 367 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1997	1,997,584.37	845,977	1,035,481	962,103	41.18	23,363
1998	1,718,962.57	703,915	861,597	857,366	42.18	20,326
1999	1,080,765.90	430,469	526,897	553,869	42.67	12,980
2000	2,093,639.95	810,239	991,738	1,101,902	43.17	25,525
2001	940,486.78	353,059	432,147	508,340	43.68	11,638
2002	1,450,386.34	523,735	641,055	809,331	44.68	18,114
2003	537,154.95	187,575	229,593	307,562	45.19	6,806
2004	239,158.46	80,620	98,679	140,479	45.72	3,073
2005	237,738.75	76,695	93,875	143,864	46.72	3,079
2006	169,927.36	52,711	64,519	105,409	47.25	2,231
2007	509,991.81	151,825	185,835	324,157	47.78	6,784
2008	103,422.99	29,641	36,281	67,142	48.53	1,384
2009	74,105.67	20,290	24,835	49,271	49.07	1,004
2010	158,384.81	41,307	50,560	107,825	49.61	2,173
2011	140,623.77	34,804	42,600	98,023	50.17	1,954
2012	2,357,530.59	551,662	675,238	1,682,293	50.73	33,162
2013	41,989.81	9,196	11,256	30,734	51.72	594
2024	307,730.46	17,787	21,771	285,959	57.10	5,008
2025	643,848.72	27,042	33,100	610,749	57.02	10,711
	39,468,181.38	19,581,868	23,931,881	15,536,300		399,385
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.9						1.01

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 49-R2.5						
NET SALVAGE PERCENT.. 0						
1927	43.41	43	43			
1935	1.00	1	1			
1937	63.36	63	63			
1938	130.20	129	130			
1939	199.99	197	200			
1940	188.95	185	189			
1942	115.52	112	116			
1943	207.70	200	208			
1944	83.77	80	84			
1945	174.42	166	174			
1946	163.63	155	164			
1947	277.29	261	277			
1948	89.09	83	89			
1950	7.97	7	8			
1952	18.79	17	19			
1953	5,944.35	5,431	5,944			
1954	8,508.82	7,738	8,509			
1955	7,542.08	6,825	7,542			
1956	39,702.37	35,740	39,702			
1957	13,574.54	12,159	13,575			
1958	6,469.06	5,764	6,469			
1959	9,801.88	8,688	9,802			
1960	24,067.26	21,214	24,067			
1961	5,498.45	4,821	5,498			
1962	12,455.03	10,856	12,406	49	6.29	8
1963	5,203.12	4,509	5,153	50	6.54	8
1964	19,172.75	16,516	18,874	299	6.79	44
1965	16,408.17	14,047	16,053	356	7.05	50
1966	43,116.46	36,675	41,911	1,205	7.32	165
1967	18,626.28	15,737	17,984	642	7.60	84
1968	18,055.59	15,148	17,311	745	7.89	94
1969	32,278.33	26,883	30,721	1,557	8.19	190
1970	15,250.12	12,602	14,401	849	8.51	100
1971	26,308.31	21,562	24,640	1,668	8.84	189
1972	26,694.33	21,693	24,790	1,904	9.18	207
1973	12,036.90	9,693	11,077	960	9.54	101
1974	18,632.52	14,860	16,982	1,651	9.92	166
1975	30,467.80	24,057	27,492	2,976	10.31	289
1976	138,678.97	108,339	123,807	14,872	10.72	1,387
1977	14,832.80	11,458	13,094	1,739	11.15	156
1978	22,161.07	16,919	19,335	2,826	11.59	244

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 49-R2.5						
NET SALVAGE PERCENT.. 0						
1979	41,008.38	30,915	35,329	5,680	12.06	471
1980	13,577.55	10,103	11,545	2,032	12.54	162
1981	82,437.31	60,499	69,137	13,301	13.04	1,020
1982	156,832.69	123,490	141,121	15,712	12.22	1,286
1983	24,048.18	18,623	21,282	2,766	12.89	215
1984	50,677.87	38,794	44,333	6,345	13.25	479
1985	86,879.75	65,707	75,088	11,792	13.61	866
1986	86,985.91	64,587	73,808	13,178	14.31	921
1987	52,185.49	38,231	43,689	8,496	14.69	578
1988	411,643.09	297,289	339,734	71,909	15.10	4,762
1989	41,658.60	29,478	33,687	7,972	15.81	504
1990	297,917.74	207,529	237,159	60,759	16.22	3,746
1991	147,610.27	100,596	114,958	32,652	16.94	1,928
1992	264,883.76	177,419	202,750	62,134	17.38	3,575
1993	163,266.69	106,809	122,059	41,208	18.10	2,277
1994	349,935.44	224,554	256,614	93,321	18.56	5,028
1995	117,235.62	73,729	84,256	32,980	19.03	1,733
1996	215,121.50	131,762	150,574	64,547	19.77	3,265
1997	728,580.35	436,420	498,729	229,851	20.25	11,351
1998	560,594.04	326,322	372,912	187,682	21.00	8,937
1999	16,725.51	9,497	10,853	5,873	21.50	273
2000	174,732.10	96,173	109,904	64,828	22.26	2,912
2001	495,273.00	265,219	303,085	192,188	22.77	8,440
2002	154,135.03	79,780	91,170	62,965	23.53	2,676
2003	301,200.83	151,203	172,791	128,410	24.06	5,337
2004	59,852.58	28,945	33,078	26,775	24.83	1,078
2005	86,161.34	40,255	46,002	40,159	25.37	1,583
2006	82,235.60	37,047	42,336	39,899	25.92	1,539
2007	11,729.27	5,059	5,781	5,948	26.70	223
2008	249,781.89	104,234	119,116	130,666	27.23	4,799
2012	21,662.45	7,422	8,482	13,181	29.75	443
2013	8,571.24	2,772	3,168	5,403	30.34	178
2021	1,310.54	203	232	1,079	35.52	30
2022	23,129.77	3,067	3,505	19,625	35.99	545
	6,172,833.83	3,885,365	4,437,172	1,735,662		86,642

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.0 1.40

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 370 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 23-R0.5						
NET SALVAGE PERCENT.. 0						
1955	5,466.25	5,466	5,466			
1965	7,727.57	7,728	7,728			
1966	1,743.15	1,743	1,743			
1967	249.76	250	250			
1968	2,500.34	2,500	2,500			
1972	1,946.45	1,946	1,946			
1979	706.12	706	706			
1982	5,572.11	5,547	5,572			
1983	1,354.71	1,331	1,355			
1984	2,338.50	2,276	2,339			
1985	8,363.40	8,021	8,363			
1986	1,865.01	1,770	1,865			
1987	8,236.27	7,757	8,236			
1988	56,812.32	52,847	56,812			
1989	6,202.17	5,694	6,202			
1990	81,477.96	74,055	81,478			
1991	19,398.63	17,439	19,399			
1992	11,826.34	10,505	11,826			
1993	4,988.84	4,374	4,989			
1994	24,237.82	20,954	24,238			
1995	53,971.10	46,124	53,971			
1996	2,814.71	2,375	2,815			
1997	270.53	224	271			
2000	83,012.05	65,596	80,982	2,030	7.23	281
2001	21,876.59	16,941	20,915	962	7.65	126
2004	19,336.59	14,071	17,372	1,965	8.70	226
2009	679,443.48	434,912	536,926	142,518	10.40	13,704
2010	158,522.71	98,205	121,240	37,283	10.75	3,468
2011	574,467.00	343,129	423,614	150,853	11.12	13,566
2012	649,682.90	372,593	459,989	189,694	11.53	16,452
2013	552,258.31	304,294	375,670	176,589	11.82	14,940
2014	229,452.61	120,509	148,776	80,677	12.21	6,607
2015	208,014.12	104,007	128,403	79,611	12.50	6,369
2022	19,067.98	5,411	6,680	12,388	13.88	893
	3,505,204.40	2,161,300	2,630,636	874,568		76,632

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.4 2.19

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 371 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
1931	73.41	73	73			
1932	22.79	23	23			
1934	159.65	160	160			
1935	148.67	149	149			
1937	75.60	76	76			
1938	348.00	348	348			
1952	193.45	193	193			
1956	802.14	802	802			
1958	54.05	54	54			
1959	1,630.62	1,631	1,631			
1962	268.78	269	269			
1964	542.39	535	542			
1965	237.71	233	238			
1966	1,610.42	1,566	1,610			
1967	1,046.31	1,009	1,046			
1968	8,185.23	7,832	8,185			
1969	1,294.81	1,229	1,295			
1970	2,302.48	2,168	2,302			
1971	4,402.26	4,113	4,402			
1972	6,378.34	5,917	6,378			
1973	2,116.13	1,949	2,116			
1974	772.96	707	773			
1975	728.51	662	729			
1976	666.84	602	667			
1977	2,372.22	2,126	2,372			
1978	395.78	352	393	3	3.86	1
1979	1,489.70	1,315	1,469	21	4.10	5
1980	1,156.83	1,013	1,132	25	4.34	6
1981	1,410.00	1,225	1,368	42	4.58	9
1982	4,310.08	3,920	4,310			
1983	3,348.16	3,022	3,348			
1984	3,634.15	3,254	3,634			
1985	5,292.73	4,696	5,252	41	5.37	8
1986	1,466.52	1,295	1,448	18	5.48	3
1987	1,617.48	1,413	1,580	37	5.83	6
1988	7,215.84	6,231	6,969	247	6.20	40
1989	11,462.74	9,821	10,984	479	6.39	75
1990	14,888.28	12,590	14,080	808	6.80	119
1991	14,350.24	11,965	13,381	969	7.23	134
1992	10,561.54	8,711	9,742	819	7.49	109

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 371 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
1993	9,905.10	8,040	8,992	913	7.95	115
1994	3,879.74	3,096	3,463	417	8.42	50
1995	7,818.56	6,152	6,880	938	8.73	107
	140,637.24	122,537	134,860	5,777		787
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.3 0.56

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 371.1 TESTING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 20-R3						
NET SALVAGE PERCENT.. 0						
1982	15,664.23	15,664	15,664			
1983	11,125.29	11,125	11,125			
1985	4,384.63	4,385	4,385			
1986	38,021.86	38,022	38,022			
1990	11,962.90	11,963	11,963			
1991	2,199.99	2,200	2,200			
1992	1,383.30	1,383	1,383			
1995	24,385.78	24,222	24,386			
1996	494.25	487	494			
2015	100,388.74	61,619	67,207	33,182	7.87	4,216
	210,010.97	171,070	176,829	33,182		4,216
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.9 2.01

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 374.2 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1903	298.00	295	298			
1904	222.17	220	222			
1929	410.41	372	410			
1930	548.08	494	548			
1931	10,677.87	9,590	10,678			
1932	38.71	35	39			
1933	55.00	49	55			
1934	123.52	110	123	1	8.46	
1935	533.10	471	525	8	8.75	1
1936	100.54	88	98	2	9.04	
1937	223.29	195	217	6	9.34	1
1938	178.56	156	174	5	9.65	1
1939	285.78	248	276	9	9.96	1
1940	249.96	216	241	9	10.28	1
1941	57.82	50	56	2	10.62	
1942	19.44	17	19			
1944	36.92	31	35	2	11.68	
1945	59.80	50	56	4	12.05	
1946	160.11	134	149	11	12.44	1
1947	235.63	195	217	18	12.84	1
1948	51.03	42	47	4	13.25	
1949	2,077.70	1,699	1,894	184	13.67	13
1950	1,726.56	1,402	1,563	163	14.11	12
1951	360.18	290	323	37	14.55	3
1952	287.05	230	256	31	15.01	2
1953	1,145.40	909	1,013	132	15.49	9
1954	877.98	691	770	108	15.97	7
1955	3,133.21	2,445	2,726	407	16.47	25
1956	1,794.30	1,388	1,547	247	16.98	15
1957	5,277.55	4,045	4,510	768	17.51	44
1958	1,136.57	863	962	174	18.04	10
1959	1,431.64	1,077	1,201	231	18.59	12
1960	1,139.60	849	947	193	19.15	10
1961	1,739.80	1,282	1,429	311	19.72	16
1962	534.64	390	435	100	20.31	5
1963	1,024.78	739	824	201	20.91	10
1964	2,424.42	1,729	1,928	497	21.51	23
1965	1,904.74	1,343	1,497	407	22.13	18
1966	14,200.26	9,891	11,027	3,173	22.76	139
1967	36,083.66	24,826	27,678	8,406	23.40	359
1968	18,362.30	12,474	13,907	4,455	24.05	185

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 374.2 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1969	11,282.03	7,565	8,434	2,848	24.71	115
1970	6,080.40	4,023	4,485	1,595	25.38	63
1971	15,534.05	10,136	11,300	4,234	26.06	162
1972	18,498.57	11,901	13,268	5,230	26.75	196
1973	38,364.70	24,323	27,117	11,247	27.45	410
1974	49,272.90	30,772	34,307	14,966	28.16	531
1975	37,863.68	23,284	25,959	11,905	28.88	412
1976	13,898.67	8,413	9,379	4,519	29.60	153
1977	19,181.60	11,425	12,738	6,444	30.33	212
1978	24,833.70	14,543	16,214	8,620	31.08	277
1979	27,735.34	15,968	17,802	9,933	31.82	312
1980	38,526.40	21,791	24,294	14,232	32.58	437
1981	41,644.61	23,127	25,784	15,861	33.35	476
1982	29,660.39	17,716	19,751	9,909	30.51	325
1983	47,020.30	27,465	30,620	16,400	31.51	520
1984	51,245.11	29,476	32,862	18,383	31.94	576
1985	70,214.20	39,755	44,322	25,892	32.37	800
1986	74,675.20	41,280	46,022	28,653	33.37	859
1987	61,590.79	33,468	37,313	24,278	33.82	718
1988	64,488.00	34,172	38,098	26,390	34.82	758
1989	63,293.80	32,925	36,707	26,586	35.28	754
1990	76,971.45	38,994	43,474	33,498	36.28	923
1991	69,790.71	34,658	38,640	31,151	36.74	848
1992	74,877.76	36,421	40,605	34,273	37.22	921
1993	94,389.03	44,608	49,733	44,656	38.22	1,168
1994	63,758.76	29,469	32,854	30,904	38.69	799
1995	64,141.55	28,755	32,058	32,083	39.69	808
1996	101,676.17	44,483	49,593	52,083	40.18	1,296
1997	147,067.21	62,283	69,438	77,629	41.18	1,885
1998	219,807.88	90,649	101,063	118,745	41.67	2,850
1999	109,098.49	43,454	48,446	60,652	42.67	1,421
2000	148,695.59	57,545	64,156	84,540	43.17	1,958
2001	49,857.74	18,587	20,722	29,135	44.17	660
2002	51,469.65	18,586	20,721	30,748	44.68	688
2003	48,988.25	16,989	18,941	30,048	45.68	658
2004	503,472.20	168,562	187,927	315,546	46.19	6,831
2005	99,247.65	31,799	35,452	63,796	47.19	1,352
2006	21,099.30	6,501	7,248	13,851	47.72	290
2007	21,366.27	6,273	6,994	14,373	48.72	295
2008	132,857.20	37,572	41,888	90,969	49.46	1,839
2009	5,977.08	1,614	1,799	4,178	49.99	84

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 374.2 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
2010	18,300.47	4,676	5,213	13,087	50.99	257
2011	20,776.70	5,040	5,619	15,158	51.52	294
2012	7,943.52	1,810	2,018	5,926	52.53	113
2013	93,193.26	19,999	22,297	70,897	53.07	1,336
2014	11,063.41	2,210	2,464	8,600	54.07	159
2015	2,375.70	442	493	1,883	54.62	34
2016	108,946.54	18,673	20,818	88,128	55.61	1,585
2017	88,797.46	13,888	15,483	73,314	56.62	1,295
2018	1,675.04	239	266	1,409	57.17	25
2019	189.14	24	27	162	58.17	3
	3,374,003.70	1,429,951	1,594,150	1,779,854		42,665
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.7 1.26						

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1902	1,745.39	1,745	1,745			
1905	1,321.50	1,322	1,322			
1906	2,135.22	2,135	2,135			
1908	880.43	880	880			
1909	770.06	770	770			
1910	681.05	681	681			
1912	356.78	357	357			
1916	122.09	122	122			
1917	5,254.50	5,254	5,255			
1918	4,743.98	4,744	4,744			
1919	2,219.29	2,219	2,219			
1920	2,532.43	2,532	2,532			
1921	17,407.66	17,408	17,408			
1922	1,544.59	1,545	1,545			
1923	444.90	445	445			
1924	49,481.98	49,482	49,482			
1925	9,550.78	9,551	9,551			
1926	1,437.54	1,438	1,438			
1927	12,577.28	12,577	12,577			
1928	169.18	168	169			
1929	1,786.94	1,764	1,787			
1930	5,907.90	5,791	5,908			
1931	886.67	863	887			
1932	690.68	667	691			
1933	4,845.58	4,649	4,846			
1934	599.15	571	599			
1937	206.12	192	206			
1939	941.28	865	941			
1941	1,497.83	1,356	1,498			
1942	1,321.59	1,188	1,322			
1943	3,799.03	3,389	3,799			
1944	480.46	425	480			
1945	7,388.06	6,491	7,388			
1946	24,241.93	21,134	24,242			
1947	1,212.46	1,049	1,211	2	6.74	
1948	11,813.70	10,141	11,706	108	7.08	15
1949	155,416.10	132,352	152,777	2,639	7.42	356
1950	314,103.69	265,355	306,306	7,797	7.76	1,005
1951	117,565.93	98,520	113,724	3,842	8.10	474
1952	14,011.46	11,646	13,443	568	8.44	67
1953	64,035.02	52,778	60,923	3,112	8.79	354

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1954	82,747.60	67,621	78,057	4,691	9.14	513
1955	21,708.32	17,592	20,307	1,401	9.48	148
1956	33,265.27	26,725	30,849	2,416	9.83	246
1957	16,795.88	13,373	15,437	1,359	10.19	133
1958	16,398.95	12,942	14,939	1,460	10.54	139
1959	32,555.72	25,459	29,388	3,168	10.90	291
1960	28,812.28	22,324	25,769	3,043	11.26	270
1961	30,404.90	23,339	26,941	3,464	11.62	298
1962	27,753.65	21,104	24,361	3,393	11.98	283
1963	14,913.85	11,230	12,963	1,951	12.35	158
1964	4,880.13	3,639	4,201	680	12.72	53
1965	18,536.25	13,683	15,795	2,742	13.09	209
1966	5,038.93	3,681	4,249	790	13.47	59
1967	4,718.58	3,412	3,939	780	13.85	56
1968	4,278.86	3,061	3,533	745	14.23	52
1969	8,771.59	6,207	7,165	1,607	14.62	110
1970	5,741.53	4,018	4,638	1,103	15.01	73
1971	25,767.69	17,826	20,577	5,191	15.41	337
1973	11,871.49	8,023	9,261	2,610	16.21	161
1974	25,525.37	17,046	19,677	5,849	16.61	352
1975	87,663.74	57,823	66,747	20,917	17.02	1,229
1976	4,598.73	2,995	3,457	1,142	17.44	65
1977	8,040.17	5,168	5,966	2,075	17.86	116
1978	13,389.00	8,491	9,801	3,588	18.29	196
1979	6,024.51	3,769	4,351	1,674	18.72	89
1980	2,625.97	1,620	1,870	756	19.15	39
1981	3,896.41	2,370	2,736	1,161	19.59	59
1982	4,195.18	3,018	3,484	711	17.64	40
1984	107,312.77	75,656	87,332	19,981	18.10	1,104
1985	3,250.91	2,266	2,616	635	18.36	35
1987	11,800.00	7,979	9,210	2,590	19.27	134
1989	18,115.32	11,918	13,757	4,358	19.89	219
1993	4,421.64	2,726	3,147	1,275	21.31	60
1995	3,605.96	2,140	2,470	1,136	22.10	51
1996	28,053.64	16,395	18,925	9,128	22.22	411
1998	37,254.30	20,814	24,026	13,228	23.10	573
1999	24,770.91	13,574	15,669	9,102	23.30	391
2000	23,959.75	12,797	14,772	9,188	23.77	387
2001	34,304.98	17,832	20,584	13,721	24.25	566
2002	6,262.15	3,178	3,668	2,594	24.50	106
2003	8,507.00	4,188	4,834	3,673	25.01	147

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
2004	14,150.50	6,778	7,824	6,326	25.29	250
2005	14,063.28	6,539	7,548	6,515	25.60	254
2006	17,523.06	7,857	9,070	8,454	26.14	323
2007	55,195.64	23,922	27,614	27,582	26.48	1,042
2008	20,558.92	8,659	9,995	10,564	26.80	394
2011	27,987.49	10,389	11,992	15,995	27.95	572
2013	103,921.61	34,814	40,187	63,735	28.79	2,214
2014	188,343.09	59,742	68,962	119,381	29.06	4,108
2019	56,478.77	12,098	13,965	42,514	31.18	1,364
2020	20,252.13	3,888	4,488	15,764	31.56	499
2021	3,292.94	557	643	2,650	31.96	83
2022	36,972.61	5,368	6,196	30,776	32.38	950
2024	446,028.38	42,640	49,221	396,808	33.13	11,977
2025	65,974.61	4,585	5,293	60,682	33.47	1,813
	2,781,411.12	1,563,419	1,784,526	996,885		38,072

PNG

SURVIVOR CURVE.. IOWA 50-S0.5

NET SALVAGE PERCENT.. 0

1901	435.33	435	435			
1914	47.48	47	47			
1922	4,142.29	4,142	4,142			
1927	2,693.18	2,693	2,693			
1930	189.29	186	189			
1933	847.72	813	848			
1936	544.45	511	544			
1938	32.84	30	33			
1952	9,309.40	7,738	9,114	195	8.44	23
1956	5,775.22	4,640	5,465	310	9.83	32
1957	65,555.21	52,195	61,479	4,076	10.19	400
1958	3,928.05	3,100	3,651	277	10.54	26
1959	1,740.26	1,361	1,603	137	10.90	13
1960	10,837.04	8,397	9,891	946	11.26	84
1961	15,060.14	11,560	13,616	1,444	11.62	124
1962	44,412.35	33,771	39,778	4,634	11.98	387
1963	61,579.91	46,370	54,618	6,962	12.35	564
1964	33,613.04	25,062	29,520	4,093	12.72	322
1965	24,411.66	18,021	21,227	3,185	13.09	243
1966	17,104.75	12,497	14,720	2,385	13.47	177

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1967	43,814.66	31,678	37,313	6,502	13.85	469
1968	31,758.04	22,720	26,761	4,997	14.23	351
1969	35,461.98	25,093	29,557	5,905	14.62	404
1970	109,477.63	76,612	90,240	19,238	15.01	1,282
1971	28,682.10	19,842	23,371	5,311	15.41	345
1972	14,929.02	10,211	12,027	2,902	15.80	184
1973	43,388.65	29,322	34,538	8,851	16.21	546
1974	6,679.10	4,460	5,253	1,426	16.61	86
1975	2,388.78	1,576	1,856	532	17.02	31
1976	325.75	212	250	76	17.44	4
1977	310.42	200	236	75	17.86	4
1978	5,350.19	3,393	3,997	1,354	18.29	74
1980	6,000.02	3,702	4,361	1,640	19.15	86
1981	66,216.28	40,273	47,437	18,780	19.59	959
1982	55,560.11	39,975	47,086	8,474	17.64	480
1983	28,861.79	20,561	24,218	4,643	17.86	260
1984	5,806.34	4,093	4,821	985	18.10	54
1985	10,388.00	7,241	8,529	1,859	18.36	101
1986	10,162.46	6,959	8,197	1,966	18.99	104
1987	21,773.61	14,723	17,342	4,432	19.27	230
1988	9,500.30	6,339	7,467	2,034	19.58	104
1989	21,764.75	14,319	16,866	4,899	19.89	246
1990	17,697.49	11,472	13,513	4,185	20.22	207
1991	2,527.62	1,613	1,900	628	20.57	31
1993	14,187.04	8,746	10,302	3,885	21.31	182
1994	31,906.90	19,310	22,745	9,162	21.69	422
1995	24,723.97	14,671	17,281	7,443	22.10	337
1996	64,217.36	37,529	44,205	20,013	22.22	901
1997	106,890.33	61,109	71,979	34,911	22.66	1,541
1998	90,466.61	50,544	59,535	30,932	23.10	1,339
1999	26,987.42	14,789	17,420	9,568	23.30	411
2000	20,094.65	10,733	12,642	7,452	23.77	314
2001	27,792.71	14,447	17,017	10,776	24.25	444
2002	74,704.50	37,913	44,657	30,048	24.50	1,226
2003	35,723.93	17,587	20,715	15,009	25.01	600
2004	12,600.58	6,036	7,110	5,491	25.29	217
2005	1,094.30	509	600	495	25.60	19
2006	2,275.29	1,020	1,201	1,074	26.14	41
2007	50,329.62	21,813	25,693	24,637	26.48	930
2008	4,380.00	1,845	2,173	2,207	26.80	82
2009	6,511.91	2,639	3,108	3,403	27.16	125

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
2010	2,023.74	786	926	1,098	27.55	40
2014	1,151,949.73	365,398	430,395	721,555	29.06	24,830
2017	18,705.63	4,811	5,667	13,039	30.32	430
2019	630,236.94	134,997	159,010	471,227	31.18	15,113
2020	35,373.19	6,792	8,000	27,373	31.56	867
2023	6,264.54	756	890	5,374	32.81	164
2024	2,560.25	245	289	2,272	33.13	69
	3,323,085.84	1,465,183	1,724,310	1,598,776		59,681

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

1908	234.48	234	234			
1910	3,861.59	3,862	3,862			
1915	126.30	126	126			
1923	235.29	235	235			
1925	190.68	191	191			
1927	12,436.94	12,437	12,437			
1928	813.98	809	814			
1930	35.14	34	35			
1936	535.44	503	528	7	3.05	2
1937	4,312.45	4,020	4,221	92	3.39	27
1945	11.76	10	10	1	6.07	
1947	413.05	357	375	38	6.74	6
1948	6,553.87	5,626	5,907	647	7.08	91
1949	1,401.38	1,193	1,253	149	7.42	20
1950	22,787.70	19,251	20,213	2,575	7.76	332
1952	7.75	6	6	1	8.44	
1953	1,739.58	1,434	1,506	234	8.79	27
1954	0.58			1	9.14	
1955	740.69	600	630	111	9.48	12
1956	119.40	96	101	19	9.83	2
1957	1,800.86	1,434	1,506	295	10.19	29
1959	2,182.25	1,707	1,792	390	10.90	36
1960	2,606.73	2,020	2,121	486	11.26	43
1961	2,799.92	2,149	2,256	544	11.62	47
1962	2,082.30	1,583	1,662	420	11.98	35
1963	1,506.73	1,135	1,192	315	12.35	26
1964	244.55	182	191	53	12.72	4

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1965	873.68	645	677	196	13.09	15
1966	2,877.32	2,102	2,207	670	13.47	50
1967	6,144.27	4,442	4,664	1,480	13.85	107
1968	8,237.89	5,893	6,187	2,050	14.23	144
1969	1,214.79	860	903	312	14.62	21
1970	15,096.54	10,565	11,093	4,004	15.01	267
1971	1,337.23	925	971	366	15.41	24
1972	1,686.39	1,153	1,211	476	15.80	30
1973	475.61	321	337	139	16.21	9
1974	889.29	594	624	266	16.61	16
1975	1,607.08	1,060	1,113	494	17.02	29
1977	1,491.56	959	1,007	485	17.86	27
1980	1,550.75	957	1,005	546	19.15	29
1984	1,147.18	809	849	298	18.10	16
1985	56,276.04	39,230	41,190	15,086	18.36	822
1986	5,672.61	3,885	4,079	1,593	18.99	84
1988	3,743.66	2,498	2,623	1,121	19.58	57
1989	1,743.75	1,147	1,204	539	19.89	27
1990	2,013.56	1,305	1,370	643	20.22	32
1991	2,592.31	1,654	1,737	856	20.57	42
1994	417.47	253	266	152	21.69	7
1995	815.73	484	508	308	22.10	14
1996	2,818.09	1,647	1,729	1,089	22.22	49
1997	2,053.45	1,174	1,233	821	22.66	36
2003	2,522.29	1,242	1,304	1,218	25.01	49
2004	5,228.61	2,505	2,630	2,598	25.29	103
2006	3,917.66	1,757	1,845	2,073	26.14	79
2007	1,840.52	798	838	1,003	26.48	38
2011	2,842.27	1,055	1,108	1,735	27.95	62
2012	17,220.59	6,086	6,390	10,830	28.36	382
2015	14,049.51	4,180	4,389	9,661	29.52	327
2016	24,794.44	6,873	7,216	17,578	29.99	586
2017	102,116.02	26,264	27,576	74,540	30.32	2,458
2018	150,878.25	35,547	37,323	113,555	30.82	3,684
2019	52,911.67	11,334	11,900	41,011	31.18	1,315
2020	8,613.41	1,654	1,737	6,877	31.56	218
2023	79,428.28	9,579	10,058	69,371	32.81	2,114

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
2024	294,630.33	28,167	29,574	265,056	33.13	8,000
2025	106,021.38	7,368	7,736	98,285	33.47	2,937
2026	758,949.48	32,179	33,787	725,163	33.84	21,429
	1,818,522.35	322,384	337,603	1,480,919		46,474
	7,923,019.31	3,350,986	3,846,439	4,076,580		144,227
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.3 1.82

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1924	91,901.99	81,106	79,411	12,491	8.81	1,418
1925	14,230.50	12,513	12,252	1,979	9.05	219
1926	263,035.17	230,453	225,638	37,397	9.29	4,026
1927	20,101.97	17,548	17,181	2,921	9.53	307
1928	102,059.62	88,751	86,897	15,163	9.78	1,550
1929	120,138.32	104,072	101,898	18,241	10.03	1,819
1930	280,452.16	242,011	236,955	43,497	10.28	4,231
1931	146,192.45	125,648	123,023	23,170	10.54	2,198
1932	14,900.11	12,754	12,488	2,413	10.80	223
1933	5,190.08	4,424	4,332	859	11.07	78
1934	9,383.89	7,964	7,798	1,586	11.35	140
1935	6,664.77	5,631	5,513	1,151	11.63	99
1936	4,157.49	3,497	3,424	734	11.92	62
1937	8,640.71	7,234	7,083	1,558	12.21	128
1938	6,200.15	5,165	5,057	1,143	12.52	91
1939	14,632.26	12,129	11,876	2,757	12.83	215
1940	14,249.95	11,752	11,506	2,743	13.15	209
1941	26,656.99	21,866	21,409	5,248	13.48	389
1942	26,786.62	21,851	21,394	5,392	13.82	390
1943	3,832.40	3,108	3,043	789	14.17	56
1944	5,139.72	4,144	4,057	1,082	14.53	74
1945	8,917.22	7,146	6,997	1,921	14.90	129
1946	330,577.03	263,229	257,729	72,848	15.28	4,768
1947	53,260.36	42,133	41,253	12,008	15.67	766
1948	100,342.03	78,829	77,182	23,160	16.08	1,440
1949	116,086.57	90,563	88,671	27,416	16.49	1,663
1950	1,565,385.74	1,212,235	1,186,908	378,478	16.92	22,369
1951	340,244.85	261,488	256,025	84,220	17.36	4,851
1952	587,501.87	447,988	438,628	148,874	17.81	8,359
1953	679,741.21	514,156	503,414	176,327	18.27	9,651
1954	1,317,049.65	987,958	967,317	349,733	18.74	18,662
1955	1,131,137.02	841,113	823,540	307,597	19.23	15,996
1956	1,700,326.49	1,253,260	1,227,076	473,251	19.72	23,999
1957	1,450,783.38	1,059,464	1,037,329	413,455	20.23	20,438
1958	2,901,190.85	2,098,518	2,054,674	846,517	20.75	40,796
1959	1,710,295.63	1,225,033	1,199,438	510,857	21.28	24,006
1960	2,787,736.80	1,976,701	1,935,402	852,335	21.82	39,062
1961	1,629,786.68	1,143,458	1,119,568	510,219	22.38	22,798
1962	1,739,364.82	1,207,345	1,182,120	557,245	22.94	24,291
1963	2,178,583.44	1,495,663	1,464,414	714,169	23.51	30,377
1964	2,168,724.12	1,471,848	1,441,097	727,627	24.10	30,192

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1965	2,731,843.40	1,832,521	1,794,234	937,609	24.69	37,975
1966	2,907,591.44	1,927,152	1,886,888	1,020,703	25.29	40,360
1967	3,029,378.44	1,982,819	1,941,392	1,087,986	25.91	41,991
1968	3,406,238.46	2,201,350	2,155,357	1,250,881	26.53	47,150
1969	3,809,224.92	2,429,790	2,379,024	1,430,200	27.16	52,658
1970	3,211,950.39	2,021,377	1,979,144	1,232,806	27.80	44,346
1971	3,095,616.81	1,921,356	1,881,213	1,214,404	28.45	42,686
1972	2,981,900.90	1,824,536	1,786,416	1,195,485	29.11	41,068
1973	2,710,882.86	1,634,473	1,600,324	1,110,559	29.78	37,292
1974	3,014,025.17	1,790,331	1,752,926	1,261,099	30.45	41,415
1975	2,175,741.94	1,272,374	1,245,790	929,952	31.14	29,864
1976	1,914,558.82	1,102,020	1,078,996	835,563	31.83	26,251
1977	2,313,903.80	1,310,595	1,283,213	1,030,691	32.52	31,694
1978	2,030,826.78	1,131,028	1,107,397	923,429	33.23	27,789
1979	4,122,269.44	2,256,819	2,209,667	1,912,602	33.94	56,352
1980	8,402,033.09	4,519,202	4,424,782	3,977,251	34.66	114,750
1981	6,116,168.35	3,230,132	3,162,645	2,953,523	35.39	83,456
1982	6,677,864.27	3,927,920	3,845,854	2,832,010	31.68	89,394
1983	1,510,811.76	869,019	850,863	659,949	32.68	20,194
1984	2,198,788.46	1,245,834	1,219,805	978,984	33.08	29,594
1985	2,913,490.15	1,624,853	1,590,905	1,322,585	33.51	39,468
1986	4,700,328.48	2,559,329	2,505,857	2,194,471	34.51	63,589
1987	2,031,792.43	1,087,618	1,064,894	966,898	34.94	27,673
1988	4,098,795.47	2,155,966	2,110,921	1,987,874	35.37	56,202
1989	3,525,477.71	1,807,160	1,769,403	1,756,075	36.37	48,284
1990	3,267,236.23	1,643,093	1,608,764	1,658,472	36.82	45,043
1991	3,093,565.86	1,525,128	1,493,264	1,600,302	37.28	42,927
1992	2,395,536.62	1,148,420	1,124,426	1,271,111	38.28	33,206
1993	1,056,754.21	495,829	485,470	571,285	38.74	14,747
1994	862,530.02	395,729	387,461	475,069	39.22	12,113
1995	5,041,341.70	2,243,397	2,196,526	2,844,816	40.22	70,731
1996	4,880,193.36	2,119,956	2,075,664	2,804,530	40.69	68,924
1997	1,897,431.82	803,562	786,773	1,110,659	41.18	26,971
1998	2,305,476.97	944,093	924,368	1,381,109	42.18	32,743
1999	1,110,362.15	442,257	433,017	677,345	42.67	15,874
2000	2,544,468.60	984,709	964,136	1,580,333	43.17	36,607
2001	5,843,168.34	2,193,525	2,147,696	3,695,473	43.68	84,603
2002	1,045,333.91	377,470	369,584	675,750	44.68	15,124
2003	3,310,218.35	1,155,928	1,131,777	2,178,441	45.19	48,206
2004	1,744,006.36	587,905	575,622	1,168,384	45.72	25,555
2005	1,015,066.62	327,460	320,618	694,448	46.72	14,864

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
2006	2,666,822.92	827,248	809,964	1,856,859	47.25	39,299
2007	879,397.21	261,797	256,327	623,070	47.78	13,040
2008	2,135,574.21	612,056	599,268	1,536,306	48.53	31,657
2009	2,488,356.94	681,312	667,077	1,821,280	49.07	37,116
2010	2,041,276.18	532,365	521,242	1,520,034	49.61	30,640
2011	1,833,701.09	453,841	444,359	1,389,342	50.17	27,693
2012	2,339,036.37	547,335	535,900	1,803,137	50.73	35,544
2013	3,387,743.57	741,916	726,415	2,661,328	51.72	51,456
2014	4,885,215.35	1,002,446	981,502	3,903,713	52.29	74,655
2015	9,525,814.87	1,821,336	1,783,283	7,742,532	52.86	146,472
2016	12,515,711.01	2,216,532	2,170,222	10,345,489	53.44	193,591
2017	23,523,097.37	3,829,560	3,749,549	19,773,548	54.01	366,109
2018	19,010,537.75	2,817,362	2,758,499	16,252,039	54.60	297,656
2019	10,559,636.35	1,408,655	1,379,224	9,180,412	55.20	166,312
2020	10,769,271.50	1,283,697	1,256,877	9,512,395	55.40	171,704
2021	24,332,976.68	2,530,630	2,477,758	21,855,219	56.00	390,272
2022	23,012,525.53	2,038,910	1,996,311	21,016,214	56.61	371,246
2023	26,711,471.87	1,960,622	1,919,659	24,791,813	56.85	436,092
2024	15,432,667.49	892,008	873,371	14,559,296	57.10	254,979
2025	21,613,862.70	907,782	888,816	20,725,047	57.02	363,470
2026	17,849,063.90	460,506	450,885	17,398,179	56.64	307,171
2027	10,038,690.55	91,352	89,443	9,949,247	54.45	182,723
	400,278,229.35	113,675,052	111,300,043	288,978,186		6,111,165

PNG

SURVIVOR CURVE.. IOWA 75-R2.5
NET SALVAGE PERCENT.. 0

1901	994.93	949	957	38	3.44	11
1903	400.38	379	382	18	3.98	5
1904	266.55	251	253	13	4.25	3
1905	1,257.62	1,182	1,192	66	4.51	15
1906	3,398.58	3,183	3,210	189	4.75	40
1907	8,718.80	8,138	8,207	512	5.00	102
1908	17,720.18	16,485	16,625	1,095	5.23	209
1909	366.96	340	343	24	5.46	4
1910	2,452.39	2,267	2,286	166	5.68	29
1911	4.73	4	4	1	5.91	
1913	1,966.53	1,800	1,815	151	6.34	24
1914	283.86	259	261	23	6.56	4

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1916	11.98	11	11	1	6.99	
1920	4,210.35	3,767	3,799	411	7.89	52
1921	32,526.72	29,010	29,257	3,270	8.11	403
1922	22,747.01	20,218	20,390	2,357	8.34	283
1923	31,284.72	27,706	27,942	3,343	8.58	390
1924	37,465.61	33,065	33,346	4,120	8.81	468
1925	39,109.23	34,390	34,682	4,427	9.05	489
1926	10,283.75	9,010	9,087	1,197	9.29	129
1927	26,881.19	23,465	23,664	3,217	9.53	338
1928	8,774.78	7,631	7,696	1,079	9.78	110
1929	744.31	645	650	94	10.03	9
1930	67,623.54	58,354	58,850	8,773	10.28	853
1931	191,406.68	164,508	165,907	25,500	10.54	2,419
1932	5,792.44	4,958	5,000	792	10.80	73
1933	10,113.23	8,621	8,694	1,419	11.07	128
1934	1,550.45	1,316	1,327	223	11.35	20
1935	2,214.43	1,871	1,887	328	11.63	28
1936	16,073.34	13,519	13,634	2,439	11.92	205
1937	3,527.96	2,954	2,979	549	12.21	45
1938	3,158.41	2,631	2,653	505	12.52	40
1939	1,631.17	1,352	1,363	268	12.83	21
1940	9,614.73	7,929	7,996	1,618	13.15	123
1941	1,309.18	1,074	1,083	226	13.48	17
1942	754.64	616	621	133	13.82	10
1944	433.76	350	353	81	14.53	6
1946	69,428.84	55,284	55,754	13,675	15.28	895
1947	14,257.85	11,279	11,375	2,883	15.67	184
1948	8,112.29	6,373	6,427	1,685	16.08	105
1949	12,304.05	9,599	9,681	2,623	16.49	159
1950	8,340.09	6,459	6,514	1,826	16.92	108
1951	12,663.19	9,732	9,815	2,848	17.36	164
1952	146,792.94	111,934	112,886	33,907	17.81	1,904
1953	326,118.39	246,676	248,773	77,345	18.27	4,233
1954	7,239.09	5,430	5,476	1,763	18.74	94
1955	100,988.44	75,095	75,733	25,255	19.23	1,313
1956	590,193.55	435,014	438,712	151,481	19.72	7,682
1957	1,535,821.68	1,121,564	1,131,099	404,723	20.23	20,006
1958	168,161.95	121,637	122,671	45,491	20.75	2,192
1959	1,058,550.91	758,208	764,654	293,897	21.28	13,811
1960	595,111.16	421,975	425,562	169,549	21.82	7,770
1961	1,195,260.00	838,594	845,723	349,537	22.38	15,618

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1962	955,711.74	663,388	669,028	286,684	22.94	12,497
1963	1,705,666.27	1,170,991	1,180,946	524,720	23.51	22,319
1964	2,839,204.91	1,926,883	1,943,264	895,941	24.10	37,176
1965	2,167,416.71	1,453,903	1,466,263	701,154	24.69	28,398
1966	1,908,643.60	1,265,049	1,275,803	632,840	25.29	25,023
1967	2,137,222.68	1,398,876	1,410,768	726,455	25.91	28,038
1968	3,231,597.99	2,088,485	2,106,240	1,125,358	26.53	42,418
1969	2,881,686.74	1,838,142	1,853,768	1,027,918	27.16	37,847
1970	2,381,353.69	1,498,657	1,511,397	869,956	27.80	31,293
1971	2,163,125.15	1,342,587	1,354,001	809,125	28.45	28,440
1972	3,186,239.32	1,949,564	1,966,138	1,220,102	29.11	41,914
1973	1,157,595.11	697,949	703,882	453,713	29.78	15,235
1974	535,736.81	318,228	320,933	214,804	30.45	7,054
1975	597,406.04	349,363	352,333	245,073	31.14	7,870
1976	403,380.31	232,186	234,160	169,220	31.83	5,316
1977	602,932.67	341,501	344,404	258,529	32.52	7,950
1978	572,536.95	318,863	321,574	250,963	33.23	7,552
1979	1,002,194.38	548,671	553,335	448,859	33.94	13,225
1980	950,653.79	511,328	515,675	434,979	34.66	12,550
1981	2,953,230.44	1,559,690	1,572,949	1,380,281	35.39	39,002
1982	4,609,885.07	2,711,534	2,734,585	1,875,300	31.68	59,195
1983	442,745.66	254,667	256,832	185,914	32.68	5,689
1984	1,511,442.28	856,383	863,663	647,779	33.08	19,582
1985	1,484,604.85	827,964	835,003	649,602	33.51	19,385
1986	1,322,738.76	720,231	726,354	596,385	34.51	17,282
1987	1,637,181.76	876,383	883,833	753,348	34.94	21,561
1988	1,740,164.97	915,327	923,108	817,057	35.37	23,100
1989	1,553,781.86	796,469	803,240	750,542	36.37	20,636
1990	1,285,574.26	646,515	652,011	633,563	36.82	17,207
1991	825,996.00	407,216	410,678	415,318	37.28	11,141
1992	2,797,530.30	1,341,136	1,352,537	1,444,993	38.28	37,748
1993	853,094.03	400,272	403,675	449,419	38.74	11,601
1994	1,520,827.45	697,756	703,688	817,140	39.22	20,835
1995	1,202,826.49	535,258	539,808	663,018	40.22	16,485
1996	8,799,219.56	3,822,381	3,854,876	4,944,344	40.69	121,513
1997	7,682,282.40	3,253,447	3,281,105	4,401,177	41.18	106,877
1998	3,519,039.60	1,441,047	1,453,298	2,065,742	42.18	48,974
1999	440,440.35	175,427	176,918	263,522	42.67	6,176
2000	8,069,150.99	3,122,761	3,149,308	4,919,843	43.17	113,964
2001	2,127,731.71	798,750	805,540	1,322,191	43.68	30,270
2002	5,012,303.41	1,809,943	1,825,330	3,186,974	44.68	71,329

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
2003	2,478,182.37	865,381	872,738	1,605,445	45.19	35,527
2004	2,639,714.54	889,848	897,413	1,742,302	45.72	38,108
2005	2,713,620.35	875,414	882,856	1,830,764	46.72	39,186
2006	1,306,493.99	405,274	408,719	897,775	47.25	19,001
2007	911,020.48	271,211	273,517	637,504	47.78	13,342
2008	2,773,117.35	794,775	801,532	1,971,586	48.53	40,626
2009	548,782.02	150,257	151,534	397,248	49.07	8,096
2010	2,396,718.53	625,064	630,378	1,766,341	49.61	35,605
2011	1,319,809.92	326,653	329,430	990,380	50.17	19,740
2012	2,637,262.23	617,119	622,365	2,014,897	50.73	39,718
2013	4,747,614.04	1,039,727	1,048,566	3,699,048	51.72	71,521
2014	15,609,380.67	3,203,045	3,230,275	12,379,106	52.29	236,739
2015	16,426,455.69	3,140,738	3,167,438	13,259,018	52.86	250,833
2016	11,943,214.05	2,115,143	2,133,124	9,810,090	53.44	183,572
2017	7,070,631.23	1,151,099	1,160,885	5,909,747	54.01	109,419
2018	60,800,356.07	9,010,613	9,087,214	51,713,142	54.60	947,127
2019	7,269,821.99	969,794	978,038	6,291,784	55.20	113,982
2020	9,034,425.10	1,076,903	1,086,058	7,948,367	55.40	143,472
2021	3,412,529.80	354,903	357,920	3,054,610	56.00	54,547
2022	7,418,865.84	657,312	662,900	6,755,966	56.61	119,342
2023	9,770,489.13	717,154	723,251	9,047,238	56.85	159,142
2024	3,829,544.75	221,348	223,230	3,606,315	57.10	63,158
2025	4,770,641.48	200,367	202,070	4,568,571	57.02	80,122
2026	5,987,417.95	154,475	155,788	5,831,630	56.64	102,960
2027	11,956,850.36	108,807	109,732	11,847,118	54.45	217,578
	298,961,476.53	82,556,656	83,258,483	215,702,993		4,477,473

CPG
SURVIVOR CURVE.. IOWA 75-R2.5
NET SALVAGE PERCENT.. 0

1939	2,177.75	1,805	1,926	252	12.83	20
1940	1,536.91	1,267	1,352	185	13.15	14
1941	21,902.54	17,966	19,167	2,736	13.48	203
1942	175.01	143	153	22	13.82	2
1943	1,158.45	940	1,003	156	14.17	11
1944	4,047.03	3,263	3,481	566	14.53	39
1945	226.73	182	194	33	14.90	2
1946	6,225.29	4,957	5,288	937	15.28	61
1947	6,818.63	5,394	5,754	1,064	15.67	68

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1948	2,784.84	2,188	2,334	451	16.08	28
1949	65,466.05	51,072	54,485	10,981	16.49	666
1951	15,890.12	12,212	13,028	2,862	17.36	165
1952	2,224.37	1,696	1,809	415	17.81	23
1953	25,289.89	19,129	20,407	4,883	18.27	267
1954	19,638.16	14,731	15,715	3,923	18.74	209
1955	9,084.12	6,755	7,206	1,878	19.23	98
1956	33,542.65	24,723	26,375	7,168	19.72	363
1957	44,630.29	32,592	34,770	9,860	20.23	487
1958	14,436.03	10,442	11,140	3,296	20.75	159
1959	50,039.18	35,842	38,237	11,802	21.28	555
1960	43,923.86	31,145	33,226	10,698	21.82	490
1961	121,637.35	85,341	91,044	30,594	22.38	1,367
1962	188,330.21	130,726	139,461	48,869	22.94	2,130
1963	387,321.59	265,908	283,676	103,645	23.51	4,409
1964	422,874.19	286,992	306,169	116,705	24.10	4,843
1965	297,490.46	199,557	212,892	84,599	24.69	3,426
1966	627,131.63	415,663	443,438	183,693	25.29	7,263
1967	273,278.12	178,869	190,821	82,457	25.91	3,182
1968	485,382.24	313,688	334,649	150,733	26.53	5,682
1969	406,351.62	259,200	276,520	129,831	27.16	4,780
1970	312,806.78	196,859	210,013	102,793	27.80	3,698
1971	247,866.42	153,843	164,123	83,743	28.45	2,944
1972	146,053.15	89,366	95,338	50,716	29.11	1,742
1973	299,123.70	180,351	192,402	106,721	29.78	3,584
1974	290,179.33	172,367	183,885	106,294	30.45	3,491
1975	103,541.30	60,551	64,597	38,944	31.14	1,251
1976	245,303.49	141,197	150,632	94,671	31.83	2,974
1977	113,099.80	64,060	68,341	44,759	32.52	1,376
1978	335,550.77	186,878	199,366	136,185	33.23	4,098
1979	149,948.17	82,092	87,578	62,371	33.94	1,838
1980	207,811.93	111,776	119,245	88,567	34.66	2,555
1981	213,658.00	112,839	120,379	93,279	35.39	2,636
1982	223,462.92	131,441	140,224	83,239	31.68	2,627
1983	338,198.73	194,532	207,531	130,668	32.68	3,998
1984	131,977.76	74,779	79,776	52,202	33.08	1,578
1985	385,690.07	215,099	229,472	156,218	33.51	4,662
1986	619,012.82	337,052	359,574	259,438	34.51	7,518
1987	117,624.51	62,964	67,171	50,453	34.94	1,444
1988	163,685.99	86,099	91,852	71,834	35.37	2,031
1989	371,166.63	190,260	202,974	168,193	36.37	4,624

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1990	80,628.44	40,548	43,257	37,371	36.82	1,015
1991	521,531.06	257,115	274,296	247,235	37.28	6,632
1992	1,269,533.88	608,615	649,284	620,250	38.28	16,203
1993	607,774.42	285,168	304,223	303,551	38.74	7,836
1995	936.49	417	445	492	40.22	12
1996	630,367.17	273,831	292,129	338,238	40.69	8,313
1997	665,541.97	281,857	300,691	364,851	41.18	8,860
1998	938,366.92	384,261	409,938	528,429	42.18	12,528
1999	344,071.34	137,044	146,202	197,870	42.67	4,637
2000	3,564,481.06	1,379,454	1,471,632	2,092,849	43.17	48,479
2001	401,484.87	150,717	160,788	240,697	43.68	5,510
2002	1,527,303.04	551,509	588,362	938,941	44.68	21,015
2003	337,376.48	117,812	125,684	211,692	45.19	4,684
2004	4,162,517.82	1,403,185	1,496,948	2,665,569	45.72	58,302
2005	6,296,305.58	2,031,188	2,166,916	4,129,390	46.72	88,386
2006	2,563,829.69	795,300	848,443	1,715,386	47.25	36,304
2007	1,032,740.16	307,447	327,991	704,749	47.78	14,750
2008	147,068.63	42,150	44,967	102,102	48.53	2,104
2009	3,165,760.79	866,785	924,705	2,241,056	49.07	45,671
2010	946,493.92	246,846	263,341	683,153	49.61	13,770
2011	2,244,810.99	555,591	592,717	1,652,094	50.17	32,930
2012	501,243.01	117,291	125,129	376,114	50.73	7,414
2013	940,200.89	205,904	219,663	720,538	51.72	13,932
2014	486,379.25	99,805	106,474	379,905	52.29	7,265
2015	2,317,668.03	443,138	472,749	1,844,919	52.86	34,902
2016	9,527,419.74	1,687,306	1,800,055	7,727,365	53.44	144,599
2017	7,576,741.28	1,233,493	1,315,917	6,260,824	54.01	115,920
2018	5,180,739.92	767,786	819,091	4,361,649	54.60	79,884
2019	4,107,654.90	547,961	584,577	3,523,078	55.20	63,824
2020	12,049,817.05	1,436,338	1,532,317	10,517,500	55.40	189,847
2021	3,972,231.99	413,112	440,717	3,531,515	56.00	63,063
2022	7,559,266.30	669,751	714,505	6,844,761	56.61	120,911
2023	1,591,099.64	116,787	124,591	1,466,509	56.85	25,796
2024	5,547,626.22	320,653	342,080	5,205,547	57.10	91,165

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
2025	436,141.07	18,318	19,542	416,599	57.02	7,306
2026	4,705,426.21	121,400	129,512	4,575,914	56.64	80,789
2027	10,558,115.02	96,079	102,499	10,455,616	54.45	192,022
	117,103,472.82	24,270,755	25,892,573	91,210,900		1,778,261
	816,343,178.70	220,502,463	220,451,100	595,892,079		12,366,899
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						48.2 1.51

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 9-2027						
NET SALVAGE PERCENT.. 0						
1901	665.32	665	665			
1902	1,876.45	1,876	1,876			
1903	661.31	661	661			
1904	1,470.23	1,470	1,470			
1905	930.38	930	930			
1906	1,039.29	1,039	1,039			
1907	1,672.43	1,672	1,672			
1908	4,594.00	4,594	4,594			
1909	1,516.23	1,516	1,516			
1910	781.01	781	781			
1911	3,276.38	3,276	3,276			
1912	2,805.58	2,806	2,806			
1913	870.86	871	871			
1914	3,083.63	3,084	3,084			
1915	3,725.15	3,725	3,725			
1916	2,084.30	2,084	2,084			
1917	2,302.84	2,303	2,303			
1918	1,613.19	1,613	1,613			
1919	5,743.39	5,743	5,743			
1920	5,437.10	5,437	5,437			
1921	2,270.62	2,271	2,271			
1922	33,123.16	33,123	33,123			
1923	7,935.08	7,935	7,935			
1924	36,316.13	36,316	36,316			
1925	7,038.34	7,038	7,038			
1926	16,015.63	16,016	16,016			
1927	19,332.45	19,332	19,332			
1928	14,711.22	14,711	14,711			
1929	22,640.69	22,641	22,641			
1930	11,103.53	11,104	11,104			
1931	3,414.62	3,415	3,415			
1932	1,643.47	1,643	1,643			
1933	93.97	94	94			
1934	201.46	201	201			
1935	1,404.76	1,405	1,405			
1936	2,219.81	2,220	2,220			
1937	1,507.39	1,507	1,507			
1938	1,013.48	1,013	1,013			
1939	4,543.85	4,544	4,544			
1940	3,443.16	3,443	3,443			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 9-2027						
NET SALVAGE PERCENT.. 0						
1941	6,305.26	6,305	6,305			
1942	455.82	456	456			
1943	1,059.36	1,059	1,059			
1944	2,021.15	2,021	2,021			
1945	233.29	233	233			
1946	3,466.43	3,466	3,466			
1947	4,534.23	4,534	4,534			
1948	13,944.47	13,944	13,944			
1949	14,981.32	14,981	14,981			
1950	9,771.29	9,771	9,771			
1951	14,464.65	14,465	14,465			
1952	19,332.52	19,333	19,333			
1953	13,918.64	13,919	13,919			
1954	23,732.78	23,733	23,733			
1955	45,943.45	45,943	45,943			
1956	22,722.46	22,722	22,722			
1957	31,202.14	31,202	31,202			
1958	12,729.72	12,730	12,730			
1959	34,438.45	34,438	34,438			
1960	5,230.46	5,230	5,230			
1962	3,625.02	3,625	3,625			
1968	316.24	316	316			
2025	30,687.51	30,688	30,691		3-	
	551,238.55	551,232	551,242		3-	

PNG

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

1903	827.90	828	828
1904	1,600.92	1,601	1,601
1905	59.45	59	59
1906	3,388.02	3,388	3,388
1908	45.16	45	45
1910	2,040.42	2,040	2,040
1911	13,104.26	13,104	13,104
1912	4,993.79	4,994	4,994

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)

PNG

INTERIM SURVIVOR CURVE.. IOWA 65-R1

PROBABLE RETIREMENT YEAR.. 9-2027

NET SALVAGE PERCENT.. 0

1923	297.99	298	298			
1943	508.36	508	508			
1952	86,661.17	86,661	86,661			

	113,527.44	113,526	113,527			

	664,765.99	664,758	664,769	3-		

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 68-R3						
NET SALVAGE PERCENT.. 0						
1972	20,322.31	14,100	13,751	6,571	20.82	316
1973	49,345.95	33,773	32,937	16,409	21.46	765
1974	11,909.87	8,036	7,837	4,073	22.12	184
1975	42,410.34	28,203	27,505	14,906	22.78	654
1976	438,648.31	287,315	280,201	158,447	23.46	6,754
1977	450,097.41	290,245	283,059	167,039	24.15	6,917
1978	651,167.85	413,205	402,975	248,193	24.85	9,988
1979	506,537.56	316,211	308,382	198,156	25.55	7,756
1980	1,089,756.70	668,762	652,204	437,552	26.27	16,656
1981	1,414,737.42	853,002	831,883	582,855	27.00	21,587
1982	1,937,296.50	1,244,907	1,214,085	723,212	25.17	28,733
1983	2,350,279.42	1,487,257	1,450,434	899,845	25.68	35,041
1984	3,226,207.67	2,009,282	1,959,535	1,266,673	26.19	48,365
1985	3,417,184.57	2,093,367	2,041,538	1,375,647	26.72	51,484
1986	4,259,617.97	2,547,678	2,484,601	1,775,017	27.72	64,034
1987	7,464,772.73	4,386,300	4,277,701	3,187,072	28.25	112,817
1988	10,680,938.15	6,162,901	6,010,315	4,670,623	28.78	162,287
1989	12,987,147.44	7,302,673	7,121,868	5,865,279	29.78	196,954
1990	14,789,230.32	8,153,303	7,951,438	6,837,793	30.32	225,521
1991	8,906,554.67	4,810,430	4,691,330	4,215,225	30.87	136,548
1992	6,937,052.92	3,643,340	3,553,136	3,383,917	31.87	106,179
1993	5,160,655.43	2,651,545	2,585,896	2,574,759	32.41	79,443
1994	9,370,274.38	4,704,815	4,588,330	4,781,945	32.97	145,039
1995	15,061,987.74	7,383,386	7,200,583	7,861,405	33.54	234,389
1996	9,053,456.12	4,300,392	4,193,920	4,859,536	34.54	140,693
1997	13,968,715.89	6,464,722	6,304,664	7,664,052	35.11	218,287
1998	9,859,958.72	4,412,332	4,303,088	5,556,870	36.11	153,887
1999	10,393,923.82	4,521,357	4,409,414	5,984,510	36.69	163,110
2000	10,852,181.02	4,583,961	4,470,468	6,381,713	37.26	171,275
2001	10,948,644.53	4,455,003	4,344,703	6,603,942	38.26	172,607
2002	10,121,532.85	3,986,872	3,888,162	6,233,371	38.85	160,447
2003	14,201,717.95	5,406,594	5,272,734	8,928,984	39.45	226,337
2004	13,249,953.11	4,836,233	4,716,494	8,533,459	40.45	210,963
2005	14,237,858.72	5,006,031	4,882,088	9,355,771	41.04	227,967
2006	14,924,266.97	5,011,569	4,887,489	10,036,778	42.04	238,744
2007	14,082,947.89	4,534,709	4,422,435	9,660,513	42.64	226,560
2008	11,781,163.90	3,652,161	3,561,738	8,219,426	43.40	189,388
2009	11,312,902.41	3,348,619	3,265,711	8,047,191	44.00	182,891
2010	11,814,146.50	3,307,961	3,226,060	8,588,086	45.00	190,846
2011	16,645,277.12	4,420,986	4,311,528	12,333,749	45.61	270,418
2012	22,274,467.33	5,593,119	5,454,640	16,819,827	46.23	363,829

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 68-R3						
NET SALVAGE PERCENT.. 0						
2013	29,775,840.44	6,994,345	6,821,174	22,954,667	47.23	486,019
2014	33,042,611.23	7,269,374	7,089,394	25,953,218	47.85	542,387
2015	31,373,824.42	6,393,985	6,235,678	25,138,146	48.85	514,599
2016	43,838,053.69	8,267,857	8,063,155	35,774,898	49.48	723,017
2017	39,403,097.72	6,785,213	6,617,220	32,785,878	50.48	649,483
2018	51,304,584.33	8,044,559	7,845,386	43,459,198	51.10	850,474
2019	71,420,538.22	10,013,159	9,765,246	61,655,292	52.11	1,183,176
2020	79,126,628.04	9,851,265	9,607,360	69,519,268	52.74	1,318,151
2021	87,954,269.55	9,551,834	9,315,343	78,638,927	53.38	1,473,191
2022	108,337,505.72	9,945,383	9,699,148	98,638,358	54.38	1,813,872
2023	129,045,033.08	9,755,805	9,514,264	119,530,769	55.02	2,172,497
2024	101,317,304.46	5,997,984	5,849,482	95,467,823	55.67	1,714,888
2025	117,384,767.13	4,988,853	4,865,335	112,519,432	56.32	1,997,859
2026	118,050,495.18	3,022,093	2,947,270	115,103,225	56.98	2,020,064
2027	118,221,442.05	1,028,527	1,003,062	117,218,380	56.97	2,057,546
	1,490,543,243.74	247,246,893	241,125,373	1,249,417,870		24,723,883

PNG

SURVIVOR CURVE.. IOWA 68-R3

NET SALVAGE PERCENT.. 0

1973	283,639.82	194,126	195,753	87,886	21.46	4,095
1974	566,917.62	382,505	385,712	181,206	22.12	8,192
1975	1,574,070.52	1,046,757	1,055,532	518,538	22.78	22,763
1976	1,074,844.16	704,023	709,925	364,919	23.46	15,555
1977	1,327,053.59	855,751	862,925	464,129	24.15	19,219
1978	1,697,681.56	1,077,281	1,086,312	611,369	24.85	24,602
1979	1,917,426.89	1,196,973	1,207,008	710,419	25.55	27,805
1980	2,061,256.28	1,264,952	1,275,556	785,700	26.27	29,909
1981	1,501,220.22	905,146	912,734	588,486	27.00	21,796
1982	1,522,652.85	978,457	986,660	535,993	25.17	21,295
1983	801,140.07	506,961	511,211	289,929	25.68	11,290
1984	1,002,010.14	624,052	629,284	372,727	26.19	14,232
1985	1,284,950.21	787,160	793,759	491,191	26.72	18,383
1986	1,956,686.24	1,170,294	1,180,105	776,581	27.72	28,015
1987	3,172,544.01	1,864,187	1,879,815	1,292,729	28.25	45,760
1988	5,780,611.86	3,335,413	3,363,375	2,417,237	28.78	83,990
1989	4,255,041.58	2,392,610	2,412,668	1,842,374	29.78	61,866
1990	4,717,912.04	2,600,985	2,622,790	2,095,122	30.32	69,100
1991	2,188,191.57	1,181,842	1,191,750	996,442	30.87	32,279

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 68-R3						
NET SALVAGE PERCENT.. 0						
1992	2,713,434.17	1,425,096	1,437,043	1,276,391	31.87	40,050
1993	2,615,542.14	1,343,866	1,355,132	1,260,410	32.41	38,890
1994	5,283,059.33	2,652,624	2,674,862	2,608,198	32.97	79,108
1995	5,545,624.08	2,718,465	2,741,255	2,804,370	33.54	83,613
1996	6,467,951.98	3,072,277	3,098,033	3,369,919	34.54	97,566
1997	9,914,325.93	4,588,350	4,626,815	5,287,511	35.11	150,598
1998	7,401,823.32	3,312,316	3,340,084	4,061,739	36.11	112,482
1999	5,197,585.60	2,260,950	2,279,904	2,917,682	36.69	79,523
2000	4,052,244.80	1,711,668	1,726,017	2,326,227	37.26	62,432
2001	7,073,377.26	2,878,157	2,902,285	4,171,092	38.26	109,020
2002	3,163,896.25	1,246,259	1,256,707	1,907,190	38.85	49,091
2003	3,575,942.77	1,361,361	1,372,774	2,203,169	39.45	55,847
2004	8,078,846.50	2,948,779	2,973,499	5,105,347	40.45	126,214
2005	6,583,538.49	2,314,772	2,334,177	4,249,361	41.04	103,542
2006	3,970,205.05	1,333,195	1,344,371	2,625,834	42.04	62,460
2007	5,598,535.66	1,802,728	1,817,841	3,780,695	42.64	88,665
2008	4,648,919.52	1,441,165	1,453,247	3,195,673	43.40	73,633
2009	5,578,260.41	1,651,165	1,665,007	3,913,253	44.00	88,938
2010	4,083,743.16	1,143,448	1,153,034	2,930,709	45.00	65,127
2011	5,577,827.94	1,481,471	1,493,891	4,083,937	45.61	89,540
2012	8,812,809.28	2,212,896	2,231,447	6,581,362	46.23	142,361
2013	5,522,126.93	1,297,148	1,308,022	4,214,105	47.23	89,225
2014	8,067,843.62	1,774,926	1,789,806	6,278,038	47.85	131,202
2015	15,551,588.97	3,169,414	3,195,984	12,355,605	48.85	252,929
2016	18,084,504.67	3,410,738	3,439,331	14,645,174	49.48	295,982
2017	20,998,329.82	3,615,912	3,646,225	17,352,105	50.48	343,742
2018	22,633,242.31	3,548,892	3,578,643	19,054,599	51.10	372,888
2019	28,497,573.97	3,995,360	4,028,854	24,468,720	52.11	469,559
2020	26,679,548.77	3,321,604	3,349,450	23,330,099	52.74	442,361
2021	24,387,997.28	2,648,537	2,670,740	21,717,257	53.38	406,843
2022	32,669,611.56	2,999,070	3,024,212	29,645,400	54.38	545,153
2023	32,069,769.57	2,424,475	2,444,800	29,624,970	55.02	538,440
2024	22,691,250.89	1,343,322	1,354,583	21,336,667	55.67	383,270
2025	22,674,778.59	963,678	971,757	21,703,022	56.32	385,352
2026	33,869,602.88	867,062	874,331	32,995,272	56.98	579,068
2027	23,188,512.70	201,740	203,431	22,985,081	56.97	403,459
	492,209,627.40	103,552,361	104,420,466	387,789,162		7,998,319

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 68-R3						
NET SALVAGE PERCENT.. 0						
1967	5,277.53	3,898	4,159	1,119	17.78	63
1968	11,832.07	8,637	9,214	2,618	18.36	143
1969	6,528.75	4,708	5,023	1,506	18.96	79
1970	24,075.19	17,150	18,297	5,779	19.56	295
1971	340,739.06	239,570	255,588	85,152	20.19	4,218
1972	517,897.14	359,327	383,351	134,546	20.82	6,462
1973	405,756.15	277,704	296,271	109,485	21.46	5,102
1974	613,000.21	413,597	441,250	171,750	22.12	7,764
1975	548,739.77	364,912	389,310	159,430	22.78	6,999
1976	339,917.60	222,646	237,532	102,386	23.46	4,364
1977	624,397.39	402,643	429,563	194,834	24.15	8,068
1978	518,002.60	328,704	350,681	167,322	24.85	6,733
1979	479,869.09	299,563	319,592	160,277	25.55	6,273
1980	696,608.79	427,495	456,077	240,532	26.27	9,156
1981	818,380.53	493,434	526,425	291,956	27.00	10,813
1982	740,219.81	475,665	507,468	232,752	25.17	9,247
1983	860,660.26	544,626	581,039	279,621	25.68	10,889
1984	1,377,933.91	858,177	915,554	462,380	26.19	17,655
1985	1,569,674.29	961,582	1,025,873	543,801	26.72	20,352
1986	1,859,097.65	1,111,926	1,186,269	672,829	27.72	24,272
1987	1,423,172.24	836,256	892,168	531,005	28.25	18,797
1988	2,086,413.80	1,203,861	1,284,350	802,063	28.78	27,869
1989	2,151,936.80	1,210,034	1,290,936	861,001	29.78	28,912
1990	2,274,033.35	1,253,675	1,337,495	936,538	30.32	30,888
1991	2,623,005.99	1,416,686	1,511,405	1,111,601	30.87	36,009
1992	2,153,923.70	1,131,241	1,206,875	947,049	31.87	29,716
1993	3,370,133.74	1,731,575	1,847,347	1,522,787	32.41	46,985
1994	3,434,793.94	1,724,610	1,839,916	1,594,878	32.97	48,374
1995	3,800,766.19	1,863,136	1,987,704	1,813,062	33.54	54,057
1996	4,707,831.54	2,236,220	2,385,732	2,322,099	34.54	67,229
1997	4,849,208.00	2,244,213	2,394,260	2,454,948	35.11	69,922
1998	5,657,646.40	2,531,797	2,701,071	2,956,575	36.11	81,877
1999	3,369,622.65	1,465,786	1,563,788	1,805,835	36.69	49,219
2000	4,912,995.88	2,075,249	2,213,999	2,698,997	37.26	72,437
2001	2,491,916.15	1,013,961	1,081,754	1,410,162	38.26	36,857
2002	4,123,481.73	1,624,239	1,732,835	2,390,647	38.85	61,535
2003	4,385,263.62	1,669,470	1,781,090	2,604,174	39.45	66,012
2004	4,603,543.15	1,680,293	1,792,636	2,810,907	40.45	69,491
2005	4,715,542.34	1,657,985	1,768,837	2,946,705	41.04	71,801
2006	6,329,710.09	2,125,517	2,267,628	4,062,082	42.04	96,624
2007	5,401,696.59	1,739,346	1,855,638	3,546,059	42.64	83,163

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 68-R3						
NET SALVAGE PERCENT.. 0						
2008	4,877,735.01	1,512,098	1,613,196	3,264,539	43.40	75,220
2009	4,319,969.28	1,278,711	1,364,205	2,955,764	44.00	67,176
2010	6,184,225.66	1,731,583	1,847,356	4,336,870	45.00	96,375
2011	7,160,270.89	1,901,768	2,028,919	5,131,352	45.61	112,505
2012	5,178,876.72	1,300,416	1,387,361	3,791,516	46.23	82,014
2013	5,515,815.30	1,295,665	1,382,292	4,133,523	47.23	87,519
2014	7,520,760.91	1,654,567	1,765,190	5,755,571	47.85	120,284
2015	13,990,421.42	2,851,248	3,041,881	10,948,541	48.85	224,126
2016	12,487,549.75	2,355,152	2,512,616	9,974,934	49.48	201,595
2017	12,692,646.78	2,185,674	2,331,807	10,360,840	50.48	205,246
2018	16,636,399.84	2,608,587	2,782,996	13,853,404	51.10	271,104
2019	7,826,174.93	1,097,230	1,170,590	6,655,585	52.11	127,722
2020	4,754,869.81	591,981	631,561	4,123,309	52.74	78,182
2021	11,460,725.45	1,244,635	1,327,851	10,132,875	53.38	189,825
2022	15,241,818.43	1,399,199	1,492,749	13,749,070	54.38	252,833
2023	18,760,982.17	1,418,330	1,513,159	17,247,823	55.02	313,483
2024	21,547,836.26	1,275,632	1,360,920	20,186,916	55.67	362,617
2025	23,689,765.36	1,006,815	1,074,130	22,615,635	56.32	401,556
2026	30,005,343.56	768,137	819,494	29,185,849	56.98	512,212
2027	67,887,980.15	590,625	630,114	67,257,866	56.97	1,180,584
	388,965,413.36	72,319,167	77,154,385	311,811,029		6,268,899
	2,371,718,284.50	423,118,421	422,700,224	1,949,018,061		38,991,101
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 50.0						1.64

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.5 MAINS - PRIMARILY WROUGHT IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 9-2041						
NET SALVAGE PERCENT.. 0						
1901	1,823.44	1,700	1,691	132	4.74	28
1902	858.12	796	792	66	5.04	13
1903	2,783.58	2,572	2,559	225	5.32	42
1904	6,859.36	6,312	6,280	579	5.59	104
1905	2,828.98	2,593	2,580	249	5.85	43
1906	4,634.90	4,232	4,211	424	6.09	70
1907	3,011.94	2,740	2,726	286	6.33	45
1908	6,470.50	5,865	5,835	635	6.55	97
1909	6,566.28	5,932	5,902	664	6.76	98
1910	8,992.96	8,097	8,056	937	6.97	134
1911	19,368.44	17,383	17,295	2,073	7.17	289
1912	12,488.38	11,174	11,118	1,371	7.36	186
1913	19,952.20	17,801	17,711	2,241	7.54	297
1914	52,379.23	46,596	46,361	6,019	7.72	780
1915	24,228.79	21,490	21,381	2,847	7.90	360
1916	19,636.02	17,368	17,280	2,356	8.07	292
1917	3,879.82	3,423	3,406	474	8.23	58
1918	4,097.87	3,605	3,587	511	8.39	61
1919	5,274.03	4,629	4,606	668	8.54	78
1920	2,322.08	2,033	2,023	299	8.69	34
1921	9,356.23	8,170	8,129	1,227	8.84	139
1922	14,230.62	12,396	12,333	1,897	8.98	211
1923	14,826.56	12,886	12,821	2,006	9.11	220
1924	43,133.11	37,401	37,212	5,921	9.24	641
2025	4,827.55	783	779	4,049	12.91	314
	294,830.99	257,977	256,674	38,157		4,634

PNG

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

1904	1,183.84	1,089	1,117	67	5.59	12
1906	505.47	461	473	33	6.09	5
1911	733.05	658	675	58	7.17	8
1912	2,886.54	2,583	2,649	238	7.36	32
1914	339.20	302	310	30	7.72	4
1915	4,350.95	3,859	3,957	394	7.90	50
1916	121.20	107	110	11	8.07	1

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.5 MAINS - PRIMARILY WROUGHT IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 9-2041						
NET SALVAGE PERCENT.. 0						
1924	17.25	15	15	2	9.24	
1928	52.02	45	46	6	9.73	1
1939	125.74	106	109	17	10.79	2
1940	30.00	25	26	4	10.87	
1943	25.03	21	22	3	11.10	
	10,370.29	9,271	9,507	863		115
	305,201.28	267,248	266,181	39,020		4,749
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.2 1.56

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.7 REG AFUDC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. 40-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	1,322,088.00	214,839	329,843	992,245	33.50	29,619
	1,322,088.00	214,839	329,843	992,245		29,619
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						33.5 2.24

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 48-S0						
NET SALVAGE PERCENT.. 0						
1910	46.55	47	47			
1916	176.30	176	176			
1919	842.73	843	843			
1920	200.76	201	201			
1921	59.74	60	60			
1923	335.53	336	336			
1924	940.41	940	940			
1926	1,101.08	1,101	1,101			
1927	2,415.27	2,415	2,415			
1928	45.42	45	45			
1929	633.14	633	633			
1930	742.57	743	743			
1931	2,305.44	2,305	2,305			
1935	51.51	50	52			
1936	381.52	368	382			
1937	1,295.79	1,239	1,296			
1940	174.33	163	174			
1941	66.28	61	66			
1942	2,206.15	2,024	2,196	10	3.97	3
1943	932.24	848	920	12	4.35	3
1945	649.55	581	630	19	5.10	4
1946	820.32	727	789	32	5.48	6
1947	2,534.09	2,225	2,414	120	5.86	20
1948	1,699.47	1,478	1,603	96	6.25	15
1949	1,260.93	1,087	1,179	82	6.63	12
1950	12,126.15	10,353	11,232	894	7.02	127
1951	8,935.99	7,558	8,200	736	7.40	99
1952	17,913.02	15,006	16,280	1,633	7.79	210
1953	15,733.05	13,052	14,160	1,573	8.18	192
1954	57,461.65	47,202	51,209	6,253	8.57	730
1955	21,547.00	17,525	19,013	2,534	8.96	283
1956	92,077.31	74,122	80,414	11,663	9.36	1,246
1957	22,345.95	17,807	19,319	3,027	9.75	310
1958	33,882.12	26,717	28,985	4,897	10.15	482
1959	4,179.56	3,261	3,538	642	10.55	61
1960	30,399.51	23,465	25,457	4,943	10.95	451
1961	34,928.66	26,669	28,933	5,996	11.35	528
1962	38,905.19	29,373	31,867	7,039	11.76	599
1963	23,326.10	17,417	18,896	4,431	12.16	364
1964	17,254.51	12,736	13,817	3,437	12.57	273
1965	12,413.99	9,057	9,826	2,588	12.98	199

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 48-S0						
NET SALVAGE PERCENT.. 0						
1966	22,899.01	16,506	17,907	4,992	13.40	373
1967	49,345.93	35,149	38,133	11,213	13.81	812
1968	36,608.05	25,755	27,941	8,667	14.23	609
1969	25,855.88	17,964	19,489	6,367	14.65	435
1970	35,399.60	24,286	26,348	9,052	15.07	601
1971	176,757.04	119,716	129,879	46,878	15.49	3,026
1972	51,793.31	34,615	37,554	14,240	15.92	894
1973	11,543.24	7,611	8,257	3,286	16.35	201
1974	60,537.62	39,375	42,718	17,820	16.78	1,062
1975	44,283.06	28,406	30,817	13,466	17.21	782
1976	69,206.53	43,759	47,474	21,733	17.65	1,231
1977	28,731.44	17,903	19,423	9,309	18.09	515
1978	34,885.08	21,418	23,236	11,649	18.53	629
1979	32,642.29	19,742	21,418	11,224	18.97	592
1980	102,943.95	61,295	66,498	36,445	19.42	1,877
1981	177,907.83	104,261	113,112	64,796	19.87	3,261
1982	169,589.99	121,257	131,551	38,039	18.04	2,109
1983	35,882.05	25,404	27,561	8,321	18.25	456
1984	81,827.28	57,328	62,195	19,633	18.48	1,062
1985	180,703.83	125,210	135,839	44,864	18.73	2,395
1986	196,405.01	133,673	145,021	51,384	19.36	2,654
1987	146,666.57	98,589	106,958	39,708	19.63	2,023
1988	154,751.03	102,646	111,360	43,391	19.92	2,178
1989	334,794.62	218,989	237,579	97,215	20.23	4,805
1990	136,874.06	88,202	95,690	41,184	20.55	2,004
1991	193,603.84	122,822	133,249	60,355	20.89	2,889
1992	282,847.84	176,469	191,450	91,398	21.25	4,301
1993	86,549.01	53,357	57,887	28,662	21.31	1,345
1994	181,236.28	109,684	118,995	62,241	21.69	2,870
1995	396,859.59	235,496	255,488	141,372	22.10	6,397
1996	818,778.06	475,874	516,272	302,506	22.52	13,433
1997	294,580.35	168,412	182,709	111,871	22.66	4,937
1998	503,734.26	281,436	305,328	198,407	23.10	8,589
1999	146,537.73	80,303	87,120	59,418	23.30	2,550
2000	646,411.98	346,994	376,451	269,961	23.51	11,483
2001	422,720.36	220,829	239,576	183,145	24.00	7,631
2002	260,599.71	132,906	144,189	116,411	24.26	4,798
2003	2,201,997.80	1,094,613	1,187,537	1,014,461	24.53	41,356
2004	1,205,552.54	583,005	632,498	573,055	24.83	23,079
2005	890,815.79	418,238	453,743	437,073	25.14	17,386
2006	866,210.85	393,953	427,397	438,814	25.48	17,222

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 48-S0						
NET SALVAGE PERCENT.. 0						
2007	738,069.37	325,784	353,441	384,629	25.62	15,013
2008	1,439,668.23	617,618	670,049	769,619	25.95	29,658
2009	547,413.67	226,848	246,106	301,308	26.14	11,527
2010	582,286.06	232,332	252,055	330,231	26.36	12,528
2011	2,477,358.89	944,369	1,024,539	1,452,820	26.79	54,230
2012	2,428,744.75	884,549	959,640	1,469,104	27.06	54,291
2013	962,946.24	335,105	363,553	599,393	27.17	22,061
2014	1,511,199.24	497,789	540,047	971,152	27.48	35,340
2015	5,050,043.29	1,571,573	1,704,987	3,345,056	27.66	120,935
2016	3,449,761.90	1,003,881	1,089,103	2,360,659	28.02	84,249
2017	3,140,867.77	850,861	923,093	2,217,775	28.26	78,478
2018	1,745,197.44	437,696	474,853	1,270,344	28.38	44,762
2019	5,079,854.70	1,161,255	1,259,837	3,820,018	28.68	133,194
2020	3,169,317.14	653,513	708,991	2,460,326	28.87	85,221
2021	7,820,554.35	1,433,508	1,555,202	6,265,353	28.96	216,345
2022	8,132,417.22	1,293,054	1,402,824	6,729,593	29.10	231,257
2023	8,098,609.99	1,078,735	1,170,311	6,928,299	29.28	236,622
2024	2,925,199.98	311,241	337,663	2,587,537	29.39	88,041
2025	4,329,866.95	338,596	367,340	3,962,527	29.45	134,551
2026	17,651,752.86	857,875	930,702	16,721,051	29.36	569,518
2027	20,112,433.77	337,889	366,573	19,745,861	29.18	676,692
	113,656,780.98	22,249,537	24,137,444	89,519,337		3,147,582

PNG
SURVIVOR CURVE.. IOWA 48-S0
NET SALVAGE PERCENT.. 0

1929	58.99	59	59			
1930	109.86	110	110			
1932	197.27	196	197			
1952	2,315.61	1,940	2,042	273	7.79	35
1953	1,154.21	958	1,009	146	8.18	18
1954	1,177.60	967	1,018	160	8.57	19
1955	8,967.15	7,293	7,678	1,289	8.96	144
1956	486.82	392	413	74	9.36	8
1957	72,929.07	58,116	61,186	11,743	9.75	1,204
1958	56,529.32	44,576	46,931	9,598	10.15	946
1959	12,760.45	9,956	10,482	2,278	10.55	216
1960	32,441.28	25,041	26,364	6,077	10.95	555
1961	23,693.17	18,091	19,047	4,646	11.35	409

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 48-S0						
NET SALVAGE PERCENT.. 0						
1962	27,285.62	20,601	21,689	5,596	11.76	476
1963	57,297.23	42,782	45,042	12,255	12.16	1,008
1964	58,168.52	42,935	45,203	12,965	12.57	1,031
1965	114,686.31	83,673	88,093	26,593	12.98	2,049
1966	92,967.05	67,013	70,553	22,414	13.40	1,673
1967	109,601.41	78,068	82,192	27,409	13.81	1,985
1968	157,689.08	110,941	116,802	40,887	14.23	2,873
1969	418,328.98	290,651	306,006	112,323	14.65	7,667
1970	355,387.43	243,810	256,691	98,697	15.07	6,549
1971	176,179.95	119,325	125,629	50,551	15.49	3,263
1972	61,628.64	41,188	43,364	18,265	15.92	1,147
1973	159,414.88	105,115	110,668	48,747	16.35	2,981
1974	60,062.76	39,066	41,130	18,933	16.78	1,128
1975	27,992.71	17,956	18,905	9,088	17.21	528
1976	50,057.41	31,651	33,323	16,734	17.65	948
1977	212,544.19	132,441	139,438	73,106	18.09	4,041
1978	8,167.49	5,015	5,280	2,888	18.53	156
1979	28,285.21	17,107	18,011	10,274	18.97	542
1980	113,240.40	67,426	70,988	42,252	19.42	2,176
1981	454,217.40	266,190	280,253	173,964	19.87	8,755
1982	328,461.18	234,850	247,257	81,204	18.04	4,501
1983	224,162.32	158,707	167,092	57,071	18.25	3,127
1984	56,050.23	39,269	41,344	14,707	18.48	796
1985	104,177.50	72,185	75,999	28,179	18.73	1,504
1986	132,972.60	90,501	95,282	37,690	19.36	1,947
1987	261,536.66	175,805	185,093	76,444	19.63	3,894
1988	119,726.99	79,415	83,611	36,116	19.92	1,813
1989	200,231.87	130,972	137,891	62,341	20.23	3,082
1990	106,206.22	68,439	72,055	34,152	20.55	1,662
1991	79,674.10	50,545	53,215	26,459	20.89	1,267
1992	147,510.95	92,032	96,894	50,617	21.25	2,382
1993	179,020.01	110,366	116,197	62,823	21.31	2,948
1994	425,039.96	257,234	270,824	154,216	21.69	7,110
1995	292,571.10	173,612	182,784	109,787	22.10	4,968
1996	198,223.97	115,208	121,294	76,929	22.52	3,416
1997	425,406.69	243,205	256,054	169,353	22.66	7,474
1998	447,881.80	250,232	263,452	184,430	23.10	7,984
1999	143,231.13	78,491	82,638	60,593	23.30	2,601
2000	130,762.40	70,193	73,901	56,861	23.51	2,419
2001	714,509.34	373,260	392,980	321,530	24.00	13,397
2002	109,282.86	55,734	58,678	50,604	24.26	2,086

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 48-S0						
NET SALVAGE PERCENT.. 0						
2003	117,916.31	58,616	61,713	56,204	24.53	2,291
2004	493,422.57	238,619	251,225	242,197	24.83	9,754
2005	285,542.68	134,062	141,145	144,398	25.14	5,744
2006	251,220.33	114,255	120,291	130,929	25.48	5,139
2007	891,848.00	393,662	414,459	477,389	25.62	18,633
2008	791,704.54	339,641	357,584	434,120	25.95	16,729
2009	101,130.74	41,909	44,123	57,008	26.14	2,181
2010	91,083.87	36,342	38,262	52,822	26.36	2,004
2011	1,500,685.84	572,061	602,283	898,403	26.79	33,535
2012	452,577.39	164,829	173,537	279,040	27.06	10,312
2013	22,506.02	7,832	8,246	14,260	27.17	525
2014	3,021,456.72	995,268	1,047,849	1,973,608	27.48	71,820
2015	1,485,145.91	462,177	486,594	998,552	27.66	36,101
2016	1,043,371.30	303,621	319,661	723,710	28.02	25,828
2017	1,884,811.91	510,596	537,571	1,347,241	28.26	47,673
2018	10,737,689.23	2,693,012	2,835,285	7,902,404	28.38	278,450
2019	4,123,000.39	942,518	992,312	3,130,689	28.68	109,159
2020	4,236,788.97	873,626	919,780	3,317,009	28.87	114,895
2021	2,162,596.83	396,404	417,346	1,745,251	28.96	60,264
2022	7,502,269.50	1,192,861	1,255,880	6,246,389	29.10	214,653
2023	2,211,966.72	294,634	310,200	1,901,767	29.28	64,951
2024	1,666,979.06	177,367	186,737	1,480,242	29.39	50,365
2025	1,841,128.84	143,976	151,582	1,689,547	29.45	57,370
2026	2,560,431.79	124,437	131,011	2,429,421	29.36	82,746
2027	8,365,517.67	140,541	147,966	8,217,552	29.18	281,616
	65,625,456.48	16,263,770	17,122,975	48,502,481		1,737,646

CPG
SURVIVOR CURVE.. IOWA 48-S0
NET SALVAGE PERCENT.. 0

1910	49.71	50	50
1911	74.43	74	74
1922	239.65	240	240
1926	221.61	222	222
1927	195.87	196	196
1928	1,791.77	1,792	1,792
1929	55.23	55	55
1930	19.49	19	19
1931	24.36	24	24

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 48-S0						
NET SALVAGE PERCENT.. 0						
1932	102.73	102	103			
1934	267.54	262	268			
1935	272.68	265	273			
1936	438.73	423	439			
1937	1,079.14	1,032	1,079			
1938	450.67	427	451			
1939	436.02	410	436			
1940	99.67	93	100			
1941	242.91	225	243			
1945	104.32	93	102	2	5.10	
1947	482.97	424	467	16	5.86	3
1948	531.67	462	509	22	6.25	4
1949	69.62	60	66	3	6.63	
1950	50.06	43	47	3	7.02	
1951	42.77	36	40	3	7.40	
1952	318.99	267	294	25	7.79	3
1953	316.09	262	289	27	8.18	3
1954	1,075.72	884	974	101	8.57	12
1955	520.36	423	466	54	8.96	6
1956	7,497.08	6,035	6,651	846	9.36	90
1957	7,332.27	5,843	6,440	893	9.75	92
1958	2,897.56	2,285	2,518	379	10.15	37
1959	1,717.28	1,340	1,477	240	10.55	23
1960	4,272.61	3,298	3,635	638	10.95	58
1961	4,315.00	3,295	3,631	684	11.35	60
1962	3,909.96	2,952	3,253	657	11.76	56
1963	7,664.12	5,723	6,307	1,357	12.16	112
1964	7,645.51	5,643	6,219	1,426	12.57	113
1965	25,905.21	18,900	20,830	5,075	12.98	391
1966	16,855.68	12,150	13,391	3,465	13.40	259
1967	8,124.44	5,787	6,378	1,746	13.81	126
1968	11,937.64	8,399	9,257	2,681	14.23	188
1969	12,135.92	8,432	9,293	2,843	14.65	194
1970	8,580.64	5,887	6,488	2,092	15.07	139
1971	19,708.17	13,348	14,711	4,997	15.49	323
1972	17,108.62	11,434	12,602	4,507	15.92	283
1973	16,639.43	10,972	12,092	4,547	16.35	278
1974	41,849.98	27,220	30,000	11,850	16.78	706
1975	7,680.18	4,927	5,430	2,250	17.21	131
1976	24,671.33	15,599	17,192	7,479	17.65	424
1977	9,882.81	6,158	6,787	3,096	18.09	171

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 48-S0						
NET SALVAGE PERCENT.. 0						
1978	39,884.03	24,487	26,988	12,896	18.53	696
1979	28,801.79	17,419	19,198	9,604	18.97	506
1980	37,687.35	22,440	24,732	12,956	19.42	667
1981	102,928.95	60,320	66,480	36,449	19.87	1,834
1982	85,222.70	60,934	67,157	18,066	18.04	1,001
1983	60,124.00	42,568	46,915	13,209	18.25	724
1984	49,877.97	34,945	38,514	11,364	18.48	615
1985	94,773.89	65,669	72,375	22,399	18.73	1,196
1986	84,708.25	57,652	63,539	21,169	19.36	1,093
1987	80,035.16	53,800	59,294	20,741	19.63	1,057
1988	72,408.40	48,028	52,933	19,476	19.92	978
1989	107,349.32	70,217	77,388	29,962	20.23	1,481
1990	75,507.91	48,657	53,626	21,882	20.55	1,065
1991	127,436.23	80,846	89,102	38,334	20.89	1,835
1992	138,776.48	86,583	95,425	43,352	21.25	2,040
1993	101,417.48	62,524	68,909	32,509	21.31	1,526
1994	129,406.90	78,317	86,315	43,092	21.69	1,987
1995	231,900.19	137,610	151,663	80,238	22.10	3,631
1996	173,392.74	100,776	111,067	62,326	22.52	2,768
1997	159,813.59	91,365	100,695	59,118	22.66	2,609
1998	254,772.84	142,342	156,878	97,895	23.10	4,238
1999	131,184.69	71,889	79,230	51,954	23.30	2,230
2000	465,714.05	249,995	275,524	190,190	23.51	8,090
2001	173,169.51	90,464	99,702	73,467	24.00	3,061
2002	361,735.82	184,485	203,324	158,411	24.26	6,530
2003	209,982.99	104,383	115,043	94,940	24.53	3,870
2004	271,615.73	131,353	144,767	126,849	24.83	5,109
2005	431,862.09	202,759	223,465	208,397	25.14	8,289
2006	203,910.13	92,738	102,208	101,702	25.48	3,991
2007	374,177.27	165,162	182,028	192,149	25.62	7,500
2008	401,445.70	172,220	189,807	211,639	25.95	8,156
2009	344,264.50	142,663	157,232	187,033	26.14	7,155
2010	114,966.24	45,872	50,556	64,410	26.36	2,443
2011	718,051.26	273,721	301,673	416,378	26.79	15,542
2012	333,903.78	121,608	134,027	199,877	27.06	7,386
2013	889,223.41	309,450	341,051	548,173	27.17	20,176
2014	1,763,951.89	581,046	640,382	1,123,570	27.48	40,887
2015	2,782,124.24	865,797	954,212	1,827,913	27.66	66,085
2016	903,486.41	262,915	289,764	613,723	28.02	21,903
2017	647,172.99	175,319	193,222	453,951	28.26	16,063
2018	232,448.08	58,298	64,251	168,197	28.38	5,927

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 48-S0						
NET SALVAGE PERCENT.. 0						
2019	407,412.22	93,134	102,645	304,767	28.68	10,626
2020	1,606,057.88	331,169	364,988	1,241,070	28.87	42,988
2021	4,767,204.83	873,829	963,064	3,804,141	28.96	131,358
2022	3,521,302.12	559,887	617,062	2,904,240	29.10	99,802
2023	2,356,682.74	313,910	345,966	2,010,716	29.28	68,672
2024	4,669,432.91	496,828	547,564	4,121,869	29.39	140,247
2025	1,535,006.05	120,037	132,295	1,402,711	29.45	47,630
2026	7,223,192.87	351,047	386,896	6,836,297	29.36	232,844
2027	9,421,129.31	158,275	174,438	9,246,691	29.18	316,885
	49,775,944.10	9,182,244	10,119,476	39,656,468		1,389,277
	229,058,181.56	47,695,551	51,379,895	177,678,286		6,274,505
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.3 2.74

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R1.5						
NET SALVAGE PERCENT.. 0						
1954	1,330.58	1,187	1,322	8	4.86	2
1956	21,290.16	18,750	20,885	405	5.37	75
1957	5,372.45	4,700	5,235	137	5.63	24
1958	8,518.07	7,401	8,244	274	5.90	46
1959	4,392.86	3,790	4,222	171	6.18	28
1960	27,087.71	23,199	25,840	1,247	6.46	193
1961	1,916.00	1,629	1,814	102	6.74	15
1962	1,339.47	1,130	1,259	81	7.03	12
1963	30.71	26	29	2	7.33	
1965	41,595.76	34,266	38,167	3,428	7.93	432
1966	19,579.16	15,994	17,815	1,764	8.24	214
1967	14,375.52	11,641	12,966	1,409	8.56	165
1968	818.29	657	732	86	8.88	10
1969	15,932.36	12,671	14,114	1,819	9.21	198
1970	553.00	436	486	67	9.54	7
1972	36,690.90	28,342	31,569	5,122	10.24	500
1973	38,195.02	29,189	32,512	5,683	10.61	536
1974	19,018.54	14,378	16,015	3,004	10.98	274
1975	25,329.73	18,935	21,091	4,239	11.36	373
1976	12,818.60	9,469	10,547	2,272	11.76	193
1977	148.01	108	120	28	12.16	2
1978	4,242.67	3,058	3,406	837	12.57	67
1979	1,542.38	1,097	1,222	320	13.00	25
1980	4,638.03	3,253	3,623	1,015	13.44	76
1981	80,176.22	55,428	61,739	18,438	13.89	1,327
1982	141,945.62	110,476	123,054	18,892	12.89	1,466
1983	6,800.47	5,236	5,832	968	13.22	73
1984	199,926.07	152,184	169,511	30,416	13.57	2,241
1985	433,461.53	325,963	363,075	70,387	13.93	5,053
1986	265,735.11	196,219	218,559	47,176	14.61	3,229
1987	791,585.85	576,670	642,325	149,260	15.00	9,951
1988	18,764.80	13,479	15,014	3,751	15.39	244
1989	37,807.02	26,752	29,798	8,009	15.81	507
1990	128,484.87	89,503	99,693	28,792	16.22	1,775
1991	257,739.07	176,577	196,681	61,058	16.66	3,665
1992	198,243.74	133,478	148,675	49,569	17.10	2,899
1993	32,985.36	21,803	24,285	8,700	17.56	495
1994	6,197.62	4,019	4,477	1,721	18.03	95
1995	265,285.40	168,536	187,724	77,561	18.51	4,190
1996	390,043.61	242,568	270,185	119,859	19.00	6,308
1998	8,401.63	4,989	5,557	2,845	20.01	142

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R1.5						
NET SALVAGE PERCENT.. 0						
2003	278,252.13	145,081	161,599	116,653	22.26	5,240
2009	23,277.53	9,860	10,983	12,295	25.17	488
2014	78,923.32	26,108	29,080	49,843	27.31	1,825
2016	168,831.19	48,927	54,497	114,334	28.18	4,057
2017	32,073.62	8,653	9,638	22,435	28.41	790
2019	90,422.23	20,444	22,772	67,651	29.09	2,326
2020	191,930.65	39,154	43,612	148,319	29.26	5,069
2021	1,737,045.60	313,884	349,621	1,387,425	29.47	47,079
2022	16,273,209.43	2,551,639	2,842,150	13,431,059	29.59	453,905
2023	11,855,743.76	1,562,587	1,740,492	10,115,252	29.63	341,385
2024	909,861.73	96,809	107,831	802,031	29.39	27,289
2025	14,466,646.64	1,150,098	1,281,040	13,185,607	28.95	455,461
	49,676,557.80	8,522,430	9,492,732	40,183,826		1,392,041

PNG
SURVIVOR CURVE.. IOWA 45-R1.5
NET SALVAGE PERCENT.. 0

1960	16,780.37	14,371	14,451	2,329	6.46	361
1962	29,310.05	24,731	24,869	4,441	7.03	632
1963	28,716.91	24,039	24,173	4,544	7.33	620
1964	1,610.71	1,338	1,345	265	7.62	35
1965	15,073.47	12,417	12,486	2,587	7.93	326
1966	113,790.28	92,954	93,472	20,318	8.24	2,466
1967	4,284.76	3,470	3,489	795	8.56	93
1968	122,380.44	98,231	98,779	23,602	8.88	2,658
1969	114,417.87	91,000	91,507	22,910	9.21	2,488
1970	18,752.91	14,777	14,859	3,894	9.54	408
1971	13,464.24	10,505	10,564	2,901	9.89	293
1972	2,349.36	1,815	1,825	524	10.24	51
1974	21,308.55	16,109	16,199	5,110	10.98	465
1975	37,036.13	27,687	27,841	9,195	11.36	809
1977	2,043.72	1,491	1,499	544	12.16	45
1978	2,934.41	2,115	2,127	808	12.57	64
1979	1,353.24	962	967	386	13.00	30
1980	47,010.45	32,970	33,154	13,857	13.44	1,031
1981	687,198.17	475,081	477,730	209,468	13.89	15,080
1982	114,036.20	88,754	89,249	24,787	12.89	1,923
1983	6,538.51	5,035	5,063	1,475	13.22	112
1984	1,848.56	1,407	1,415	434	13.57	32

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 45-R1.5						
NET SALVAGE PERCENT.. 0						
1985	33,053.50	24,856	24,995	8,059	13.93	579
1986	796.80	588	591	206	14.61	14
1987	900.93	656	660	241	15.00	16
1988	228,712.92	164,284	165,200	63,513	15.39	4,127
1989	5,767.35	4,081	4,104	1,664	15.81	105
1990	8,208.45	5,718	5,750	2,459	16.22	152
1991	15,153.04	10,381	10,439	4,714	16.66	283
1992	1,292.66	870	875	418	17.10	24
1993	49,169.36	32,501	32,682	16,487	17.56	939
1994	82,378.57	53,414	53,712	28,667	18.03	1,590
1995	42,532.19	27,021	27,172	15,360	18.51	830
1996	44,580.63	27,725	27,880	16,701	19.00	879
1997	515,665.73	313,525	315,273	200,392	19.50	10,277
1998	118,063.23	70,106	70,497	47,566	20.01	2,377
1999	58,548.09	33,905	34,094	24,454	20.53	1,191
2000	69,703.96	39,508	39,728	29,976	20.83	1,439
2001	173,986.69	95,901	96,436	77,551	21.37	3,629
2002	184,888.86	98,971	99,523	85,366	21.92	3,894
2003	175,733.00	91,627	92,138	83,595	22.26	3,755
2004	75,956.41	38,320	38,534	37,423	22.83	1,639
2005	48,587.58	23,677	23,809	24,779	23.41	1,058
2006	162,733.73	76,778	77,206	85,528	23.79	3,595
2007	9,461.70	4,292	4,316	5,146	24.39	211
2008	460,995.77	203,161	204,294	256,702	24.75	10,372
2009	53,996.90	22,873	23,001	30,996	25.17	1,231
2010	265,809.52	107,919	108,521	157,289	25.60	6,144
2011	1,348,202.00	522,833	525,749	822,453	26.05	31,572
2012	963,681.06	355,502	357,485	606,196	26.52	22,858
2013	309,369.28	108,094	108,697	200,672	27.00	7,432
2014	7,850,809.11	2,597,048	2,611,531	5,239,278	27.31	191,845
2015	784,772.22	243,279	244,636	540,136	27.82	19,415
2018	1.37			1	28.81	
2019	2,147,672.02	485,589	488,297	1,659,375	29.09	57,043
2020	350,661.95	71,535	71,934	278,728	29.26	9,526
2021	214,987.16	38,848	39,065	175,923	29.47	5,970
2022	5,163,458.24	809,630	814,145	4,349,313	29.59	146,986
2023	4,648,863.73	612,720	616,137	4,032,727	29.63	136,103
2024	667,067.84	70,976	71,372	595,696	29.39	20,269
2025	820,714.65	65,247	65,611	755,104	28.95	26,083
	29,559,177.51	8,595,218	8,643,152	20,916,026		765,474

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 45-R1.5						
NET SALVAGE PERCENT.. 0						
1954	266.15	237	229	37	4.86	8
1956	1,419.60	1,250	1,208	211	5.37	39
1958	1,154.96	1,004	971	184	5.90	31
1959	352.50	304	294	59	6.18	10
1960	3,229.10	2,766	2,674	555	6.46	86
1965	2,958.56	2,437	2,356	603	7.93	76
1966	3,788.99	3,095	2,992	797	8.24	97
1967	2,785.64	2,256	2,181	605	8.56	71
1969	2,147.66	1,708	1,651	497	9.21	54
1971	481.68	376	363	118	9.89	12
1972	1,415.71	1,094	1,058	358	10.24	35
1973	1,983.52	1,516	1,465	518	10.61	49
1974	1,411.62	1,067	1,031	380	10.98	35
1976	3,626.30	2,679	2,590	1,037	11.76	88
1978	10,681.17	7,698	7,441	3,240	12.57	258
1980	703.40	493	477	227	13.44	17
1981	2,492.78	1,723	1,666	827	13.89	60
1987	1,548.80	1,128	1,090	458	15.00	31
1988	1,790.48	1,286	1,243	547	15.39	36
1991	417.27	286	276	141	16.66	8
1994	551.52	358	346	205	18.03	11
2012	1,055.35	389	376	679	26.52	26
2013	422.81	148	143	280	27.00	10
2019	181,294.79	40,991	39,624	141,670	29.09	4,870
2023	653,815.24	86,173	83,300	570,515	29.63	19,255
2024	1,265,047.41	134,601	130,114	1,134,934	29.39	38,616
2025	397,245.69	31,581	30,528	366,718	28.95	12,667
	2,544,088.70	328,644	317,688	2,226,401		76,556
	81,779,824.01	17,446,292	18,453,572	63,326,253		2,234,071

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.3 2.73

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1956	6,719.26	6,221	5,762	958	3.34	287
1957	21,354.26	19,632	18,183	3,172	3.63	874
1958	38,555.99	35,197	32,598	5,958	3.92	1,520
1959	83,456.20	75,648	70,063	13,393	4.21	3,181
1960	131,856.14	118,671	109,910	21,947	4.50	4,877
1961	158,279.13	141,432	130,990	27,289	4.79	5,697
1962	160,233.21	142,109	131,617	28,616	5.09	5,622
1963	194,676.01	171,401	158,747	35,929	5.38	6,678
1964	196,587.08	171,817	159,132	37,455	5.67	6,606
1965	253,972.90	220,278	204,015	49,958	5.97	8,368
1966	370,848.51	319,093	295,535	75,314	6.28	11,993
1967	350,536.57	299,204	277,114	73,423	6.59	11,142
1968	421,059.01	356,498	330,178	90,881	6.90	13,171
1969	452,872.37	380,214	352,143	100,729	7.22	13,951
1970	457,048.37	380,365	352,283	104,765	7.55	13,876
1971	518,830.59	427,864	396,275	122,555	7.89	15,533
1972	736,605.26	601,725	557,300	179,305	8.24	21,760
1973	923,649.67	747,334	692,159	231,491	8.59	26,949
1974	973,924.95	780,007	722,420	251,505	8.96	28,070
1975	643,371.78	509,834	472,193	171,178	9.34	18,327
1976	719,098.00	563,615	522,004	197,094	9.73	20,256
1977	1,399,983.70	1,084,833	1,004,741	395,243	10.13	39,017
1978	1,308,099.76	1,001,429	927,494	380,605	10.55	36,076
1979	2,431,557.77	1,838,793	1,703,037	728,521	10.97	66,410
1980	4,129,017.15	3,082,064	2,854,518	1,274,499	11.41	111,700
1981	4,215,394.32	3,104,385	2,875,191	1,340,203	11.86	113,002
1982	3,739,508.07	2,994,972	2,773,856	965,652	11.25	85,836
1983	2,784,269.53	2,205,420	2,042,596	741,674	11.61	63,882
1984	2,965,280.70	2,321,222	2,149,848	815,432	12.00	67,953
1985	3,426,473.23	2,649,349	2,453,750	972,723	12.39	78,509
1986	3,717,344.30	2,836,705	2,627,274	1,090,071	12.81	85,095
1987	4,426,882.11	3,332,114	3,086,107	1,340,775	13.22	101,420
1988	5,722,308.90	4,222,492	3,910,749	1,811,560	13.94	129,954
1989	8,174,341.27	5,941,111	5,502,484	2,671,857	14.38	185,804
1990	9,114,673.14	6,518,814	6,037,536	3,077,137	14.83	207,494
1991	8,292,948.42	5,831,601	5,401,059	2,891,889	15.30	189,012
1992	8,300,522.71	5,734,831	5,311,433	2,989,089	15.77	189,543
1993	5,697,877.97	3,864,301	3,579,003	2,118,875	16.25	130,392
1994	11,268,540.74	7,493,580	6,940,336	4,328,205	16.75	258,400
1995	12,011,367.79	7,824,205	7,246,551	4,764,817	17.26	276,061
1996	10,004,393.06	6,377,801	5,906,934	4,097,459	17.77	230,583

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1997	11,217,742.04	6,990,897	6,474,765	4,742,977	18.29	259,321
1998	8,993,850.35	5,471,859	5,067,876	3,925,974	18.83	208,496
1999	9,169,222.36	5,439,183	5,037,613	4,131,609	19.37	213,299
2000	9,647,420.73	5,573,315	5,161,842	4,485,579	19.92	225,180
2001	9,536,565.42	5,357,642	4,962,092	4,574,473	20.48	223,363
2002	10,045,539.34	5,503,951	5,097,599	4,947,940	20.83	237,539
2003	7,927,977.77	4,210,549	3,899,688	4,028,290	21.41	188,150
2004	10,886,702.51	5,593,588	5,180,618	5,706,084	22.00	259,367
2005	9,157,916.98	4,544,158	4,208,667	4,949,250	22.59	219,090
2006	9,973,677.27	4,768,415	4,416,367	5,557,310	23.20	239,539
2007	9,928,318.77	4,583,905	4,245,479	5,682,839	23.61	240,696
2008	13,044,454.01	5,825,653	5,395,550	7,648,904	24.17	316,463
2009	13,300,769.96	5,708,690	5,287,222	8,013,548	24.60	325,754
2010	13,762,429.54	5,635,715	5,219,635	8,542,794	25.24	338,463
2011	21,128,720.92	8,227,524	7,620,093	13,508,628	25.87	522,173
2012	31,112,341.93	11,524,011	10,673,203	20,439,138	26.34	775,973
2013	40,356,553.18	14,100,580	13,059,547	27,297,007	27.00	1,011,000
2014	39,290,804.56	12,942,391	11,986,866	27,303,939	27.48	993,593
2015	41,063,626.31	12,680,448	11,744,262	29,319,365	27.98	1,047,869
2016	44,799,091.62	12,879,739	11,928,839	32,870,252	28.50	1,153,342
2017	42,507,936.08	11,290,108	10,456,569	32,051,367	29.03	1,104,077
2018	48,555,031.07	11,808,584	10,936,767	37,618,264	29.56	1,272,607
2019	64,414,609.52	14,235,629	13,184,625	51,229,984	29.96	1,709,946
2020	56,346,647.86	11,111,559	10,291,202	46,055,445	30.52	1,509,025
2021	74,284,274.71	12,895,750	11,943,668	62,340,607	30.95	2,014,236
2022	94,230,317.13	14,096,855	13,056,097	81,174,220	31.26	2,596,744
2023	98,356,804.78	12,255,258	11,350,463	87,006,342	31.60	2,753,365
2024	65,754,674.05	6,509,713	6,029,107	59,725,567	31.84	1,875,803
2025	54,558,115.44	3,982,742	3,688,700	50,869,416	31.75	1,602,186
2026	86,463,888.98	3,942,753	3,651,663	82,812,226	31.39	2,638,172
2027	93,307,632.13	1,548,907	1,434,553	91,873,080	29.62	3,101,725
	1,264,067,977.22	337,968,252	313,016,354	951,051,623		34,061,437

PNG

SURVIVOR CURVE.. IOWA 45-R2

NET SALVAGE PERCENT.. 0

1939	384.08	384	384
1940	2,139.27	2,139	2,139
1941	2,837.99	2,838	2,838

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1942	2,181.77	2,182	2,182			
1943	1,821.67	1,822	1,822			
1944	3,308.00	3,291	3,250	58	0.23	58
1945	5,915.21	5,870	5,798	118	0.34	118
1946	10,696.95	10,557	10,427	270	0.59	270
1947	12,065.18	11,837	11,691	374	0.85	374
1948	15,282.13	14,902	14,718	564	1.12	504
1949	14,185.83	13,751	13,581	604	1.38	438
1950	20,803.17	20,040	19,793	1,010	1.65	612
1951	16,140.97	15,452	15,261	880	1.92	458
1952	1,241,690.33	1,180,984	1,166,414	75,276	2.20	34,216
1953	13,193.12	12,466	12,312	881	2.48	355
1954	19,065.53	17,892	17,671	1,394	2.77	503
1955	32,763.29	30,543	30,166	2,597	3.05	851
1956	38,242.48	35,404	34,967	3,275	3.34	981
1957	53,797.11	49,457	48,847	4,950	3.63	1,364
1958	79,909.24	72,948	72,048	7,861	3.92	2,005
1959	128,194.59	116,201	114,767	13,427	4.21	3,189
1960	113,536.12	102,183	100,922	12,614	4.50	2,803
1961	137,929.35	123,248	121,727	16,202	4.79	3,382
1962	252,714.65	224,130	221,365	31,350	5.09	6,159
1963	320,743.26	282,395	278,911	41,832	5.38	7,775
1964	436,305.21	381,331	376,627	59,679	5.67	10,525
1965	523,664.06	454,190	448,587	75,077	5.97	12,576
1966	583,126.71	501,746	495,556	87,571	6.28	13,944
1967	687,444.18	586,775	579,536	107,908	6.59	16,375
1968	895,620.49	758,295	748,940	146,681	6.90	21,258
1969	951,363.90	798,727	788,873	162,491	7.22	22,506
1970	1,097,479.19	913,344	902,076	195,403	7.55	25,881
1971	372,602.01	307,274	303,483	69,119	7.89	8,760
1972	630,569.58	515,106	508,751	121,818	8.24	14,784
1973	1,185,260.75	959,006	947,175	238,086	8.59	27,717
1974	1,224,110.63	980,378	968,283	255,828	8.96	28,552
1975	1,049,914.63	831,994	821,730	228,185	9.34	24,431
1976	1,276,495.06	1,000,491	988,148	288,347	9.73	29,635
1977	1,632,149.44	1,264,736	1,249,133	383,017	10.13	37,810
1978	1,246,494.80	954,267	942,494	304,001	10.55	28,815
1979	1,578,138.40	1,193,420	1,178,697	399,442	10.97	36,412
1980	1,796,880.34	1,341,263	1,324,716	472,165	11.41	41,382
1981	1,652,134.02	1,216,698	1,201,688	450,446	11.86	37,980
1982	1,357,856.31	1,087,507	1,074,090	283,766	11.25	25,224

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1983	1,044,979.07	827,728	817,516	227,463	11.61	19,592
1984	1,489,499.90	1,165,981	1,151,596	337,904	12.00	28,159
1985	1,911,550.75	1,478,011	1,459,777	451,774	12.39	36,463
1986	2,401,416.56	1,832,521	1,809,913	591,503	12.81	46,175
1987	3,190,742.81	2,401,672	2,372,042	818,700	13.22	61,929
1988	4,253,001.39	3,138,290	3,099,573	1,153,429	13.94	82,742
1989	4,038,903.45	2,935,475	2,899,260	1,139,644	14.38	79,252
1990	4,450,322.97	3,182,871	3,143,604	1,306,719	14.83	88,113
1991	3,269,413.50	2,299,052	2,270,689	998,725	15.30	65,276
1992	4,052,792.61	2,800,074	2,765,529	1,287,263	15.77	81,627
1993	4,295,124.84	2,912,954	2,877,017	1,418,108	16.25	87,268
1994	4,381,894.77	2,913,960	2,878,010	1,503,884	16.75	89,784
1995	5,041,564.07	3,284,075	3,243,559	1,798,005	17.26	104,172
1996	4,928,320.96	3,141,805	3,103,044	1,825,277	17.77	102,717
1997	5,982,139.44	3,728,069	3,682,076	2,300,064	18.29	125,755
1998	5,438,933.88	3,309,047	3,268,223	2,170,711	18.83	115,279
1999	3,945,418.51	2,340,422	2,311,548	1,633,870	19.37	84,351
2000	3,164,333.52	1,828,035	1,805,482	1,358,851	19.92	68,215
2001	5,806,826.27	3,262,275	3,222,028	2,584,798	20.48	126,211
2002	4,855,515.87	2,660,337	2,627,516	2,228,000	20.83	106,961
2003	5,219,265.37	2,771,952	2,737,754	2,481,511	21.41	115,904
2004	11,210,580.84	5,759,996	5,688,935	5,521,646	22.00	250,984
2005	7,266,511.55	3,605,643	3,561,160	3,705,351	22.59	164,026
2006	4,264,952.85	2,039,074	2,013,918	2,251,035	23.20	97,027
2007	5,863,053.81	2,706,972	2,673,576	3,189,478	23.61	135,090
2008	6,289,875.28	2,809,058	2,774,403	3,515,473	24.17	145,448
2009	6,292,971.17	2,700,943	2,667,621	3,625,350	24.60	147,372
2010	4,181,769.32	1,712,435	1,691,309	2,490,461	25.24	98,671
2011	7,257,681.83	2,826,141	2,791,275	4,466,407	25.87	172,648
2012	9,139,085.67	3,385,117	3,343,355	5,795,731	26.34	220,035
2013	9,037,947.49	3,157,859	3,118,900	5,919,047	27.00	219,224
2014	9,590,136.43	3,158,991	3,120,018	6,470,118	27.48	235,448
2015	13,926,731.87	4,300,575	4,247,519	9,679,213	27.98	345,933
2016	15,467,379.69	4,446,872	4,392,011	11,075,369	28.50	388,609
2017	17,004,757.49	4,516,464	4,460,744	12,544,013	29.03	432,105
2018	19,258,794.76	4,683,739	4,625,956	14,632,839	29.56	495,022
2019	23,390,465.60	5,169,293	5,105,519	18,284,946	29.96	610,312
2020	18,061,119.87	3,561,653	3,517,713	14,543,407	30.52	476,521
2021	32,061,773.49	5,565,924	5,497,257	26,564,516	30.95	858,304
2022	28,927,514.19	4,327,556	4,274,167	24,653,347	31.26	788,655
2023	25,222,730.33	3,142,752	3,103,980	22,118,751	31.60	699,960

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
2024	16,332,923.71	1,616,959	1,597,011	14,735,913	31.84	462,811
2025	19,118,094.07	1,395,621	1,378,403	17,739,691	31.75	558,730
2026	29,412,259.48	1,341,199	1,324,653	28,087,607	31.39	894,795
2027	29,107,041.21	483,177	477,216	28,629,825	29.62	966,571

473,565,263.51 151,028,083 149,164,960 324,400,304 12,111,228

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

1974	3,353.44	2,686	2,419	934	8.96	104
1975	20,563.92	16,296	14,678	5,886	9.34	630
1976	17,048.39	13,362	12,036	5,013	9.73	515
1977	28,770.21	22,294	20,081	8,689	10.13	858
1978	30,273.46	23,176	20,875	9,398	10.55	891
1979	82,447.92	62,349	56,160	26,288	10.97	2,396
1980	207,705.75	155,040	139,649	68,056	11.41	5,965
1981	215,260.85	158,527	142,790	72,471	11.86	6,111
1982	189,219.03	151,546	136,502	52,717	11.25	4,686
1983	281,499.80	222,976	200,841	80,658	11.61	6,947
1984	372,589.86	291,663	262,710	109,880	12.00	9,157
1985	433,867.11	335,466	302,165	131,703	12.39	10,630
1986	573,395.53	437,558	394,122	179,274	12.81	13,995
1987	563,942.65	424,480	382,342	181,600	13.22	13,737
1988	959,952.51	708,349	638,032	321,921	13.94	23,093
1989	1,031,318.05	749,562	675,154	356,165	14.38	24,768
1990	916,736.70	655,650	590,564	326,173	14.83	21,994
1991	1,433,328.09	1,007,916	907,861	525,467	15.30	34,344
1992	1,061,216.27	733,194	660,410	400,806	15.77	25,416
1993	1,898,816.68	1,287,777	1,159,940	738,876	16.25	45,469
1994	2,199,471.24	1,462,648	1,317,452	882,019	16.75	52,658
1995	2,138,597.23	1,393,082	1,254,792	883,805	17.26	51,205
1996	2,200,387.48	1,402,747	1,263,497	936,890	17.77	52,723
1997	2,516,493.99	1,568,279	1,412,597	1,103,897	18.29	60,355
1998	2,256,184.90	1,372,663	1,236,400	1,019,785	18.83	54,157
1999	2,007,921.02	1,191,099	1,072,859	935,062	19.37	48,274
2000	2,099,318.97	1,212,777	1,092,386	1,006,933	19.92	50,549
2001	1,708,886.69	960,053	864,749	844,137	20.48	41,218
2002	2,185,382.63	1,197,371	1,078,509	1,106,874	20.83	53,138
2003	2,521,213.01	1,339,016	1,206,093	1,315,120	21.41	61,426

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 36-R2						
NET SALVAGE PERCENT.. 0						
1954	46.95	47	47			
1955	1,024.03	1,024	1,024			
1956	1,502.46	1,502	1,502			
1957	1,450.97	1,451	1,451			
1958	2,423.78	2,424	2,424			
1959	2,683.06	2,683	2,683			
1960	3,386.06	3,386	3,386			
1961	4,507.09	4,483	4,507			
1962	5,677.60	5,611	5,678			
1963	6,049.46	5,937	6,049			
1964	7,478.00	7,285	7,478			
1965	7,290.28	7,047	7,290			
1966	7,263.60	6,967	7,264			
1967	19,320.57	18,381	19,321			
1968	43,561.27	41,105	43,561			
1969	43,028.03	40,267	43,028			
1970	38,173.58	35,417	38,174			
1971	16,574.67	15,244	16,575			
1972	16,299.88	14,860	16,300			
1973	33,231.39	30,028	33,151	80	3.47	23
1974	37,127.70	33,250	36,709	419	3.76	111
1975	31,209.23	27,698	30,579	630	4.05	156
1976	21,224.22	18,660	20,601	623	4.35	143
1977	28,412.39	24,750	27,324	1,088	4.64	234
1978	71,431.25	61,609	68,017	3,414	4.95	690
1979	87,726.33	74,933	82,727	4,999	5.25	952
1980	374,532.78	316,585	349,515	25,018	5.57	4,492
1981	220,362.35	184,309	203,480	16,882	5.89	2,866
1982	137,012.57	121,516	134,156	2,857	5.77	495
1983	15,344.36	13,445	14,843	501	6.25	80
1984	78,622.00	68,346	75,455	3,167	6.50	487
1985	274,974.79	237,001	261,653	13,322	6.77	1,968
1986	176,563.23	150,767	166,449	10,114	7.06	1,433
1987	278,687.72	235,547	260,048	18,640	7.37	2,529
1988	261,939.66	217,960	240,631	21,308	7.92	2,690
1989	343,487.90	282,484	311,867	31,621	8.26	3,828
1990	675,875.94	548,811	605,896	69,980	8.62	8,118
1991	729,363.86	584,293	645,068	84,295	9.00	9,366
1992	703,487.48	555,474	613,252	90,236	9.39	9,610
1993	590,246.90	458,917	506,651	83,595	9.80	8,530
1994	821,941.31	628,621	694,007	127,934	10.23	12,506

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 36-R2						
NET SALVAGE PERCENT.. 0						
1995	1,024,362.45	769,706	849,767	174,595	10.67	16,363
1996	730,488.10	538,735	594,772	135,716	11.12	12,205
1997	942,706.65	681,577	752,471	190,235	11.59	16,414
1998	865,447.14	612,563	676,279	189,168	12.07	15,673
1999	1,127,337.61	780,230	861,386	265,952	12.57	21,158
2000	1,185,205.38	800,962	884,274	300,931	13.07	23,025
2001	1,561,196.12	1,028,672	1,135,670	425,526	13.59	31,312
2002	1,313,318.61	842,363	929,982	383,337	14.12	27,149
2003	1,055,268.73	660,176	728,844	326,424	14.51	22,496
2004	996,358.53	604,590	667,477	328,882	15.07	21,824
2005	1,118,446.70	656,976	725,312	393,135	15.63	25,153
2006	6,189,279.50	3,511,797	3,877,078	2,312,202	16.20	142,729
2007	708,649.61	388,907	429,359	279,290	16.65	16,774
2008	2,577,114.63	1,372,056	1,514,771	1,062,344	17.13	62,017
2009	1,060,758.96	541,624	597,961	462,798	17.73	26,103
2010	800,021.21	392,010	432,785	367,236	18.21	20,167
2011	1,562,965.95	729,905	805,826	757,140	18.83	40,209
2012	1,289,912.71	573,753	633,432	656,481	19.34	33,944
2013	2,089,785.48	881,889	973,619	1,116,166	19.86	56,202
2014	2,689,605.10	1,067,504	1,178,541	1,511,064	20.51	73,675
2015	1,803,573.87	671,831	741,712	1,061,862	21.06	50,421
2016	2,634,964.95	915,123	1,010,310	1,624,655	21.61	75,181
2017	2,972,743.00	955,142	1,054,491	1,918,252	22.18	86,486
2018	6,456,849.51	1,907,353	2,105,747	4,351,102	22.66	192,017
2019	2,164,411.72	581,361	641,831	1,522,580	23.15	65,770
2020	2,327,211.35	560,392	618,681	1,708,530	23.65	72,242
2021	2,620,447.81	555,273	613,030	2,007,418	24.17	83,054
2022	5,327,121.27	972,732	1,073,911	4,253,210	24.62	172,754
2023	3,742,688.30	571,134	630,541	3,112,148	25.00	124,486
2024	4,622,003.63	561,111	619,475	4,002,528	25.32	158,078
2025	6,579,724.90	588,885	650,138	5,929,587	25.43	233,173
2026	4,377,671.07	245,150	270,649	4,107,022	25.31	162,269
2027	5,337,593.31	108,887	120,213	5,217,380	23.95	217,845
	88,075,780.56	31,720,494	35,010,158	53,065,623		2,469,675

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 36-R2						
NET SALVAGE PERCENT.. 0						
1955	397.46	397	397			
1956	2,676.97	2,677	2,677			
1957	1,002.03	1,002	1,002			
1958	4,695.34	4,695	4,695			
1959	2,287.80	2,288	2,288			
1960	7,081.74	7,082	7,082			
1961	22,448.05	22,330	22,448			
1962	39,751.52	39,288	39,752			
1963	46,962.98	46,089	46,963			
1964	104,679.08	101,975	104,679			
1965	195,114.67	188,611	195,115			
1966	290,766.53	278,895	290,767			
1967	230,852.69	219,631	230,853			
1968	273,770.89	258,333	273,771			
1969	414,791.09	388,174	414,791			
1970	358,184.67	332,317	358,185			
1971	234,207.36	215,405	234,207			
1972	233,563.40	212,933	233,563			
1973	104,171.91	94,131	104,172			
1974	32,529.94	29,133	32,530			
1975	53,924.35	47,858	53,479	446	4.05	110
1976	23,476.75	20,640	23,064	413	4.35	95
1977	39,164.64	34,117	38,124	1,041	4.64	224
1978	34,707.91	29,936	33,452	1,256	4.95	254
1979	107,402.55	91,740	102,514	4,888	5.25	931
1980	818,368.10	691,750	772,993	45,375	5.57	8,146
1981	1,178,000.17	985,268	1,100,983	77,017	5.89	13,076
1982	76,439.89	67,795	75,757	683	5.77	118
1983	45,264.46	39,661	44,319	945	6.25	151
1984	228,289.15	198,452	221,759	6,530	6.50	1,005
1985	452,553.58	390,056	435,866	16,687	6.77	2,465
1986	554,903.87	473,832	529,481	25,422	7.06	3,601
1987	497,330.06	420,343	469,710	27,620	7.37	3,748
1988	609,338.28	507,030	566,578	42,760	7.92	5,399
1989	573,768.95	471,868	527,287	46,482	8.26	5,627
1990	575,115.53	466,994	521,840	53,275	8.62	6,180
1991	681,658.35	546,077	610,211	71,447	9.00	7,939
1992	1,040,069.28	821,239	917,690	122,379	9.39	13,033
1993	1,236,576.93	961,439	1,074,356	162,221	9.80	16,553
1994	2,226,229.26	1,702,620	1,902,585	323,644	10.23	31,637
1995	363,720.71	273,300	305,398	58,323	10.67	5,466

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 36-R2						
NET SALVAGE PERCENT.. 0						
1996	1,120,076.14	826,056	923,073	197,004	11.12	17,716
1997	1,051,542.64	760,265	849,555	201,988	11.59	17,428
1998	1,456,806.49	1,031,128	1,152,229	304,577	12.07	25,234
1999	727,863.40	503,754	562,918	164,946	12.57	13,122
2000	780,937.42	527,758	589,741	191,197	13.07	14,629
2001	919,738.01	606,015	677,189	242,549	13.59	17,848
2002	939,115.01	602,348	673,091	266,024	14.12	18,840
2003	575,941.30	360,309	402,626	173,316	14.51	11,945
2004	1,756,424.73	1,065,799	1,190,972	565,452	15.07	37,522
2005	1,206,927.56	708,949	792,212	414,716	15.63	26,533
2006	1,258,073.59	713,831	797,667	460,406	16.20	28,420
2007	944,596.09	518,394	579,277	365,319	16.65	21,941
2008	511,131.55	272,126	304,086	207,046	17.13	12,087
2009	729,010.80	372,233	415,950	313,061	17.73	17,657
2010	383,721.45	188,024	210,107	173,615	18.21	9,534
2011	1,174,710.94	548,590	613,019	561,692	18.83	29,830
2012	515,198.60	229,160	256,074	259,125	19.34	13,398
2013	652,273.74	275,260	307,588	344,686	19.86	17,356
2014	998,719.81	396,392	442,946	555,773	20.51	27,098
2015	1,056,856.49	393,679	439,915	616,942	21.06	29,294
2016	939,208.48	326,187	364,496	574,712	21.61	26,595
2017	910,264.92	292,468	326,817	583,448	22.18	26,305
2018	3,334,468.31	985,002	1,100,686	2,233,782	22.66	98,578
2019	670,814.77	180,181	201,342	469,472	23.15	20,280
2020	1,794,981.88	432,232	482,996	1,311,986	23.65	55,475
2021	1,183,408.43	250,764	280,215	903,193	24.17	37,368
2022	3,538,028.52	646,044	721,919	2,816,110	24.62	114,383
2023	2,696,198.72	411,440	459,762	2,236,437	25.00	89,457
2024	2,545,183.82	308,985	345,274	2,199,910	25.32	86,884
2025	5,183,440.72	463,918	518,403	4,665,038	25.43	183,446
2026	5,954,302.89	333,441	372,602	5,581,701	25.31	220,533
2027	5,120,907.89	104,467	116,736	5,004,172	23.95	208,942
	66,647,114.00	27,322,600	30,398,867	36,248,247		1,701,436

CPG

SURVIVOR CURVE.. IOWA 36-R2
NET SALVAGE PERCENT.. 0

1966	15,803.59	15,158	14,170	1,633	1.47	1,111
1967	22,716.10	21,612	20,204	2,512	1.75	1,435

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 36-R2						
NET SALVAGE PERCENT.. 0						
1968	39,690.63	37,452	35,011	4,679	2.03	2,305
1969	26,808.80	25,088	23,453	3,356	2.31	1,453
1970	25,345.13	23,515	21,983	3,363	2.60	1,293
1971	63,054.78	57,993	54,214	8,841	2.89	3,059
1972	87,273.15	79,564	74,379	12,894	3.18	4,055
1973	47,162.78	42,617	39,840	7,323	3.47	2,110
1974	50,160.90	44,922	41,995	8,166	3.76	2,172
1975	32,574.52	28,910	27,026	5,548	4.05	1,370
1976	13,274.92	11,671	10,910	2,364	4.35	543
1977	7,821.57	6,813	6,369	1,453	4.64	313
1978	19,748.31	17,033	15,923	3,825	4.95	773
1979	80,343.23	68,627	64,155	16,188	5.25	3,083
1980	34,494.69	29,158	27,258	7,237	5.57	1,299
1981	73,121.29	61,158	57,173	15,949	5.89	2,708
1982	64,022.97	56,782	53,082	10,941	5.77	1,896
1983	50,168.07	43,957	41,092	9,076	6.25	1,452
1984	65,936.67	57,319	53,584	12,353	6.50	1,900
1985	86,983.85	74,971	70,085	16,898	6.77	2,496
1986	60,923.48	52,023	48,633	12,291	7.06	1,741
1987	10,716.46	9,058	8,468	2,249	7.37	305
1988	23,772.11	19,781	18,492	5,280	7.92	667
1989	150,777.17	123,999	115,918	34,859	8.26	4,220
1990	176,174.61	143,054	133,732	42,443	8.62	4,924
1991	151,495.50	121,363	113,454	38,041	9.00	4,227
1992	72,771.96	57,461	53,716	19,056	9.39	2,029
1993	62,695.01	48,745	45,568	17,127	9.80	1,748
1995	23,634.64	17,759	16,602	7,033	10.67	659
1996	16,065.26	11,848	11,076	4,989	11.12	449
2000	4,125.32	2,788	2,606	1,519	13.07	116
2001	3,624.02	2,388	2,232	1,392	13.59	102
2002	14,375.02	9,220	8,619	5,756	14.12	408
2003	100,635.53	62,958	58,855	41,780	14.51	2,879
2004	44,634.86	27,084	25,319	19,316	15.07	1,282
2006	128,208.21	72,745	68,004	60,204	16.20	3,716
2008	82,121.04	43,721	40,872	41,249	17.13	2,408
2011	31,262.34	14,600	13,649	17,614	18.83	935
2012	738,472.58	328,473	307,067	431,405	19.34	22,306
2013	1,249,900.73	527,458	493,085	756,816	19.86	38,108
2014	610,461.48	242,292	226,503	383,959	20.51	18,721
2015	878,794.50	327,351	306,018	572,776	21.06	27,197
2016	423,732.14	147,162	137,572	286,160	21.61	13,242

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 36-R2						
NET SALVAGE PERCENT.. 0						
2017	800,692.19	257,262	240,497	560,195	22.18	25,257
2018	970,520.48	286,692	268,009	702,511	22.66	31,002
2019	873,730.55	234,684	219,390	654,340	23.15	28,265
2020	833,592.72	200,729	187,648	645,945	23.65	27,313
2021	959,431.15	203,303	190,054	769,377	24.17	31,832
2022	1,203,906.10	219,833	205,507	998,399	24.62	40,552
2023	1,446,712.04	220,768	206,381	1,240,331	25.00	49,613
2024	899,066.04	109,147	102,034	797,032	25.32	31,478
2025	778,449.44	69,671	65,131	713,319	25.43	28,050
2027	429,885.37	8,770	8,198	421,687	23.95	17,607
	15,161,866.00	5,028,510	4,700,817	10,461,049		500,184
	169,884,760.56	64,071,604	70,109,842	99,774,919		4,671,295
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.4 2.75

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381.1 METERS - ERTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 17-S3						
NET SALVAGE PERCENT.. 0						
2010	2,241,904.50	1,922,433	1,473,880	768,025	2.91	263,926
2012	2,367,660.70	1,919,226	1,471,421	896,240	3.62	247,580
2013	1,207,072.28	945,138	724,613	482,459	4.02	120,015
2014	80,848.53	60,685	46,526	34,323	4.49	7,644
2015	1,061,788.42	757,905	581,066	480,722	5.01	95,952
2016	679,285.12	457,023	350,388	328,897	5.59	58,837
2017	1,081,773.85	679,246	520,760	561,013	6.22	90,195
2018	1,114,264.90	643,599	493,431	620,834	6.95	89,329
2019	2,489,649.81	1,305,572	1,000,948	1,488,701	7.71	193,087
2020	2,694,845.10	1,259,032	965,267	1,729,578	8.55	202,290
2021	2,388,814.75	973,681	746,496	1,642,319	9.45	173,790
2022	1,549,401.71	536,093	411,009	1,138,393	10.40	109,461
2023	1,782,524.99	505,346	387,436	1,395,089	11.37	122,699
2024	1,288,286.06	284,454	218,084	1,070,203	12.35	86,656
2025	387,545.86	61,155	46,886	340,660	13.35	25,518
2026	2,196,078.03	207,749	159,276	2,036,802	14.35	141,937
2027	2,671,158.41	84,409	64,714	2,606,444	15.35	169,801
	27,282,903.02	12,602,746	9,662,200	17,620,703		2,198,717

PNG

SURVIVOR CURVE.. IOWA 17-S3

NET SALVAGE PERCENT.. 0

1999	25,295.48	24,797	25,295			
2000	70,843.05	68,916	70,843			
2001	414,400.60	400,311	414,401			
2002	1,288,449.61	1,236,267	1,283,202	5,248	1.07	4,905
2003	553,282.06	525,950	545,918	7,364	1.26	5,844
2004	2,214,644.22	2,080,215	2,159,191	55,454	1.50	36,969
2005	948,152.67	881,782	915,259	32,894	1.67	19,697
2006	1,026,929.15	942,721	978,512	48,418	1.90	25,483
2007	1,216,987.50	1,101,617	1,143,440	73,547	2.12	34,692
2008	402,349.38	359,338	372,980	29,369	2.33	12,605
2009	44,879.93	39,355	40,849	4,031	2.60	1,550
2010	214,896.27	184,274	191,270	23,626	2.91	8,119
2011	172,568.51	144,077	149,547	23,022	3.26	7,062
2012	94,558.06	76,649	79,559	14,999	3.62	4,143
2013	67,624.34	52,950	54,960	12,664	4.02	3,150
2014	165,252.62	124,039	128,748	36,504	4.49	8,130
2016	192,584.63	129,571	134,490	58,094	5.59	10,392

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381.1 METERS - ERTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 17-S3						
NET SALVAGE PERCENT.. 0						
2017	977,870.36	614,005	637,316	340,555	6.22	54,752
2018	334,583.82	193,256	200,593	133,991	6.95	19,279
2019	40,575.76	21,278	22,086	18,490	7.71	2,398
2020	312,355.22	145,932	151,472	160,883	8.55	18,817
2021	547,294.95	223,077	231,546	315,749	9.45	33,413
2022	892,764.38	308,896	320,623	572,141	10.40	55,014
2023	1,677,929.08	475,693	493,753	1,184,176	11.37	104,149
2024	1,555,325.47	343,416	356,454	1,198,872	12.35	97,075
2025	598,190.74	94,394	97,978	500,213	13.35	37,469
2026	2,986,153.55	282,490	293,215	2,692,939	14.35	187,661
2027	2,562,473.09	80,974	84,048	2,478,425	15.35	161,461
	21,599,214.50	11,156,240	11,577,547	10,021,667		954,229

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

1986	6,845.85	6,846	6,846			
1988	2,865.11	2,865	2,865			
1989	1,391.92	1,392	1,392			
1991	2,630.18	2,630	2,630			
1992	212.29	212	212			
1993	424.58	425	425			
2009	396,383.10	347,588	364,300	32,083	2.60	12,340
2020	5,164.22	2,413	2,529	2,635	8.55	308
2021	5,127.99	2,090	2,190	2,938	9.45	311
2027	215,080.92	6,797	7,124	207,957	15.35	13,548
	636,126.16	373,258	390,513	245,613		26,507
	49,518,243.68	24,132,244	21,630,260	27,887,983		3,179,453

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.8 6.42

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1971	87,487.96	72,149	78,284	9,204	7.89	1,167
1972	81,673.87	66,719	72,392	9,282	8.24	1,126
1973	111,961.11	90,589	98,292	13,670	8.59	1,591
1974	119,821.66	95,964	104,124	15,698	8.96	1,752
1975	83,013.36	65,783	71,376	11,637	9.34	1,246
1976	43,485.09	34,083	36,981	6,504	9.73	668
1977	75,584.94	58,570	63,550	12,035	10.13	1,188
1978	88,856.66	68,025	73,809	15,048	10.55	1,426
1979	280,532.09	212,144	230,182	50,350	10.97	4,590
1980	532,529.93	397,502	431,301	101,229	11.41	8,872
1981	604,025.37	444,828	482,651	121,375	11.86	10,234
1982	487,208.88	390,206	423,384	63,825	11.25	5,673
1983	508,144.35	402,501	436,725	71,420	11.61	6,152
1984	446,524.34	349,539	379,259	67,265	12.00	5,605
1985	629,188.59	486,489	527,854	101,335	12.39	8,179
1986	646,018.43	492,977	534,894	111,125	12.81	8,675
1987	725,413.72	546,019	592,446	132,968	13.22	10,058
1988	937,431.57	691,731	750,547	186,884	13.94	13,406
1989	1,020,669.67	741,823	804,898	215,771	14.38	15,005
1990	1,276,637.28	913,051	990,685	285,952	14.83	19,282
1991	1,273,944.83	895,838	972,009	301,936	15.30	19,734
1992	1,197,204.83	827,149	897,479	299,726	15.77	19,006
1993	932,144.55	632,180	685,933	246,212	16.25	15,152
1994	1,325,370.96	881,372	956,313	369,058	16.75	22,033
1995	1,467,960.31	956,229	1,037,535	430,426	17.26	24,938
1996	1,368,828.88	872,628	946,825	422,004	17.77	23,748
1997	1,614,511.99	1,006,164	1,091,715	522,796	18.29	28,584
1998	1,787,472.74	1,087,498	1,179,965	607,508	18.83	32,263
1999	1,757,132.29	1,042,331	1,130,958	626,175	19.37	32,327
2000	1,792,412.79	1,035,477	1,123,521	668,892	19.92	33,579
2001	1,741,485.25	978,366	1,061,554	679,931	20.48	33,200
2002	1,008,191.93	552,388	599,356	408,836	20.83	19,627
2003	1,403,356.81	745,323	808,696	594,661	21.41	27,775
2004	1,103,094.59	566,770	614,961	488,134	22.00	22,188
2005	1,275,776.52	633,040	686,866	588,911	22.59	26,070
2006	1,340,054.64	640,680	695,155	644,899	23.20	27,797
2007	7,083,281.86	3,270,351	3,548,420	3,534,861	23.61	149,719
2008	2,982,186.90	1,331,845	1,445,088	1,537,099	24.17	63,595
2009	2,188,284.02	939,212	1,019,071	1,169,213	24.60	47,529
2011	1,779,671.60	693,004	751,928	1,027,743	25.87	39,727
2012	2,196,987.21	813,764	882,956	1,314,031	26.34	49,887

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
2013	2,709,272.31	946,620	1,027,109	1,682,164	27.00	62,302
2014	2,011,614.92	662,626	718,967	1,292,648	27.48	47,040
2015	2,683,880.56	828,782	899,251	1,784,629	27.98	63,782
2016	2,865,962.68	823,964	894,024	1,971,939	28.50	69,191
2017	2,889,742.31	767,516	832,776	2,056,966	29.03	70,857
2018	3,918,280.24	952,926	1,033,951	2,884,329	29.56	97,575
2019	2,969,111.80	656,174	711,967	2,257,145	29.96	75,339
2020	1,902,015.84	375,078	406,970	1,495,046	30.52	48,986
2021	4,700,770.98	816,054	885,441	3,815,330	30.95	123,274
2022	5,628,952.98	842,091	913,692	4,715,261	31.26	150,840
2023	9,054,469.33	1,128,187	1,224,114	7,830,356	31.60	247,796
2024	5,559,926.69	550,433	597,235	4,962,692	31.84	155,863
2025	4,044,877.06	295,276	320,383	3,724,495	31.75	117,307
2026	5,842,362.67	266,412	289,064	5,553,298	31.39	176,913
2027	6,879,142.39	114,194	123,904	6,755,239	29.62	228,063
	111,065,947.13	37,048,634	40,198,782	70,867,165		2,619,501

PNG

SURVIVOR CURVE.. IOWA 45-R2

NET SALVAGE PERCENT.. 0

1977	203.20	157	183	20	10.13	2
1978	411.20	315	367	44	10.55	4
1979	958.15	725	845	114	10.97	10
1980	1,782.81	1,331	1,550	232	11.41	20
1981	1,056.40	778	906	150	11.86	13
1982	13,798.46	11,051	12,873	925	11.25	82
1983	212.09	168	196	16	11.61	1
1984	8,513.78	6,665	7,764	750	12.00	62
1985	147.05	114	133	14	12.39	1
1986	1,429.93	1,091	1,271	159	12.81	12
1987	1,752.16	1,319	1,536	216	13.22	16
2000	4,313.02	2,492	2,903	1,410	19.92	71
2001	1,685.98	947	1,103	583	20.48	28
2006	1,114.00	533	621	493	23.20	21
2007	1,136,336.86	524,647	611,149	525,188	23.61	22,244
2008	939,364.72	419,520	488,689	450,676	24.17	18,646
2009	650,372.98	279,140	325,164	325,209	24.60	13,220
2010	631,510.63	258,604	301,242	330,269	25.24	13,085
2011	777,699.22	302,836	352,767	424,933	25.87	16,426

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
2012	846,480.92	313,537	365,232	481,249	26.34	18,271
2013	631,712.75	220,720	257,112	374,601	27.00	13,874
2014	470,931.14	155,125	180,701	290,230	27.48	10,561
2015	391,695.93	120,956	140,899	250,797	27.98	8,963
2016	523,048.03	150,376	175,169	347,879	28.50	12,206
2017	1,022,735.99	271,639	316,426	706,310	29.03	24,330
2018	663,270.02	161,307	187,903	475,367	29.56	16,081
2019	1,194,682.00	264,025	307,557	887,125	29.96	29,610
2020	703,472.09	138,725	161,598	541,875	30.52	17,755
2021	910,882.36	158,129	184,201	726,682	30.95	23,479
2022	2,566,572.37	383,959	447,265	2,119,308	31.26	67,796
2023	4,016,474.39	500,453	582,966	3,433,508	31.60	108,655
2024	2,208,127.70	218,605	254,648	1,953,480	31.84	61,353
2025	654,919.93	47,809	55,692	599,228	31.75	18,873
	20,977,668.26	4,917,798	5,728,628	15,249,040		515,771

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

1971	19,905.63	16,416	14,307	5,598	7.89	710
1972	10,173.46	8,311	7,243	2,930	8.24	356
1973	78,102.19	63,193	55,075	23,027	8.59	2,681
1974	19,283.51	15,444	13,460	5,823	8.96	650
1975	7,482.00	5,929	5,167	2,315	9.34	248
1976	1,403.92	1,100	959	445	9.73	46
1977	8.23	6	5	3	10.13	
1978	932.14	714	622	310	10.55	29
1979	10,140.76	7,669	6,684	3,457	10.97	315
1980	35,109.11	26,207	22,841	12,269	11.41	1,075
1981	32,359.38	23,831	20,770	11,590	11.86	977
1982	29,754.43	23,830	20,769	8,986	11.25	799
1983	30,639.79	24,270	21,152	9,487	11.61	817
1984	52,733.37	41,280	35,977	16,756	12.00	1,396
1985	57,785.65	44,680	38,941	18,845	12.39	1,521
1986	73,313.98	55,946	48,759	24,555	12.81	1,917
1987	56,166.09	42,276	36,845	19,321	13.22	1,461
1988	78,283.11	57,765	50,345	27,938	13.94	2,004
1989	82,384.04	59,877	52,185	30,199	14.38	2,100
1990	84,937.61	60,747	52,944	31,994	14.83	2,157

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1991	69,196.26	48,659	42,408	26,788	15.30	1,751
1992	75,559.65	52,204	45,498	30,062	15.77	1,906
1993	101,627.82	68,924	60,070	41,558	16.25	2,557
1994	110,003.97	73,153	63,756	46,248	16.75	2,761
1995	204,528.95	133,230	116,116	88,413	17.26	5,122
1996	301,181.75	192,003	167,339	133,843	17.77	7,532
1997	535,582.62	333,775	290,900	244,683	18.29	13,378
1998	380,692.62	231,613	201,861	178,832	18.83	9,497
1999	383,800.52	227,670	198,424	185,376	19.37	9,570
2000	323,155.85	186,687	162,706	160,450	19.92	8,055
2001	278,492.84	156,457	136,359	142,134	20.48	6,940
2002	341,577.91	187,151	163,110	178,468	20.83	8,568
2003	397,187.40	210,946	183,849	213,339	21.41	9,964
2004	368,203.36	189,183	164,881	203,322	22.00	9,242
2005	409,884.83	203,385	177,259	232,626	22.59	10,298
2006	673,344.79	321,926	280,573	392,772	23.20	16,930
2007	475,976.49	219,758	191,529	284,448	23.61	12,048
2008	836,433.89	373,551	325,566	510,868	24.17	21,136
2009	328,191.43	140,860	122,766	205,426	24.60	8,351
2010	396,898.32	162,530	141,652	255,246	25.24	10,113
2011	788,625.70	307,091	267,643	520,982	25.87	20,138
2012	629,240.41	233,071	203,132	426,109	26.34	16,177
2013	752,140.80	262,798	229,040	523,101	27.00	19,374
2014	1,058,980.84	348,828	304,019	754,962	27.48	27,473
2015	2,014,513.70	622,082	542,172	1,472,342	27.98	52,621
2016	652,342.50	187,548	163,456	488,886	28.50	17,154
2017	708,240.58	188,109	163,945	544,295	29.03	18,749
2018	1,264,078.90	307,424	267,933	996,145	29.56	33,699
2019	555,706.44	122,811	107,035	448,671	29.96	14,976
2020	18,776.96	3,703	3,227	15,550	30.52	510
2021	1,150,010.90	199,642	173,997	976,014	30.95	31,535
2022	758,640.32	113,493	98,914	659,726	31.26	21,104
2023	667,160.54	83,128	72,450	594,711	31.60	18,820
2024	1,069,658.92	105,896	92,293	977,366	31.84	30,696

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
2025	874,992.29	63,874	55,669	819,323	31.75	25,805
2026	435,967.05	19,880	17,326	418,641	31.39	13,337
2027	436,561.66	7,247	6,316	430,246	29.62	14,526
	21,588,058.18	7,469,781	6,510,241	15,077,817		573,672
	153,631,673.57	49,436,213	52,437,652	101,194,022		3,708,944
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.3 2.41

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1944	77.95	78	78			
1957	117.06	108	91	26	3.63	7
1962	2,151.47	1,908	1,605	546	5.09	107
1964	17,920.86	15,663	13,178	4,743	5.67	837
1965	20,920.63	18,145	15,266	5,654	5.97	947
1966	29,758.73	25,606	21,544	8,215	6.28	1,308
1967	33,875.31	28,915	24,328	9,548	6.59	1,449
1968	27,894.47	23,617	19,870	8,024	6.90	1,163
1969	29,312.36	24,609	20,705	8,607	7.22	1,192
1970	46,449.79	38,656	32,523	13,926	7.55	1,845
1971	42,432.58	34,993	29,441	12,991	7.89	1,647
1972	30,600.18	24,997	21,031	9,569	8.24	1,161
1973	21,528.93	17,419	14,656	6,873	8.59	800
1974	24,295.63	19,458	16,371	7,925	8.96	884
1975	33,447.98	26,506	22,301	11,147	9.34	1,193
1976	7,088.04	5,555	4,674	2,414	9.73	248
1977	17,783.83	13,781	11,595	6,189	10.13	611
1978	23,253.21	17,802	14,978	8,275	10.55	784
1979	84,123.28	63,616	53,524	30,600	10.97	2,789
1980	175,119.76	130,716	109,978	65,141	11.41	5,709
1981	85,224.43	62,763	52,806	32,419	11.86	2,733
1982	129,428.81	103,660	87,215	42,214	11.25	3,752
1983	63,138.87	50,012	42,078	21,061	11.61	1,814
1984	58,876.10	46,088	38,776	20,100	12.00	1,675
1985	123,384.92	95,401	80,266	43,119	12.39	3,480
1986	140,377.12	107,122	90,128	50,250	12.81	3,923
1987	136,832.49	102,994	86,654	50,178	13.22	3,796
1988	175,491.48	129,495	108,951	66,540	13.94	4,773
1989	213,503.89	155,175	130,557	82,947	14.38	5,768
1990	214,130.92	153,146	128,850	85,281	14.83	5,751
1991	78,271.51	55,041	46,309	31,963	15.30	2,089
1992	96,689.87	66,803	56,205	40,485	15.77	2,567
1993	33,962.96	23,034	19,380	14,583	16.25	897
1994	111,740.54	74,307	62,518	49,222	16.75	2,939
1995	158,945.89	103,537	87,111	71,835	17.26	4,162
1996	44,731.50	28,516	23,992	20,739	17.77	1,167
1997	90,392.75	56,333	47,396	42,997	18.29	2,351
1998	55,905.23	34,013	28,617	27,288	18.83	1,449
1999	104,475.10	61,975	52,143	52,332	19.37	2,702
2000	92,875.32	53,654	45,142	47,733	19.92	2,396
2001	170,338.61	95,696	80,514	89,824	20.48	4,386

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
2002	54,814.24	30,033	25,268	29,546	20.83	1,418
2003	133,190.26	70,737	59,515	73,675	21.41	3,441
2004	229,781.29	118,062	99,332	130,449	22.00	5,930
2005	221,319.48	109,819	92,397	128,923	22.59	5,707
2006	179,516.35	85,827	72,211	107,305	23.20	4,625
2008	542,890.68	242,455	203,990	338,900	24.17	14,022
2009	435,453.99	186,897	157,247	278,207	24.60	11,309
2010	540,142.20	221,188	186,097	354,045	25.24	14,027
2012	185,684.69	68,778	57,867	127,818	26.34	4,853
2013	64,891.21	22,673	19,076	45,815	27.00	1,697
2020	80,753.41	15,925	13,399	67,355	30.52	2,207
2022	23,952.58	3,583	3,015	20,938	31.26	670
2023	58,165.17	7,247	6,097	52,068	31.60	1,648
2024	30,384.42	3,008	2,531	27,854	31.84	875
2025	60,929.95	4,448	3,742	57,188	31.75	1,801
	5,888,740.28	3,381,593	2,845,129	3,043,611		163,481

PNG

SURVIVOR CURVE.. IOWA 45-R2

NET SALVAGE PERCENT.. 0

1950	211.54	204	212
1952	22,872.17	21,754	22,872
1953	3,324.65	3,141	3,325
1954	3,638.77	3,415	3,639
1956	2,288.98	2,119	2,289
1957	4,312.96	3,965	4,313
1958	523.27	478	523
1959	5,076.98	4,602	5,077
1960	13,576.34	12,219	13,576
1961	9,266.15	8,280	9,266
1962	28,692.16	25,447	28,692
1963	14,471.10	12,741	14,471
1964	37,803.93	33,041	37,804
1965	38,378.73	33,287	38,379
1966	31,246.60	26,886	31,247
1967	24,202.13	20,658	24,202
1968	19,889.94	16,840	19,890
1969	19,954.10	16,753	19,954
1970	22,762.73	18,944	22,763

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1971	20,289.92	16,732	20,290			
1972	17,294.88	14,128	17,295			
1973	11,492.55	9,299	11,493			
1974	24,418.58	19,557	24,419			
1975	16,319.18	12,932	16,319			
1976	25,023.29	19,613	25,023			
1977	43,118.59	33,412	43,119			
1978	25,979.99	19,889	25,980			
1979	50,315.47	38,050	50,026	289	10.97	26
1980	157,640.32	117,669	154,705	2,935	11.41	257
1981	85,258.09	62,787	82,549	2,709	11.86	228
1984	251.00	196	251			
1985	76,948.28	59,496	76,948			
1986	6,297.30	4,805	6,297			
1987	4,517.67	3,400	4,474	44	13.22	3
1988	436.80	322	424	13	13.94	1
1989	61,414.76	44,636	58,736	2,679	14.38	186
1990	113,229.49	80,982	106,564	6,666	14.83	449
1991	3,009.98	2,117	2,786	224	15.30	15
1992	70,156.42	48,471	63,783	6,374	15.77	404
1993	67,108.70	45,513	59,890	7,218	16.25	444
1994	82,593.19	54,924	72,274	10,319	16.75	616
1995	26,780.69	17,445	22,956	3,825	17.26	222
1996	1,225.32	781	1,028	198	17.77	11
1997	216,693.86	135,044	177,704	38,990	18.29	2,132
1998	256,742.97	156,202	205,545	51,198	18.83	2,719
1999	8,429.94	5,001	6,581	1,849	19.37	95
2000	84,587.64	48,866	64,302	20,285	19.92	1,018
2001	118,361.21	66,495	87,500	30,861	20.48	1,507
2002	169,552.53	92,898	122,244	47,309	20.83	2,271
2003	148,288.73	78,756	103,635	44,654	21.41	2,086
2004	220,104.20	113,090	148,814	71,290	22.00	3,240
2007	122,142.22	56,393	74,207	47,935	23.61	2,030
2009	114,064.35	48,956	64,421	49,643	24.60	2,018
2010	62,519.49	25,602	33,690	28,830	25.24	1,142
2018	45.98	11	14	32	29.56	1
2022	6,986.91	1,045	1,375	5,612	31.26	180

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
2023	18,231.73	2,272	2,990	15,242	31.60	482
2024	57,581.69	5,701	7,502	50,080	31.84	1,573
2025	18,398.87	1,343	1,767	16,632	31.75	524
	2,916,346.01	1,829,605	2,352,413	563,933		25,880

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

1970	5,001.66	4,162	5,002			
1971	12,065.77	9,950	12,066			
1972	16,158.21	13,199	16,158			
1973	23,610.65	19,104	23,611			
1974	11,934.41	9,558	11,934			
1975	6,620.80	5,247	6,621			
1976	3,884.68	3,045	3,844	40	9.73	4
1977	5,230.27	4,053	5,117	113	10.13	11
1978	5,706.05	4,368	5,515	191	10.55	18
1979	25,223.43	19,074	24,081	1,142	10.97	104
1980	21,935.83	16,374	20,672	1,264	11.41	111
1981	13,794.39	10,159	12,826	969	11.86	82
1982	18,523.58	14,836	18,524			
1983	29,007.23	22,977	29,007			
1984	25,172.95	19,705	24,883	290	12.00	24
1985	27,049.72	20,915	26,411	638	12.39	51
1986	27,469.49	20,962	26,471	999	12.81	78
1987	27,188.25	20,465	25,843	1,345	13.22	102
1988	33,227.77	24,519	30,963	2,265	13.94	162
1989	49,270.86	35,810	45,221	4,050	14.38	282
1990	52,753.58	37,729	47,644	5,109	14.83	345
1991	51,222.02	36,019	45,485	5,737	15.30	375
1992	54,594.81	37,720	47,633	6,962	15.77	441
1993	58,410.15	39,614	50,025	8,386	16.25	516
1994	72,041.99	47,908	60,498	11,544	16.75	689
1995	66,567.19	43,362	54,757	11,810	17.26	684
1996	69,627.81	44,388	56,053	13,575	17.77	764
1997	42,597.30	26,547	33,524	9,074	18.29	496
1998	67,630.64	41,146	51,959	15,672	18.83	832
1999	15,985.66	9,483	11,975	4,011	19.37	207
2000	19,079.45	11,022	13,919	5,161	19.92	259

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
2001	14,019.42	7,876	9,946	4,074	20.48	199
2002	20,738.40	11,363	14,349	6,389	20.83	307
2003	16,488.67	8,757	11,058	5,430	21.41	254
2004	16,273.80	8,361	10,558	5,716	22.00	260
2005	8,074.49	4,007	5,060	3,014	22.59	133
2006	19,031.70	9,099	11,490	7,541	23.20	325
2007	18,179.90	8,394	10,600	7,580	23.61	321
2008	21,615.63	9,654	12,191	9,425	24.17	390
2009	25,708.61	11,034	13,934	11,775	24.60	479
2010	17,915.17	7,336	9,264	8,651	25.24	343
2011	25,078.47	9,766	12,332	12,746	25.87	493
2012	43,118.70	15,971	20,168	22,951	26.34	871
2013	31,965.64	11,169	14,104	17,861	27.00	662
2014	28,084.77	9,251	11,682	16,403	27.48	597
2015	17,007.06	5,252	6,632	10,375	27.98	371
2016	34,471.28	9,910	12,514	21,957	28.50	770
2017	118,289.24	31,418	39,675	78,615	29.03	2,708
2018	11,207.60	2,726	3,442	7,765	29.56	263
2019	341.14	75	95	246	29.96	8
2021	2,474.84	430	543	1,932	30.95	62
2022	3,340.12	500	631	2,709	31.26	87
2023	4,497.06	560	707	3,790	31.60	120
2024	3,946.39	391	494	3,453	31.84	108
2025	8,582.07	626	791	7,792	31.75	245
	1,469,036.77	857,346	1,080,502	388,535		17,013
	10,274,123.06	6,068,544	6,278,044	3,996,079		206,374
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.4 2.01

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1971	32,099.03	26,471	29,963	2,136	7.89	271
1972	38,136.64	31,153	35,263	2,873	8.24	349
1973	46,699.12	37,785	42,770	3,929	8.59	457
1974	41,287.45	33,067	37,430	3,858	8.96	431
1975	28,525.71	22,605	25,587	2,938	9.34	315
1976	20,710.12	16,232	18,374	2,337	9.73	240
1977	30,396.78	23,554	26,662	3,735	10.13	369
1978	40,769.14	31,211	35,329	5,440	10.55	516
1979	68,832.87	52,053	58,921	9,912	10.97	904
1980	131,408.86	98,089	111,030	20,378	11.41	1,786
1981	110,631.00	81,473	92,222	18,409	11.86	1,552
1982	190,335.00	152,439	172,551	17,784	11.25	1,581
1983	141,533.91	112,109	126,900	14,634	11.61	1,260
1984	96,589.58	75,610	85,586	11,004	12.00	917
1985	157,339.96	121,655	137,706	19,634	12.39	1,585
1986	142,951.52	109,086	123,478	19,473	12.81	1,520
1987	168,313.63	126,690	143,405	24,909	13.22	1,884
1988	176,855.08	130,501	147,719	29,136	13.94	2,090
1989	245,809.88	178,655	202,226	43,584	14.38	3,031
1990	200,239.89	143,212	162,107	38,133	14.83	2,571
1991	127,914.76	89,950	101,818	26,097	15.30	1,706
1992	194,224.55	134,190	151,894	42,330	15.77	2,684
1993	110,374.14	74,856	84,732	25,642	16.25	1,578
1994	159,243.25	105,897	119,869	39,375	16.75	2,351
1995	225,556.84	146,928	166,313	59,244	17.26	3,432
1996	146,163.86	93,179	105,473	40,691	17.77	2,290
1997	183,670.61	114,464	129,566	54,105	18.29	2,958
1998	242,997.43	147,840	167,345	75,652	18.83	4,018
1999	163,009.46	96,697	109,455	53,555	19.37	2,765
2000	129,708.02	74,932	84,818	44,890	19.92	2,254
2001	175,354.91	98,514	111,511	63,843	20.48	3,117
2002	178,137.48	97,602	110,479	67,658	20.83	3,248
2003	463,652.54	246,246	278,734	184,918	21.41	8,637
2004	582,927.65	299,508	339,024	243,904	22.00	11,087
2005	461,613.81	229,053	259,273	202,341	22.59	8,957
2006	271,218.43	129,670	146,778	124,440	23.20	5,364
2008	801,363.82	357,889	405,107	396,257	24.17	16,395
2009	189,343.07	81,266	91,988	97,355	24.60	3,958
2010	213,698.43	87,510	99,056	114,643	25.24	4,542
2011	310,820.65	121,034	137,003	173,818	25.87	6,719
2012	514,236.52	190,473	215,603	298,633	26.34	11,338

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
2013	418,060.32	146,070	165,342	252,719	27.00	9,360
2014	466,917.86	153,803	174,095	292,823	27.48	10,656
2015	456,957.65	141,109	159,726	297,231	27.98	10,623
2016	686,364.70	197,330	223,365	463,000	28.50	16,246
2017	746,787.10	198,347	224,516	522,271	29.03	17,991
2018	883,633.27	214,900	243,253	640,380	29.56	21,664
2019	540,738.04	119,503	135,270	405,468	29.96	13,534
2020	181,428.19	35,778	40,498	140,930	30.52	4,618
2021	270,428.66	46,946	53,140	217,289	30.95	7,021
2022	38,388.69	5,743	6,501	31,888	31.26	1,020
2023	2,635.29	328	371	2,264	31.60	72
2024	3,310.00	328	371	2,939	31.84	92
2025	219,866.82	16,050	18,168	201,699	31.75	6,353
	12,870,211.99	5,897,583	6,675,681	6,194,531		252,277

PNG

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

1972	13,313.98	10,876	13,314			
1973	38,836.17	31,423	38,836			
1974	144,406.45	115,654	144,406			
1975	99,258.76	78,657	99,259			
1976	162,178.02	127,112	160,834	1,344	9.73	138
1977	227,638.93	176,395	223,191	4,448	10.13	439
1978	126,268.54	96,666	122,311	3,958	10.55	375
1979	78,656.93	59,482	75,262	3,395	10.97	309
1980	57,030.55	42,570	53,863	3,167	11.41	278
1981	109,907.92	80,941	102,414	7,494	11.86	632
1985	24,654.43	19,063	24,120	534	12.39	43
1986	27,447.15	20,945	26,502	946	12.81	74
1988	68,000.86	50,178	63,490	4,511	13.94	324
1989	58,448.77	42,481	53,751	4,698	14.38	327
1990	51,140.66	36,576	46,279	4,861	14.83	328
1991	39,011.61	27,433	34,711	4,301	15.30	281
1992	35,854.73	24,772	31,344	4,511	15.77	286
1993	51,676.44	35,047	44,345	7,332	16.25	451
1994	71,235.62	47,372	59,939	11,296	16.75	674
1995	49,500.84	32,245	40,799	8,702	17.26	504
1996	45,909.70	29,267	37,031	8,878	17.77	500

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1997	34,534.58	21,522	27,232	7,303	18.29	399
1998	49,970.37	30,402	38,467	11,503	18.83	611
1999	46,832.83	27,781	35,151	11,682	19.37	603
2000	39,699.21	22,934	29,018	10,681	19.92	536
2001	45,124.99	25,351	32,076	13,049	20.48	637
2002	66,517.98	36,445	46,114	20,404	20.83	980
2003	78,667.19	41,780	52,864	25,803	21.41	1,205
2004	165,793.01	85,184	107,783	58,011	22.00	2,637
2005	119,365.27	59,229	74,942	44,423	22.59	1,966
2006	70,424.87	33,670	42,602	27,823	23.20	1,199
2007	97,997.49	45,245	57,248	40,749	23.61	1,726
2008	109,845.80	49,057	62,071	47,774	24.17	1,977
2009	119,208.92	51,164	64,737	54,472	24.60	2,214
2010	90,572.74	37,090	46,930	43,643	25.24	1,729
2011	78,430.71	30,541	38,643	39,787	25.87	1,538
2012	113,394.32	42,001	53,143	60,251	26.34	2,287
2013	103,879.46	36,295	45,924	57,956	27.00	2,147
2014	114,396.21	37,682	47,679	66,718	27.48	2,428
2015	12,301.93	3,799	4,807	7,495	27.98	268
2016	95,701.05	27,514	34,813	60,888	28.50	2,136
2017	88,931.16	23,620	29,886	59,045	29.03	2,034
2018	56,220.18	13,673	17,300	38,920	29.56	1,317
2019	45,274.31	10,006	12,660	32,614	29.96	1,089
2020	38,662.29	7,624	9,647	29,016	30.52	951
2024	14,048.80	1,391	1,760	12,289	31.84	386
	3,476,172.73	1,986,155	2,509,498	966,675		40,963

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

1971	5,439.90	4,486	5,096	344	7.89	44
1972	14,933.80	12,199	13,859	1,075	8.24	130
1973	7,861.73	6,361	7,226	635	8.59	74
1974	9,613.04	7,699	8,747	867	8.96	97
1975	4,932.44	3,909	4,441	492	9.34	53
1976	4,347.30	3,407	3,871	477	9.73	49
1977	3,525.43	2,732	3,104	422	10.13	42
1978	2,829.16	2,166	2,461	368	10.55	35
1979	3,571.30	2,701	3,069	503	10.97	46

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1980	10,155.76	7,581	8,612	1,543	11.41	135
1981	8,768.97	6,458	7,337	1,432	11.86	121
1982	7,863.13	6,298	7,155	708	11.25	63
1983	27,433.37	21,730	24,687	2,747	11.61	237
1984	14,612.72	11,439	12,995	1,617	12.00	135
1985	17,814.51	13,774	15,648	2,166	12.39	175
1986	8,715.77	6,651	7,556	1,160	12.81	91
1987	6,897.76	5,192	5,898	999	13.22	76
1988	18,499.00	13,650	15,507	2,992	13.94	215
1989	17,820.76	12,952	14,714	3,107	14.38	216
1990	13,760.77	9,842	11,181	2,580	14.83	174
1991	16,073.60	11,303	12,841	3,233	15.30	211
1992	6,559.93	4,532	5,149	1,411	15.77	89
1993	29,217.11	19,815	22,511	6,706	16.25	413
1994	25,165.33	16,735	19,012	6,153	16.75	367
1995	58,774.81	38,286	43,495	15,280	17.26	885
1996	115,510.48	73,638	83,657	31,853	17.77	1,793
1997	68,827.66	42,893	48,729	20,099	18.29	1,099
1998	53,919.97	32,805	37,268	16,651	18.83	884
1999	48,940.91	29,032	32,982	15,959	19.37	824
2000	55,190.97	31,884	36,222	18,969	19.92	952
2001	36,718.99	20,629	23,436	13,283	20.48	649
2002	75,211.94	41,209	46,816	28,396	20.83	1,363
2003	104,709.50	55,611	63,177	41,532	21.41	1,940
2004	98,717.26	50,721	57,622	41,095	22.00	1,868
2005	53,701.30	26,647	30,273	23,429	22.59	1,037
2006	64,103.29	30,648	34,818	29,285	23.20	1,262
2007	57,266.33	26,440	30,037	27,229	23.61	1,153
2008	105,754.48	47,230	53,656	52,098	24.17	2,155
2009	77,881.91	33,427	37,975	39,907	24.60	1,622
2010	36,000.84	14,742	16,748	19,253	25.24	763
2011	9,612.23	3,743	4,252	5,360	25.87	207
2012	1,472.30	545	619	853	26.34	32
2013	2,742.40	958	1,088	1,654	27.00	61
2014	4,238.77	1,396	1,586	2,653	27.48	97
2015	13,257.55	4,094	4,651	8,607	27.98	308
2016	6,407.77	1,842	2,093	4,315	28.50	151
2017	3,451.34	917	1,042	2,410	29.03	83
2018	17,977.88	4,372	4,967	13,011	29.56	440

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
2019	421.75	93	106	316	29.96	11
2020	197.26	39	44	153	30.52	5
2024	25,549.95	2,529	2,873	22,677	31.84	712
	1,482,972.43	829,982	942,910	540,062		25,644
	17,829,357.15	8,713,720	10,128,089	7,701,268		318,884
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.2 1.79

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1953	691.53	653	692			
1956	2,239.85	2,074	2,240			
1957	4,785.87	4,400	4,786			
1960	16,750.58	15,076	16,751			
1961	12,800.59	11,438	12,801			
1962	22,033.72	19,541	22,034			
1963	24,186.10	21,294	24,186			
1964	21,937.83	19,174	21,938			
1965	14,345.92	12,443	14,346			
1966	22,819.15	19,635	22,644	175	6.28	28
1967	33,625.63	28,701	33,100	526	6.59	80
1968	78,227.64	66,233	76,384	1,844	6.90	267
1969	79,698.42	66,912	77,167	2,532	7.22	351
1970	56,628.40	47,127	54,350	2,279	7.55	302
1971	50,484.00	41,633	48,014	2,470	7.89	313
1972	74,487.40	60,848	70,173	4,314	8.24	524
1973	5,856.45	4,739	5,465	391	8.59	46
1974	2,435.60	1,951	2,250	186	8.96	21
1975	3,447.78	2,732	3,151	297	9.34	32
1976	1,925.80	1,509	1,740	186	9.73	19
1979	129,595.68	98,003	113,023	16,573	10.97	1,511
1980	273,942.52	204,482	235,820	38,122	11.41	3,341
1981	280,781.60	206,779	238,469	42,312	11.86	3,568
1982	232,089.47	185,880	214,367	17,722	11.25	1,575
1983	89,210.82	70,664	81,494	7,717	11.61	665
1984	47,248.78	36,986	42,654	4,594	12.00	383
1985	101,055.89	78,136	90,111	10,945	12.39	883
1986	78,585.49	59,969	69,160	9,426	12.81	736
1987	157,570.97	118,604	136,781	20,790	13.22	1,573
1988	283,620.35	209,283	241,357	42,263	13.94	3,032
1989	183,420.00	133,310	153,741	29,679	14.38	2,064
1990	203,975.86	145,884	168,242	35,734	14.83	2,410
1991	221,578.38	155,814	179,694	41,885	15.30	2,738
1992	121,714.83	84,093	96,981	24,734	15.77	1,568
1993	67,829.07	46,002	53,052	14,777	16.25	909
1994	215,739.93	143,467	165,454	50,286	16.75	3,002
1995	283,678.95	184,788	213,108	70,571	17.26	4,089
1996	638,322.65	406,931	469,296	169,027	17.77	9,512
1997	114,991.22	71,663	82,646	32,345	18.29	1,768
1998	89,135.98	54,230	62,541	26,595	18.83	1,412
1999	211,901.85	125,700	144,964	66,937	19.37	3,456

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
2000	61,111.51	35,304	40,715	20,397	19.92	1,024
2001	5,688.76	3,196	3,686	2,003	20.48	98
2002	124,248.21	68,076	78,509	45,739	20.83	2,196
2005	16,976.59	8,424	9,715	7,262	22.59	321
2007	36,240.36	16,732	19,296	16,944	23.61	718
2008	123,273.33	55,054	63,491	59,782	24.17	2,473
2012	13,100.09	4,852	5,596	7,504	26.34	285
2014	217,660.91	71,698	82,686	134,975	27.48	4,912
2015	137,276.88	42,391	48,888	88,389	27.98	3,159
2016	122,361.10	35,179	40,570	81,791	28.50	2,870
2017	542,789.02	144,165	166,259	376,530	29.03	12,970
2018	224,701.21	54,647	63,022	161,679	29.56	5,470
2019	656,174.48	145,015	167,240	488,935	29.96	16,320
2020	2,116,662.54	417,406	481,376	1,635,286	30.52	53,581
2021	1,046,978.33	181,755	209,610	837,368	30.95	27,056
2023	75,522.95	9,410	10,852	64,671	31.60	2,047
2024	130,066.51	12,877	14,850	115,216	31.84	3,619
2025	120,110.28	8,768	10,112	109,999	31.75	3,465
	10,326,341.61	4,583,730	5,283,639	5,042,703		194,762

PNG

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

1954	860.15	807	860			
1956	7,054.30	6,531	7,054			
1957	11,192.51	10,290	11,193			
1958	5,050.93	4,611	5,051			
1959	689.61	625	690			
1960	32,725.24	29,453	32,725			
1961	10,605.59	9,477	10,606			
1962	22,867.17	20,281	22,867			
1963	60,787.04	53,519	60,787			
1964	79,108.77	69,141	79,109			
1965	131,939.84	114,435	131,940			
1966	124,040.09	106,729	124,040			
1967	208,085.37	177,613	208,085			
1968	233,579.88	197,765	233,580			
1969	194,219.76	163,059	193,262	958	7.22	133
1970	271,294.84	225,777	267,597	3,698	7.55	490

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1971	229,764.59	189,480	224,577	5,188	7.89	658
1972	257,964.38	210,729	249,762	8,203	8.24	996
1973	108,983.37	88,180	104,513	4,470	8.59	520
1974	90,753.81	72,684	86,147	4,607	8.96	514
1975	52,275.40	41,425	49,098	3,177	9.34	340
1976	53,093.99	41,614	49,322	3,772	9.73	388
1977	29,803.40	23,094	27,372	2,432	10.13	240
1978	50,738.04	38,843	46,038	4,700	10.55	445
1979	92,133.69	69,673	82,578	9,555	10.97	871
1980	489,117.73	365,097	432,723	56,395	11.41	4,943
1981	230,826.16	169,990	201,477	29,349	11.86	2,475
1982	80,975.76	64,853	76,866	4,110	11.25	365
1983	42,099.09	33,347	39,524	2,575	11.61	222
1984	46,511.61	36,409	43,153	3,359	12.00	280
1985	72,222.02	55,842	66,185	6,037	12.39	487
1986	43,855.97	33,466	39,665	4,191	12.81	327
1987	107,897.65	81,215	96,258	11,639	13.22	880
1988	160,625.82	118,526	140,480	20,146	13.94	1,445
1989	30,425.01	22,113	26,209	4,216	14.38	293
1990	108,749.56	77,778	92,185	16,565	14.83	1,117
1991	127,229.75	89,468	106,040	21,190	15.30	1,385
1992	44,347.42	30,640	36,315	8,032	15.77	509
1993	29,918.28	20,291	24,049	5,869	16.25	361
1994	29,674.28	19,733	23,388	6,286	16.75	375
1995	34,913.41	22,743	26,956	7,958	17.26	461
1996	43,150.00	27,508	32,603	10,547	17.77	594
1997	147,679.42	92,034	109,081	38,598	18.29	2,110
1998	59,434.64	36,160	42,858	16,577	18.83	880
1999	115,364.91	68,434	81,110	34,255	19.37	1,768
2000	88,357.27	51,044	60,499	27,859	19.92	1,399
2001	81,293.19	45,671	54,131	27,163	20.48	1,326
2002	24,753.36	13,562	16,074	8,679	20.83	417
2003	6,572.47	3,491	4,138	2,435	21.41	114
2004	11,469.43	5,893	6,985	4,485	22.00	204
2005	8,155.02	4,047	4,797	3,358	22.59	149
2006	8,567.60	4,096	4,855	3,713	23.20	160
2007	26,075.02	12,039	14,269	11,806	23.61	500
2008	31,803.84	14,204	16,835	14,969	24.17	619
2009	68,220.04	29,280	34,703	33,517	24.60	1,362
2010	60,218.85	24,660	29,228	30,991	25.24	1,228
2011	489,447.99	190,591	225,894	263,554	25.87	10,188

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
2012	154,849.37	57,356	67,980	86,869	26.34	3,298
2013	5,908.18	2,064	2,446	3,462	27.00	128
2014	69,835.34	23,004	27,265	42,570	27.48	1,549
2015	3,012,389.09	930,226	1,102,529	1,909,860	27.98	68,258
2016	2,481,717.48	713,494	845,653	1,636,065	28.50	57,406
2017	56,121.74	14,906	17,667	38,455	29.03	1,325
2019	397,651.78	87,881	104,159	293,493	29.96	9,796
2024	862,634.10	85,401	101,220	761,415	31.84	23,914
	12,350,671.41	5,744,392	6,787,301	5,563,370		210,212

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

1939	89.30	89	89			
1941	89.82	90	90			
1942	132.41	132	132			
1943	518.93	519	519			
1944	66.20	66	66			
1945	197.55	196	198			
1946	210.59	208	211			
1947	189.59	186	190			
1948	87.10	85	87			
1949	87.28	85	87			
1950	87.12	84	87			
1952	1,262.82	1,201	1,263			
1954	1,294.41	1,215	1,294			
1955	1,457.91	1,359	1,458			
1956	7,981.90	7,389	7,982			
1957	2,880.32	2,648	2,880			
1958	2,619.55	2,391	2,620			
1959	13,143.81	11,914	13,144			
1960	21,772.61	19,595	21,773			
1961	5,136.41	4,590	5,136			
1962	11,123.96	9,866	11,124			
1963	27,181.94	23,932	27,182			
1964	25,412.37	22,210	25,412			
1965	44,668.34	38,742	44,668			
1966	40,105.25	34,508	40,105			
1967	46,459.43	39,656	46,160	300	6.59	46

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1968	40,660.77	34,426	40,072	589	6.90	85
1969	46,303.32	38,874	45,249	1,054	7.22	146
1970	37,700.72	31,375	36,521	1,180	7.55	156
1971	16,323.27	13,461	15,669	655	7.89	83
1972	17,258.15	14,098	16,410	848	8.24	103
1973	15,478.85	12,524	14,578	901	8.59	105
1974	23,324.67	18,680	21,744	1,581	8.96	176
1975	7,669.04	6,077	7,074	595	9.34	64
1976	8,281.22	6,491	7,556	726	9.73	75
1977	4,676.10	3,623	4,217	459	10.13	45
1978	8,780.76	6,722	7,824	956	10.55	91
1979	17,137.24	12,960	15,085	2,052	10.97	187
1980	98,738.25	73,702	85,789	12,949	11.41	1,135
1981	107,184.56	78,935	91,880	15,304	11.86	1,290
1982	81,954.72	65,638	76,403	5,552	11.25	494
1983	55,987.72	44,348	51,621	4,367	11.61	376
1984	108,836.50	85,197	99,169	9,667	12.00	806
1985	78,804.76	60,932	70,925	7,880	12.39	636
1986	100,528.92	76,714	89,295	11,234	12.81	877
1987	88,930.61	66,938	77,916	11,015	13.22	833
1988	201,347.68	148,574	172,940	28,407	13.94	2,038
1989	181,545.13	131,947	153,586	27,959	14.38	1,944
1990	168,501.06	120,512	140,276	28,225	14.83	1,903
1991	258,735.87	181,943	211,782	46,954	15.30	3,069
1992	306,750.24	211,934	246,691	60,059	15.77	3,808
1993	257,684.35	174,762	203,423	54,261	16.25	3,339
1994	299,150.67	198,935	231,561	67,590	16.75	4,035
1995	383,234.14	249,639	290,580	92,654	17.26	5,368
1996	263,349.91	167,886	195,419	67,930	17.77	3,823
1997	601,487.19	374,847	436,322	165,165	18.29	9,030
1998	655,375.22	398,730	464,122	191,253	18.83	10,157
1999	630,558.78	374,047	435,391	195,168	19.37	10,076
2000	507,499.26	293,182	341,264	166,235	19.92	8,345
2001	180,182.92	101,227	117,828	62,355	20.48	3,045
2002	499,993.98	273,947	318,875	181,119	20.83	8,695
2003	1,054,633.08	560,116	651,976	402,657	21.41	18,807
2004	899,395.97	462,110	537,897	361,499	22.00	16,432
2005	519,022.38	257,539	299,776	219,247	22.59	9,705
2006	908,049.52	434,138	505,337	402,712	23.20	17,358
2007	467,928.82	216,043	251,474	216,455	23.61	9,168
2008	725,370.17	323,950	377,078	348,292	24.17	14,410

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
2009	490,205.55	210,396	244,901	245,304	24.60	9,972
2010	547,246.13	224,097	260,849	286,397	25.24	11,347
2011	966,815.36	376,478	438,221	528,595	25.87	20,433
2012	441,767.81	163,631	190,467	251,301	26.34	9,541
2013	339,500.65	118,622	138,076	201,425	27.00	7,460
2014	367,771.53	121,144	141,012	226,760	27.48	8,252
2015	392,846.52	121,311	141,206	251,640	27.98	8,994
2016	376,840.13	108,342	126,110	250,730	28.50	8,798
2017	892,410.83	237,024	275,896	616,515	29.03	21,237
2018	1,059,178.78	257,592	299,837	759,341	29.56	25,688
2019	554,308.91	122,502	142,592	411,716	29.96	13,742
2020	67,603.02	13,331	15,517	52,086	30.52	1,707
2021	1,282.37	223	260	1,023	30.95	33
2022	9,401.11	1,406	1,637	7,765	31.26	248
2023	741.59	92	107	635	31.60	20
2024	58,212.26	5,763	6,708	51,504	31.84	1,618
2025	801.45	59	69	733	31.75	23
2026	1,001,471.32	45,667	53,156	948,315	31.39	30,211
2027	1,236,609.04	20,528	23,895	1,212,714	29.62	40,942
	19,993,627.77	8,778,887	10,213,070	9,780,558		392,630
	42,670,640.79	19,107,009	22,284,010	20,386,631		797,604
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.6						1.87

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 386.0 OTHER PROPERTY ON CUSTOMERS PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1966	1,968.69	1,694	1,746	223	6.28	36
1967	207.34	177	182	25	6.59	4
1968	820.82	695	716	105	6.90	15
1969	4,348.68	3,651	3,763	586	7.22	81
1970	585.40	487	502	83	7.55	11
1971	1,925.29	1,588	1,637	289	7.89	37
1972	16,780.77	13,708	14,127	2,653	8.24	322
2004	19,260.94	9,896	10,199	9,062	22.00	412
2005	22,925.98	11,376	11,724	11,202	22.59	496
	68,823.91	43,272	44,596	24,228		1,414

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.1 2.05

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 386.1 OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R1.5						
NET SALVAGE PERCENT.. 0						
1929	141.00	141	141			
1955	2,275.45	2,017	2,074	201	5.11	39
1956	989.22	871	896	93	5.37	17
1957	545.83	478	492	54	5.63	10
1958	236.59	206	212	25	5.90	4
1959	739.15	638	656	83	6.18	13
1960	6,231.82	5,337	5,489	743	6.46	115
1961	5,465.73	4,647	4,779	687	6.74	102
1962	1,776.66	1,499	1,542	235	7.03	33
1963	1,519.13	1,272	1,308	211	7.33	29
1964	1,895.48	1,575	1,620	276	7.62	36
1965	611.14	503	517	94	7.93	12
1966	1,500.19	1,225	1,260	240	8.24	29
1967	7,810.50	6,325	6,505	1,306	8.56	153
1968	5,156.86	4,139	4,257	900	8.88	101
1969	2,743.23	2,182	2,244	499	9.21	54
1970	1,104.82	871	896	209	9.54	22
1971	31,924.90	24,908	25,616	6,309	9.89	638
1972	2,029.09	1,567	1,612	418	10.24	41
1973	5,741.28	4,388	4,513	1,229	10.61	116
1974	677.56	512	527	151	10.98	14
1975	501.75	375	386	116	11.36	10
1976	3,733.18	2,758	2,836	897	11.76	76
1977	1,421.54	1,037	1,066	355	12.16	29
1978	182.88	132	136	47	12.57	4
1979	5,235.99	3,723	3,829	1,407	13.00	108
1980	17,091.10	11,987	12,328	4,764	13.44	354
1981	121,509.06	84,003	86,389	35,120	13.89	2,528
1982	95,200.74	74,095	76,200	19,001	12.89	1,474
1983	6,768.10	5,211	5,359	1,409	13.22	107
1984	6,649.28	5,061	5,205	1,445	13.57	106
1985	25,257.56	18,994	19,534	5,724	13.93	411
1986	23,743.92	17,533	18,031	5,713	14.61	391
1987	25,830.88	18,818	19,353	6,478	15.00	432
1988	26,270.40	18,870	19,406	6,864	15.39	446
1989	52,802.47	37,363	38,424	14,378	15.81	909
1990	55,497.04	38,659	39,757	15,740	16.22	970
1991	30,826.21	21,119	21,719	9,107	16.66	547
1992	56,752.96	38,212	39,297	17,456	17.10	1,021
1993	45,455.69	30,046	30,899	14,556	17.56	829
1994	30,338.27	19,671	20,230	10,108	18.03	561

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 386.1 OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R1.5						
NET SALVAGE PERCENT.. 0						
1995	22,678.63	14,408	14,817	7,861	18.51	425
1996	22,335.06	13,890	14,285	8,050	19.00	424
1997	8,544.26	5,195	5,343	3,202	19.50	164
1998	8,784.27	5,216	5,364	3,420	20.01	171
1999	13,041.26	7,552	7,767	5,275	20.53	257
2000	2,551.99	1,446	1,487	1,065	20.83	51
2004	347.18	175	180	167	22.83	7
2005	3,317.00	1,616	1,662	1,655	23.41	71
2006	3,670.43	1,732	1,781	1,889	23.79	79
2010	54.74	22	23	32	25.60	1
2012	115,202.00	42,498	43,705	71,497	26.52	2,696
2013	22,348.33	7,809	8,031	14,318	27.00	530
2014	10,178.04	3,367	3,463	6,715	27.31	246
2015	1,657.77	514	529	1,129	27.82	41
2017	320.08	86	88	232	28.41	8
2018	4,740.95	1,176	1,209	3,532	28.81	123
2019	1,261.22	285	293	968	29.09	33
2024	123,717.60	13,164	13,538	110,180	29.39	3,749
2025	103,838.99	8,255	8,489	95,349	28.95	3,294
	1,180,774.45	641,374	659,589	521,185		25,261
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.6						2.14

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 386.2 OTHER PROPERTY ON CUSTOMERS PREMISES - GAS LIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 25-R3						
NET SALVAGE PERCENT.. 0						
1989	290.57	285	291			
1990	10,556.06	10,263	10,556			
1991	4,510.10	4,349	4,510			
1992	3,050.56	2,914	3,051			
1993	5,858.48	5,558	5,858			
1994	335.37	316	335			
1997	104.02	95	104			
	24,705.16	23,780	24,705			

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. 0						
1919	265.57	266	266			
1922	142.27	142	142			
1924	8,840.88	8,841	8,841			
1947	455.80	456	456			
1949	22,186.47	22,186	22,186			
1950	8,371.36	8,371	8,371			
1951	1,368.79	1,369	1,369			
1952	1,125.65	1,126	1,126			
1953	30,125.92	30,073	30,126			
1954	5,517.65	5,478	5,518			
1955	601.79	594	602			
1956	8,337.58	8,175	8,338			
1957	1,905.18	1,856	1,905			
1958	651.12	630	651			
1959	15,785.61	15,162	15,786			
1960	2,005.39	1,912	2,005			
1961	1,960.14	1,856	1,960			
1962	288.11	271	288			
1963	1,039.65	971	1,040			
1964	5,769.25	5,355	5,769			
1965	1,751.72	1,616	1,752			
1966	3,912.12	3,588	3,912			
1967	4,863.78	4,435	4,864			
1968	8,062.42	7,307	8,062			
1969	1,581.42	1,424	1,581			
1970	2,285.43	2,045	2,285			
1971	10,974.98	9,762	10,975			
1972	4,046.99	3,576	4,047			
1974	1,652.12	1,440	1,652			
1975	8,480.27	7,338	8,480			
1976	7,949.17	6,828	7,949			
1977	2,458.86	2,096	2,459			
1978	1,265.56	1,070	1,266			
1979	752.79	631	753			
1980	1,718.37	1,427	1,718			
1981	10,162.67	8,359	10,163			
1982	12,027.61	10,450	12,028			
1983	1,755.64	1,507	1,756			
1984	30,831.09	26,268	30,831			
1985	13,068.42	10,988	13,068			
1986	19,569.87	16,306	19,570			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. 0						
1987	23,586.65	19,461	23,587			
1988	13,276.05	10,787	13,276			
1989	15,968.66	12,826	15,937	32	9.37	3
1990	33,323.13	26,315	32,697	626	9.92	63
1991	26,014.16	20,275	25,192	822	10.26	80
1992	15,045.39	11,508	14,299	746	10.83	69
1993	23,968.53	17,979	22,339	1,629	11.41	143
1994	51,100.60	37,722	46,870	4,230	11.79	359
1995	69,990.02	50,561	62,823	7,167	12.39	578
1996	45,414.72	32,217	40,030	5,384	12.80	421
1997	84,495.34	58,530	72,725	11,771	13.42	877
1998	75,399.07	50,947	63,303	12,096	14.04	862
1999	119,656.29	79,093	98,275	21,382	14.49	1,476
2000	199,968.82	128,600	159,788	40,181	15.12	2,657
2001	116,038.59	72,501	90,084	25,955	15.76	1,647
2002	42,457.03	25,835	32,101	10,356	16.24	638
2003	222,013.40	130,832	162,562	59,452	16.90	3,518
2004	109,705.10	62,488	77,643	32,062	17.57	1,825
2005	70,405.76	38,850	48,272	22,134	18.07	1,225
2006	85,043.37	45,175	56,131	28,912	18.75	1,542
2007	37,304.93	19,037	23,654	13,651	19.43	703
2008	97,908.80	48,494	60,255	37,654	19.87	1,895
2009	42,499.78	20,204	25,104	17,396	20.41	852
2011	14,980.73	6,451	8,016	6,965	21.82	319
2013	30,446.98	11,743	14,591	15,856	23.09	687
2018	12,429.20	3,294	4,093	8,336	26.34	316
2019	31,358.25	7,517	9,340	22,018	26.96	817
2020	191,812.76	41,010	50,956	140,857	27.59	5,105
2022	92,398.23	14,784	18,369	74,029	28.87	2,564
2023	200,050.99	26,567	33,010	167,041	29.40	5,682
2024	76,548.71	8,038	9,987	66,561	29.83	2,231
2025	66,450.74	5,064	6,292	60,159	30.29	1,986
	2,602,976.26	1,388,256	1,687,515	915,461		41,140

PNG

SURVIVOR CURVE.. IOWA 40-R2.5
NET SALVAGE PERCENT.. 0

1962	460.81	433	461
1976	21,500.00	18,468	21,500

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. 0						
1984	1,544.96	1,316	1,545			
1987	5,496.89	4,535	5,497			
1988	2,425.60	1,971	2,426			
1997	821.60	569	805	17	13.42	1
2008	85,066.24	42,133	59,575	25,491	19.87	1,283
	117,316.10	69,425	91,808	25,508		1,284

CPG
SURVIVOR CURVE.. IOWA 40-R2.5
NET SALVAGE PERCENT.. 0

1914	0.25		0
1919	46.40	46	46
1920	65.00	65	65
1924	288.57	289	289
1926	8.25	8	8
1927	265.80	266	266
1928	32.00	32	32
1929	401.84	402	402
1930	576.33	576	576
1931	862.24	862	862
1932	179.53	180	180
1935	339.96	340	340
1936	180.10	180	180
1937	702.11	702	702
1938	70.20	70	70
1939	114.20	114	114
1941	93.19	93	93
1946	107.86	108	108
1947	228.20	228	228
1950	115.54	116	116
1951	399.62	400	400
1953	526.32	525	526
1954	866.71	860	867
1955	3,485.13	3,440	3,485
1956	166.98	164	167
1957	807.41	786	807
1958	3,980.48	3,850	3,980
1959	3,557.12	3,417	3,557
1960	940.90	897	941

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. 0						
1961	2,160.12	2,045	2,160			
1962	2,440.64	2,295	2,441			
1963	1,463.53	1,367	1,464			
1964	852.14	791	852			
1965	4,391.44	4,052	4,391			
1966	7,725.03	7,086	7,725			
1967	9,375.01	8,548	9,375			
1968	1,802.13	1,633	1,802			
1969	4,312.49	3,884	4,312			
1970	727.19	651	727			
1971	12,970.95	11,538	12,971			
1972	4,161.73	3,677	4,162			
1973	5,521.13	4,846	5,521			
1974	4,072.92	3,550	4,073			
1975	1,691.94	1,464	1,690	2	5.39	
1976	2,859.26	2,456	2,835	24	5.64	4
1977	9,079.27	7,738	8,933	146	5.91	25
1978	8,076.46	6,827	7,881	195	6.19	32
1979	16,025.59	13,429	15,503	522	6.48	81
1980	16,463.34	13,673	15,785	678	6.78	100
1981	18,913.59	15,556	17,959	955	7.10	135
1982	17,303.36	15,033	17,303			
1983	24,489.09	21,021	24,269	220	7.30	30
1984	30,607.35	26,077	30,106	502	7.51	67
1985	47,810.95	40,199	46,410	1,401	8.00	175
1986	41,095.26	34,241	39,531	1,564	8.26	189
1987	31,108.85	25,668	29,634	1,475	8.53	173
1988	67,276.33	54,662	63,107	4,169	9.06	460
1989	73,855.80	59,321	68,486	5,370	9.37	573
1990	72,040.64	56,890	65,679	6,361	9.92	641
1991	46,648.02	36,357	41,974	4,674	10.26	456
1992	72,629.85	55,555	64,138	8,492	10.83	784
1993	50,628.58	37,976	43,843	6,785	11.41	595
1994	79,302.27	58,541	67,585	11,717	11.79	994
1995	207,257.72	149,723	172,855	34,403	12.39	2,777
1996	83,557.81	59,276	68,434	15,124	12.80	1,182
1997	20,844.66	14,439	16,670	4,175	13.42	311
1998	283,838.00	191,789	221,420	62,418	14.04	4,446
1999	62,321.83	41,195	47,560	14,762	14.49	1,019
2000	24,248.93	15,594	18,003	6,246	15.12	413
2006	20,518.49	10,899	12,583	7,936	18.75	423

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. 0						
2010	4,783.98	2,168	2,503	2,281	21.11	108
2014	897.06	326	376	521	23.67	22
2016	116,605.62	36,742	42,419	74,187	25.00	2,967
2017	219,792.43	63,696	73,537	146,256	25.73	5,684
2018	159,592.89	42,292	48,826	110,767	26.34	4,205
2019	186,196.01	44,631	51,526	134,670	26.96	4,995
2020	386,652.62	82,666	95,438	291,215	27.59	10,555
2022	1,515.12	242	279	1,236	28.87	43
	2,587,913.66	1,413,341	1,626,466	961,448		44,664
	5,308,206.02	2,871,022	3,405,789	1,902,417		87,088
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.8 1.64

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387.1 OTHER EQUIPMENT - GRAPHIC DATA BASE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1980	53,900.00	53,900	53,900			
1981	184,018.30	184,018	184,018			
1982	328,563.00	328,563	328,563			
1983	92,573.18	92,573	92,573			
1984	103,914.03	103,914	103,914			
1985	109,975.52	109,976	109,976			
1986	113,888.51	113,889	113,889			
1987	112,021.79	112,022	112,022			
1988	167,324.21	167,324	167,324			
1989	77,363.35	77,363	77,363			
1990	11,534.69	11,535	11,535			
1991	1,588.30	1,588	1,588			
1992	3,540.35	3,540	3,540			
1993	514.88	515	515			
1995	4,074.64	4,075	4,075			
1998	10,727.14	10,727	10,727			
2001	13,978.74	13,979	13,979			
2002	7,564.41	7,564	7,564			
2003	93,599.07	90,791	91,290	2,309	0.75	2,309
	1,490,664.11	1,487,856	1,488,355	2,309		2,309
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.0 0.15

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - LANCASTER SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
1950	1,418.30	1,120	1,092	326	16.29	20
1951	3,057.27	2,409	2,350	708	16.35	43
1952	6,785.09	5,331	5,199	1,586	16.41	97
1953	9,470.29	7,420	7,237	2,234	16.47	136
1954	148,376.60	115,944	113,081	35,296	16.52	2,137
1955	623.35	486	474	149	16.58	9
1956	572.21	445	434	138	16.63	8
1957	2,308.79	1,788	1,744	565	16.69	34
1958	1,215.66	939	916	300	16.74	18
1959	1,679.61	1,293	1,261	419	16.79	25
1960	3,752.59	2,879	2,808	945	16.84	56
1961	12,080.86	9,237	9,009	3,072	16.89	182
1962	8,890.78	6,775	6,608	2,283	16.93	135
1963	6,367.07	4,835	4,716	1,651	16.98	97
1964	8,268.08	6,256	6,102	2,167	17.02	127
1965	4,342.79	3,274	3,193	1,150	17.07	67
1966	268.19	201	196	72	17.11	4
1967	378.60	283	276	103	17.15	6
1968	1,406.73	1,048	1,022	385	17.19	22
1969	5,978.81	4,436	4,326	1,652	17.23	96
1970	2,406.17	1,778	1,734	672	17.27	39
1971	1,189.68	875	853	336	17.31	19
1972	486.10	356	347	139	17.34	8
1973	2,639.33	1,924	1,876	763	17.38	44
1978	1,473.74	1,047	1,021	453	17.54	26
1980	5,454.93	3,831	3,736	1,719	17.60	98
1983	13,725.72	9,839	9,596	4,130	17.48	236
1985	11,458.12	8,085	7,885	3,573	17.63	203
1988	48,662.92	33,616	32,786	15,877	17.57	904
1989	7,809.36	5,347	5,215	2,594	17.61	147
1990	115,039.08	77,996	76,070	38,969	17.69	2,203
1992	44,945.57	29,943	29,204	15,742	17.66	891
1994	1,632,881.06	1,064,149	1,037,872	595,010	17.77	33,484
1995	21,056.06	13,581	13,246	7,810	17.75	440
1996	2,152.61	1,372	1,338	814	17.77	46
1998	24,719.58	15,400	15,020	9,700	17.70	548
2000	8,019.38	4,852	4,732	3,287	17.79	185
2001	23,252.05	13,856	13,514	9,738	17.80	547
2002	45,412.44	26,603	25,946	19,466	17.85	1,091
2003	132,431.24	76,439	74,551	57,880	17.76	3,259

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - LANCASTER SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
2004	70,857.23	40,034	39,045	31,812	17.90	1,777
2005	58,347.86	32,325	31,527	26,821	17.91	1,498
2012	72,929.76	33,912	33,075	39,855	17.83	2,235
2014	121,308.92	52,236	50,946	70,363	17.85	3,942
2015	9,229.51	3,795	3,701	5,528	17.90	309
2016	79,291.86	31,003	30,237	49,054	17.91	2,739
2018	20,342.64	7,055	6,881	13,462	17.90	752
2021	3,870.88	1,034	1,008	2,862	17.83	161
2022	84,995.42	20,101	19,605	65,391	17.76	3,682
2023	1,246,040.94	252,323	246,092	999,949	17.72	56,431
2024	348,224.88	57,666	56,242	291,983	17.64	16,552
2025	105,549.28	13,173	12,848	92,702	17.54	5,285
2026	2,681,676.48	213,461	208,190	2,473,487	17.33	142,729
2027	2,386,312.86	69,203	67,494	2,318,819	16.71	138,768
	9,661,435.33	2,394,609	2,335,478	7,325,957		424,597

UGI-GAS - READING SERVICE BUILDING
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5
PROBABLE RETIREMENT YEAR.. 9-2028
NET SALVAGE PERCENT.. 0

1950	663.78	654	638	26	0.99	26
1951	818.32	806	786	32	0.99	32
1955	797,824.96	785,538	766,140	31,685	0.99	31,685
1956	1,042.86	1,027	1,002	41	0.99	41
1957	10,205.79	10,045	9,797	409	0.99	409
1958	2,472.20	2,433	2,373	99	0.99	99
1959	5,162.34	5,079	4,954	209	0.99	209
1960	4,927.91	4,847	4,727	201	1.00	201
1961	537,246.65	528,296	515,250	21,996	1.00	21,996
1962	337.70	332	324	14	1.00	14
1963	276.86	272	265	12	1.00	12
1966	3,845.74	3,777	3,684	162	1.00	162
1967	2,780.90	2,731	2,664	117	1.00	117
1969	863.58	848	827	37	1.00	37
1970	8,005.15	7,855	7,661	344	1.00	344
1971	18,339.63	17,990	17,546	794	1.00	794
1972	3,377.17	3,312	3,230	147	1.00	147
1973	2,851.84	2,796	2,727	125	1.00	125

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - READING SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 9-2028						
NET SALVAGE PERCENT.. 0						
1974	1,209,064.72	1,184,883	1,155,624	53,441	1.00	53,441
1975	22,680.36	22,219	21,670	1,010	1.00	1,010
1976	32,687.24	32,012	31,222	1,466	1.00	1,466
1977	35,120.54	34,382	33,533	1,588	1.00	1,588
1978	14,226.60	13,922	13,578	648	1.00	648
1979	147,786.61	144,565	140,995	6,791	1.00	6,791
1980	458,900.86	448,713	437,633	21,268	1.00	21,268
1981	57,250.91	55,956	54,574	2,677	1.00	2,677
1982	38,492.04	37,622	36,693	1,799	1.05	1,713
1983	2,906.83	2,843	2,773	134	1.00	134
1984	89,508.75	87,486	85,326	4,183	1.00	4,183
1985	30,566.50	29,833	29,096	1,470	1.04	1,413
1986	139,715.34	136,586	133,213	6,502	0.95	6,502
1987	3,321.78	3,235	3,155	167	1.07	156
1988	2,087.03	2,032	1,982	105	1.07	98
1989	961,772.17	938,113	914,948	46,825	0.96	46,825
1990	708,583.10	688,884	671,873	36,710	1.07	34,308
1991	55,190.91	53,618	52,294	2,897	1.06	2,733
1992	344,198.58	334,871	326,602	17,597	0.98	17,597
1993	36,928.07	35,920	35,033	1,895	0.96	1,895
1994	335,214.50	325,460	317,423	17,791	1.00	17,791
1995	34,488.45	33,478	32,651	1,837	0.97	1,837
1996	43,259.00	41,909	40,874	2,385	1.01	2,361
1997	10,198.52	9,872	9,628	570	1.00	570
1998	247,376.09	239,510	233,596	13,780	0.96	13,780
2000	1,456,245.66	1,404,695	1,370,008	86,238	1.00	86,238
2001	375,274.89	361,540	352,612	22,663	1.00	22,663
2002	173,333.42	166,747	162,629	10,704	1.00	10,704
2003	199,964.75	192,026	187,284	12,681	1.00	12,681
2004	200,000.60	191,581	186,850	13,150	1.02	12,892
2005	507,153.85	485,245	473,263	33,891	1.00	33,891
2006	72,579.79	69,248	67,538	5,042	1.02	4,943
2007	744,341.85	709,953	692,422	51,920	0.98	51,920
2008	546,752.51	520,290	507,442	39,310	0.99	39,310
2009	132,073.30	125,338	122,243	9,830	0.99	9,830
2010	92,064.49	87,167	85,015	7,050	0.98	7,050
2011	74,956.19	70,624	68,880	6,076	1.01	6,016
2012	249,051.61	233,934	228,157	20,894	1.00	20,894
2013	35,934.67	33,606	32,776	3,159	1.00	3,159
2014	290,643.52	270,734	264,049	26,595	0.99	26,595

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - READING SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 9-2028						
NET SALVAGE PERCENT.. 0						
2015	382,288.92	354,076	345,333	36,956	1.00	36,956
2016	807,917.85	743,284	724,930	82,988	1.00	82,988
2017	171,950.77	157,077	153,198	18,753	0.99	18,753
2018	1,011,279.50	915,612	893,002	118,277	0.99	118,277
2019	2,119,266.30	1,896,743	1,849,906	269,361	1.00	269,361
2020	9,673.03	8,539	8,328	1,345	1.00	1,345
2021	237,128.18	205,614	200,537	36,592	1.00	36,592
2022	1,975,968.59	1,672,460	1,631,161	344,808	1.00	344,808
2023	1,261,950.19	1,033,032	1,007,523	254,427	1.00	254,427
2024	483,485.27	376,152	366,863	116,622	1.00	116,622
2025	3,069,083.76	2,193,781	2,139,609	929,475	1.00	929,475
2026	471,640.10	283,173	276,180	195,460	1.00	195,460
	23,614,572.44	21,078,833	20,558,321	3,056,251		3,053,085

UGI-GAS - BETHLEHEM SERVICE BUILDING
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5
PROBABLE RETIREMENT YEAR.. 3-2075
NET SALVAGE PERCENT.. 0

1969	6,798.01	3,791	3,697	3,101	36.14	86
1970	3,383.06	1,869	1,823	1,560	36.39	43
1989	25,957.50	13,106	12,782	13,175	37.51	351
1992	58,567.66	28,282	27,584	30,984	37.74	821
1994	10,549.87	4,911	4,790	5,760	38.18	151
2002	4,127.48	1,626	1,586	2,542	38.85	65
2005	2,644.58	959	935	1,709	39.10	44
2010	2,788.23	859	838	1,950	39.32	50
2011	36,615.99	10,816	10,549	26,067	39.36	662
2014	167,443.92	42,732	41,677	125,767	39.41	3,191
2015	204,441.65	49,066	47,854	156,587	39.58	3,956
2016	539,847.11	121,682	118,677	421,170	39.52	10,657
2018	842,885.66	164,194	160,139	682,746	39.28	17,382
2019	4,975.51	888	866	4,109	39.12	105
2021	103,857.62	14,852	14,485	89,372	38.95	2,295
2022	24,312.57	3,022	2,947	21,365	38.75	551

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - BETHLEHEM SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 3-2075						
NET SALVAGE PERCENT.. 0						
2023	14,599,888.58	1,530,068	1,492,285	13,107,603	38.42	341,166
2024	12,255,071.05	1,034,328	1,008,787	11,246,284	37.99	296,033
2025	1,920,001.92	120,576	117,599	1,802,403	37.34	48,270
	30,814,157.97	3,147,627	3,069,901	27,744,257		725,879
UGI-GAS - LEBANON SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. 0						
1933	657.93	559	545	113	12.47	9
1992	1,969,044.37	1,409,048	1,374,253	594,791	14.01	42,455
1993	15,226.14	10,795	10,528	4,698	14.06	334
1994	10,056.65	7,056	6,882	3,175	14.14	225
2000	1,880.00	1,235	1,205	675	14.24	47
2001	34,203.52	22,178	21,630	12,573	14.23	884
2021	22,887.76	7,187	7,010	15,878	14.20	1,118
2022	3,729.30	1,042	1,016	2,713	14.19	191
2023	23,764.21	5,732	5,590	18,174	14.16	1,283
2024	18,478.82	3,666	3,575	14,903	14.14	1,054
2025	79,939.97	12,071	11,773	68,167	14.06	4,848
	2,179,868.67	1,480,569	1,444,008	735,861		52,448
UGI-GAS - STONE RIDGE SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2059						
NET SALVAGE PERCENT.. 0						
2009	4,566,421.06	1,790,950	1,746,725	2,819,696	28.67	98,350
2011	167,660.30	61,129	59,619	108,041	28.75	3,758
2021	83,191.47	15,465	15,083	68,108	28.47	2,392
2022	1,276,178.42	207,762	202,632	1,073,547	28.28	37,961
2023	117,038.23	16,116	15,718	101,320	28.18	3,595

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - STONE RIDGE SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2059						
NET SALVAGE PERCENT.. 0						
2024	86,972.30	9,680	9,441	77,531	27.95	2,774
2025	115,732.05	9,606	9,369	106,363	27.62	3,851
2027	2,665,410.93	51,176	49,912	2,615,499	25.54	102,408
	9,078,604.76	2,161,884	2,108,499	6,970,106		255,089
UGI-GAS - GAS TRAINING CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 9-2071						
NET SALVAGE PERCENT.. 0						
2021	31,183,853.56	4,683,815	4,568,155	26,615,699	36.79	723,449
2022	3,002,042.24	391,466	381,799	2,620,243	36.69	71,416
2023	29,706.91	3,274	3,193	26,514	36.32	730
2024	21,138.08	1,873	1,827	19,311	36.02	536
2025	30,709.16	2,027	1,977	28,732	35.38	812
	34,267,449.95	5,082,455	4,956,951	29,310,499		796,943
UGI-GAS - HAZLETON						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 9-2071						
NET SALVAGE PERCENT.. 0						
2027	8,394,171.24	129,270		8,394,171	31.97	262,564
	8,394,171.24	129,270		8,394,171		262,564
UGI-GAS - WELLSBORO						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 9-2071						
NET SALVAGE PERCENT.. 0						
2026	5,893,983.14	245,779		5,893,983	34.47	170,989
2027	238,290.00	3,670		238,290	31.97	7,454
	6,132,273.14	249,449		6,132,273		178,443

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
1905	642.75	643	643			
1910	67.06	67	67			
1911	241.41	241	241			
1915	150.63	151	151			
1922	250.95	251	251			
1923	297.04	297	297			
1924	61.13	61	61			
1928	44,791.52	44,792	44,792			
1929	1,227.11	1,227	1,227			
1931	6,591.16	6,591	6,591			
1932	589.45	589	589			
1933	40.24	40	40			
1934	309.40	309	309			
1935	4,124.32	4,124	4,124			
1937	242.44	242	242			
1938	143.77	144	144			
1940	95.93	96	96			
1943	273.84	274	274			
1947	6,946.66	6,947	6,947			
1948	401.47	401	401			
1949	1,806.43	1,806	1,806			
1950	2,196.55	2,197	2,197			
1951	233.36	233	233			
1953	27,799.96	27,744	27,024	776	0.08	776
1954	20,454.90	20,307	19,780	675	0.29	675
1955	3,292.27	3,249	3,165	128	0.52	128
1957	1,355.54	1,320	1,286	70	1.04	67
1958	5,763.15	5,574	5,429	334	1.31	255
1959	1,958.52	1,881	1,832	126	1.58	80
1960	3,574.90	3,409	3,321	254	1.86	137
1961	649.28	615	599	50	2.14	23
1962	9,412.34	8,843	8,613	799	2.42	330
1963	12,936.88	12,064	11,751	1,186	2.70	439
1964	3,052.55	2,824	2,751	302	2.99	101
1966	2,516.15	2,292	2,233	284	3.57	80
1967	1,274.89	1,152	1,122	153	3.86	40
1968	419.83	376	366	54	4.15	13
1970	731.03	644	627	104	4.74	22
1971	10,643.95	9,303	9,062	1,582	5.04	314
1972	1,090.13	945	920	170	5.34	32
1975	164.27	139	135	29	6.27	5

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
1976	24,200.07	20,213	19,688	4,512	6.59	685
1977	7,165.00	5,924	5,770	1,395	6.93	201
1978	8,046.84	6,584	6,413	1,634	7.27	225
1979	4,081.97	3,303	3,217	865	7.63	113
1980	13,629.88	10,904	10,621	3,009	8.00	376
1983	369.74	311	303	67	8.38	8
1985	27,096.76	22,209	21,633	5,464	9.30	588
1986	5,526.05	4,490	4,373	1,153	9.51	121
1988	338.67	268	261	78	10.26	8
1989	19,959.70	15,575	15,171	4,789	10.77	445
1990	1,194.94	917	893	302	11.29	27
1991	5,163.03	3,912	3,810	1,353	11.60	117
1992	7,676.31	5,710	5,562	2,115	12.14	174
1994	38,494.90	27,647	26,929	11,566	13.05	886
1995	28,542.82	20,160	19,637	8,906	13.41	664
1997	46,847.50	31,744	30,920	15,927	14.39	1,107
1998	39,421.11	26,057	25,381	14,040	15.00	936
1999	72,667.26	47,008	45,788	26,879	15.42	1,743
2000	38,962.96	24,527	23,890	15,073	16.04	940
2001	110,913.42	68,123	66,355	44,559	16.49	2,702
2002	39,331.76	23,438	22,830	16,502	17.12	964
2003	35,150.00	20,373	19,844	15,306	17.59	870
2004	52,683.27	29,518	28,752	23,931	18.24	1,312
2005	302,659.69	164,314	160,049	142,611	18.73	7,614
2006	139,043.00	72,984	71,090	67,953	19.23	3,534
2007	78,002.02	39,485	38,460	39,542	19.75	2,002
2011	148,951.37	63,900	62,241	86,710	21.96	3,949
2012	1,935.54	789	769	1,167	22.52	52
2013	5,265.73	2,031	1,978	3,287	23.09	142
2014	187,584.86	68,375	66,600	120,985	23.54	5,140
2015	20,002.66	6,825	6,648	13,355	24.13	553
2016	52,555.80	16,681	16,248	36,308	24.73	1,468
2017	28,421.86	8,356	8,139	20,283	25.21	805
2018	276,078.65	74,486	72,553	203,526	25.71	7,916
2019	737,164.05	180,458	175,774	561,390	26.22	21,411
2020	469,675.04	102,859	100,189	369,486	26.75	13,813
2021	305,923.54	59,043	57,510	248,413	27.17	9,143
2022	4,000.00	664	647	3,353	27.61	121

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
2023	4,502.00	624	608	3,894	27.97	139
2024	174,756.78	19,328	18,826	155,930	28.15	5,539
2025	11,517.54	935	911	10,607	28.27	375
	3,754,319.25	1,475,456	1,439,022	2,315,297		102,445

PNG - EMPIRE YARD - MAJOR STRUCTURES
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5
PROBABLE RETIREMENT YEAR.. 12-2047
NET SALVAGE PERCENT.. 0

1960	100,411.50	75,710	90,054	10,358	18.00	575
1961	86,436.52	64,935	77,237	9,199	18.06	509
1962	140,444.44	105,134	125,052	15,392	18.11	850
1963	9,434.86	7,036	8,369	1,066	18.17	59
1964	3,671.75	2,728	3,245	427	18.22	23
1965	476.79	353	420	57	18.27	3
1966	296.05	218	259	37	18.32	2
1967	856.55	629	748	108	18.37	6
1968	3,554.78	2,597	3,089	466	18.42	25
1969	658.45	479	570	89	18.46	5
1970	2,315.32	1,677	1,995	321	18.51	17
1971	74,528.08	53,726	63,905	10,623	18.55	573
1972	5,258.19	3,773	4,488	770	18.59	41
1973	5,840.21	4,169	4,959	881	18.64	47
1974	1,073.37	762	906	167	18.68	9
1975	20,035.73	14,154	16,836	3,200	18.72	171
1976	98,030.00	68,892	81,944	16,086	18.75	858
1977	261,557.32	182,758	217,383	44,174	18.79	2,351
1978	14,809.44	10,288	12,237	2,572	18.83	137
1979	31,206.19	21,550	25,633	5,573	18.86	295
1980	50,079.98	34,365	40,876	9,204	18.90	487
1981	48,797.03	33,272	39,576	9,221	18.93	487
1982	16,044.38	11,326	13,472	2,573	18.85	136
1983	15,867.03	11,164	13,279	2,588	18.64	139
1984	47,451.19	33,040	39,300	8,151	18.86	432
1985	68,532.32	47,486	56,483	12,050	18.73	643
1986	219,686.96	151,342	180,015	39,672	18.63	2,129
1987	95,434.84	64,915	77,214	18,221	18.92	963
1988	78,704.24	53,133	63,199	15,505	18.89	821
1989	133,439.37	89,324	106,247	27,192	18.89	1,439

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG - EMPIRE YARD - MAJOR STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. 0						
1990	1,470.19	975	1,160	310	18.93	16
1991	12,720.31	8,346	9,927	2,793	19.00	147
1992	107,988.13	70,419	83,760	24,228	18.81	1,288
1993	238,332.48	153,462	182,537	55,796	18.94	2,946
1994	9,203.68	5,845	6,952	2,251	19.10	118
1995	132,758.96	83,492	99,310	33,449	19.03	1,758
1996	77,419.94	48,147	57,269	20,151	19.00	1,061
1997	4,612,955.08	2,832,816	3,369,516	1,243,439	19.01	65,410
1998	279,913.28	169,487	201,598	78,316	19.06	4,109
1999	84,662.32	50,467	60,028	24,634	19.14	1,287
2000	89,524.70	52,694	62,677	26,847	19.05	1,409
2001	723,658.18	417,913	497,090	226,568	19.20	11,800
2002	42,168.49	23,956	28,495	13,674	19.20	712
2003	180,364.23	100,607	119,668	60,696	19.23	3,156
2004	145,827.87	80,016	95,176	50,652	19.12	2,649
2005	166,648.91	89,357	106,286	60,362	19.24	3,137
2006	139,708.19	73,333	87,227	52,482	19.23	2,729
2007	875,254.94	450,231	535,531	339,724	19.12	17,768
2008	79,132.07	39,811	47,354	31,779	19.26	1,650
2009	54,018.52	26,480	31,497	22,522	19.24	1,171
2010	195,845.69	93,223	110,885	84,961	19.26	4,411
2011	314,356.66	145,233	172,749	141,608	19.21	7,372
2012	49,325.07	22,019	26,191	23,134	19.22	1,204
2013	122,445.69	52,725	62,714	59,732	19.17	3,116
2014	163,675.40	67,614	80,424	83,251	19.18	4,341
2015	94,729.99	37,305	44,373	50,357	19.24	2,617
2016	607,579.20	227,781	270,936	336,643	19.17	17,561
2017	14,859.54	5,257	6,253	8,607	19.18	449
2025	4,021.69	473	563	3,459	18.78	184
2027	293,024.46	7,970	9,480	283,544	17.85	15,885
	11,548,526.74	6,588,389	7,836,613	3,711,914		195,693

PNG - EMPIRE YARD - MINOR STRUCTURES
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5
PROBABLE RETIREMENT YEAR.. 3-2032
NET SALVAGE PERCENT.. 0

1960	27,374.98	25,471	27,375
1961	2,250.14	2,092	2,250

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG - EMPIRE YARD - MINOR STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 3-2032						
NET SALVAGE PERCENT.. 0						
1962	11,395.40	10,585	11,395			
1964	212.41	197	212			
1965	479.69	444	480			
1972	4,846.95	4,452	4,847			
1973	59,338.04	54,434	59,338			
1976	674.99	617	675			
1977	9,114.69	8,312	9,115			
1978	24,124.85	21,965	24,125			
1979	540.75	492	541			
1980	8,726.53	7,919	8,727			
1981	52,430.77	47,492	52,431			
1982	22,292.87	20,275	22,293			
1984	11,417.15	10,369	11,417			
1986	31,130.64	28,123	31,131			
1987	11,362.33	10,244	11,362			
1988	15,773.37	14,177	15,773			
1989	8,654.63	7,746	8,655			
1990	94,337.02	84,337	94,337			
1992	6,049.58	5,374	6,050			
1993	1,598.34	1,412	1,598			
1994	38,859.45	34,239	38,859			
1995	4,586.75	4,023	4,587			
1996	1,532.27	1,341	1,532			
1997	1,129.92	984	1,130			
1998	3,483.10	3,026	3,483			
2001	6,551.41	5,607	6,551			
2002	8,685.69	7,391	8,686			
2003	26,975.97	22,765	26,976			
2004	262,708.52	220,491	262,709			
2005	28,203.02	23,471	28,203			
2008	29,302.79	23,829	29,303			
2010	189,349.18	150,760	189,349			
2011	217,404.63	171,097	217,405			
2014	19,697.18	14,812	19,697			
2016	36,430.01	26,226	36,430			
2020	4,772.90	2,993	4,773			
	1,283,798.91	1,079,584	1,283,799			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG - ARCHBALD						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2052						
NET SALVAGE PERCENT.. 0						
2001	6,628.41	3,514	4,180	2,448	23.26	105
2002	3,783,335.80	1,968,091	2,341,062	1,442,274	23.29	61,927
2003	87,794.37	44,705	53,177	34,617	23.37	1,481
2004	116,222.01	57,832	68,792	47,430	23.48	2,020
2005	21,321.99	10,390	12,359	8,963	23.41	383
2006	70,501.63	33,559	39,919	30,583	23.39	1,308
2007	23,909.23	11,087	13,188	10,721	23.42	458
2008	36,082.96	16,396	19,503	16,580	23.42	708
2009	2,440.34	1,074	1,278	1,163	23.52	49
2010	44,187.56	18,868	22,444	21,744	23.48	926
2011	22,823.04	9,415	11,199	11,624	23.50	495
2012	5,700.89	2,262	2,691	3,010	23.56	128
2013	10,921.02	4,165	4,954	5,967	23.52	254
2014	82,583.84	30,102	35,807	46,777	23.54	1,987
2015	2,300.95	800	952	1,349	23.47	57
2016	41,558.96	13,669	16,259	25,300	23.47	1,078
2021	94,830.25	20,654	24,568	70,262	23.35	3,009
2022	973,757.93	186,377	221,697	752,061	23.24	32,361
2023	81,823.98	13,329	15,855	65,969	23.12	2,853
2024	301,308.21	39,773	47,310	253,998	23.02	11,034
2025	136,691.16	13,505	16,064	120,627	22.82	5,286
	5,946,724.53	2,499,567	2,973,257	2,973,468		127,907

PNG - BLOOMSBURG
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5
PROBABLE RETIREMENT YEAR.. 12-2059
NET SALVAGE PERCENT.. 0

2014	762,683.33	241,923	287,770	474,913	29.06	16,342
2015	31,548.99	9,503	11,304	20,245	29.00	698
2016	12,659.84	3,595	4,276	8,384	28.99	289
2022	24,906.01	4,015	4,776	20,130	28.63	703
2023	68,924.02	9,401	11,183	57,741	28.50	2,026
2025	6,759.94	554	659	6,101	27.99	218
2027	199,272.09	3,786	4,503	194,769	25.82	7,543
	1,106,754.22	272,777	324,471	782,283		27,819

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
1971	272,316.43	238,005	272,316			
1972	796.73	690	797			
1973	1,410.36	1,211	1,410			
1974	13,493.34	11,486	13,493			
1975	143,221.64	120,772	143,222			
1976	277,802.44	232,034	276,838	964	6.59	146
1978	1,751.96	1,434	1,711	41	7.27	6
1983	1,752.80	1,474	1,753			
1984	8,378.41	6,957	8,300	78	8.83	9
1986	1,491.51	1,212	1,446	45	9.51	5
1987	64,176.33	51,405	61,331	2,845	10.00	284
1988	167,135.29	132,505	158,091	9,044	10.26	881
1989	18,409.44	14,365	17,139	1,271	10.77	118
1990	3,305.80	2,537	3,027	279	11.29	25
1992	910.07	677	808	102	12.14	8
1994	8,521.54	6,120	7,302	1,220	13.05	93
1995	473.03	334	398	75	13.41	6
1996	2,278.47	1,574	1,878	401	14.00	29
1997	23,231.33	15,742	18,782	4,450	14.39	309
1998	20,714.41	13,692	16,336	4,379	15.00	292
1999	4,980.08	3,222	3,844	1,136	15.42	74
2000	408,333.59	257,046	306,681	101,653	16.04	6,337
2001	15,804.48	9,707	11,581	4,223	16.49	256
2002	131,353.77	78,274	93,388	37,965	17.12	2,218
2003	14,163.49	8,209	9,794	4,369	17.59	248
2004	40,679.27	22,793	27,194	13,485	18.24	739
2005	19,902.80	10,805	12,891	7,011	18.73	374
2007	62,923.38	31,852	38,003	24,921	19.75	1,262
2008	2,273.79	1,117	1,333	941	20.18	47
2009	9,242.58	4,361	5,203	4,039	20.71	195
2010	66,070.12	29,718	35,456	30,614	21.41	1,430
2011	411,804.61	176,664	210,777	201,027	21.96	9,154
2012	83,921.29	34,206	40,811	43,110	22.52	1,914
2014	113,808.03	41,483	49,493	64,315	23.54	2,732
2015	183,550.09	62,627	74,720	108,830	24.13	4,510
2016	68,269.86	21,669	25,853	42,417	24.73	1,715
2017	413,544.33	121,582	145,059	268,485	25.21	10,650
2018	668,011.43	180,229	215,031	452,981	25.71	17,619
2019	2,142,813.03	524,561	625,852	1,516,961	26.22	57,855
2020	716,100.44	156,826	187,109	528,992	26.75	19,775
2021	1,695,047.58	327,144	390,314	1,304,733	27.17	48,021

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
2022	2,083,863.55	346,130	412,966	1,670,897	27.61	60,518
2023	786,100.20	108,953	129,991	656,109	27.97	23,458
2024	856,957.60	94,780	113,082	743,876	28.15	26,425
2025	453,918.49	36,858	43,975	409,943	28.27	14,501
2026	279,207.98	14,184	16,923	262,285	28.00	9,367
2027	399,454.46	7,430	8,865	390,590	26.45	14,767
	13,163,671.65	3,566,656	4,242,569	8,921,103		338,372

CPG - STROUDSBURG DISTRICT OFFICE
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5
PROBABLE RETIREMENT YEAR.. 6-2033
NET SALVAGE PERCENT.. 0

1969	2,453.00	2,214	2,453			
1970	872.29	786	872			
1976	342.77	306	343			
1988	1,813.00	1,587	1,813			
1990	11,104.08	9,637	11,104			
1992	1,829.56	1,574	1,830			
1993	164,577.50	141,487	164,578			
1994	8,948.74	7,647	8,949			
1995	553.43	471	551	2	5.63	
1996	6,824.90	5,780	6,764	61	5.65	11
1997	2,764.61	2,325	2,721	44	5.72	8
1999	58,743.84	48,957	57,290	1,454	5.65	257
2000	1,983.26	1,643	1,923	61	5.64	11
2005	3,338.96	2,660	3,113	226	5.68	40
2006	4,214.76	3,323	3,889	326	5.70	57
2008	49,021.21	37,952	44,412	4,609	5.69	810
2010	2,592.10	1,955	2,288	304	5.70	53
2011	12,791.22	9,519	11,139	1,652	5.67	291
2015	244,901.72	168,370	197,028	47,874	5.68	8,429
2016	106,882.55	71,536	83,712	23,171	5.68	4,079
2017	7,718.68	5,009	5,862	1,857	5.68	327
2018	17,640.50	11,027	12,904	4,737	5.70	831
2021	63,475.20	33,832	39,590	23,885	5.70	4,190

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG - STROUDSBURG DISTRICT OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
2022	2,400.00	1,180	1,381	1,019	5.69	179
2023	7,122.00	3,147	3,683	3,439	5.68	605
2025	3,950.00	1,208	1,414	2,536	5.68	446
	788,859.88	575,132	671,602	117,258		20,624
CPG - PORT ALLEGANY OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. 0						
1989	98.04	72	84	14	14.10	1
1992	725,697.35	519,309	606,415	119,282	14.01	8,514
1993	3,021.04	2,142	2,501	520	14.06	37
1994	8,335.20	5,848	6,829	1,506	14.14	107
1995	2,607.47	1,816	2,121	487	14.05	35
1996	9,610.58	6,607	7,715	1,895	14.20	133
1998	1,689.35	1,137	1,328	362	14.23	25
2000	409,804.65	269,119	314,260	95,545	14.24	6,710
2002	77,414.37	49,452	57,747	19,668	14.28	1,377
2003	8,225.76	5,186	6,056	2,170	14.21	153
2004	30,259.16	18,785	21,936	8,323	14.20	586
2005	10,831.15	6,603	7,711	3,121	14.25	219
2006	33,782.73	20,243	23,638	10,144	14.21	714
2009	47,875.20	27,011	31,542	16,334	14.29	1,143
2010	16,675.79	9,192	10,734	5,942	14.25	417
2012	6,475.40	3,372	3,938	2,538	14.26	178
2014	116,736.12	56,734	66,250	50,486	14.28	3,535
2015	37,051.71	17,322	20,227	16,824	14.24	1,181
2016	10,247.50	4,572	5,339	4,909	14.27	344
2018	11,836.77	4,735	5,529	6,308	14.25	443
2019	5,766.44	2,157	2,519	3,248	14.23	228
2021	4,196.38	1,318	1,539	2,657	14.20	187
2022	125,784.49	35,144	41,039	84,746	14.19	5,972
2023	61,310.32	14,788	17,268	44,042	14.16	3,110
2024	53,260.70	10,567	12,339	40,921	14.14	2,894
2025	14,236.24	2,150	2,511	11,726	14.06	834
2027	520,587.47	18,533	21,642	498,946	13.54	36,850
	2,353,417.38	1,113,914	1,300,756	1,052,661		75,927

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG - POTTSVILLE METER SHOP						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. 0						
1960	194.87	144	168	27	19.14	1
1969	315.77	225	263	53	19.67	3
1975	1,603.00	1,109	1,295	308	19.96	15
1981	24,351.34	16,229	18,951	5,400	20.21	267
1986	335.90	226	264	72	20.10	4
1987	89.63	60	70	20	19.99	1
1988	23.00	15	18	5	19.92	
1989	2,017.54	1,320	1,541	476	20.23	24
1991	4,553.54	2,922	3,412	1,141	20.25	56
1992	2,593.29	1,645	1,921	672	20.31	33
1994	18,298.16	11,378	13,286	5,012	20.22	248
1995	4,163.94	2,552	2,980	1,184	20.38	58
1996	8,983.16	5,446	6,359	2,624	20.30	129
1997	10,866.50	6,509	7,601	3,266	20.25	161
1999	505,960.16	294,469	343,861	162,099	20.29	7,989
2000	12,093.15	6,920	8,081	4,012	20.37	197
2002	2,259.00	1,249	1,458	801	20.41	39
2003	6,064.38	3,294	3,847	2,218	20.39	109
2008	181,878.28	88,666	103,538	78,340	20.50	3,821
2014	17,755.02	7,047	8,229	9,526	20.51	464
2017	148,587.20	50,401	58,855	89,732	20.46	4,386
2022	15,225.60	3,240	3,783	11,442	20.34	563
2027	237,853.28	6,113	7,138	230,715	18.96	12,169
	1,206,065.71	511,179	596,921	609,145		30,737

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

1928	12,782.61	12,783	12,783
1929	2,310.28	2,310	2,310
1930	369.13	369	369
1931	762.68	763	763
1936	351.89	352	352
1937	626.94	627	627
1938	53.15	53	53
1939	413.68	414	414

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
1944	17.42	17	17			
1946	1,497.06	1,497	1,497			
1948	136.94	137	137			
1949	3,064.96	3,065	3,065			
1953	104.14	104	104			
1954	3,090.95	3,069	3,091			
1958	9,599.06	9,285	9,599			
1959	25,945.16	24,920	25,945			
1960	1,493.83	1,424	1,494			
1961	1,235.18	1,169	1,235			
1962	579.08	544	579			
1963	705.71	658	706			
1964	816.28	755	816			
1965	1,476.00	1,355	1,476			
1966	99,788.20	90,882	99,788			
1967	22,782.90	20,584	22,783			
1968	4,441.60	3,981	4,442			
1969	1,926.88	1,713	1,927			
1970	1,936.24	1,707	1,936			
1971	4,123.83	3,604	4,124			
1972	2,679.67	2,322	2,680			
1973	3,159.40	2,714	3,159			
1974	12,462.42	10,609	12,425	38	5.95	6
1976	473.34	395	463	11	6.59	2
1977	3,576.03	2,956	3,462	114	6.93	16
1978	413.12	338	396	17	7.27	2
1979	1,277.89	1,034	1,211	67	7.63	9
1980	3,933.34	3,147	3,686	248	8.00	31
1981	4,514.27	3,569	4,180	334	8.38	40
1982	11,172.83	9,454	11,072	101	8.22	12
1983	490.18	412	483	8	8.38	1
1984	12,593.25	10,457	12,247	346	8.83	39
1985	1,004.40	823	964	41	9.30	4
1987	1,752.91	1,404	1,644	109	10.00	11
1988	13,639.92	10,814	12,665	975	10.26	95
1989	1,481.49	1,156	1,354	128	10.77	12
1990	233,015.67	178,816	209,423	23,593	11.29	2,090
1991	43,979.54	33,319	39,022	4,958	11.60	427
1992	17,796.53	13,237	15,503	2,294	12.14	189
1993	111,468.82	81,707	95,692	15,777	12.48	1,264
1994	121,835.57	87,502	102,479	19,356	13.05	1,483

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.3 CNG STATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 15-S3						
NET SALVAGE PERCENT.. 0						
2026	7,022,613.60	752,824	753,027	6,269,587	12.49	501,969
	7,022,613.60	752,824	753,027	6,269,587		501,969
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.5						7.15

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	10,904.48	10,632	9,461	1,443	0.50	1,443
2009	196,763.79	182,007	161,966	34,798	1.50	23,199
2010	29,674.64	25,965	23,106	6,569	2.50	2,628
2013	49,177.44	35,654	31,728	17,449	5.50	3,173
2014	164,928.32	111,327	99,069	65,860	6.50	10,132
2015	142,233.63	88,896	79,107	63,126	7.50	8,417
2016	156,448.43	89,958	80,053	76,396	8.50	8,988
2017	694,772.06	364,755	324,591	370,181	9.50	38,966
2018	365,293.03	173,514	154,408	210,885	10.50	20,084
2019	260,157.81	110,567	98,392	161,766	11.50	14,067
2020	246,448.03	92,418	82,242	164,206	12.50	13,136
2021	1,078,784.33	350,605	311,999	766,785	13.50	56,799
2022	104,987.55	28,872	25,693	79,295	14.50	5,469
2023	12,578.55	2,830	2,518	10,060	15.50	649
2024	849.08	149	133	716	16.50	43
2026	50,000.00	3,750	3,337	46,663	18.50	2,522
2027	95,833.33	2,396	2,132	93,701	19.50	4,805
	3,659,834.50	1,674,295	1,489,935	2,169,900		214,520

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

2008	24,417.03	23,807	24,417			
2010	2,239.24	1,959	2,059	180	2.50	72
2011	20,678.25	17,060	17,931	2,747	3.50	785
2014	33,759.66	22,788	23,951	9,809	6.50	1,509
2015	35,177.20	21,986	23,108	12,069	7.50	1,609
2016	233,275.70	134,134	140,981	92,295	8.50	10,858
2017	400,100.57	210,053	220,775	179,326	9.50	18,876
2018	31,187.62	14,814	15,570	15,617	10.50	1,487
2019	69,735.23	29,637	31,150	38,585	11.50	3,355
2020	115,739.37	43,402	45,617	70,122	12.50	5,610
2021	147,329.19	47,882	50,326	97,003	13.50	7,185
2022	100,538.69	27,648	29,059	71,479	14.50	4,930
2023	16,822.55	3,785	3,978	12,844	15.50	829
2024	4,362.42	763	802	3,560	16.50	216

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2025	7,898.56	987	1,037	6,861	17.50	392
2026	50,000.00	3,750	3,941	46,059	18.50	2,490
2027	50,000.00	1,250	1,314	48,686	19.50	2,497
	1,343,261.28	605,705	636,017	707,245		62,700
CPG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	1,926.82	1,782	1,706	221	1.50	147
2013	4,225.61	3,064	2,933	1,293	5.50	235
2014	54,667.08	36,900	35,319	19,348	6.50	2,977
2015	9,361.71	5,851	5,600	3,761	7.50	501
2016	22,950.78	13,197	12,632	10,319	8.50	1,214
2017	31,887.57	16,741	16,024	15,864	9.50	1,670
2018	64,576.87	30,674	29,360	35,217	10.50	3,354
2019	9,728.37	4,135	3,958	5,771	11.50	502
2020	395,875.29	148,453	142,093	253,782	12.50	20,303
2021	6,256.54	2,033	1,946	4,311	13.50	319
2022	279,971.38	76,992	73,693	206,278	14.50	14,226
	881,428.02	339,822	325,263	556,165		45,448
	5,884,523.80	2,619,822	2,451,214	3,433,310		322,668
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.6						5.48

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2020	18,196.00	13,647	12,194	6,002	2.50	2,401
2021	41,085.52	26,706	23,863	17,223	3.50	4,921
	59,281.52	40,353	36,057	23,225		7,322
CPG						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2018	2,800.72	2,661	2,456	345	0.50	345
2019	4,541.15	3,860	3,562	979	1.50	653
2021	79,835.69	51,893	47,886	31,949	3.50	9,128
2023	2,910.37	1,310	1,209	1,702	5.50	309
2026	50,000.00	7,500	6,921	43,079	8.50	5,068
2027	50,000.00	2,500	2,307	47,693	9.50	5,020
	190,087.93	69,724	64,341	125,747		20,523
	249,369.45	110,077	100,398	148,972		27,845
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.4						11.17

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2023	8,449,684.03	7,604,716	7,482,586	967,098	0.50	967,098
2024	105,727.22	74,009	72,820	32,907	1.50	21,938
2025	2,608,891.49	1,304,446	1,283,497	1,325,395	2.50	530,158
2026	2,467,186.26	740,156	728,269	1,738,917	3.50	496,833
	13,631,489.00	9,723,327	9,567,172	4,064,317		2,016,027
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.0						14.79

UGI UTILITIES, INC. - GAS DIVISION

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

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	985,498.08	837,673	890,044	95,454	1.50	63,636
2020	17,620.50	13,215	14,041	3,579	2.50	1,432
2021	44,109.42	28,671	30,463	13,646	3.50	3,899
2022	240,887.73	132,488	140,771	100,117	4.50	22,248
2023	1,660,917.30	747,413	794,141	866,776	5.50	157,596
2024	2,425,842.93	849,045	902,127	1,523,716	6.50	234,418
2025	22,628.43	5,657	6,011	16,618	7.50	2,216
	5,397,504.39	2,614,162	2,777,598	2,619,906		485,445
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.4						8.99

UGI UTILITIES, INC. - GAS DIVISION

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

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2013	142,364.69	137,620	138,680	3,685	0.50	3,685
2014	495,556.48	446,001	449,437	46,120	1.50	30,747
2022	1,468,239.56	538,359	542,506	925,734	9.50	97,446
2023	33,630,977.05	10,089,293	10,167,011	23,463,966	10.50	2,234,663
2024	8,239,887.66	1,922,613	1,937,423	6,302,465	11.50	548,040
	43,977,025.44	13,133,886	13,235,056	30,741,969		2,914,581
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.5 6.63

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 8-L2.5						
NET SALVAGE PERCENT.. 0						
2020	794,926.72	604,542	746,381	48,546	2.36	20,570
2021	1,291,033.02	929,027	1,146,997	144,036	2.53	56,931
2022	422,631.37	279,402	344,956	77,675	2.82	27,544
2023	231,386.91	134,204	165,691	65,696	3.26	20,152
2024	218,051.69	104,011	128,414	89,637	3.84	23,343
	2,958,029.71	2,051,186	2,532,440	425,590		148,540

PNG						
SURVIVOR CURVE.. IOWA 8-L2.5						
NET SALVAGE PERCENT.. 0						
2018	303,139.78	247,665	271,610	31,530	2.13	14,803
2020	137,482.16	104,555	114,664	22,819	2.36	9,669
2021	29,075.34	20,923	22,946	6,129	2.53	2,423
2022	135,872.28	89,825	98,509	37,363	2.82	13,249
2023	103,755.32	60,178	65,996	37,759	3.26	11,583
2024	72,901.04	34,774	38,136	34,765	3.84	9,053
2025	110,000.89	39,072	42,850	67,151	4.54	14,791
2026	133,994.54	29,479	32,329	101,665	5.32	19,110
2027	21,432.71	1,603	1,758	19,675	6.18	3,184
	1,047,654.06	628,074	688,798	358,856		97,865

CPG						
SURVIVOR CURVE.. IOWA 8-L2.5						
NET SALVAGE PERCENT.. 0						
2019	58,753.80	46,445	51,599	7,155	2.25	3,180
2020	78,115.18	59,407	65,999	12,116	2.36	5,134
2021	64,848.27	46,665	51,843	13,005	2.53	5,140
2023	32,141.55	18,642	20,711	11,431	3.26	3,506
2024	70,345.77	33,555	37,279	33,067	3.84	8,611
2026	357,364.15	78,620	87,344	270,020	5.32	50,756
	661,568.72	283,334	314,775	346,794		76,327
	4,667,252.49	2,962,594	3,536,013	1,131,240		322,732

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.5 6.91

UGI UTILITIES, INC. - GAS DIVISION

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

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
2016	156,290.06	126,345	119,568	36,722	2.73	13,451
2018	1,103,644.77	841,860	796,704	306,941	2.95	104,048
2019	441,342.89	323,372	306,027	135,316	3.10	43,650
2020	2,617,403.03	1,813,860	1,716,567	900,836	3.32	271,336
2021	684,272.13	437,660	414,185	270,088	3.66	73,795
2022	1,495,702.03	853,896	808,094	687,608	4.13	166,491
2023	2,311,394.47	1,128,423	1,067,896	1,243,498	4.72	263,453
2024	3,903,000.23	1,535,440	1,453,081	2,449,919	5.40	453,689
2025	3,120,541.42	902,461	854,054	2,266,487	6.14	369,135
2026	4,065,297.36	720,777	682,116	3,383,182	6.96	486,089
2027	11,332,758.03	677,699	641,348	10,691,410	7.85	1,361,963
	31,231,646.42	9,361,793	8,859,640	22,372,007		3,607,100

PNG
SURVIVOR CURVE.. IOWA 10-L2.5
NET SALVAGE PERCENT.. 0

2016	836,406.47	676,151	721,302	115,104	2.73	42,163
2018	611,852.62	466,721	497,887	113,966	2.95	38,633
2019	1,697,793.38	1,243,973	1,327,041	370,752	3.10	119,597
2020	2,654,885.85	1,839,836	1,962,694	692,192	3.32	208,492
2021	987,525.20	631,621	673,799	313,727	3.66	85,718
2022	1,713,726.64	978,367	1,043,699	670,028	4.13	162,234
2023	1,441,996.33	703,983	750,993	691,004	4.72	146,399
2024	2,004,741.11	788,665	841,329	1,163,412	5.40	215,447
2025	1,997,974.73	577,814	616,398	1,381,576	6.14	225,012
2026	1,360,087.99	241,144	257,247	1,102,841	6.96	158,454
2027	217,546.54	13,009	13,878	203,669	7.85	25,945
	15,524,536.86	8,161,284	8,706,267	6,818,270		1,428,094

CPG
SURVIVOR CURVE.. IOWA 10-L2.5
NET SALVAGE PERCENT.. 0

2019	1,355,363.22	993,075	1,124,120	231,243	3.10	74,595
2020	2,003,353.34	1,388,324	1,571,526	431,827	3.32	130,068
2021	1,739,612.08	1,112,656	1,259,481	480,131	3.66	131,183
2022	1,522,755.39	869,341	984,058	538,697	4.13	130,435

UGI UTILITIES, INC. - GAS DIVISION

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

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
2023	592,754.09	289,383	327,570	265,184	4.72	56,183
2024	636,195.54	250,279	283,306	352,890	5.40	65,350
2025	1,524,658.17	440,931	499,116	1,025,542	6.14	167,026
2026	5,105,975.85	905,290	1,024,751	4,081,225	6.96	586,383
	14,480,667.68	6,249,279	7,073,928	7,406,740		1,341,223
	61,236,850.96	23,772,356	24,639,835	36,597,017		6,376,417
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.7 10.41

UGI UTILITIES, INC. - GAS DIVISION

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

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2019	151,470.08	104,287	125,492	25,978	3.85	6,748
2020	1,825,853.39	1,158,504	1,394,067	431,787	4.32	99,951
2022	155,830.23	76,965	92,615	63,216	5.64	11,209
2025	415,782.24	97,626	117,477	298,306	8.15	36,602
	2,548,935.94	1,437,382	1,729,650	819,286		154,510
PNG						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2018	452,511.82	330,605	341,149	111,363	3.50	31,818
2020	768,711.75	487,748	503,304	265,408	4.32	61,437
2021	72,402.65	41,183	42,496	29,906	4.93	6,066
2022	225,312.74	111,282	114,831	110,482	5.64	19,589
2024	435,531.67	141,766	146,287	289,244	7.25	39,896
2025	145,862.61	34,249	35,341	110,521	8.15	13,561
2026	218,968.70	30,962	31,949	187,019	9.10	20,552
2027	35,022.72	1,653	1,706	33,317	10.09	3,302
	2,354,324.66	1,179,448	1,217,065	1,137,260		196,221
CPG						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2019	571,135.22	393,227	426,342	144,793	3.85	37,609
2020	477,207.40	302,788	328,287	148,921	4.32	34,472
2021	159,371.81	90,651	98,285	61,087	4.93	12,391
2022	234,459.29	115,799	125,551	108,908	5.64	19,310
2023	171,839.19	70,832	76,797	95,042	6.42	14,804
2024	311,597.02	101,425	109,966	201,631	7.25	27,811
2025	273,740.09	64,274	69,687	204,053	8.15	25,037
2026	524,028.77	74,098	80,338	443,691	9.10	48,757
	2,723,378.79	1,213,094	1,315,253	1,408,126		220,191
	7,626,639.39	3,829,924	4,261,968	3,364,672		570,922
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.9 7.49

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2018	535,638.12	391,337	465,773	69,865	3.50	19,961
2019	381,787.38	262,861	312,860	68,928	3.85	17,903
2020	414,682.49	263,116	313,163	101,519	4.32	23,500
2021	310,179.53	176,430	209,989	100,191	4.93	20,323
2022	1,307,895.60	645,970	768,840	539,055	5.64	95,577
2023	547,886.82	225,839	268,796	279,091	6.42	43,472
2025	889,618.07	208,882	248,614	641,005	8.15	78,651
	4,387,688.01	2,174,435	2,588,035	1,799,653		299,387

PNG						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2018	405,513.06	296,268	303,960	101,553	3.50	29,015
2019	305,429.27	210,288	215,748	89,682	3.85	23,294
2020	340,278.48	215,907	221,513	118,766	4.32	27,492
2023	813,719.90	335,415	344,123	469,597	6.42	73,146
2025	813,569.24	191,026	195,986	617,584	8.15	75,777
2026	317,534.33	44,899	46,065	271,470	9.10	29,832
2027	50,787.70	2,397	2,459	48,328	10.09	4,790
	3,046,831.98	1,296,200	1,329,853	1,716,979		263,346

CPG						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2002	64,657.75	63,345	64,658			
2005	234,486.07	222,785	234,486			
2019	301,872.38	207,839	226,732	75,140	3.85	19,517
2020	510,673.88	324,023	353,477	157,196	4.32	36,388
2023	267,890.81	110,425	120,463	147,428	6.42	22,964

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2024	1,374,619.01	447,438	488,111	886,508	7.25	122,277
2025	14,484.75	3,401	3,710	10,775	8.15	1,322
2026	856,457.41	121,103	132,112	724,346	9.10	79,598
	3,625,142.06	1,500,359	1,623,749	2,001,393		282,066
	11,059,662.05	4,970,994	5,541,637	5,518,025		844,799
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.5 7.64

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
2012	16,490.72	12,549	15,995	496	4.87	102
2014	38,491.58	27,853	35,502	2,990	5.16	579
2016	325,609.19	220,568	281,140	44,469	5.48	8,115
2018	36,897.65	22,751	28,999	7,899	5.91	1,337
2019	26,522.13	15,309	19,513	7,009	6.23	1,125
2020	69,273.71	36,784	46,886	22,388	6.62	3,382
2021	21,143.06	10,087	12,857	8,286	7.12	1,164
2025	26,522.47	5,424	6,914	19,609	9.72	2,017
	560,950.51	351,325	447,806	113,145		17,821

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

1998	5,861.50	5,435	5,617	244	2.30	106
2004	1,094.08	951	983	111	3.49	32
2010	42,780.07	33,916	35,052	7,728	4.57	1,691
2011	46,078.31	35,812	37,012	9,067	4.73	1,917
2018	75,745.86	46,705	48,270	27,476	5.91	4,649
2020	57,873.46	30,731	31,760	26,113	6.62	3,945
2021	77,037.92	36,755	37,986	39,052	7.12	5,485
2022	19,852.05	8,276	8,553	11,299	7.69	1,469
2023	69,474.53	24,358	25,174	44,301	8.34	5,312
2025	192,866.87	39,441	40,762	152,105	9.72	15,649
2026	84,536.06	10,567	10,921	73,615	10.50	7,011
2027	13,521.54	569	588	12,933	11.38	1,136
	686,722.25	273,516	282,678	404,044		48,402

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

1993	1,651.82	1,590	1,652			
2000	30,976.92	28,195	30,977			
2001	5,792.76	5,216	5,750	43	2.90	15
2002	16,245.60	14,480	15,962	284	3.08	92
2003	15,284.09	13,455	14,832	452	3.30	137
2004	84,957.51	73,879	81,438	3,520	3.49	1,009

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
2005	97,134.57	83,419	91,954	5,181	3.66	1,416
2006	19,722.25	16,681	18,388	1,335	3.87	345
2008	12,522.34	10,305	11,359	1,163	4.20	277
2010	8,864.62	7,028	7,747	1,118	4.57	245
2017	7,046.36	4,580	5,049	1,998	5.65	354
2019	69,224.39	39,956	44,044	25,180	6.23	4,042
2020	107,418.09	57,039	62,875	44,543	6.62	6,729
2021	239,940.91	114,476	126,189	113,752	7.12	15,976
2022	214,479.59	89,417	98,566	115,914	7.69	15,073
2024	201,759.41	56,412	62,184	139,576	9.02	15,474
2025	361,480.97	73,923	81,486	279,995	9.72	28,806
2026	202,315.77	25,289	27,876	174,439	10.50	16,613
	1,696,817.97	715,340	788,326	908,492		106,603
	2,944,490.73	1,340,181	1,518,810	1,425,681		172,826
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.2						5.87

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	5,589.99	3,773	3,773	1,817	6.50	280
2018	10,248.45	4,868	4,867	5,381	10.50	512
	15,838.44	8,641	8,640	7,198		792
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.1 5.00

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	236,121.16	230,218	234,123	1,998	0.50	1,998
2009	314,488.38	290,902	295,837	18,652	1.50	12,435
2010	162,964.81	142,594	145,013	17,952	2.50	7,181
2011	451,363.00	372,374	378,690	72,673	3.50	20,764
2012	368,654.37	285,707	290,553	78,101	4.50	17,356
2013	792,113.30	574,282	584,023	208,090	5.50	37,835
2014	476,076.46	321,352	326,803	149,273	6.50	22,965
2015	1,648,297.12	1,030,186	1,047,661	600,636	7.50	80,085
2016	1,270,294.92	730,420	742,810	527,485	8.50	62,057
2017	1,830,420.92	960,971	977,272	853,149	9.50	89,805
2018	915,728.07	434,971	442,349	473,379	10.50	45,084
2019	1,013,925.51	430,918	438,228	575,698	11.50	50,061
2020	1,214,941.27	455,603	463,331	751,610	12.50	60,129
2021	2,421,094.90	786,856	800,203	1,620,892	13.50	120,066
2022	2,950,748.68	811,456	825,221	2,125,528	14.50	146,588
2023	2,303,400.56	518,265	527,056	1,776,344	15.50	114,603
2024	1,538,342.77	269,210	273,777	1,264,566	16.50	76,640
2025	1,186,024.58	148,253	150,768	1,035,257	17.50	59,158
2026	866,467.20	64,985	66,087	800,380	18.50	43,264
2027	1,406,467.20	35,162	35,758	1,370,709	19.50	70,293
	23,367,935.18	8,894,685	9,045,564	14,322,372		1,138,367

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

2008	194,881.81	190,010	191,894	2,988	0.50	2,988
2009	386,652.36	357,653	361,200	25,453	1.50	16,969
2010	528,508.76	462,445	467,031	61,478	2.50	24,591
2011	46,412.17	38,290	38,670	7,742	3.50	2,212
2012	106,370.79	82,437	83,254	23,116	4.50	5,137
2013	245,409.98	177,922	179,686	65,724	5.50	11,950
2014	495,061.18	334,166	337,480	157,582	6.50	24,243
2015	960,119.93	600,075	606,025	354,095	7.50	47,213
2016	523,955.99	301,275	304,262	219,694	8.50	25,846
2017	608,859.13	319,651	322,821	286,038	9.50	30,109
2018	1,012,779.35	481,070	485,840	526,939	10.50	50,185
2019	553,146.33	235,087	237,418	315,728	11.50	27,455
2020	1,269,985.14	476,244	480,966	789,019	12.50	63,122
2021	1,323,741.79	430,216	434,482	889,260	13.50	65,871

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2022	786,517.05	216,292	218,437	568,080	14.50	39,178
2023	1,635,510.95	367,990	371,639	1,263,872	15.50	81,540
2024	938,712.15	164,275	165,904	772,808	16.50	46,837
2025	778,594.88	97,324	98,289	680,306	17.50	38,875
2026	488,309.08	36,623	36,986	451,323	18.50	24,396
2027	488,309.08	12,208	12,329	475,980	19.50	24,409
	13,371,837.90	5,381,253	5,434,614	7,937,224		653,126

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

2008	601,711.46	586,669	539,359	62,352	0.50	62,352
2009	555,234.09	513,592	472,175	83,059	1.50	55,373
2010	130,973.00	114,601	105,359	25,614	2.50	10,246
2011	37,493.92	30,932	28,438	9,056	3.50	2,587
2012	293,686.51	227,607	209,252	84,434	4.50	18,763
2013	299,610.27	217,217	199,700	99,910	5.50	18,165
2014	509,913.33	344,191	316,435	193,478	6.50	29,766
2015	265,009.96	165,631	152,274	112,736	7.50	15,031
2016	645,329.65	371,065	341,142	304,188	8.50	35,787
2017	190,998.54	100,274	92,188	98,811	9.50	10,401
2018	723,680.35	343,748	316,028	407,653	10.50	38,824
2019	612,456.17	260,294	239,304	373,153	11.50	32,448
2020	522,174.71	195,816	180,025	342,150	12.50	27,372
2021	1,106,649.73	359,661	330,657	775,992	13.50	57,481
2022	842,166.59	231,596	212,920	629,247	14.50	43,396
2023	351,898.78	79,177	72,792	279,107	15.50	18,007
2024	213,446.62	37,353	34,341	179,106	16.50	10,855
2025	658,104.88	82,263	75,629	582,476	17.50	33,284
2026	479,218.69	35,941	33,043	446,176	18.50	24,118
2027	479,218.70	11,980	11,014	468,205	19.50	24,011
	9,518,975.95	4,309,608	3,962,075	5,556,901		568,267
	46,258,749.03	18,585,546	18,442,252	27,816,497		2,359,760

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.8 5.10

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	552.73	345	337	216	7.50	29
2016	295.77	170	166	130	8.50	15
2017	411,182.60	215,871	210,917	200,266	9.50	21,081
2018	25,747.54	12,230	11,949	13,798	10.50	1,314
	437,778.64	228,616	223,369	214,410		22,439
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.6 5.13

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 16-L2						
NET SALVAGE PERCENT.. 0						
2000	6,498.36	5,808	6,206	293	3.24	90
2001	27,339.91	24,185	25,841	1,499	3.42	438
2002	3,719.59	3,249	3,471	248	3.65	68
2003	30,828.76	26,614	28,436	2,393	3.84	623
2004	11,906.59	10,160	10,856	1,051	4.00	263
2005	9,418.96	7,921	8,463	956	4.21	227
2006	22,392.50	18,559	19,830	2,563	4.39	584
2007	37,931.66	30,956	33,075	4,856	4.56	1,065
2009	17,602.56	13,906	14,858	2,745	4.92	558
2013	15,373.86	11,146	11,909	3,465	5.50	630
2018	220,480.47	130,921	139,884	80,596	6.50	12,399
2019	308,929.87	170,962	182,667	126,263	6.86	18,406
2020	2,155,616.89	1,091,173	1,165,878	989,739	7.32	135,210
2021	384,329.95	174,370	186,308	198,022	7.83	25,290
2022	684,283.11	269,881	288,358	395,925	8.45	46,855
2023	216,868.00	71,827	76,744	140,124	9.09	15,415
2024	255,991.05	67,479	72,099	183,892	9.78	18,803
2025	755,399.83	145,188	155,128	600,272	10.50	57,169

5,164,911.92	2,274,305	2,430,010	2,734,902	334,093

PNG

SURVIVOR CURVE.. IOWA 16-L2
NET SALVAGE PERCENT.. 0

2003	68,109.74	58,799	68,110			
2004	167,248.57	142,713	167,249			
2007	13,369.18	10,911	12,999	370	4.56	81
2008	35,075.31	28,250	33,657	1,418	4.71	301
2009	48,114.46	38,010	45,285	2,829	4.92	575
2010	12,089.03	9,371	11,165	924	5.07	182
2016	8,023.37	5,278	6,288	1,735	5.98	290
2018	1,346,981.57	799,838	952,924	394,058	6.50	60,624
2020	1,330,094.12	673,294	802,160	527,934	7.32	72,122
2021	407,333.02	184,807	220,178	187,155	7.83	23,902
2022	764,277.51	301,431	359,124	405,154	8.45	47,947
2024	118,030.40	31,113	37,068	80,962	9.78	8,278
2025	305,022.18	58,625	69,846	235,177	10.50	22,398
4,623,768.46	2,342,440	2,786,052	1,837,716	236,700		

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 16-L2						
NET SALVAGE PERCENT.. 0						
2001	29,034.66	25,684	27,002	2,033	3.42	594
2003	58,019.67	50,088	52,658	5,362	3.84	1,396
2004	98,699.95	84,221	88,542	10,158	4.00	2,540
2005	80,413.99	67,628	71,097	9,316	4.21	2,213
2006	32,646.90	27,058	28,446	4,201	4.39	957
2008	69,039.30	55,604	58,457	10,583	4.71	2,247
2019	106,125.88	58,730	61,743	44,383	6.86	6,470
2020	920,993.58	466,207	490,125	430,869	7.32	58,862
2021	727,173.36	329,919	346,845	380,329	7.83	48,573
2022	603,777.04	238,130	250,347	353,430	8.45	41,826
2023	338,548.00	112,127	117,879	220,669	9.09	24,276
2024	162,408.89	42,811	45,007	117,402	9.78	12,004
2025	366,261.18	70,395	74,006	292,255	10.50	27,834
2026	416,339.73	48,837	51,342	364,997	11.29	32,329
	4,009,482.13	1,677,439	1,763,496	2,245,986		262,121
	13,798,162.51	6,294,184	6,979,558	6,818,604		832,914
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.2						6.04

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	67,288.99	43,738	42,642	24,647	3.50	7,042
2023	23,301.32	10,486	10,223	13,078	5.50	2,378
2024	328,750.94	115,063	112,180	216,571	6.50	33,319
2025	102,352.01	25,588	24,947	77,405	7.50	10,321
	521,693.26	194,875	189,992	331,701		53,060
PNG						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	33,841.70	28,765	21,372	12,470	1.50	8,313
2020	50,424.62	37,818	28,098	22,326	2.50	8,930
2021	75,819.30	49,283	36,617	39,202	3.50	11,201
2022	80,244.45	44,134	32,791	47,453	4.50	10,545
2023	99,558.60	44,801	33,287	66,272	5.50	12,049
2025	208,029.43	52,007	38,641	169,389	7.50	22,585
	547,918.10	256,808	190,806	357,112		73,623
CPG						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2020	45,131.19	33,848	30,094	15,038	2.50	6,015
2021	21,890.53	14,229	12,651	9,240	3.50	2,640
2022	73,558.62	40,457	35,969	37,589	4.50	8,353
2024	407,805.20	142,732	126,900	280,905	6.50	43,216
2025	746,140.09	186,535	165,844	580,296	7.50	77,373
	1,294,525.63	417,801	371,458	923,067		137,597
	2,364,136.99	869,484	752,256	1,611,880		264,280
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.1 11.18

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2013	68,350.42	66,072	68,350			
2014	140,132.49	126,119	140,132			
2015	39,471.49	32,893	39,471			
2016	32,235.43	24,714	32,235			
2017	165,977.94	116,185	165,978			
2018	8,884.33	5,627	8,088	796	5.50	145
2020	89,054.88	44,527	64,001	25,054	7.50	3,341
2024	3,226.50	753	1,082	2,144	11.50	186
2026	138,749.73	13,875	19,943	118,807	13.50	8,801
2027	171,796.20	5,726	8,230	163,566	14.50	11,280
	857,879.41	436,491	547,512	310,367		23,753

PNG
SURVIVOR CURVE.. 15-SQUARE
NET SALVAGE PERCENT.. 0

2014	262,109.02	235,898	262,109			
2016	44,259.57	33,932	44,260			
2017	64,069.97	44,849	64,070			
2018	1,869.95	1,184	1,870			
2020	61,699.27	30,850	54,997	6,702	7.50	894
2022	43,216.83	15,846	28,249	14,968	9.50	1,576
2023	41,520.68	12,456	22,206	19,315	10.50	1,840
2024	35,482.97	8,279	14,759	20,724	11.50	1,802
2025	15,929.11	2,655	4,733	11,196	12.50	896
2026	139,058.27	13,906	24,791	114,268	13.50	8,464
2027	172,219.56	5,740	10,233	161,987	14.50	11,172
	881,435.20	405,595	532,276	349,159		26,644

CPG
SURVIVOR CURVE.. 15-SQUARE
NET SALVAGE PERCENT.. 0

2013	2,414.03	2,334	2,414			
2015	4,085.64	3,405	3,965	120	2.50	48
2017	81,771.73	57,240	66,656	15,115	4.50	3,359
2018	4,477.95	2,836	3,303	1,175	5.50	214
2019	5,471.06	3,100	3,610	1,861	6.50	286

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2022	30,914.09	11,335	13,200	17,714	9.50	1,865
2023	42,498.56	12,750	14,847	27,651	10.50	2,633
2026	245,853.70	24,585	28,629	217,224	13.50	16,091
2027	163,152.53	5,438	6,333	156,820	14.50	10,815
	580,639.29	123,023	142,957	437,682		35,311
	2,319,953.90	965,109	1,222,745	1,097,208		85,708
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.8						3.69

COMMON PLANT

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI HEADQUARTERS BUILDING - DENVER INTERIM SURVIVOR CURVE.. IOWA 70-R1 PROBABLE RETIREMENT YEAR.. 1-2069 NET SALVAGE PERCENT.. 0						
2019	29,987,923.48	6,372,434	6,770,577	23,217,347	31.50	737,059
2020	1,918,595.10	369,905	393,016	1,525,579	31.41	48,570
2021	647,293.08	111,464	118,428	528,865	31.24	16,929
2022	2,012,444.98	304,282	323,293	1,689,152	30.87	54,718
2023	104,904.91	13,449	14,289	90,616	30.59	2,962
2024	34,006.49	3,547	3,769	30,238	30.06	1,006
2025	56,251.31	4,416	4,692	51,559	29.35	1,757
2026	354,752.12	17,950	19,071	335,681	28.17	11,916
2027	178,630.87	3,483	3,701	174,930	25.14	6,958
	35,294,802.34	7,200,930	7,650,836	27,643,966		881,875
READING DATA CENTER INTERIM SURVIVOR CURVE.. IOWA 70-R1 PROBABLE RETIREMENT YEAR.. 9-2073 NET SALVAGE PERCENT.. 0						
2023	11,744,977.98	1,427,015	1,538,771	10,206,207	32.54	313,651
2024	8,669,490.58	855,679	922,691	7,746,800	31.96	242,390
	20,414,468.56	2,282,694	2,461,462	17,953,007		556,041
KNITTING MILLS OFFICE INTERIM SURVIVOR CURVE.. IOWA 70-R1 PROBABLE RETIREMENT YEAR.. 6-2050 NET SALVAGE PERCENT.. 0						
2022	1,382,240.38	298,011	315,949	1,066,291	20.01	53,288
	1,382,240.38	298,011	315,949	1,066,291		53,288
	57,091,511.28	9,781,635	10,428,247	46,663,264		1,491,204
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.3 2.61

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	3,525,373.71	1,498,284	1,437,305	2,088,069	11.50	181,571
2020	39,198.12	14,699	14,101	25,097	12.50	2,008
2021	10,994.97	3,573	3,428	7,567	13.50	561
2022	823,953.90	226,587	217,365	606,589	14.50	41,834
2024	1,250.26	219	210	1,040	16.50	63
2025	475,773.40	59,472	57,051	418,722	17.50	23,927
2026	50,000.00	3,750	3,598	46,402	18.50	2,508
2027	50,000.00	1,250	1,199	48,801	19.50	2,503
	4,976,544.36	1,807,834	1,734,257	3,242,288		254,975
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.7 5.12

INFORMATION SERVICES

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2023	6,905,686.94	6,215,118	6,282,056	623,631	0.50	623,631
2024	6,182,441.02	4,327,709	4,374,320	1,808,121	1.50	1,205,414
2025	4,789,195.97	2,394,598	2,420,388	2,368,808	2.50	947,523
	17,877,323.93	12,937,425	13,076,764	4,800,560		2,776,568
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.7						15.53

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUCCESS FACTORS						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 9-2024						
NET SALVAGE PERCENT.. 0						
2019	2,803,866.07	2,803,866	2,803,866			
	2,803,866.07	2,803,866	2,803,866			
UNITE ERP						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 9-2034						
NET SALVAGE PERCENT.. 0						
2019	10,695,816.43	5,865,479	5,347,641	5,348,175	7.00	764,025
	10,695,816.43	5,865,479	5,347,641	5,348,175		764,025
	13,499,682.50	8,669,345	8,151,507	5,348,175		764,025
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.0						5.66

UGI UTILITIES, INC. - INFORMATION SERVICES

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

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2018	3,263,096.61	3,099,942	3,017,180	245,917	0.50	245,917
2019	5,704,158.66	4,848,535	4,719,089	985,070	1.50	656,713
2020	12,128,665.41	9,096,499	8,853,641	3,275,024	2.50	1,310,010
2021	7,348,351.93	4,776,429	4,648,908	2,699,444	3.50	771,270
2022	7,986,056.82	4,392,331	4,275,065	3,710,992	4.50	824,665
2023	4,577,322.93	2,059,795	2,004,803	2,572,520	5.50	467,731
2024	3,605,416.34	1,261,896	1,228,206	2,377,210	6.50	365,725
2025	4,331,168.46	1,082,792	1,053,884	3,277,284	7.50	436,971
2026	48,214,614.33	7,232,192	7,039,106	41,175,508	8.50	4,844,177
2027	13,854,565.16	692,728	674,233	13,180,332	9.50	1,387,403
	111,013,416.65	38,543,139	37,514,115	73,499,301		11,310,582
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.5 10.19

UGI UTILITIES, INC. - INFORMATION SERVICES

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

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2016	1,957,869.42	1,501,040	1,482,676	475,193	3.50	135,769
2017	75,949,954.16	53,164,968	52,514,550	23,435,404	4.50	5,207,868
2018	171,214.09	108,435	107,108	64,106	5.50	11,656
2019	43,488,813.59	24,643,806	24,342,314	19,146,500	6.50	2,945,615
2021	7,013,315.14	3,039,080	3,001,900	4,011,415	8.50	471,931
2022	1,548,319.97	567,722	560,777	987,543	9.50	103,952
2023	2,728,425.32	818,528	808,514	1,919,911	10.50	182,849
2024	871,670.44	203,387	200,899	670,771	11.50	58,328
2025	267,380.05	44,564	44,019	223,361	12.50	17,869
2027	299,691.22	9,989	9,866	289,825	14.50	19,988
	134,296,653.40	84,101,519	83,072,623	51,224,030		9,155,825
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.6						6.82

PART IV. EXPERIENCED AND ESTIMATED NET SALVAGE

UGI UTILITIES, INC. - GAS DIVISION

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

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

UGI UTILITIES, INC. - GAS DIVISION

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

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

UGI UTILITIES, INC. - GAS DIVISION

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2025 TRANSACTION YEAR				
367.00		9,570.67		9,570.67-
375.00		12,062.12		12,062.12-
376.10		2,102,594.83		2,102,594.83-
376.20		899,143.51		899,143.51-
376.30		508,772.12		508,772.12-
378.00		313,280.97		313,280.97-
379.00		196,337.52		196,337.52-
380.00		5,022,669.19		5,022,669.19-
381.00		74,865.17		74,865.17-
381.10		18,782.17		18,782.17-
382.00		94,529.64		94,529.64-
383.00		1,028,703.39		1,028,703.39-
384.00		2,577.96		2,577.96-
385.00		87,207.33		87,207.33-
386.00		774.21		774.21-
386.10		1,025.40		1,025.40-
390.10		105,143.54		105,143.54-
392.20			749,272.22	749,272.22
397.00		9,703.27		9,703.27-
398.00		86,622.06		86,622.06-
		10,574,365.07	749,272.22	9,825,092.85-
2026 TRANSACTION YEAR				
375.00		7,249.59		7,249.59-
376.10		1,182,057.76		1,182,057.76-
376.30		757,434.79		757,434.79-
378.00		53,422.45		53,422.45-
380.00		7,271,309.73		7,271,309.73-
382.00		341,280.10		341,280.10-
385.00		326,137.90-		326,137.90
390.10		30,951.26		30,951.26-
392.10			4,546.90	4,546.90
392.20			86,856.48	86,856.48
392.30			7,429.97	7,429.97
392.40			10,774.47	10,774.47
392.50			2,868.56	2,868.56
		9,317,567.78	112,476.38	9,205,091.40-

UGI UTILITIES, INC. - GAS DIVISION

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2027 TRANSACTION YEAR				
376.10		1,347,246.70		1,347,246.70-
376.30		871,163.11		871,163.11-
378.00		73,778.57		73,778.57-
380.00		8,658,033.43		8,658,033.43-
382.00		396,838.11		396,838.11-
385.00		402,566.89-		402,566.89
390.10		71,697.00		71,697.00-
392.10			214.33	214.33
392.20			115,507.36	115,507.36
392.30			350.23	350.23
392.40			507.88	507.88
392.50			135.22	135.22
		11,016,190.03	116,715.02	10,899,475.01-
TOTAL	68,627,374.95	51,025,589.35	2,511,390.91	48,514,198.44-

UGI UTILITIES, INC. – GAS DIVISION

BEFORE

THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

Information Submitted Pursuant to

Section 53.51 et seq of the Commission’s Regulations

**UGI GAS EXHIBIT C
(FUTURE)**

2026 DEPRECIATION STUDY

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

**Witness: John F. Wiedmayer
Prepared by: Gannett Fleming
Valuation and Rate Consultants, LLC**

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

DOCKET NO. R-2025-3059523

Issued: January 28, 2026

Effective: March 29, 2026

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

UGI UTILITIES, INC. – GAS DIVISION

DOCKET NO. R-2025-3059523

DEPRECIATION STUDY

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

Prepared by:

**GANNETT FLEMING VALUATION
AND RATE CONSULTANTS LLC**

UGI UTILITIES, INC. - GAS DIVISION

Docket No. R-2025-3059523

DEPRECIATION STUDY

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

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Valley Forge, Pennsylvania

January 14, 2026

Jessica R. Rogers
Vice President – Rates and Regulatory Affairs
UGI Utilities, Inc. – Gas Division
1 UGI Drive
Denver, PA 17517

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to gas plant in service. The results of our study at September 30, 2026 are presented in the attached report labelled as UGI Gas Exhibit C (Future).

The results of our study at September 30, 2025 are presented in our report titled "Depreciation Study- Calculated Annual Depreciation Accruals Related to Gas Plant at September 30, 2025". This report is identified for purposes of this filing as UGI Gas Exhibit C (Historic). The results of our study at September 30, 2027 are presented in our report titled "Depreciation Study- Calculated Annual Depreciation Accruals Related to Gas Plant at September 30, 2027". This report is identified for purposes of this filing as UGI Gas Exhibit C (Fully Projected Future). The same methods, procedures and estimates are used in all three exhibits and test years.

The attached report sets forth a description of the methods and procedures upon which the studies were based, the estimates of survivor curves and the calculated annual depreciation rates at September 30, 2026.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC



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

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PART I. INTRODUCTION

UGI UTILITIES, INC. - GAS DIVISION DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study conducted for UGI Utilities, Inc. - Gas Division to determine the annual depreciation accrual rates and amounts for ratemaking purposes applicable to the original cost of gas plant at September 30, 2026.

The depreciation accrual rates and amounts presented herein are based on estimated survivor curves and on methods and procedures set forth in previous orders approved by the Pennsylvania Public Utility Commission. The estimated survivor curves presented herein were based on the results of a service life study incorporating statistical analyses of data through 2022 for the consolidated UGI gas company. The consolidated gas company includes the former UGI Penn Natural Gas Company (UGI PNG, now UGI North), UGI Central Penn Gas Company (UGI CPG, now UGI Central) and UGI Utilities, Inc. – Gas Division (UGI Gas, now UGI South).

BASIS OF STUDY

Depreciation and Amortization

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

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

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

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

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

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

Service Life Estimates

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

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

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

AMORTIZATION OF NET SALVAGE

Inasmuch as this report relates primarily to Pennsylvania rate regulation practices, under which experienced costs of negative net salvage are amortized after their occurrence, no adjustments for expected salvage were made to either the annual depreciation accrual or the calculated accrued depreciation for the individual accounts. The annual provision for recovering negative net salvage is based on the amortization of experienced and estimated net salvage recorded October 1, 2021 through September 30, 2026 over a five-year period.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below, and the development of net salvage is discussed in later sections of this report.

SURVIVOR CURVES

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units or by constructing a survivor curve by plotting the number of units which survive at successive ages.

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

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

Iowa Type Curves

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

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.

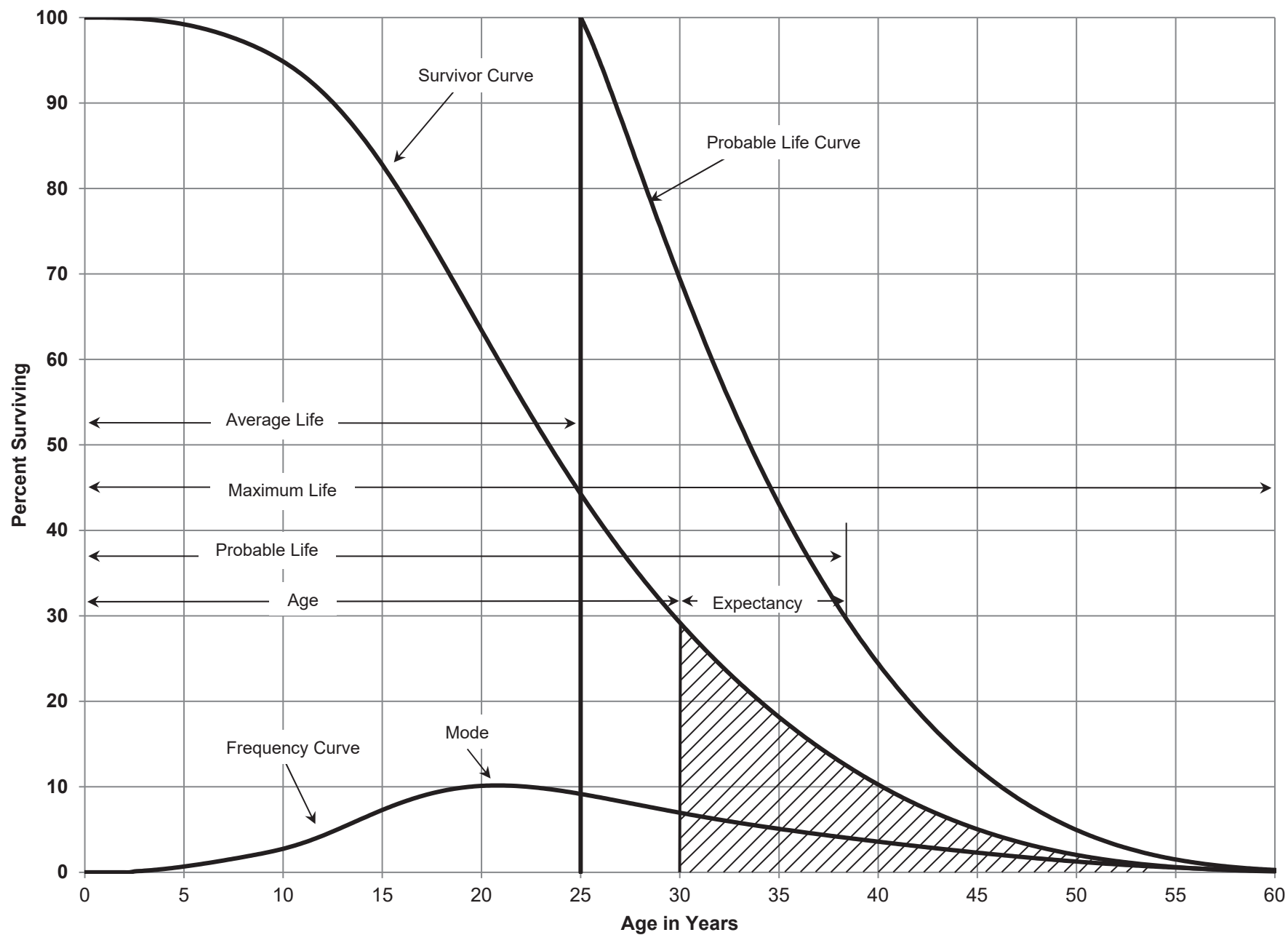


FIGURE 1. TYPICAL SURVIVOR CURVE AND DERIVED CURVES

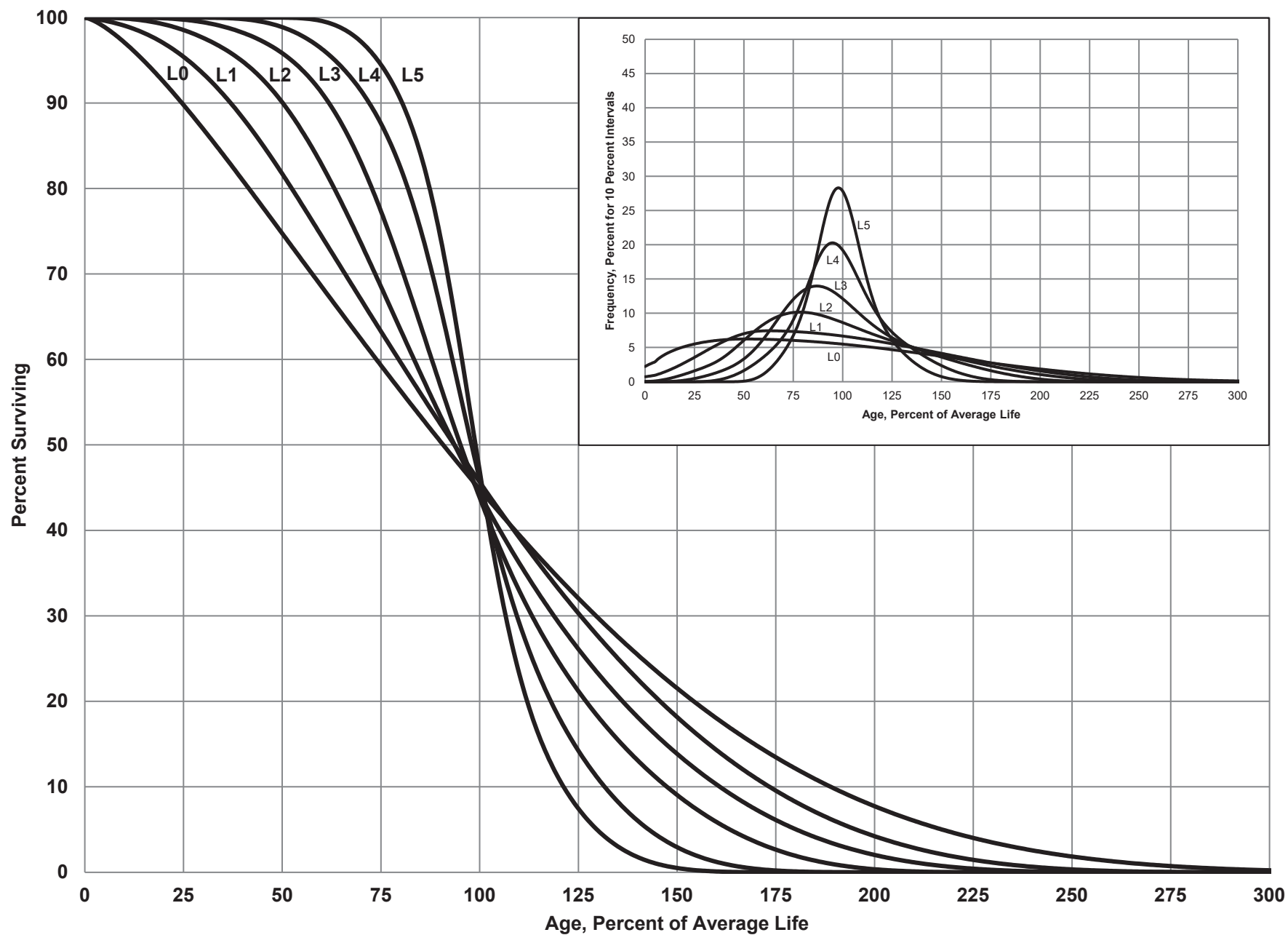


FIGURE 2.. LEFT MODAL OR "L" IOWA TYPE SURVIVOR CURVES

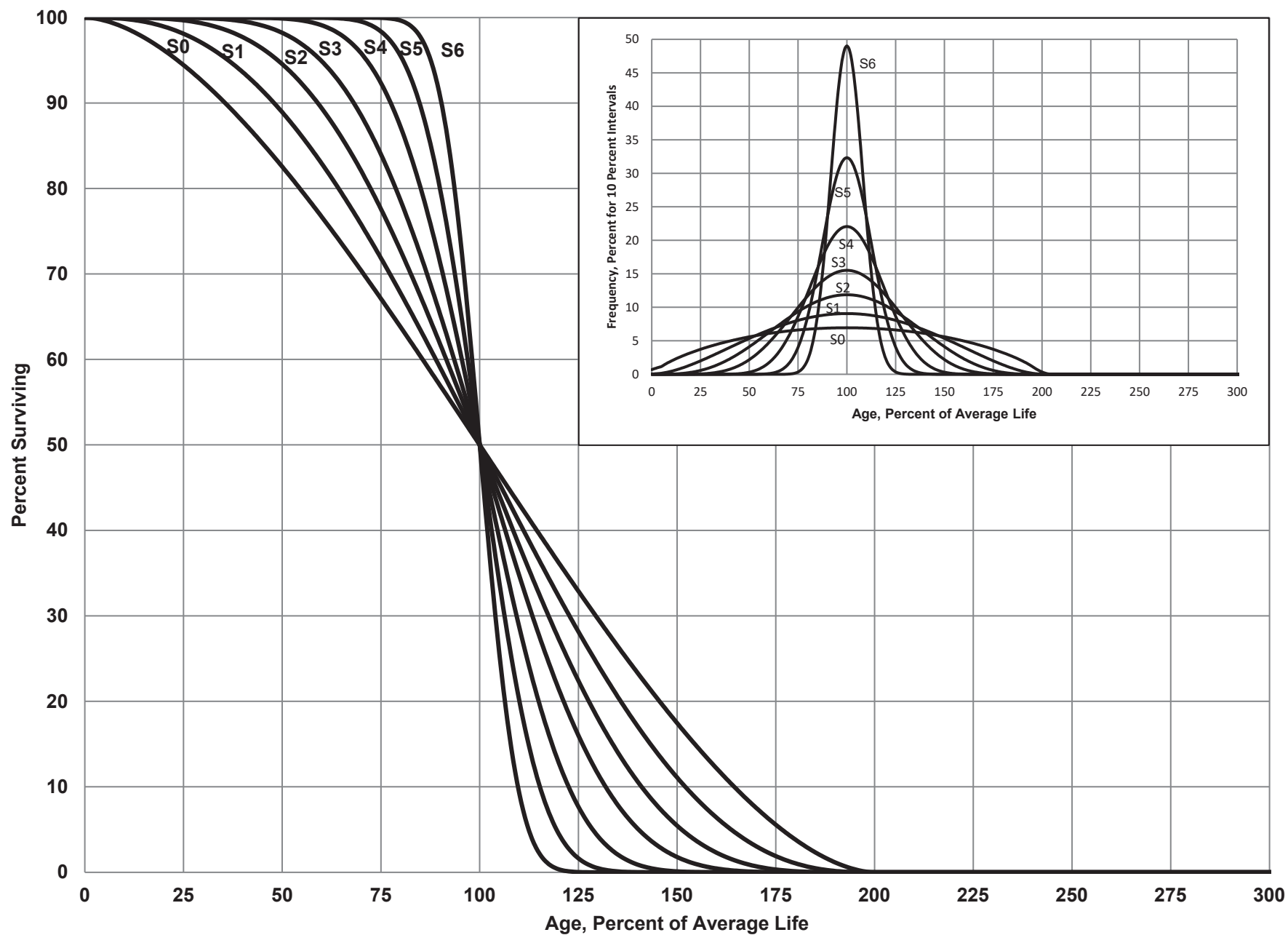


FIGURE 3.. SYMMETRICAL OR "S" IOWA TYPE SURVIVOR CURVES

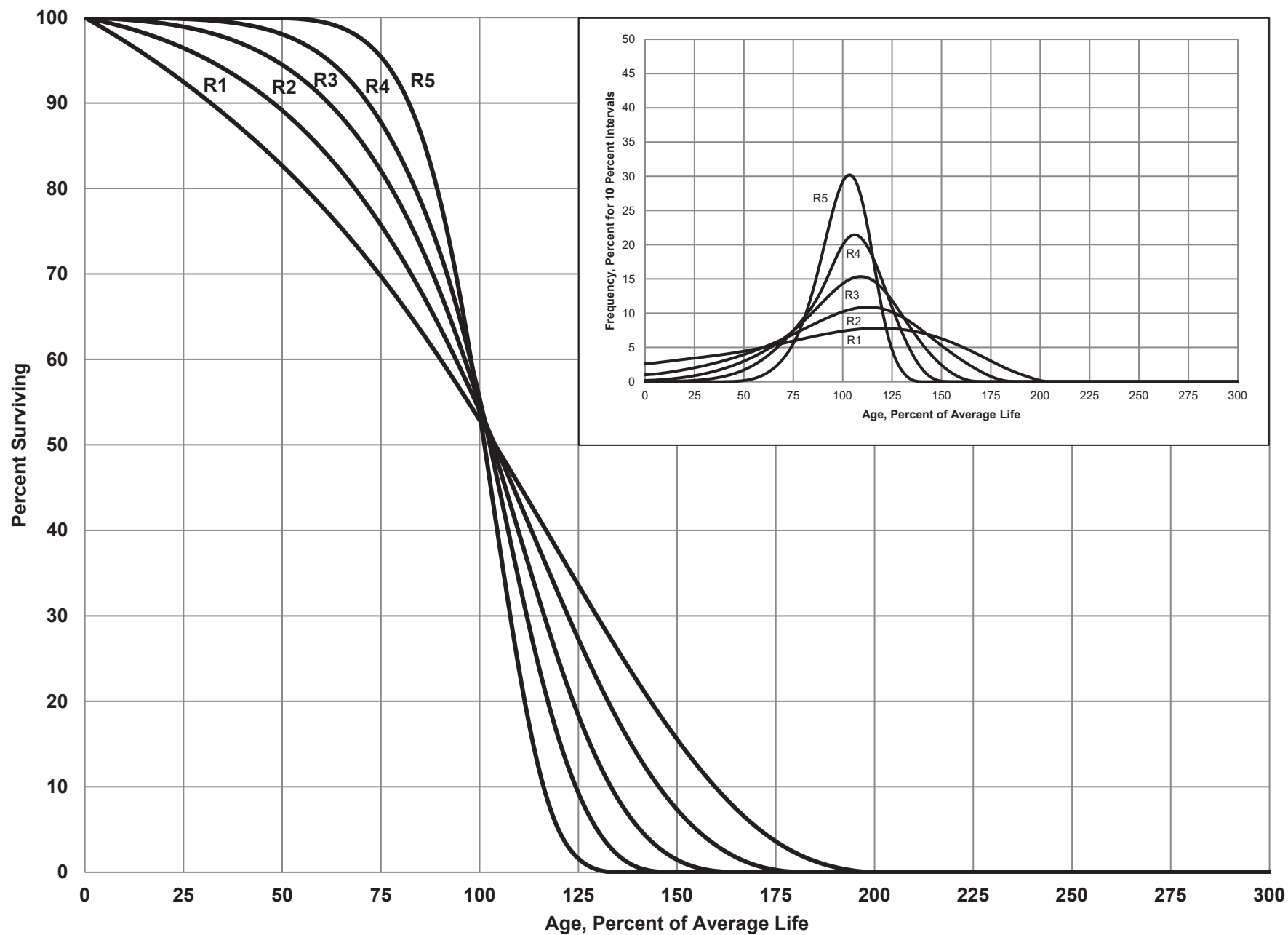


FIGURE 4.. RIGHT MODAL OR "R" IOWA TYPE SURVIVOR CURVES

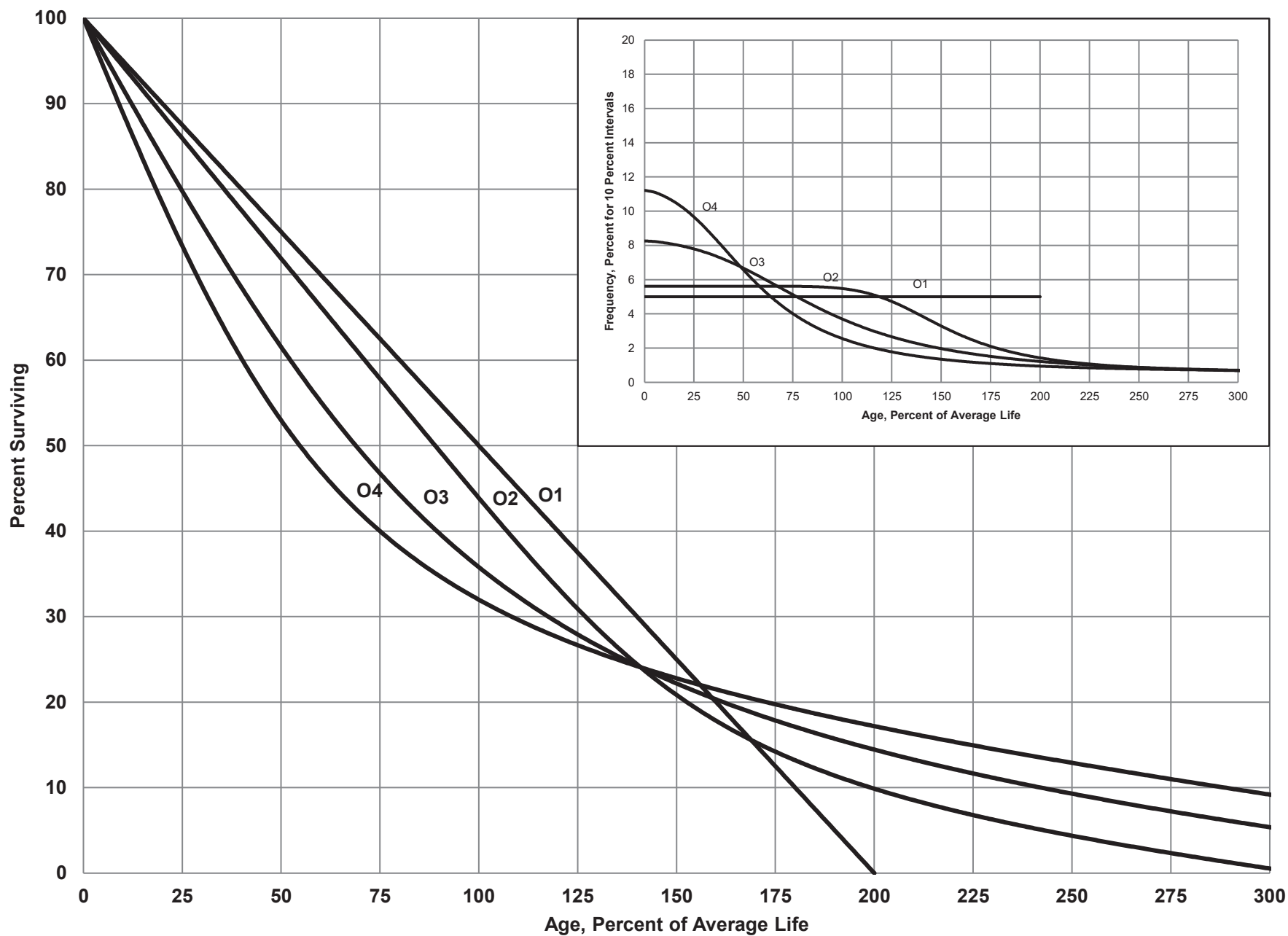


FIGURE 5. ORIGIN MODAL OR "O" IOWA TYPE SURVIVOR CURVES

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

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text and is also explained in several publications including "Statistical Analyses of Industrial Property Retirements,"² "Engineering Valuation and Depreciation,"³ and "Depreciation Systems."⁴

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

¹Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

²Winfrey, Robley, Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

³Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.

⁴Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2016-2025 for which there were placements during the years 2011-2025. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2010 were retired in 2016. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2016 retirements of 2011 installations and ending with the 2025 retirements of the 2020 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

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

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2016-2025
SUMMARIZED BY AGE INTERVAL

Experience Band 2016-2025

Placement Band 2011-2025

Year Placed (1)	Retirements, Thousands of Dollars										Total During Age Interval (12)	Age Interval (13)
	2016 (2)	2017 (3)	2018 (4)	2019 (5)	2020 (6)	2021 (7)	2022 (8)	2023 (9)	2024 (10)	2025 (11)		
2011	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2012	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2013	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2014	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2015	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2016	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2017		5	11	12	13	14	15	16	18	20	113	7½-8½
2018			6	12	13	15	16	17	19	19	124	6½-7½
2019				6	13	15	16	17	19	19	131	5½-6½
2020					7	14	16	17	19	20	143	4½-5½
2021						8	18	20	22	23	146	3½-4½
2022							9	20	22	25	150	2½-3½
2023								11	23	25	151	1½-2½
2024									11	24	153	½-1½
2025										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2015-2024
SUMMARIZED BY AGE INTERVAL

Experience Band 2016-2025

Placement Band 2011-2025

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars										Total During Age Interval	Age Interval
	During Year											
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2011	-	-	-	-	-	-	60 ^a	-	-	-	-	13½-14½
2012	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2013	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2014	-	-	-	-	-	-	-	(5) ^b	-	-	60	10½-11½
2015	-	-	-	-	-	-	-	6 ^a	-	-	-	9½-10½
2016	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2017		-	-	-	-	-	-	-	-	-	6	7½-8½
2018			-	-	-	-	-	-	-	-	-	6½-7½
2019				-	-	-	-	(12) ^b	-	-	-	5½-6½
2020					-	-	-	-	22 ^a	-	-	4½-5½
2021						-	-	(19) ^b	-	-	10	3½-4½
2022							-	-	-	-	-	2½-3½
2023								-	-	(102) ^c	(121)	1½-2½
2024									-	-	-	½-1½
2025											-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

^a Transfer Affecting Exposures at Beginning of Year^b Transfer Affecting Exposures at End of Year^c Sale with Continued Use

Parentheses Denote Credit Amount.

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

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2016 through 2025 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2021 are calculated in the following manner:

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

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2016-2025
SUMMARIZED BY AGE INTERVAL

Experience Band 2016-2025

Placement Band 2011-2025

Year Placed	Exposures, Thousands of Dollars										Total at Beginning of Age Interval	Age Interval
	Annual Survivors at the Beginning of the Year											
(1)	2016 (2)	2017 (3)	2018 (4)	2019 (5)	2020 (6)	2021 (7)	2022 (8)	2023 (9)	2024 (10)	2025 (11)	(12)	(13)
2011	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2012	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2013	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2014	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2015	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2016	420 ^a	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2017		460 ^a	455	444	432	419	405	390	374	356	1,952	7½-8½
2018			510 ^a	504	492	479	464	448	431	412	2,463	6½-7½
2019				580 ^a	574	561	546	530	501	482	3,057	5½-6½
2020					660 ^a	653	639	623	628	609	3,789	4½-5½
2021						750 ^a	742	724	685	663	4,332	3½-4½
2022							850 ^a	841	821	799	4,955	2½-3½
2023								960 ^a	949	926	5,719	1½-2½
2024									1,080 ^a	1,069	6,579	½-1½
2025										1,220 ^a	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

^aAdditions during the year

For the entire experience band 2016-2025, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

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

Original Life Table

The original life table, illustrated in Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

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

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

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

Experience Band 2016-2025

Placement Band 2011-2025

(Exposure and Retirement Amounts are in Thousands of Dollars)

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

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

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

Column 4 = Column 3 Divided by Column 2.

Column 5 = 1.0000 Minus Column 4.

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

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

Smoothing the Original Survivor Curve

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

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

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

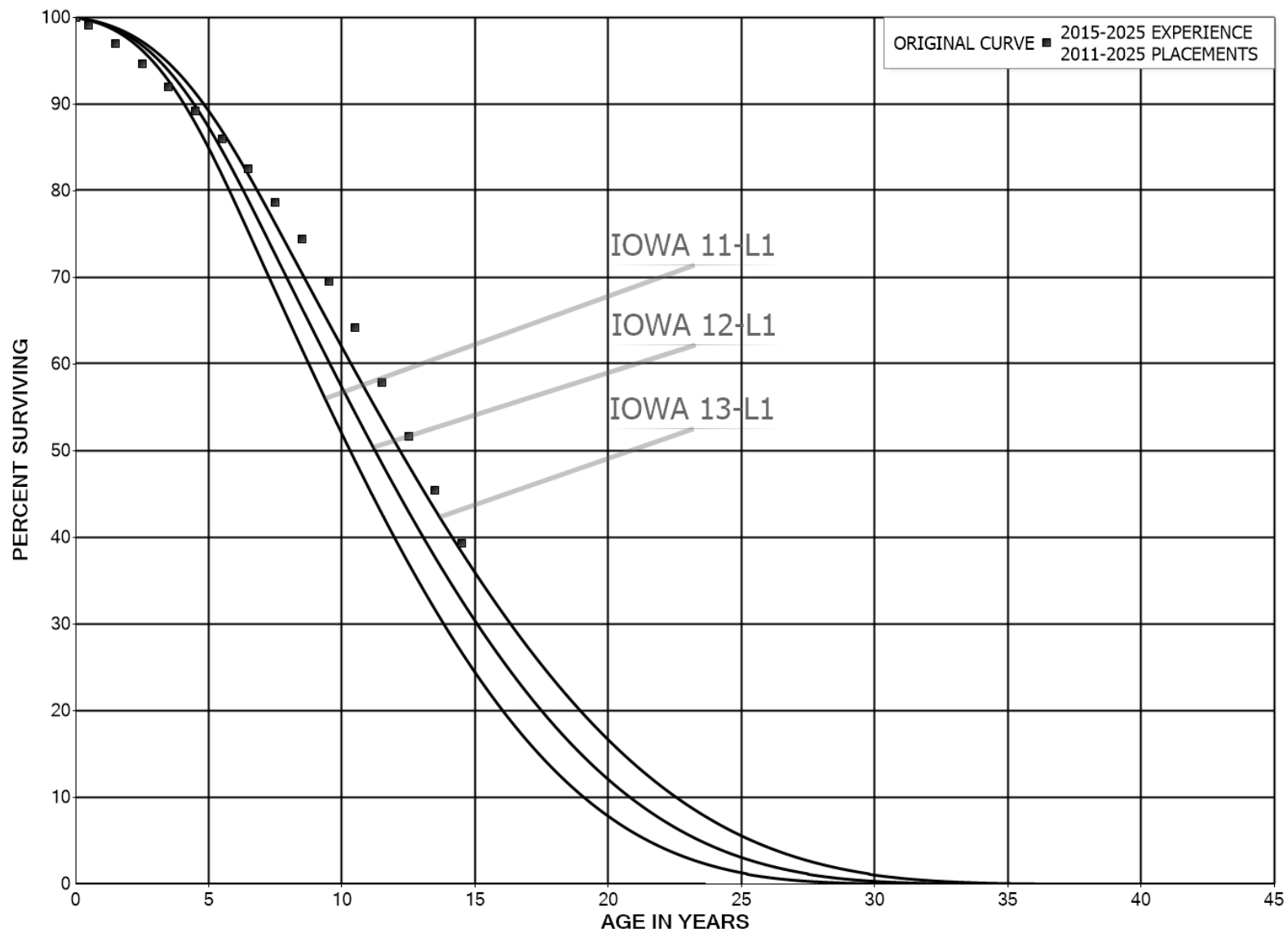


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

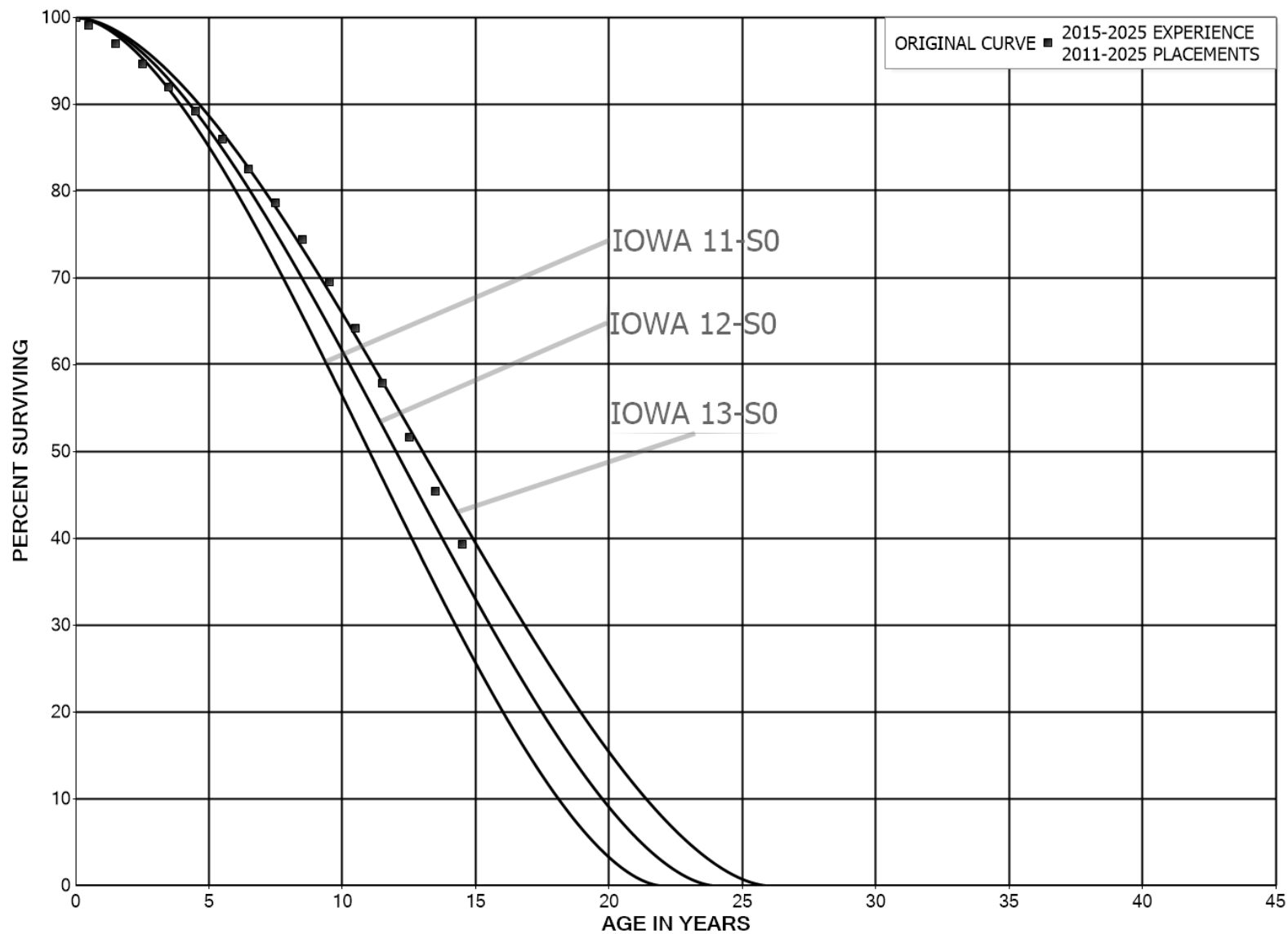


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

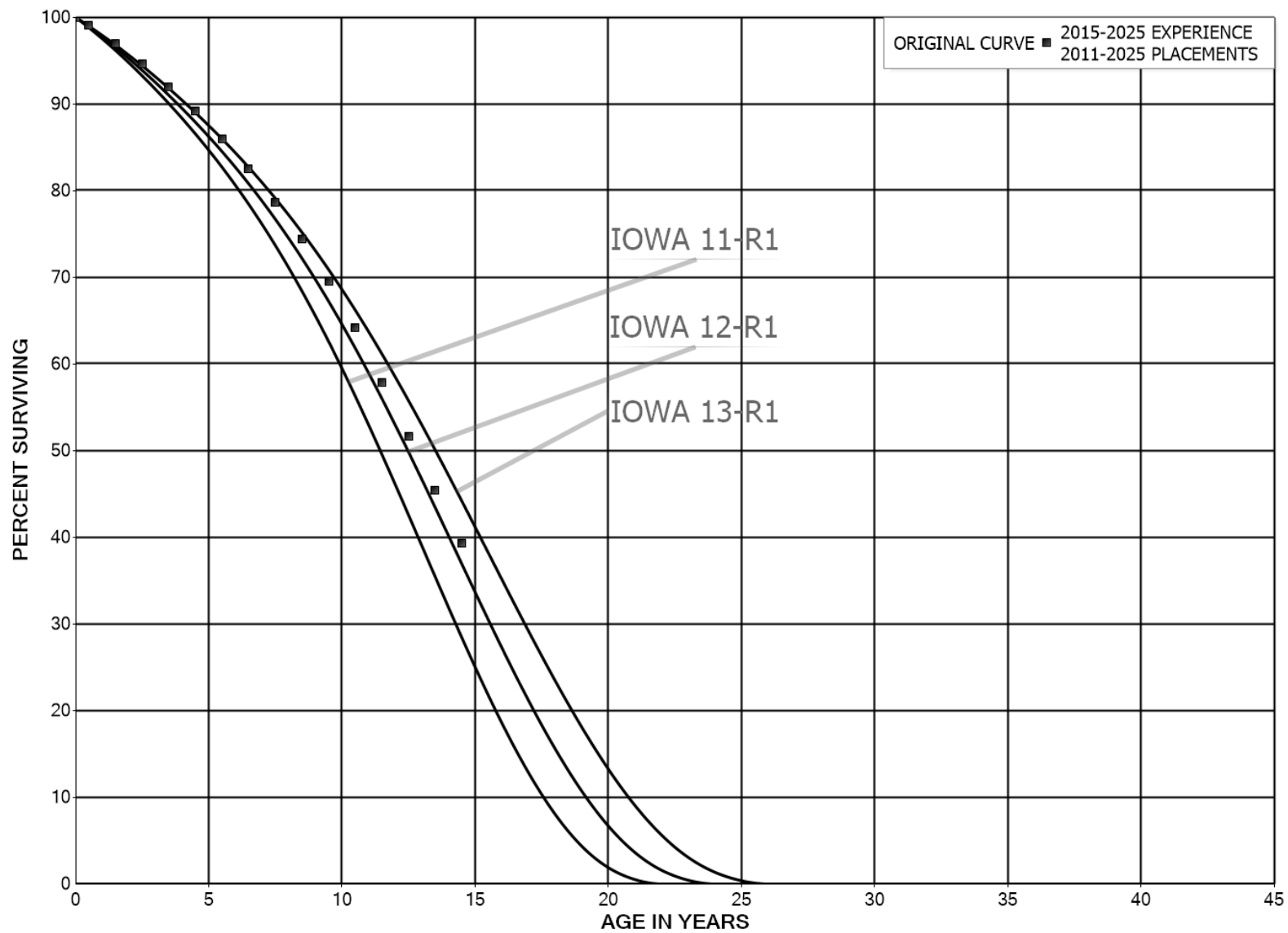
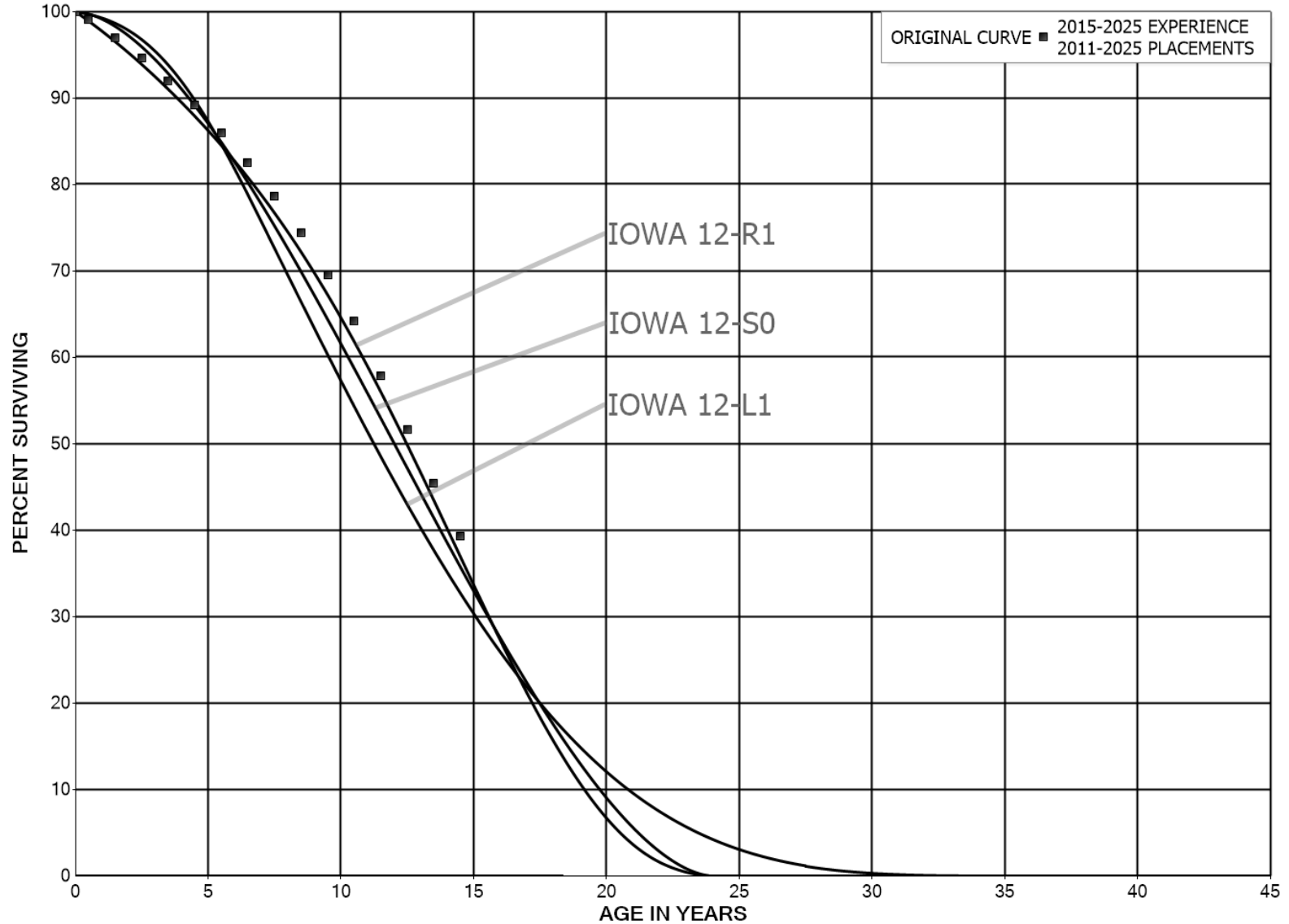


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

Field Trips

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

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

January 13, 2023

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

August 16, 2018

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

August 15, 2018

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

February 3, 2017

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

January 25, 2017

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

January 29, 2016

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

January 23, 2014

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

December 20, 2011

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

December 14, 2011, cont.

Manheim District Regulating Station
Fruitville City Gate Station
Lancaster Service Center

December 14, 2011

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

December 13, 2011

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

December 7, 2010

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

December 6, 2010

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

June 7, 2007

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

May 15, 2007

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

June 6, 2002

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

May 13, 2002

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

May 7, 2002

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

October 9, 1996

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

October 8, 1996

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

Judgment

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

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

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

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

Account 380.00, Services, is one of the largest depreciable groups and is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Aged retirement and other plant accounting data were compiled for the years 1954 through 2022. These data were coded in the course of the Company's normal recordkeeping according to plant account or property group, type of transaction, year in which the transaction took place, and year in which the gas plant was placed in service. The data were analyzed by the retirement rate method of life analysis. The survivor curve chart for the account is presented on page VI-52 and the life table for the experience and placement band 1971-2022 plotted on the chart immediately follows it.

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

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

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

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

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

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

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

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

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

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

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

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

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

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

Group Depreciation Procedures

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

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

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

Remaining Life Annual Accruals

For the purpose of calculating remaining life accrual rates as of September 30, 2026, the estimated book depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation for the vintages calculated by the average service life procedure and for the vintages calculated by the equal life group procedure follow. The detailed calculations are set forth in the Results of Study section of the report.

Average Service Life Procedure

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

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

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

Equal Life Group Procedure

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

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

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

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

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

or

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

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

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

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

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

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

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

The table on the following page illustrates the procedure for calculating straight line equal life group accrued depreciation, using an Iowa 10-L2.5 survivor curve and a September 30, 2026 calculation date.

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

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

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

INPUT PARAMETERS:
 CALCULATION DATE.. 9-30-2026
 SURVIVOR CURVE.... 10-L2.5

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

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

Columns 6 through 10 show the derivation of the whole life annual factor and accrued factor for each vintage based on the data developed in the first five columns. The year installed is shown in column 6. For all vintages other than the first and last year (2026 and 1998), the summation of annual accruals for each year installed, shown in column 7, is calculated by adding one-half of the group annual accrual (column 5) for that vintage's current age interval plus the group annual accruals for all succeeding age intervals. For

example, the figure 11.78901572523 for 2025 equals one-half of 0.25324000000 plus all the succeeding figures in column 5. Only one-half of the annual accrual for the vintage's current age interval group is included in the summation because the equal life group for that interval expires at the midpoint of the current year.

The summation of annual accruals (column 7) for installations during 2026 is calculated on the basis of an in-service date at the midpoint of the first nine months, i.e., four and one-half months prior to September 30. Since the overall calculation is centered on September 30, 2026, the accrual for 2026 installations (during the first nine months) represents only 0.875 of one year, 0.375 of a year prior to September 30 plus one-half year following September 30. For this reason, the first figure in column 7, for vintage 2026, equals the group annual accrual for 2026 plus 0.875 of the group annual accruals for each of the subsequent years.

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

The accrued depreciation factor, shown in column 10, equals the annual factor multiplied by the age of the group at September 30, 2026.

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

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

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

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

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

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

For the purpose of calculating annual amortization amounts at September 30, 2026, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion

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

AMORTIZATION OF NET SALVAGE

Experienced salvage is incorporated in the results of the study, as was reported on the Company's books and records for the period October 1, 2021 through September 30, 2025, and as estimated for the twelve months ended September 30, 2026. The five-year amortization calculations are shown in Table 4.

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

In order to be consistent with this manner of recognizing salvage, no adjustments for salvage were made to the annual accruals and accrued depreciation calculated for each individual account. Also, there were no exclusions from the 2022 through 2026 experienced and estimated net salvage amounts that were used to determine the five-year net salvage amortization amount for each account.

PART V. RESULTS OF STUDY

PART V. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 4 presented on pages V-4 through V-11 summarize the results of the depreciation study at September 30, 2026 for the consolidated UGI gas company. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve at September 30, 2026, future book accruals, and calculated annual accrual amount and rate. Table 2 presents the bringforward of the book reserve to September 30, 2026. Table 3 sets forth the calculation of the depreciation accruals for the twelve months ended September 30, 2026. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2022 through 2026.

DESCRIPTION OF DETAILED TABULATIONS

Supporting statistical data for the estimates of average service lives and survivor curves, the annual depreciation calculations, and salvage and cost of removal for the years 2022-2026 are presented in three sections.

The section beginning on page VI-1 sets forth, for each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table(s) plotted on the chart. A cumulative summary, by year installed, for gas plant and the supporting data for the original cost depreciation calculations are presented in the section beginning on page VII-1. The tabulations of experienced and estimated net salvage by year by account for the five-year period, 2022-2026, are presented in the section beginning on page VIII-1.

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

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

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

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

UGI UTILITIES, INC. - GAS DIVISION

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

ACCOUNT		PROBABLE	SURVIVOR	FUTURE		CALCULATED		
		RETIREMENT	CURVE	BOOK	BOOK	ANNUAL ACCRUAL	AMOUNT	
(1)		YEAR	(3)	ORIGINAL COST	RESERVE	ACCRUALS	RATE	(8)
		(2)		(4)	(5)	(6)	(7)	
GAS PLANT								
PRODUCTION PLANT								
305	MANUFACTURED GAS PLANT SITE REMEDIATION			0	0	0	-	0
329	OTHER STRUCTURES			0	0	0	-	0
332	FIELD LINES			0	0	0	-	0
335	DRILLING AND CLEANING EQUIPMENT			0	0	0	-	0
TOTAL PRODUCTION PLANT				0	0	0	-	0
TRANSMISSION PLANT								
365.2	RIGHTS-OF-WAY		70 - R4	868,160	583,277	284,883	1.28	11,125
366	STRUCTURES AND IMPROVEMENTS		30 - R1	162,216	156,987	5,229	0.17	283
367	MAINS		75 - R2.5	39,468,181	23,526,057	15,942,124	1.02	403,112
369	MEASURING AND REGULATING STATION EQUIPMENT		49 - R2.5	6,172,834	4,347,592	1,825,242	1.43	88,553
370	COMMUNICATION EQUIPMENT		23 - R0.5	3,505,204	2,549,221	955,983	2.32	81,415
371	OTHER EQUIPMENT		35 - R2.5	140,637	133,995	6,642	0.62	865
371.1	TESTING EQUIPMENT		20 - R3	210,011	172,428	37,583	2.10	4,401
TOTAL TRANSMISSION PLANT				50,527,243	31,469,557	19,057,686	1.17	589,754
DISTRIBUTION PLANT								
374.2	RIGHTS-OF-WAY		75 - R3	3,374,004	1,551,251	1,822,753	1.27	42,899
375	STRUCTURES AND IMPROVEMENTS		50 - S0.5	7,923,019	3,693,851	4,229,168	1.87	148,281
376.1	MAINS - PRIMARILY STEEL		75 - R2.5	787,125,750	211,746,999	575,378,751	1.52	11,926,394
376.2	MAINS - CAST IRON	09-2027	65 - R1	664,766	664,766	0	0.19	1,286
376.3	MAINS - PLASTIC		68 - R3	2,166,671,780	390,033,008	1,776,638,772	1.64	35,578,052
376.5	MAINS - PRIMARILY WROUGHT IRON	09-2041	70 - R1	305,201	261,046	44,155	1.68	5,135
376.7	REG AFUDC		40 - SQ	1,322,088	300,224	1,021,864	2.50	33,052
378	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL		48 - SQ	191,451,499	46,205,293	145,246,206	2.69	5,146,078
379	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE		45 - R1.5	81,779,825	16,033,091	65,746,734	2.86	2,335,776
380	SERVICES		45 - R2	1,799,933,111	485,016,289	1,314,916,822	2.65	47,737,596
381	METERS		36 - R2	160,820,610	67,493,856	93,326,754	2.72	4,376,115
381.1	METERS - ERTS		17 - S3	44,949,985	19,347,248	25,602,737	6.83	3,070,865
382	METER INSTALLATIONS		45 - R2	147,330,759	50,079,255	97,251,504	2.41	3,546,966
383	HOUSE REGULATORS		45 - R2	10,274,123	5,133,343	5,140,780	2.66	273,178
384	HOUSE REGULATOR INSTALLATIONS		45 - R2	17,829,357	9,800,803	8,028,554	1.83	326,258
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT		45 - R2	41,443,487	21,130,913	20,312,574	1.92	795,232
386.0	OTHER PROPERTY ON CUSTOMERS PREMISES		45 - R2	68,824	42,958	25,866	2.15	1,483
386.1	OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS		45 - R1.5	1,180,774	632,918	547,856	2.24	26,424
386.2	OTHER PROPERTY ON CUSTOMERS PREMISES - GAS LIGHTS		25 - R3	24,705	24,705	0	-	0
387	OTHER EQUIPMENT		40 - R2.5	5,308,206	3,316,734	1,991,472	1.68	89,055
387.1	OTHER EQUIPMENT - GRAPHIC DATA BASE		25 - SQ	1,490,664	1,485,147	5,517	0.22	3,208
TOTAL DISTRIBUTION PLANT				5,471,272,537	1,333,993,698	4,137,278,839	2.11	115,463,333
GENERAL PLANT								
390.1	STRUCTURES AND IMPROVEMENTS		VARIOUS*	168,008,808	55,336,908	112,671,900	3.93	6,597,138
390.3	CNG STATIONS		15 - S3	7,022,614	251,058	6,771,556	7.15	501,969
391.1	OFFICE FURNITURE AND EQUIPMENT - FURNITURE		20 - SQ	5,843,693	2,231,975	3,611,718	5.62	328,671
391.2	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT		10 - SQ	211,671	89,606	122,065	11.21	23,727
391.3	OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT		5 - SQ	14,016,581	7,096,550	6,920,031	20.83	2,919,208
391.41	OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS		10 - SQ	5,446,944	2,343,072	3,103,872	8.95	487,469
391.42	OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS		15 - SQ	44,342,195	10,694,286	33,647,909	6.60	2,925,010
392.1	TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S		8 - L2.5	4,647,964	3,148,010	1,499,954	8.39	390,041
392.2	TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS		10 - L2.5	50,841,189	21,105,714	29,735,475	10.13	5,150,277
392.3	TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICLI		12 - L3	7,595,119	3,663,559	3,931,560	7.93	602,011
392.4	TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS		12 - L3	11,013,953	4,673,510	6,340,443	7.93	873,323
392.5	TRANSPORTATION EQUIPMENT - TRAILERS		15 - L2	2,932,322	1,338,963	1,593,359	6.18	181,305
393	STORES EQUIPMENT		20 - SQ	15,838	7,849	7,989	4.99	791
394	TOOLS, SHOP AND GARAGE EQUIPMENT		20 - SQ	45,410,964	17,652,042	27,758,922	5.14	2,333,105
395	LABORATORY EQUIPMENT		20 - SQ	437,779	200,930	236,849	5.13	22,439
396	POWER OPERATED EQUIPMENT		16 - L2	13,798,162	6,098,760	7,699,402	6.38	880,798
397	COMMUNICATION EQUIPMENT		10 - SQ	3,095,450	1,216,151	1,879,299	10.48	324,268
398	MISCELLANEOUS EQUIPMENT		15 - SQ	1,936,970	1,208,168	728,802	3.18	61,603
399	OTHER TANGIBLE PROPERTY			0	0	0	-	0
TOTAL GENERAL PLANT				386,618,216	138,357,111	248,261,105	6.36	24,603,153
TOTAL DEPRECIABLE GAS PLANT				5,908,417,996	1,503,820,366	4,404,597,630	2.38	140,656,240

UGI UTILITIES, INC. - GAS DIVISION

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

ACCOUNT (1)	PROBABLE RETIREMENT YEAR (2)	SURVIVOR CURVE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE BOOK ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL	
						RATE (7)	AMOUNT (8)
NONDEPRECIABLE PLANT							
301 ORGANIZATION			166,478				
302 FRANCHISES AND CONSENTS			193,597				
303 MISCELLANEOUS INTANGIBLE PLANT			289,868				
365.1 LAND			47,323				
374.1 LAND AND LAND RIGHTS - LAND			803,858				
374.2 LAND AND LAND RIGHTS - LAND RIGHTS			7,459,999				
389.1 LAND AND LAND RIGHTS - LAND			7,936,471				
389.2 LAND AND LAND RIGHTS - LAND RIGHTS			1,313				
TOTAL NONDEPRECIABLE PLANT			16,898,907				
TOTAL GAS PLANT			5,925,316,903				
OTHER UTILITY PLANT							
COMMON PLANT							
301 ORGANIZATION (NONDEPRECIABLE)			138,964				
389.1 LAND AND LAND RIGHTS - LAND (NONDEPRECIABLE)			6,947,108				
390.1 STRUCTURES AND IMPROVEMENTS							
UGI HEADQUARTERS BUILDING - DENVER	01-2069	70 - R1	35,116,171	6,755,017	28,361,154	2.55	895,246
READING DATA CENTER	09-2073	70 - R1	20,414,469	1,880,978	18,533,491	2.84	580,484
KNITTING MILLS OFFICE	06-2050	70 - R1	1,382,240	261,435	1,120,805	3.94	54,514
TOTAL ACCOUNT 390.1			56,912,880	8,897,430	48,015,450	2.69	1,530,244
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE		20 - SQ	4,926,544	1,481,740	3,444,804	5.12	252,410
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT		5 - SQ	0	0	0	20.00 **	0
TOTAL COMMON PLANT			68,925,496	10,379,170	51,460,254	2.88	1,782,654
TOTAL COMMON PLANT ALLOCATED TO GAS DIVISION - 89.11%			61,419,509	9,248,878	45,856,232		1,588,523
INFORMATION SERVICES (IS)							
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT		5 - SQ	17,877,324	9,593,313	8,284,011	19.49	3,483,451
391.2 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE							
SUCCESS FACTORS	09-2024	SQUARE	2,803,866	2,803,866	0	-	0
UNITE ERP	09-2034	SQUARE	10,695,816	4,583,616	6,112,200	7.14	764,025
TOTAL ACCOUNT 391.2			13,499,682	7,387,482	6,112,200	5.66	764,025
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS		10 - SQ	98,427,853	28,933,224	69,494,629	9.89	9,735,400
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS		15 - SQ	134,033,083	73,969,743	60,063,340	6.82	9,134,993
TOTAL INFORMATION SERVICES			263,837,942	119,883,762	143,954,180	8.76	23,117,869
TOTAL INFORMATION SERVICES ALLOCATED TO GAS DIVISION - 84.82%			223,787,342	101,685,407	122,101,935		19,608,576
EMPIRE YARD BUILDING							
390.1 STRUCTURES AND IMPROVEMENTS			12,568,452	8,904,887	3,663,565	1.50	188,254
LESS EMPIRE BUILDING ALLOCATED TO ELECTRIC DIVISION - 13.07%			1,642,697	1,163,869	478,828		24,605
TOTAL OTHER UTILITY PLANT ALLOCATED TO GAS DIVISION			283,564,154	109,770,416	167,479,339		21,172,494
TOTAL PLANT IN SERVICE			6,208,881,057	1,613,590,782	4,572,076,969		161,828,734
AMORTIZATION OF NEGATIVE NET SALVAGE							
							8,697,564
GRAND TOTAL			6,208,881,057	1,613,590,782	4,572,076,969		170,526,298

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

** RATE TO APPLY TO FUTURE PLANT IN-SERVICE

UGI UTILITIES, INC. - GAS DIVISION

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

ACCOUNT (1)	BOOK RESERVE AT BEGINNING OF YEAR (2)	ANNUAL ACCRUAL (3)	AMORTIZATION OF NET SALVAGE (4)	RETIREMENTS (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	TRANSFERS AND ADJUSTMENTS (8)	BOOK RESERVE AT END OF YEAR (9)	BOOK RESERVE AS A PERCENT OF ORIGINAL COST (10)
GAS PLANT									
PRODUCTION PLANT									
305 MANUFACTURED GAS PLANT SITE REMEDIATION	23,039	0	(23,039)	0	0	0	0	0	0.00
329 OTHER STRUCTURES	0	0	0	0	0	0	0	0	0.00
332 FIELD LINES	0	0	0	0	0	0	0	0	0.00
335 DRILLING AND CLEANING EQUIPMENT	0	0	0	0	0	0	0	0	0.00
TOTAL PRODUCTION PLANT	23,039	0	(23,039)	0	0	0	0	0	0.00
TRANSMISSION PLANT									
365.2 RIGHTS-OF-WAY	571,904	11,373	0	0	0	0	0	583,277	67.19
366 STRUCTURES AND IMPROVEMENTS	156,695	292	0	0	0	0	0	156,987	96.78
367 MAINS	23,115,954	406,522	3,581	0	0	0	0	23,526,057	59.61
369 MEASURING AND REGULATING STATION EQUIPMENT	4,255,146	90,741	1,705	0	0	0	0	4,347,592	70.43
370 COMMUNICATION EQUIPMENT	2,462,642	86,579	0	0	0	0	0	2,549,221	72.73
371 OTHER EQUIPMENT	133,053	942	0	0	0	0	0	133,995	95.28
371.1 TESTING EQUIPMENT	167,850	4,578	0	0	0	0	0	172,428	82.10
TOTAL TRANSMISSION PLANT	30,863,244	601,027	5,286	0	0	0	0	31,469,557	62.28
DISTRIBUTION PLANT									
374.2 RIGHTS-OF-WAY	1,508,064	43,187	0	0	0	0	0	1,551,251	45.98
375 STRUCTURES AND IMPROVEMENTS	3,577,081	138,089	2,857	(16,926)	0	(7,250)	0	3,693,851	46.62
376.1 MAINS - PRIMARILY STEEL	202,628,288	11,746,823	1,490,006	(2,936,060)	0	(1,182,058)	0	211,746,999	26.90
376.2 MAINS - CAST IRON	605,269	30,811	515,594	0	0	0	(486,908)	664,766	100.00
376.3 MAINS - PLASTIC	359,244,271	34,074,195	699,805	(3,714,736)	0	(757,435)	486,908	390,033,008	18.00
376.5 MAINS - PRIMARILY WROUGHT IRON	255,480	5,566	0	0	0	0	0	261,046	85.53
376.7 REG AFUDC	267,172	33,052	0	0	0	0	0	300,224	22.71
378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	41,528,725	4,717,138	226,543	(213,690)	0	(53,423)	0	46,205,293	24.13
379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	13,438,274	2,507,090	87,727	0	0	0	0	16,033,091	19.61
380 SERVICES	460,225,389	46,015,175	4,744,153	(18,697,119)	0	(7,271,309)	0	485,016,289	26.95
381 METERS	64,992,744	4,216,422	28,304	(1,743,614)	0	0	0	67,493,856	41.97
381.1 METERS - ERTS	17,039,782	3,173,164	6,109	(871,807)	0	0	0	19,347,248	43.04
382 METER INSTALLATIONS	47,684,946	3,479,884	133,257	(877,552)	0	(341,280)	0	50,079,255	33.99
383 HOUSE REGULATORS	3,921,107	340,659	871,577	0	0	0	0	5,133,343	49.96
384 HOUSE REGULATOR INSTALLATIONS	9,463,445	333,586	3,772	0	0	0	0	9,800,803	54.97
385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	19,978,680	809,231	24,666	(7,802)	0	326,138	0	21,130,913	50.99
386.0 OTHER PROPERTY ON CUSTOMERS PREMISES	(55,879)	9,858	155	0	0	0	88,824	42,958	62.42
386.1 OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS	706,337	15,143	247	0	0	0	(88,809)	632,918	53.60
386.2 OTHER PROPERTY ON CUSTOMERS PREMISES - GAS LIGHTS	24,720	0	0	0	0	0	(15)	24,705	100.00
387 OTHER EQUIPMENT	3,225,607	91,127	0	0	0	0	0	3,316,734	62.48
387.1 OTHER EQUIPMENT - GRAPHIC DATA BASE	1,481,718	3,429	0	0	0	0	0	1,485,147	99.63
TOTAL DISTRIBUTION PLANT	1,251,741,220	111,783,629	8,834,772	(29,079,306)	0	(9,286,617)	0	1,333,993,698	24.38

UGI UTILITIES, INC. - GAS DIVISION

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

ACCOUNT (1)	BOOK RESERVE AT BEGINNING OF YEAR (2)	ANNUAL ACCRUAL (3)	AMORTIZATION OF NET SALVAGE (4)	RETIREMENTS (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	TRANSFERS AND ADJUSTMENTS (8)	BOOK RESERVE AT END OF YEAR (9)	BOOK RESERVE AS A PERCENT OF ORIGINAL COST (10)
GENERAL PLANT									
390.1 STRUCTURES AND IMPROVEMENTS	49,470,174	6,110,970	131,769	(345,054)	0	(30,951)	0	55,336,908	32.94
390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	0	0	0	0	0	0	0	0	0.00
390.3 CNG STATIONS	0	251,058	0	0	0	0	0	251,058	0.00
391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	1,973,088	322,361	0	(18,368)	0	0	(45,106)	2,231,975	38.19
391.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	122,642	20,298	0	(48,045)	0	0	(5,289)	89,606	42.33
391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT	4,391,081	2,762,253	0	(62,073)	0	0	5,289	7,096,550	50.63
391.4 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE	4,333,192	0	0	(4,378,298)	0	0	45,106	0	0.00
391.41 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS	3,667,639	415,662	0	(1,740,229)	0	0	0	2,343,072	43.02
391.42 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	16,378,755	2,673,517	0	(8,357,986)	0	0	0	10,694,286	24.12
392.1 TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S	2,777,810	411,122	0	(45,469)	4,547	0	0	3,148,010	67.73
392.2 TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS	18,137,557	4,621,465	(871,601)	(868,564)	86,857	0	0	21,105,714	41.51
392.3 TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICLES	3,144,919	585,510	0	(74,300)	7,430	0	0	3,663,559	48.24
392.4 TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS	3,935,541	834,939	0	(107,744)	10,774	0	0	4,673,510	42.43
392.5 TRANSPORTATION EQUIPMENT - TRAILERS	1,191,005	173,776	0	(28,686)	2,868	0	0	1,338,963	45.66
393 STORES EQUIPMENT	7,057	792	0	0	0	0	0	7,849	49.56
394 TOOLS, SHOP AND GARAGE EQUIPMENT	16,560,440	2,318,485	4,379	(1,231,262)	0	0	0	17,652,042	38.87
395 LABORATORY EQUIPMENT	178,472	22,458	0	0	0	0	0	200,930	45.90
396 POWER OPERATED EQUIPMENT	5,174,132	924,628	0	0	0	0	0	6,098,760	44.20
397 COMMUNICATION EQUIPMENT	825,767	387,864	2,520	0	0	0	0	1,216,151	39.29
398 MISCELLANEOUS EQUIPMENT	1,055,236	93,140	156,533	(96,741)	0	0	0	1,208,168	62.37
399 OTHER TANGIBLE PROPERTY	16,032	0	0	(16,032)	0	0	0	0	0.00
TOTAL GENERAL PLANT	133,340,539	22,930,298	(576,400)	(17,418,851)	112,476	(30,951)	0	138,357,111	36.45
TOTAL DEPRECIABLE GAS PLANT	1,415,968,042	135,314,954	8,240,619	(46,498,157)	112,476	(9,317,568)	0	1,503,820,366	25.48
OTHER UTILITY PLANT									
COMMON PLANT									
390.1 STRUCTURES AND IMPROVEMENTS									
UGI HEADQUARTERS BUILDING - DENVER	5,809,287	908,409	0	0	0	0	0	6,717,696	19.13
READING DATA CENTER	1,306,157	614,476	0	0	0	0	0	1,920,633	9.41
KNITTING MILLS OFFICE	203,120	55,981	0	0	0	0	0	259,101	18.75
TOTAL ACCOUNT 390.1	7,318,564	1,578,866	0	0	0	0	0	8,897,430	
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	1,407,352	238,215	0	0	0	0	(163,827)	1,481,740	30.08
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	748,671	163,878	0	(1,076,376)	0	0	163,827	0	0.00
TOTAL COMMON PLANT	9,474,587	1,980,959	0	(1,076,376)	0	0	0	10,379,170	16.78
TOTAL COMMON PLANT ALLOCATED TO GAS DIVISION - 89.11%	8,442,804	1,765,233	0	(959,159)	0	0	0	9,248,878	
INFORMATION SERVICES (IS)									
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	5,819,410	3,773,903	0	0	0	0	0	9,593,313	53.66
391.2 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE									
SUCCESS FACTORS	2,803,866	0	0	0	0	0	0	2,803,866	100.00
UNITE ERP	3,819,935	763,681	0	0	0	0	0	4,583,616	42.85
TOTAL ACCOUNT 391.2	6,623,801	763,681	0	0	0	0	0	7,387,482	
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS	35,342,141	7,130,207	0	(13,539,124)	0	0	0	28,933,224	29.40
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	65,398,509	9,119,459	0	(548,225)	0	0	0	73,969,743	55.19
TOTAL INFORMATION SERVICES	113,183,861	20,787,250	0	(14,087,349)	0	0	0	119,883,762	45.44
TOTAL INFORMATION SERVICES ALLOCATED TO GAS DIVISION - 84.82%	96,002,551	17,631,745	0	(11,948,889)	0	0	0	101,685,407	
EMPIRE YARD BUILDING									
390.1 STRUCTURES AND IMPROVEMENTS	8,652,881	196,778	55,228	0	0	0 #	0	8,904,887	70.85
LESS EMPIRE BUILDING ALLOCATED TO ELECTRIC DIVISION - 13.07%	1,130,932	25,719	7,218	0	0	0	0	1,163,869	
TOTAL OTHER UTILITY PLANT ALLOCATED TO GAS DIVISION	103,314,423	19,371,259	(7,218)	(12,908,048)	0	0	0	109,770,416	
TOTAL DEPRECIABLE PLANT IN SERVICE	1,519,282,465	154,686,213	8,233,401	(59,406,205)	112,476	(9,317,568)	0	1,613,590,782	

UGI UTILITIES, INC. - GAS DIVISION

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

ACCOUNT (1)	BEGINNING OF YEAR BALANCE (2)	ADDITIONS (3)	RETIREMENTS (4)	TRANSFERS (5)	END OF YEAR BALANCE (6)	AVERAGE BALANCE (7)	ANNUAL ACCRAUAL RATE (8)	ANNUAL ACCRAUAL AMOUNT* (9)
GAS PLANT								
PRODUCTION PLANT								
305 MANUFACTURED GAS PLANT SITE REMEDIATION	0	0	0	0	0	0	-	0
329 OTHER STRUCTURES	0	0	0	0	0	0	-	0
332 FIELD LINES	0	0	0	0	0	0	-	0
335 DRILLING AND CLEANING EQUIPMENT	0	0	0	0	0	0	-	0
TOTAL PRODUCTION PLANT	0	0	0	0	0	0		0
TRANSMISSION PLANT								
365.2 RIGHTS-OF-WAY	868,160	0	0	0	868,160	868,160	1.31	11,373
366 STRUCTURES AND IMPROVEMENTS	162,216	0	0	0	162,216	162,216	0.18	292
367 MAINS	39,468,181	0	0	0	39,468,181	39,468,181	1.03	406,522
369 MEASURING AND REGULATING STATION EQUIPMENT	6,172,834	0	0	0	6,172,834	6,172,834	1.47	90,741
370 COMMUNICATION EQUIPMENT	3,505,204	0	0	0	3,505,204	3,505,204	2.47	86,579
371 OTHER EQUIPMENT	140,637	0	0	0	140,637	140,637	0.67	942
371.1 TESTING EQUIPMENT	210,011	0	0	0	210,011	210,011	2.18	4,578
TOTAL TRANSMISSION PLANT	50,527,243	0	0	0	50,527,243	50,527,243		601,027
DISTRIBUTION PLANT								
374.2 RIGHTS-OF-WAY	3,374,004	0	0	0	3,374,004	3,374,004	1.28	43,187
375 STRUCTURES AND IMPROVEMENTS	7,180,945	759,000	(16,926)	0	7,923,019	7,551,982	1.80	138,089
376.1 MAINS - PRIMARILY STEEL	761,490,737	28,571,074	(2,936,060)	0	787,125,751	774,308,244	1.52	11,746,823
376.2 MAINS - CAST IRON	664,766	0	0	0	664,766	664,766	4.64	30,811
376.3 MAINS - PLASTIC	1,988,393,622	181,992,894	(3,714,736)	0	2,166,671,780	2,077,532,701	1.64	34,074,195
376.5 MAINS - PRIMARILY WROUGHT IRON	305,201	0	0	0	305,201	305,201	1.82	5,566
376.7 REG AFUDC	1,322,088	0	0	0	1,322,088	1,322,088	2.50	33,052
378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	164,220,812	27,444,377	(213,690)	0	191,451,499	177,836,156	2.65	4,717,138
379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	81,779,825	0	0	0	81,779,825	81,779,825	3.06	2,507,090
380 SERVICES	1,684,480,735	134,149,497	(18,697,119)	0	1,799,933,113	1,742,206,924	2.64	46,015,175
381 METERS	152,199,760	10,364,463	(1,743,614)	0	160,820,609	156,510,185	2.70	4,216,422
381.1 METERS - ERTS	40,639,561	5,182,232	(871,807)	0	44,949,986	42,794,774	7.45	3,173,164
382 METER INSTALLATIONS	141,911,982	6,296,328	(877,552)	0	147,330,758	144,621,370	2.41	3,479,884
383 HOUSE REGULATORS	10,274,123	0	0	0	10,274,123	10,274,123	3.32	340,659
384 HOUSE REGULATOR INSTALLATIONS	17,829,357	0	0	0	17,829,357	17,829,357	1.87	333,586
385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	40,449,313	1,001,976	(7,802)	0	41,443,487	40,946,400	1.97	809,231
386.0 OTHER PROPERTY ON CUSTOMERS PREMISES	267,063	0	0	(198,239)	68,824	167,944	5.87	9,858
386.1 OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS	982,535	0	0	198,239	1,180,774	1,081,655	1.40	15,143
386.2 OTHER PROPERTY ON CUSTOMERS PREMISES - GAS LIGHTS	24,705	0	0	0	24,705	24,705	-	0
387 OTHER EQUIPMENT	5,308,206	0	0	0	5,308,206	5,308,206	1.71	91,127
387.1 OTHER EQUIPMENT - GRAPHIC DATA BASE	1,490,664	0	0	0	1,490,664	1,490,664	0.23	3,429
TOTAL DISTRIBUTION PLANT	5,104,590,004	395,761,841	(29,079,306)	0	5,471,272,539	5,287,931,272	2.11	111,783,629
GENERAL PLANT								
390.1 STRUCTURES AND IMPROVEMENTS	159,009,347	9,344,513	(345,054)	0	168,008,806	163,509,077	3.80	6,110,970
390.3 CNG STATIONS	-	7,022,614	0	0	7,022,614	3,511,307	7.15	251,058
391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	5,762,063	100,000	(18,368)	0	5,843,695	5,802,879	5.55	322,361
391.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	209,716	50,000	(48,045)	0	211,671	210,694	9.14	20,298
391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT	11,611,467	2,467,186	(62,073)	0	14,016,580	12,814,024	21.56	2,762,253
391.4 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE	4,378,298	0	(4,378,298)	0	0	2,189,149	-	0
391.41 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS	7,187,173	1	(1,740,229)	0	5,446,945	6,317,059	6.58	415,662
391.42 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	52,700,181	0	(8,357,986)	0	44,342,195	48,521,188	5.51	2,673,517
392.1 TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S	4,238,742	454,690	(45,469)	0	4,647,963	4,443,353	9.14	411,122
392.2 TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS	43,024,106	8,685,648	(868,564)	0	50,841,190	46,932,648	9.87	4,621,465
392.3 TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICLES	6,926,421	742,998	(74,300)	0	7,595,119	7,260,770	8.04	585,510
392.4 TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS	10,044,251	1,077,447	(107,744)	0	11,013,954	10,529,103	7.92	834,939
392.5 TRANSPORTATION EQUIPMENT - TRAILERS	2,674,151	286,856	(28,686)	0	2,932,322	2,803,237	6.17	173,776
393 STORES EQUIPMENT	15,838	0	0	0	15,838	15,838	5.00	792
394 TOOLS, SHOP AND GARAGE EQUIPMENT	44,808,230	1,833,996	(1,231,262)	0	45,410,964	45,109,597	5.14	2,318,485
395 LABORATORY EQUIPMENT	437,779	0	0	0	437,779	437,779	5.13	22,458
396 POWER OPERATED EQUIPMENT	13,798,162	0	0	0	13,798,162	13,798,162	6.70	924,628
397 COMMUNICATION EQUIPMENT	3,095,450	0	0	0	3,095,450	3,095,450	12.53	387,864
398 MISCELLANEOUS EQUIPMENT	1,510,050	523,660	(96,741)	0	1,936,969	1,723,510	5.50	93,140
399 OTHER TANGIBLE PROPERTY	16,032	0	(16,032)	0	0	8,016	-	0
TOTAL GENERAL PLANT	371,447,458	32,589,609	(17,418,851)	0	386,618,216	379,032,837		22,930,298
TOTAL DEPRECIABLE GAS PLANT	5,526,564,705	428,351,451	(46,498,157)	0	5,908,417,998	5,717,491,352		135,314,954

UGI UTILITIES, INC. - GAS DIVISION

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

ACCOUNT (1)	BEGINNING OF YEAR BALANCE (2)	ADDITIONS (3)	RETIREMENTS (4)	TRANSFERS (5)	END OF YEAR BALANCE (6)	AVERAGE BALANCE (7)	ANNUAL ACCRUAL RATE (8)	ANNUAL ACCRUAL AMOUNT* (9)
NONDEPRECIABLE PLANT								
301 ORGANIZATION	166,478	0	0	0	166,478	166,478		
302 FRANCHISES AND CONSENTS	193,597	0	0	0	193,597	193,597		
303 MISCELLANEOUS INTANGIBLE PLANT	289,868	0	0	0	289,868	289,868		
365.1 LAND	47,323	0	0	0	47,323	47,323		
374.1 LAND AND LAND RIGHTS - LAND	803,858	0	0	0	803,858	803,858		
374.2 LAND AND LAND RIGHTS - LAND RIGHTS	7,459,999	0	0	0	7,459,999	7,459,999		
389.1 LAND AND LAND RIGHTS - LAND	7,330,889	605,582	0	0	7,936,471	7,633,680		
389.2 LAND AND LAND RIGHTS - LAND RIGHTS	1,313	0	0	0	1,313	1,313		
TOTAL NONDEPRECIABLE PLANT	16,293,325	605,582	0	0	16,898,907	16,596,116		
TOTAL GAS PLANT	5,542,858,030	428,957,033	(46,498,157)	0	5,925,316,905	5,734,087,467		
OTHER UTILITY PLANT								
COMMON PLANT								
301 ORGANIZATION (NONDEPRECIABLE)	138,964	0	0	0	138,964	138,964		
389.1 LAND AND LAND RIGHTS - LAND (NONDEPRECIABLE)	6,947,108	0	0	0	6,947,108	6,947,108		
390.1 STRUCTURES AND IMPROVEMENTS								
UGI HEADQUARTERS BUILDING - DENVER	34,761,419	354,752	0	0	35,116,171	34,938,795	2.60	908,409
READING DATA CENTER	20,414,469	0	0	0	20,414,469	20,414,469	3.01	614,476
KNITTING MILLS OFFICE	1,382,240	0	0	0	1,382,240	1,382,240	4.05	55,981
TOTAL ACCOUNT 390.1	56,558,128	354,752	0	0	56,912,880	56,735,504		1,578,866
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	4,876,544	50,000	0	0	4,926,544	4,901,544	4.86	238,215
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	1,076,376	0	(1,076,376)	0	0	538,188	30.45	163,878
TOTAL COMMON PLANT	69,597,120	404,752	(1,076,376)	0	68,925,496	69,261,308		1,980,959
TOTAL COMMON PLANT ALLOCATED TO GAS DIVISION - 89.11%	62,017,994	360,675	(959,159)	0	61,419,509	61,718,752		1,765,233
INFORMATION SERVICES (IS)								
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	17,877,324	0	0	0	17,877,324	17,877,324	21.11	3,773,903
391.2 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE								
SUCCESS FACTORS	2,803,866	0	0	0	2,803,866	2,803,866	-	0
UNITE ERP	10,695,816	0	0	0	10,695,816	10,695,816	7.14	763,681
TOTAL ACCOUNT 391.2	13,499,683	0	0	0	13,499,682	13,499,682		763,681
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS	63,317,686	48,649,291	(13,539,124)	0	98,427,853	80,872,770	7.64	7,130,207
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	134,581,308	0	(548,225)	0	134,033,083	134,307,195	6.79	9,119,459
TOTAL INFORMATION SERVICES	229,276,000	48,649,291	(14,087,349)	0	263,837,942	246,556,971		20,787,250
TOTAL INFORMATION SERVICES ALLOCATED TO GAS DIVISION - 84.82%	194,471,903	41,264,328	(11,948,889)	0	223,787,342	209,129,623		17,631,745
EMPIRE YARD BUILDING								
390.1 STRUCTURES AND IMPROVEMENTS	12,568,452	0	0	0	12,568,452	12,568,452	1.57	196,778
LESS EMPIRE BUILDING ALLOCATED TO ELECTRIC DIVISION - 13.07%	1,642,697	0	0	0	1,642,697	1,642,697		25,719
TOTAL OTHER UTILITY PLANT ALLOCATED TO GAS DIVISION	254,847,200	41,625,003	(12,908,048)	0	283,564,154	269,205,678		19,371,259
TOTAL PLANT IN SERVICE	5,797,705,230	470,582,036	(59,406,205)	0	6,208,881,059	6,003,293,145		154,686,213

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

UGI UTILITIES, INC. - GAS DIVISION

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT	2022		2023		2024		2025		2026		FIVE YEAR	NET
	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	NET SALVAGE TOTAL	SALVAGE ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)=(12)/5
GAS PLANT												
PRODUCTION PLANT												
305	0	0	0	0	0	0	0	0	0	0	0	0
329	0	0	0	0	0	0	0	0	0	0	0	0
332	0	0	0	0	0	0	0	0	0	0	0	0
335	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	0	0	0	0
TRANSMISSION PLANT												
365.2	0	0	0	0	0	0	0	0	0	0	0	0
366	0	0	0	0	0	0	0	0	0	0	0	0
367	0	464	0	412	0	5,801	0	9,571	0	0	16,247	3,249
369	0	4,906	0	231	0	0	0	0	0	0	5,137	1,027
370	0	0	0	0	0	0	0	0	0	0	0	0
371	0	0	0	0	0	0	0	0	0	0	0	0
371.1	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	5,370	0	643	0	5,801	0	9,571	0	0	21,385	4,276
DISTRIBUTION PLANT												
374.2	0	0	0	0	0	0	0	0	0	0	0	0
375	0	346	0	1,876	0	0	0	12,062	0	7,250	21,534	4,307
376.1	0	749,917	0	1,693,882	0	1,190,708	0	2,102,595	0	1,182,058	6,919,159	1,383,832
376.2	0	270,874	0	633,299	0	682,408	0	899,144	0	0	2,485,725	497,145
376.3	0	1,130,259	0	311,402	0	819,607	0	508,772	0	757,435	3,527,475	705,495
376.5	0	0	0	0	0	0	0	0	0	0	0	0
378	0	278,821	0	206,792	0	165,132	0	313,281	0	53,422	1,017,448	203,490
379	0	98,844	0	85,312	0	43,038	0	196,338	0	0	423,531	84,705
380	0	4,547,451	0	5,345,562	0	4,613,724	0	5,022,669	0	7,271,310	26,800,716	5,360,143
381	0	711	0	35,495	0	48,411	0	74,865	0	0	159,482	31,896
381.1	0	0	0	2,076	0	9,685	0	18,782	0	0	30,543	6,109
382	0	164,128	0	117,424	0	65,380	0	94,530	0	341,280	782,742	156,549
383	0	0	0	806	0	3,328,107	0	1,028,703	0	0	4,357,616	871,523
384	0	2,202	0	82	0	282	0	2,578	0	0	5,144	1,028
385	0	(154)	0	0	0	984	0	87,207	0	(326,138)	(238,101)	(47,619)
386.0	0	0	0	0	0	0	0	774	0	0	774	155
386.1	0	0	0	0	0	208	0	1,025	0	0	1,233	247
386.2	0	0	0	0	0	0	0	0	0	0	0	0
386.3	0	0	0	0	0	0	0	0	0	0	0	0
387	0	0	0	0	0	0	0	0	0	0	0	0
387.1	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	7,243,398	0	8,434,009	0	10,967,674	0	10,363,326	0	9,286,617	46,295,023	9,259,005

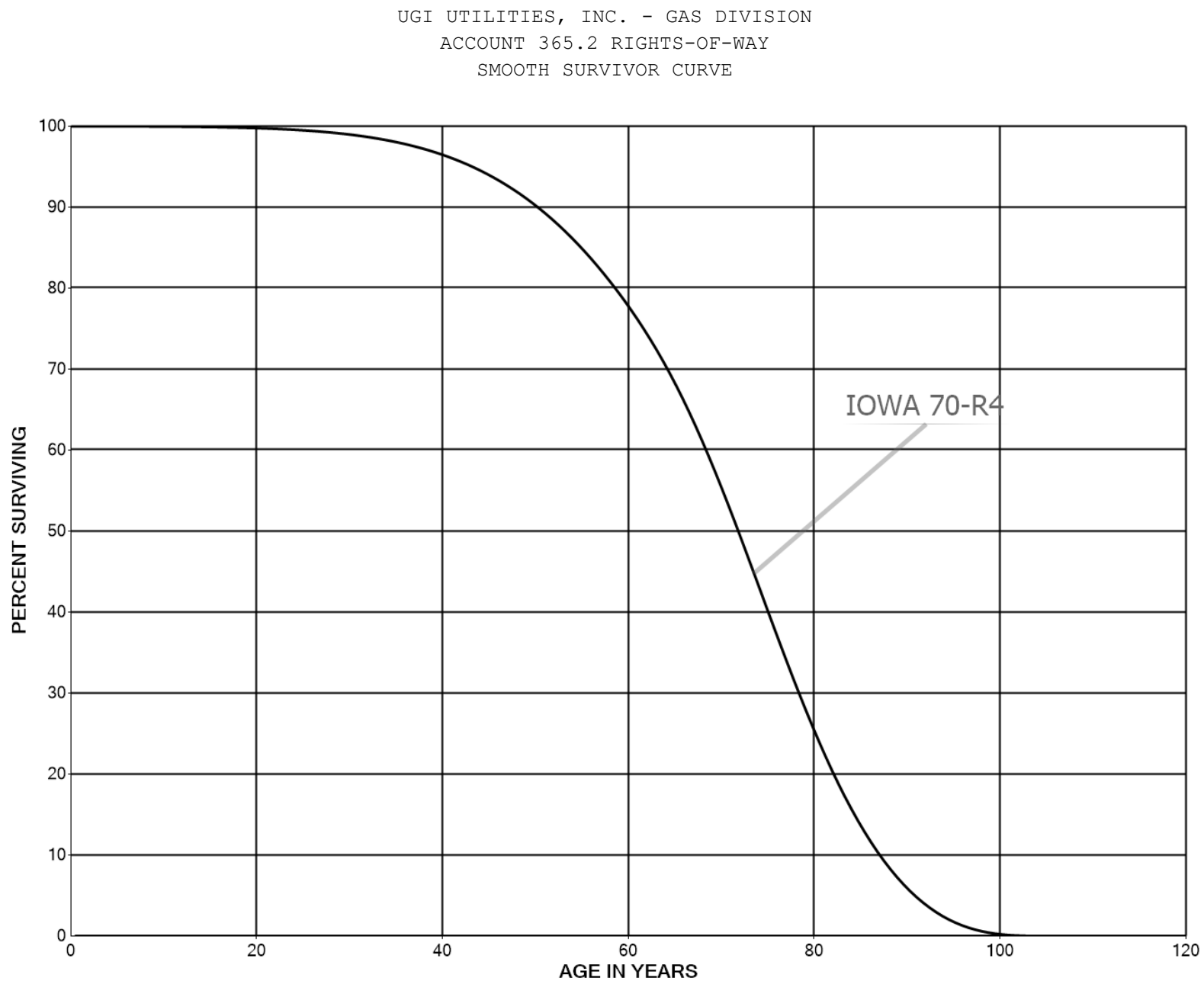
UGI UTILITIES, INC. - GAS DIVISION

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

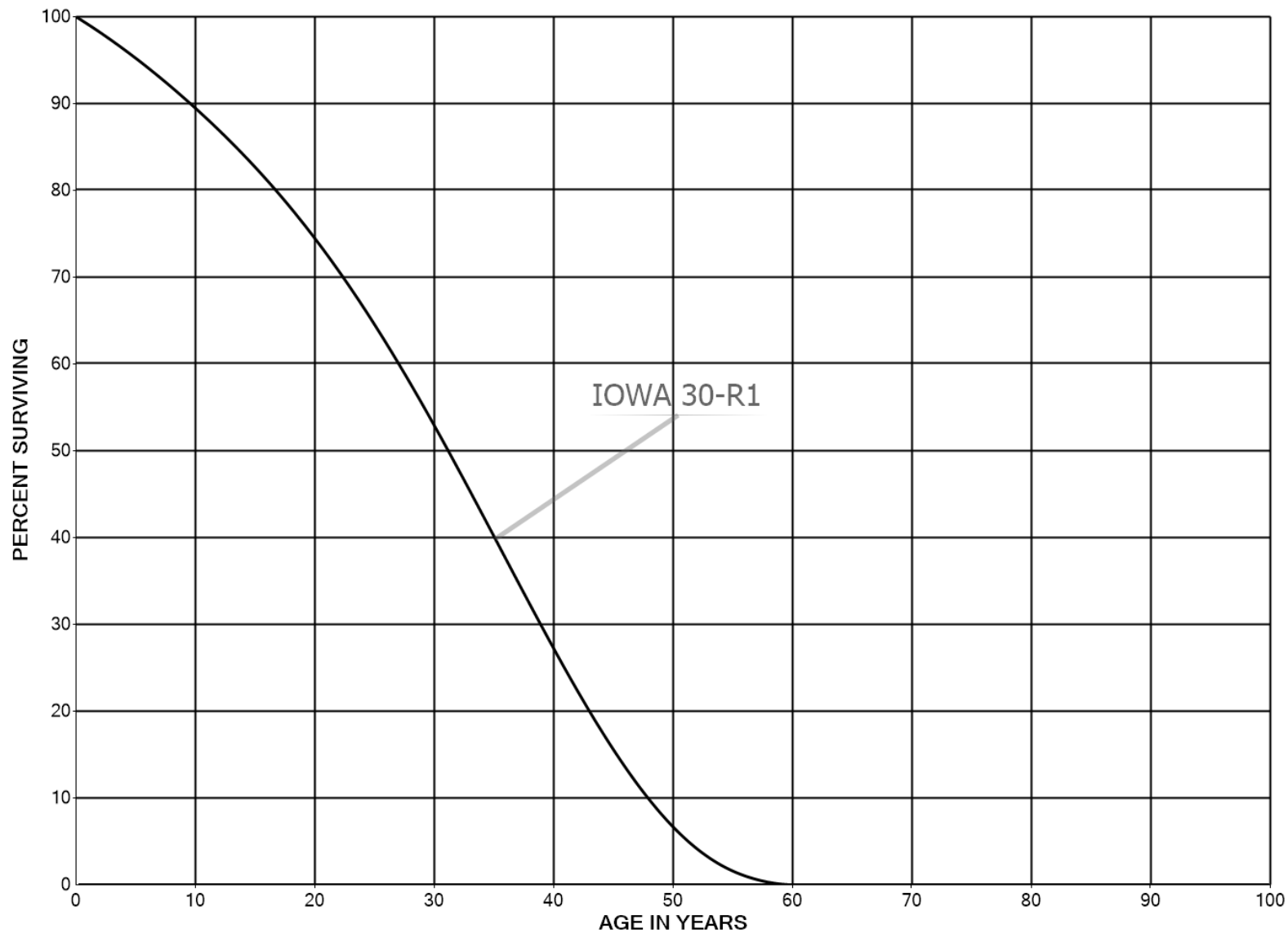
ACCOUNT	2022		2023		2024		2025		2026		FIVE YEAR	NET
	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	NET SALVAGE TOTAL	SALVAGE ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)=(12)/5
GENERAL PLANT												
390.1	0	969	0	395	0	552,200	0	105,144	0	30,951	689,659	137,932
390.2	0	0	0	0	0	0	0	0	0	0	0	0
391.1	0	0	0	0	0	0	0	0	0	0	0	0
391.2	0	0	0	0	0	0	0	0	0	0	0	0
391.3	0	0	0	0	0	0	0	0	0	0	0	0
391.4	0	0	0	0	0	0	0	0	0	0	0	0
392.1	0	0	0	0	0	0	0	0	(4,547)	0	(4,547)	(909)
392.2	(1,548,910)	0	(887,270)	0	(645,657)	0	(749,272)	0	(86,856)	0	(3,917,966)	(783,593)
392.3	0	0	0	0	0	0	0	0	(7,430)	0	(7,430)	(1,486)
392.4	0	0	0	0	0	0	0	0	(10,774)	0	(10,774)	(2,155)
392.5	0	0	0	0	0	0	0	0	(2,869)	0	(2,869)	(574)
393	0	0	0	0	0	0	0	0	0	0	0	0
394	0	21,728	0	167	0	0	0	0	0	0	21,895	4,379
395	0	0	0	0	0	0	0	0	0	0	0	0
396	0	0	0	0	0	0	0	0	0	0	0	0
397	0	0	0	11	0	2,889	0	9,703	0	0	12,603	2,520
398	0	150,545	0	79,441	0	74,236	0	86,622	0	0	390,844	78,169
TOTAL	(1,548,910)	173,241	(887,270)	80,015	(645,657)	629,324	(749,272)	201,469	(112,476)	30,951	(2,828,585)	(565,717)
TOTAL GAS PLANT	(1,548,910)	7,422,009	(887,270)	8,514,667	(645,657)	11,602,799	(749,272)	10,574,365	(112,476)	9,317,568	43,487,822	8,697,564
OTHER UTILITY PLANT												
COMMON PLANT												
390.1	0	0	0	0	0	0	0	0	0	0	0	0
391	0	0	0	0	0	0	0	0	0	0	0	0
391.1	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	0	0	0	0
INFORMATION SERVICES												
391.1	0	0	0	0	0	0	0	0	0	0	0	0
391.2	0	0	0	0	0	0	0	0	0	0	0	0
391.3	0	0	0	0	0	0	0	0	0	0	0	0
391.4	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	0	0	0	0
GRAND TOTAL	(1,548,910)	7,422,009	(887,270)	8,514,667	(645,657)	11,602,799	(749,272)	10,574,365	(112,476)	9,317,568	43,487,822	8,697,564

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

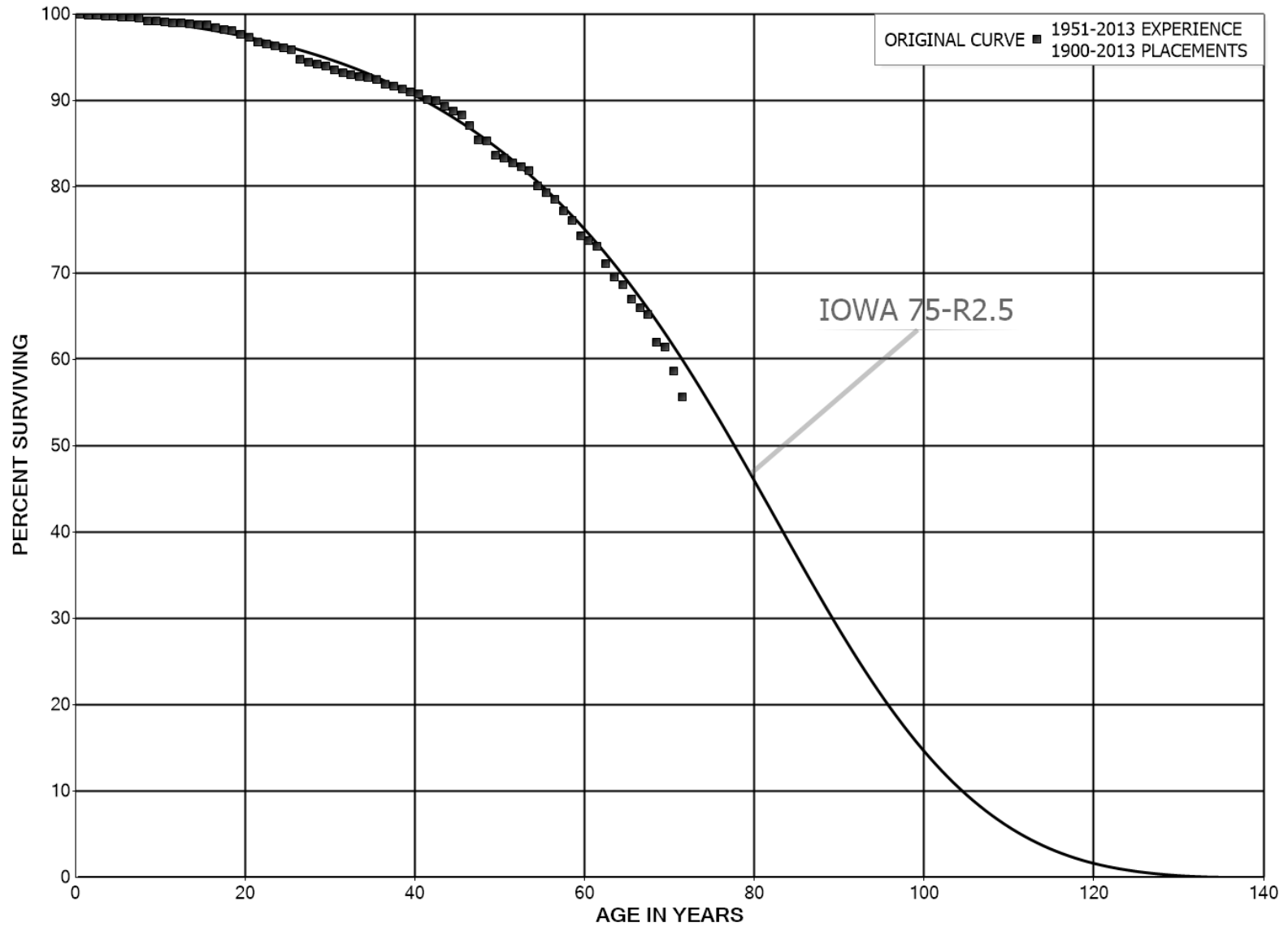
PART VI. SERVICE LIFE STATISTICS



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



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



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 367 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2013

EXPERIENCE BAND 1951-2013

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 367 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2013

EXPERIENCE BAND 1951-2013

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 367 MAINS

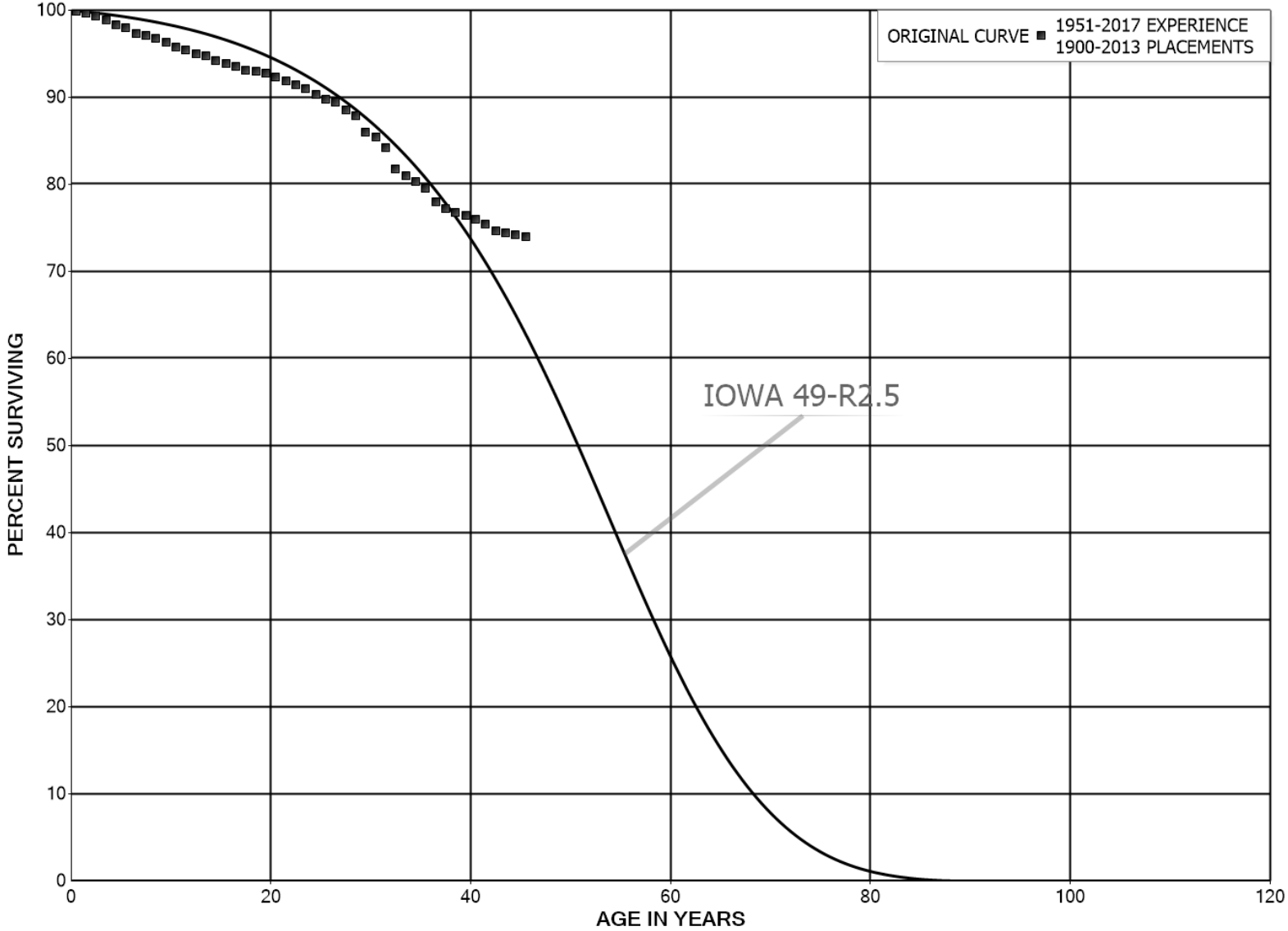
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2013

EXPERIENCE BAND 1951-2013

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

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



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2013

EXPERIENCE BAND 1951-2017

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2013

EXPERIENCE BAND 1951-2017

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

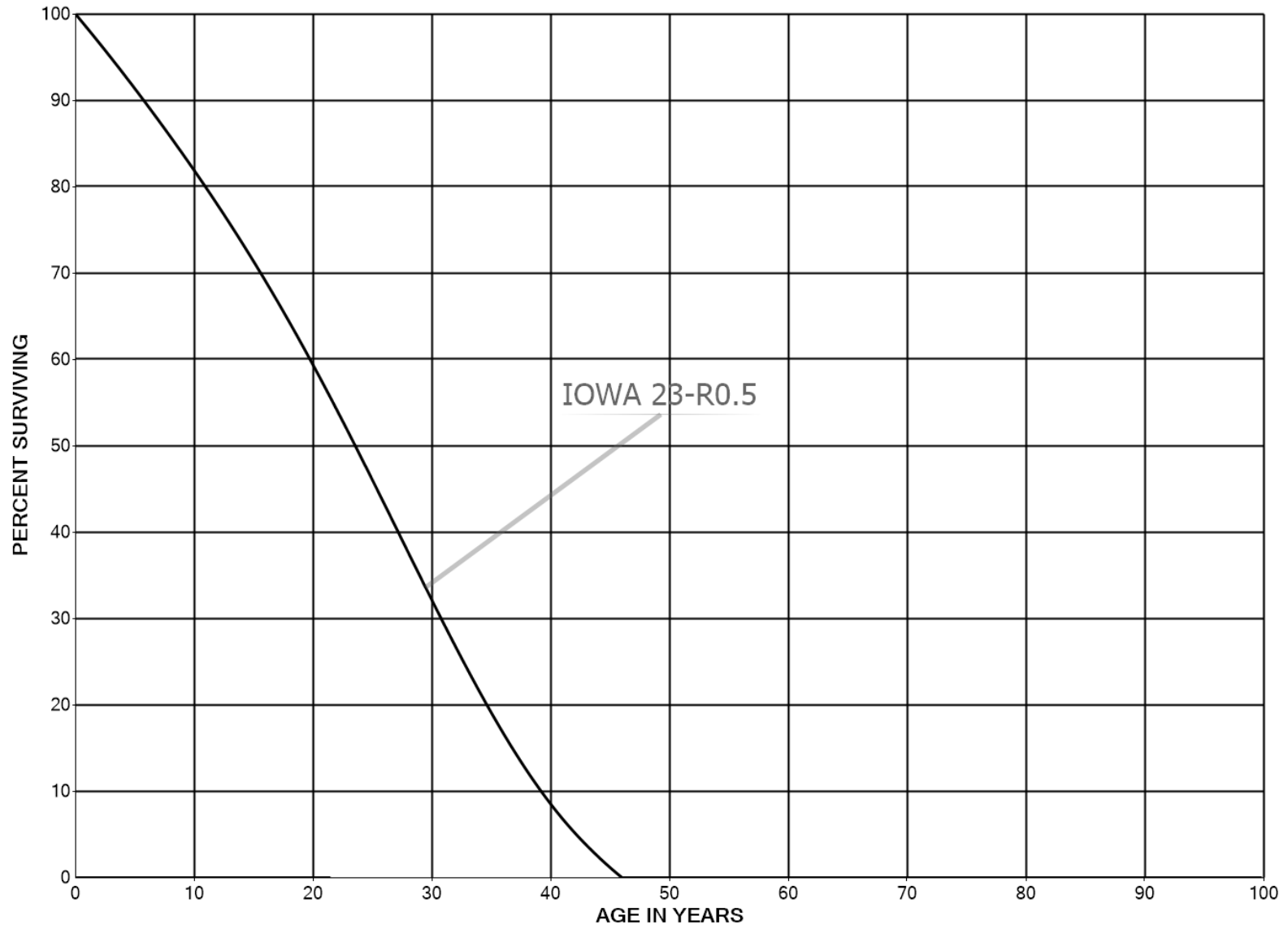
UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

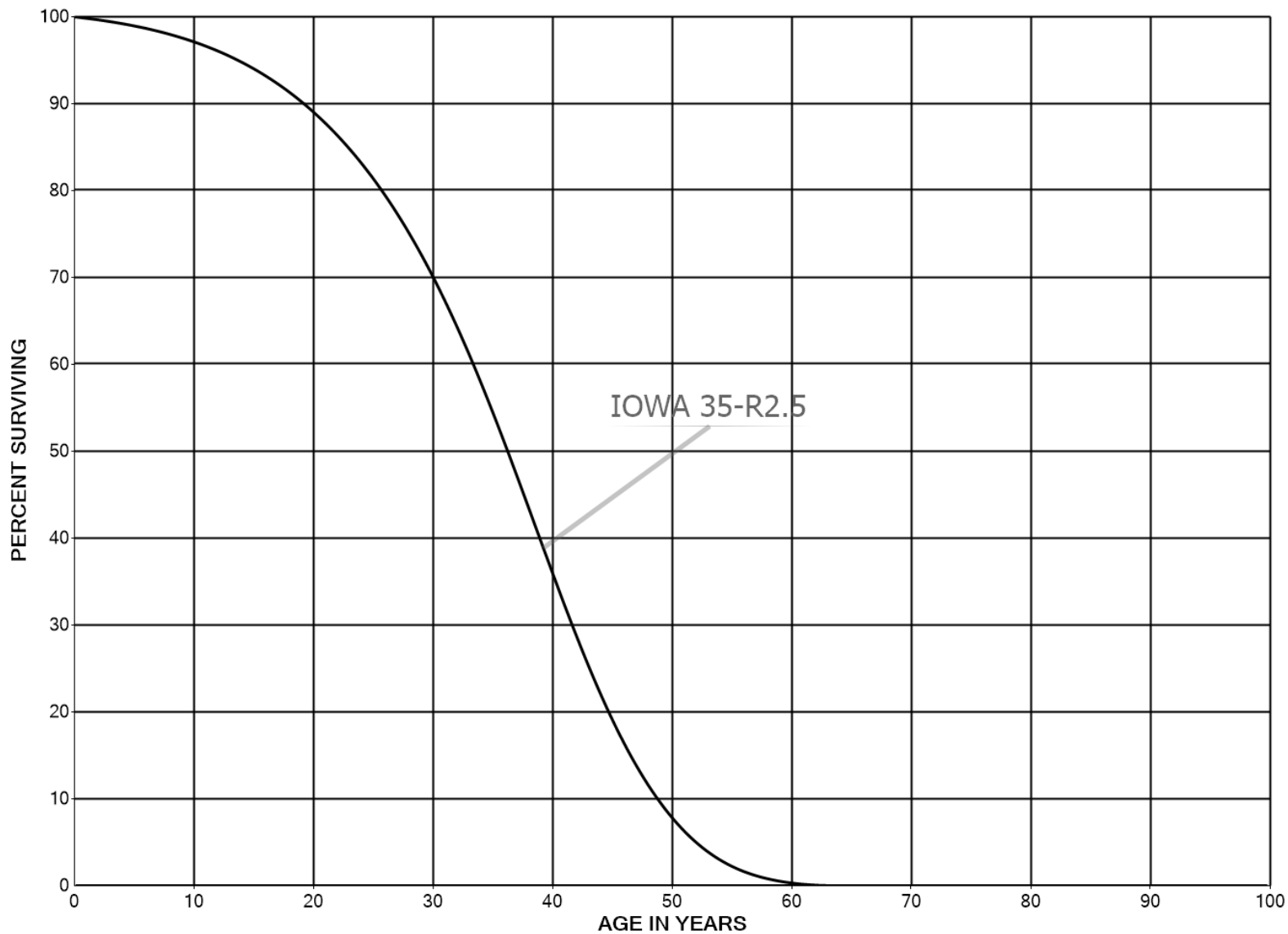
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2013			EXPERIENCE BAND 1951-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	198		0.0000	1.0000	37.84	
80.5	198	89	0.4508	0.5492	37.84	
81.5	108		0.0000	1.0000	20.78	
82.5	108		0.0000	1.0000	20.78	
83.5	108		0.0000	1.0000	20.78	
84.5	108	65	0.5977	0.4023	20.78	
85.5	43		0.0000	1.0000	8.36	
86.5	43		0.0000	1.0000	8.36	
87.5	43		0.0000	1.0000	8.36	
88.5	43		0.0000	1.0000	8.36	
89.5					8.36	
90.5						
91.5						
92.5						
93.5						
94.5						
95.5	24,615		0.0000			
96.5	24,615		0.0000			
97.5	24,615		0.0000			
98.5	24,615		0.0000			
99.5	24,615		0.0000			
100.5	24,615		0.0000			
101.5	24,615		0.0000			
102.5						

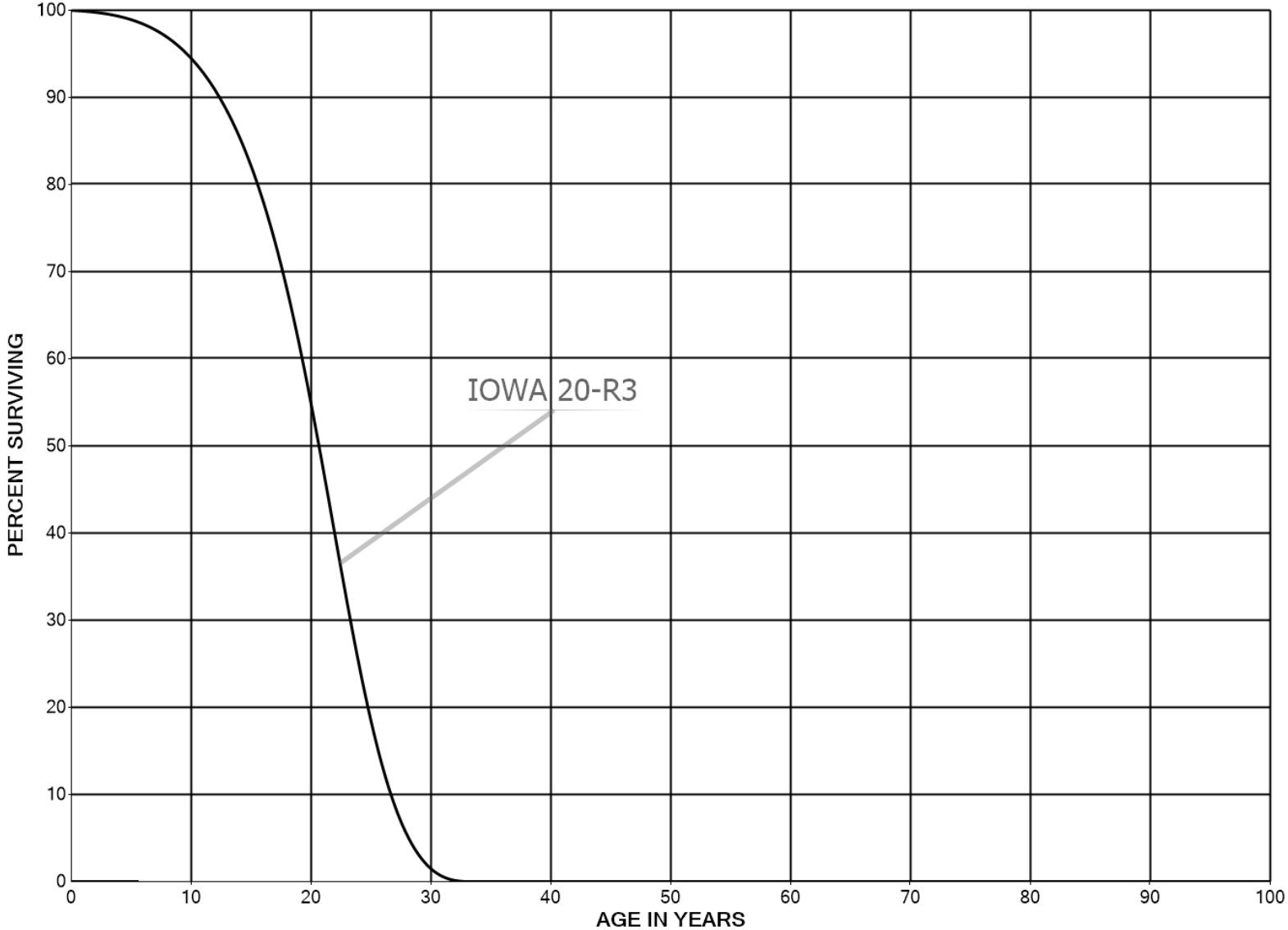
UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 370 COMMUNICATION EQUIPMENT
SMOOTH SURVIVOR CURVE



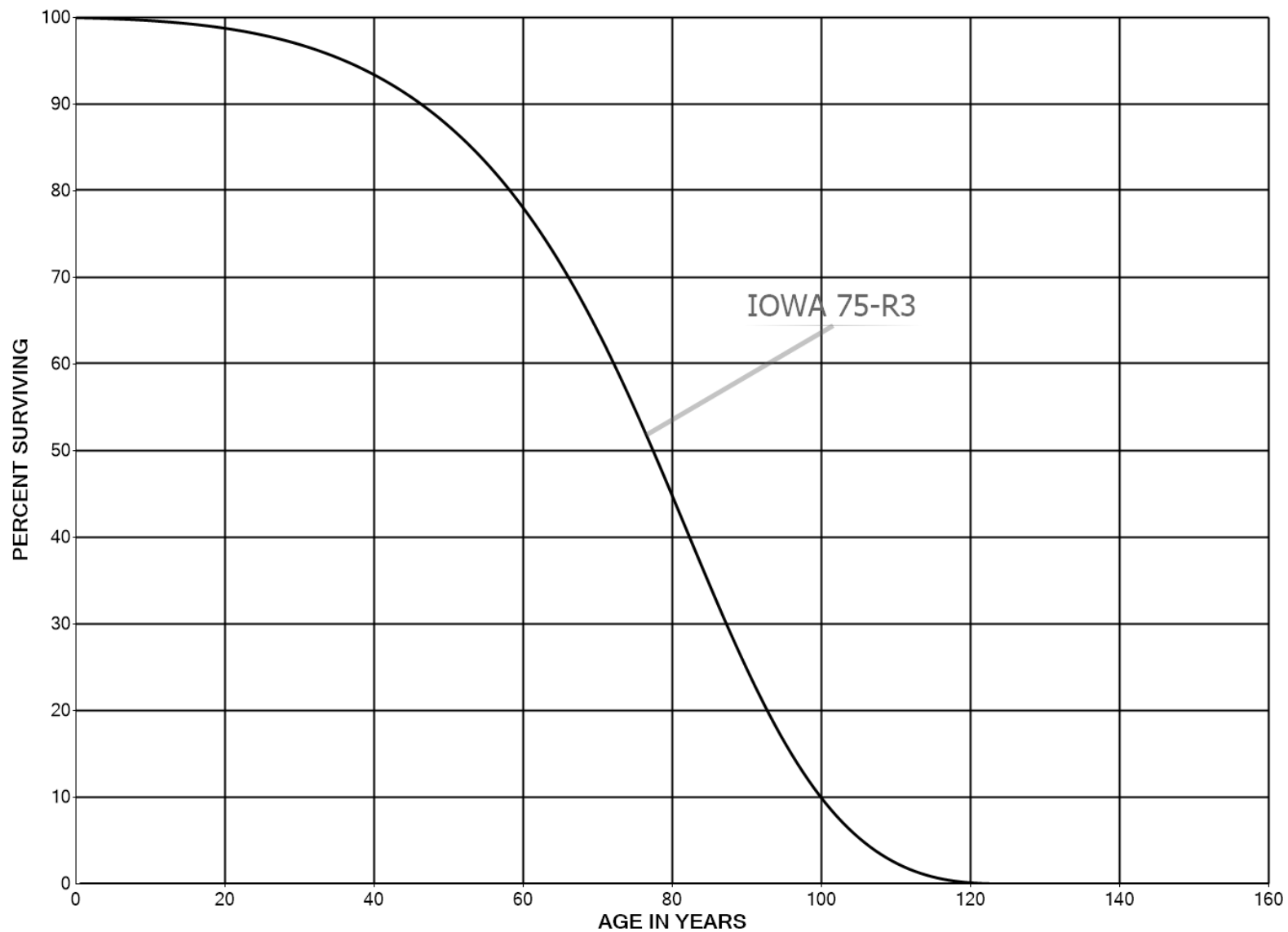
UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 371 OTHER EQUIPMENT
SMOOTH SURVIVOR CURVE



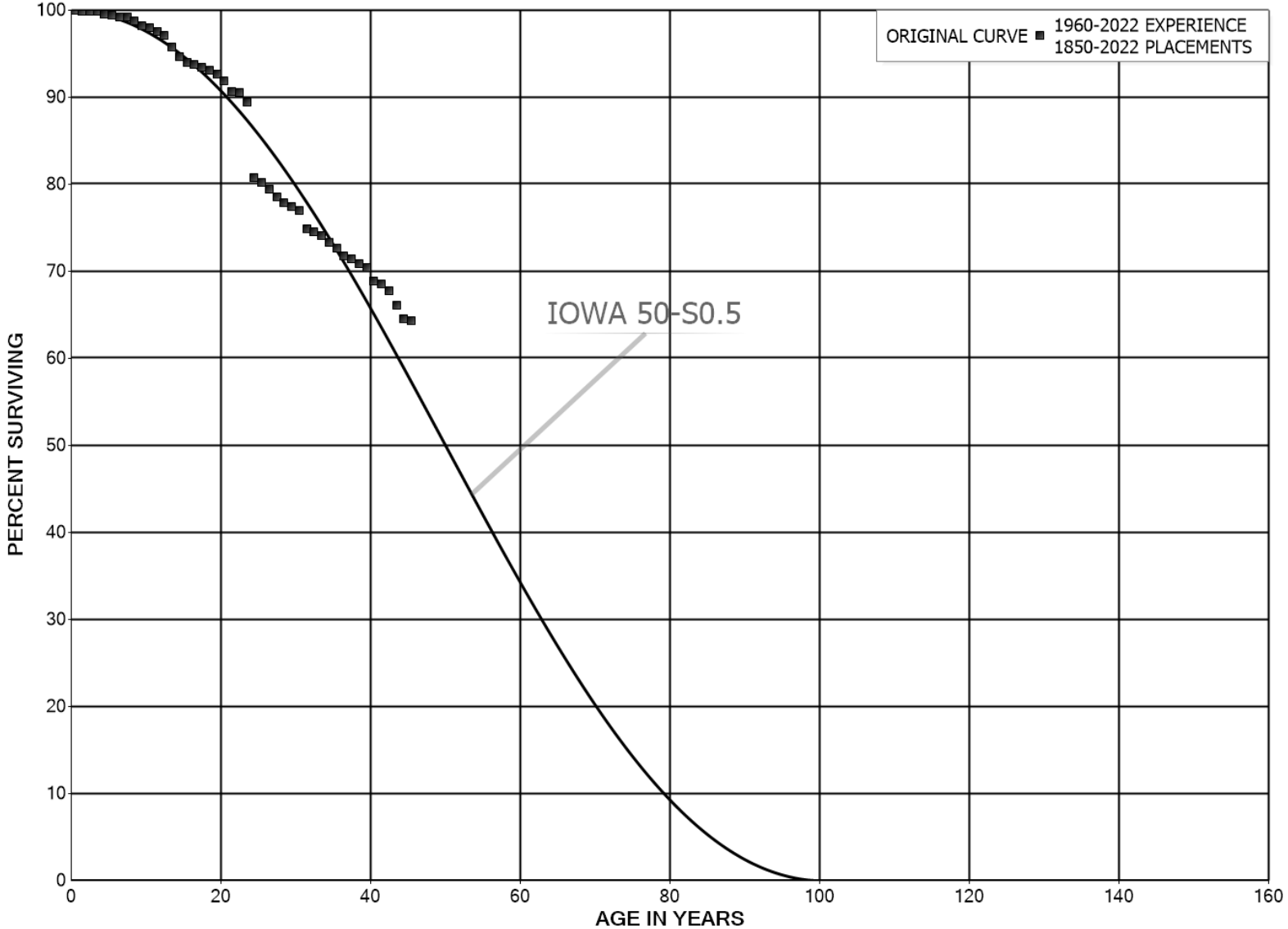
UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 371.1 TESTING EQUIPMENT
SMOOTH SURVIVOR CURVE



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



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



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1850-2022

EXPERIENCE BAND 1960-2022

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1850-2022

EXPERIENCE BAND 1960-2022

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1850-2022

EXPERIENCE BAND 1960-2022

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1850-2022

EXPERIENCE BAND 1960-2022

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

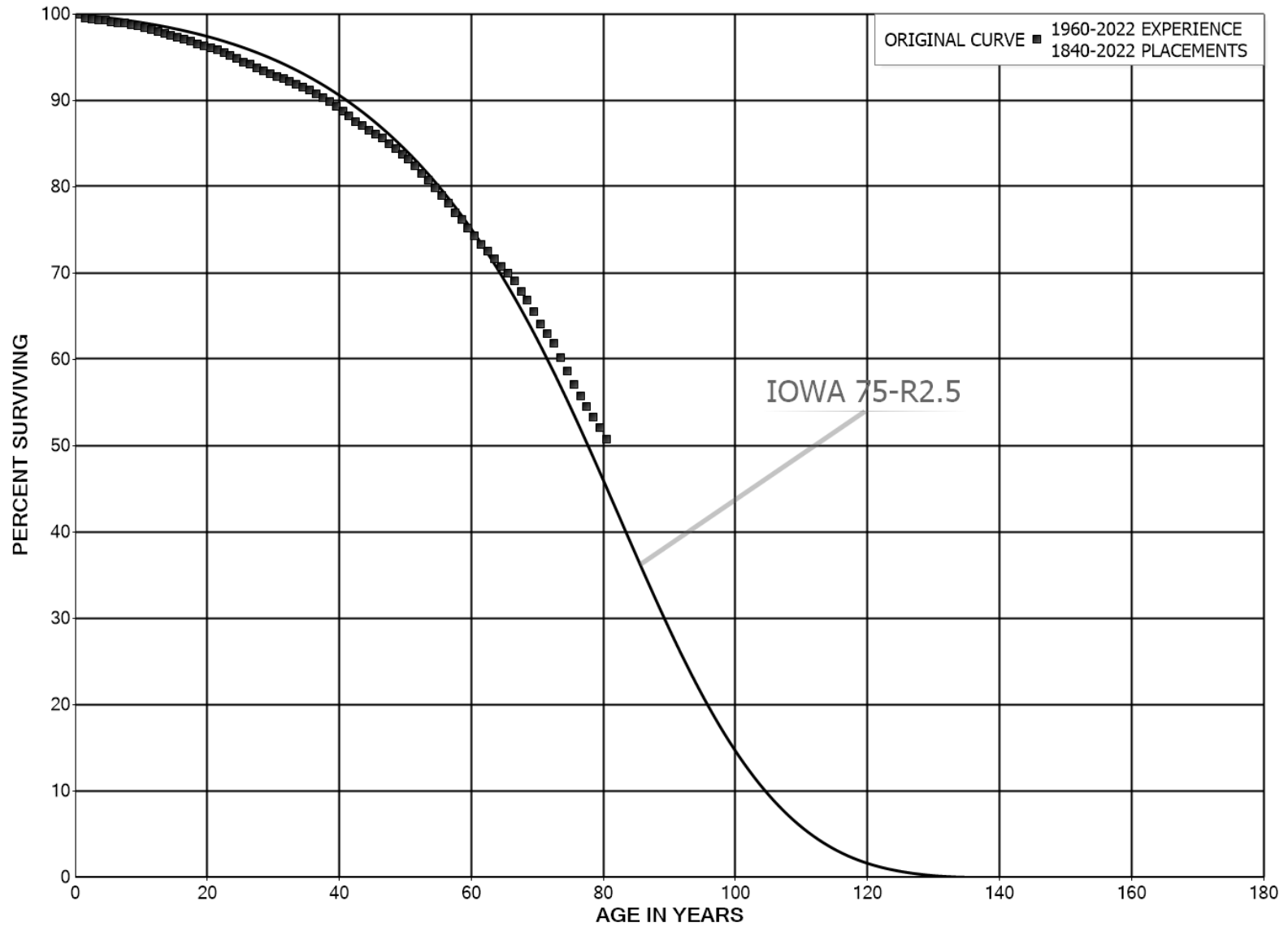
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1850-2022

EXPERIENCE BAND 1960-2022

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

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



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1840-2022

EXPERIENCE BAND 1960-2022

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1840-2022

EXPERIENCE BAND 1960-2022

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1840-2022

EXPERIENCE BAND 1960-2022

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1840-2022

EXPERIENCE BAND 1960-2022

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

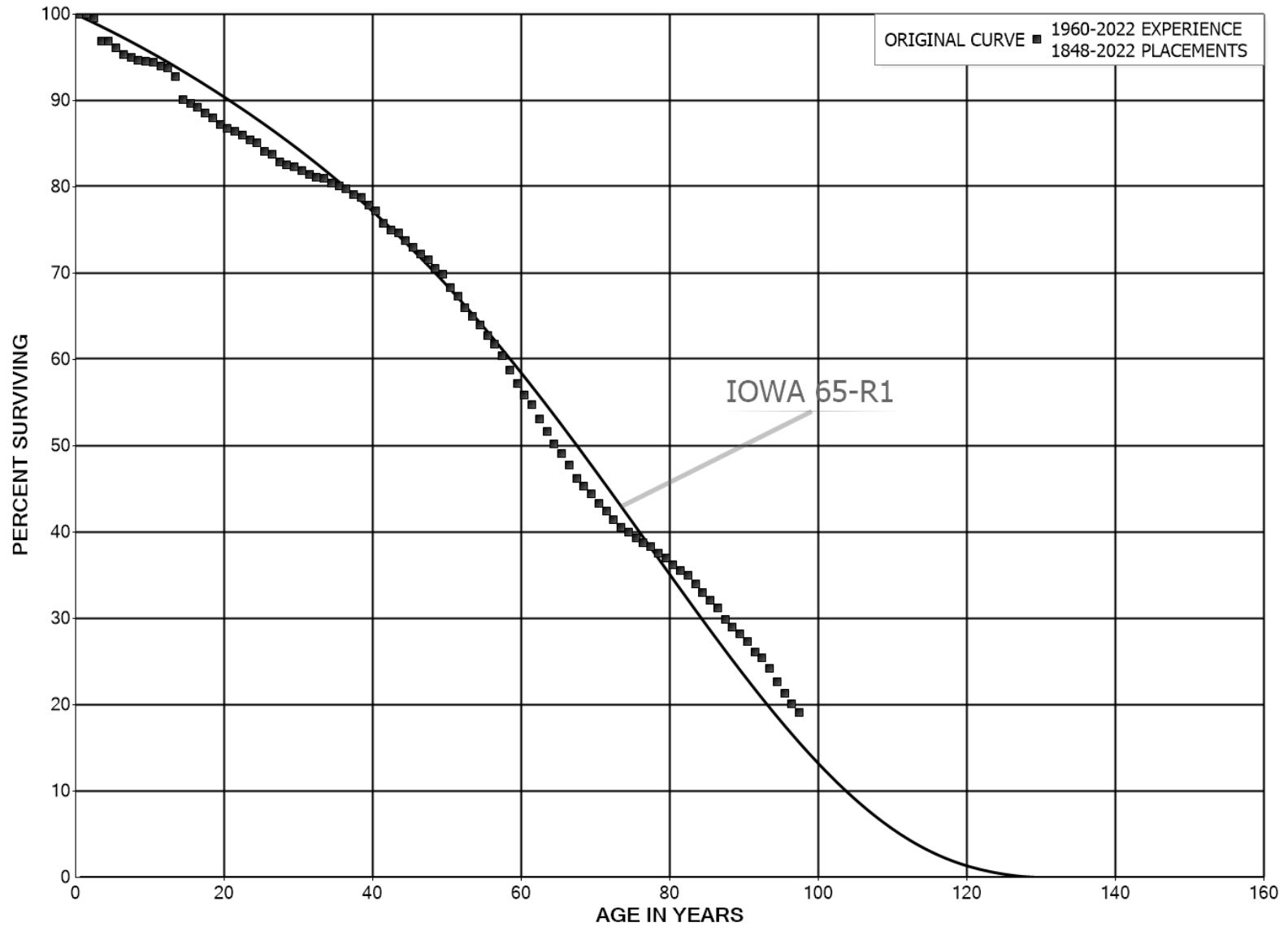
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1840-2022

EXPERIENCE BAND 1960-2022

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

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



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

ORIGINAL LIFE TABLE

PLACEMENT BAND 1848-2022

EXPERIENCE BAND 1960-2022

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1848-2022

EXPERIENCE BAND 1960-2022

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1848-2022

EXPERIENCE BAND 1960-2022

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1848-2022

EXPERIENCE BAND 1960-2022

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

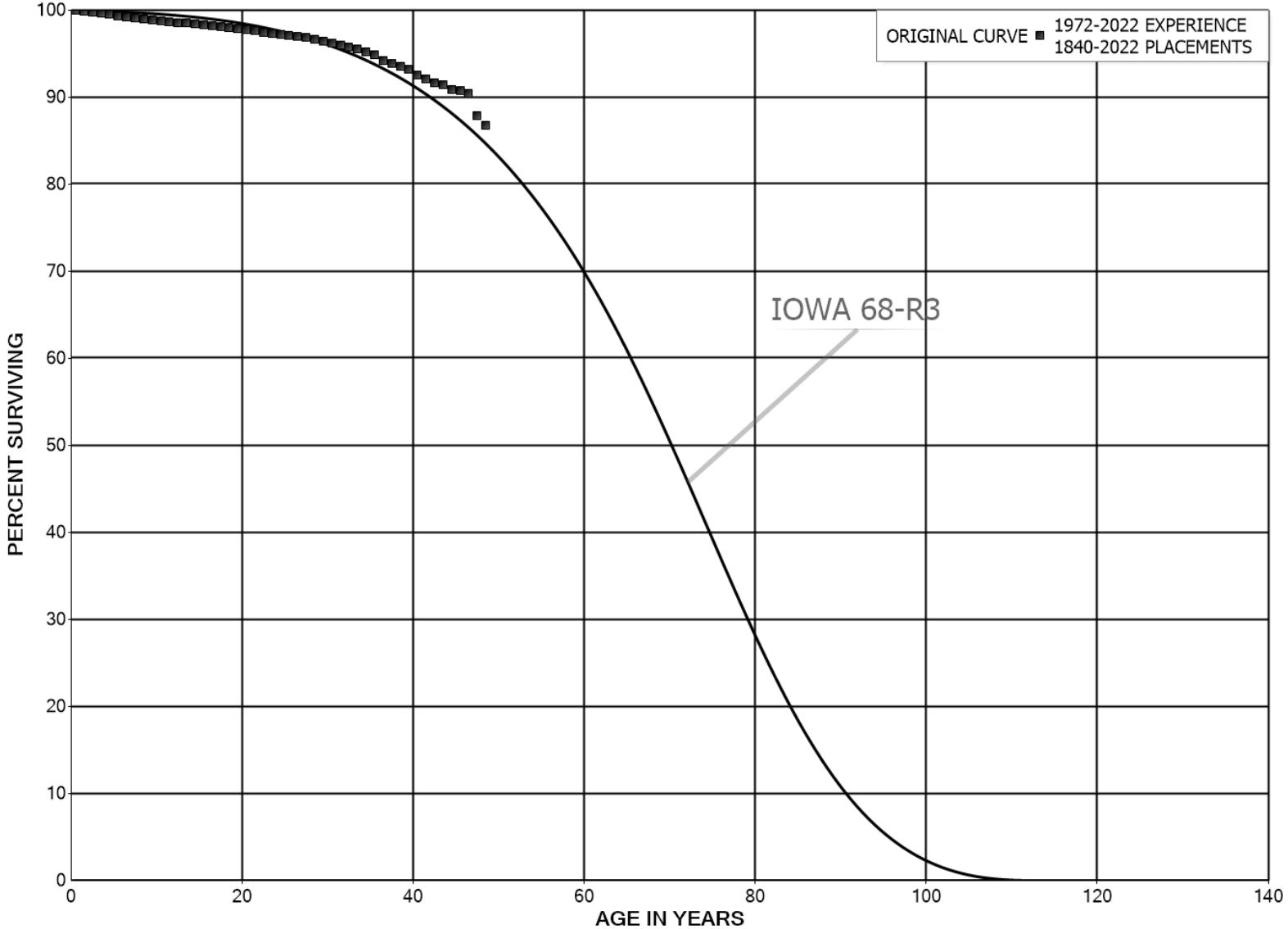
UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1848-2022			EXPERIENCE BAND 1960-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
159.5	5,875	2,429	0.4135	0.5865	0.15
160.5	3,446	1,778	0.5160	0.4840	0.09
161.5	1,668	1,149	0.6888	0.3112	0.04
162.5	519	389	0.7488	0.2512	0.01
163.5	130	46	0.3492	0.6508	0.00
164.5	85	85	1.0000		0.00
165.5					

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



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

ORIGINAL LIFE TABLE

PLACEMENT BAND 1840-2022

EXPERIENCE BAND 1972-2022

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1840-2022

EXPERIENCE BAND 1972-2022

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

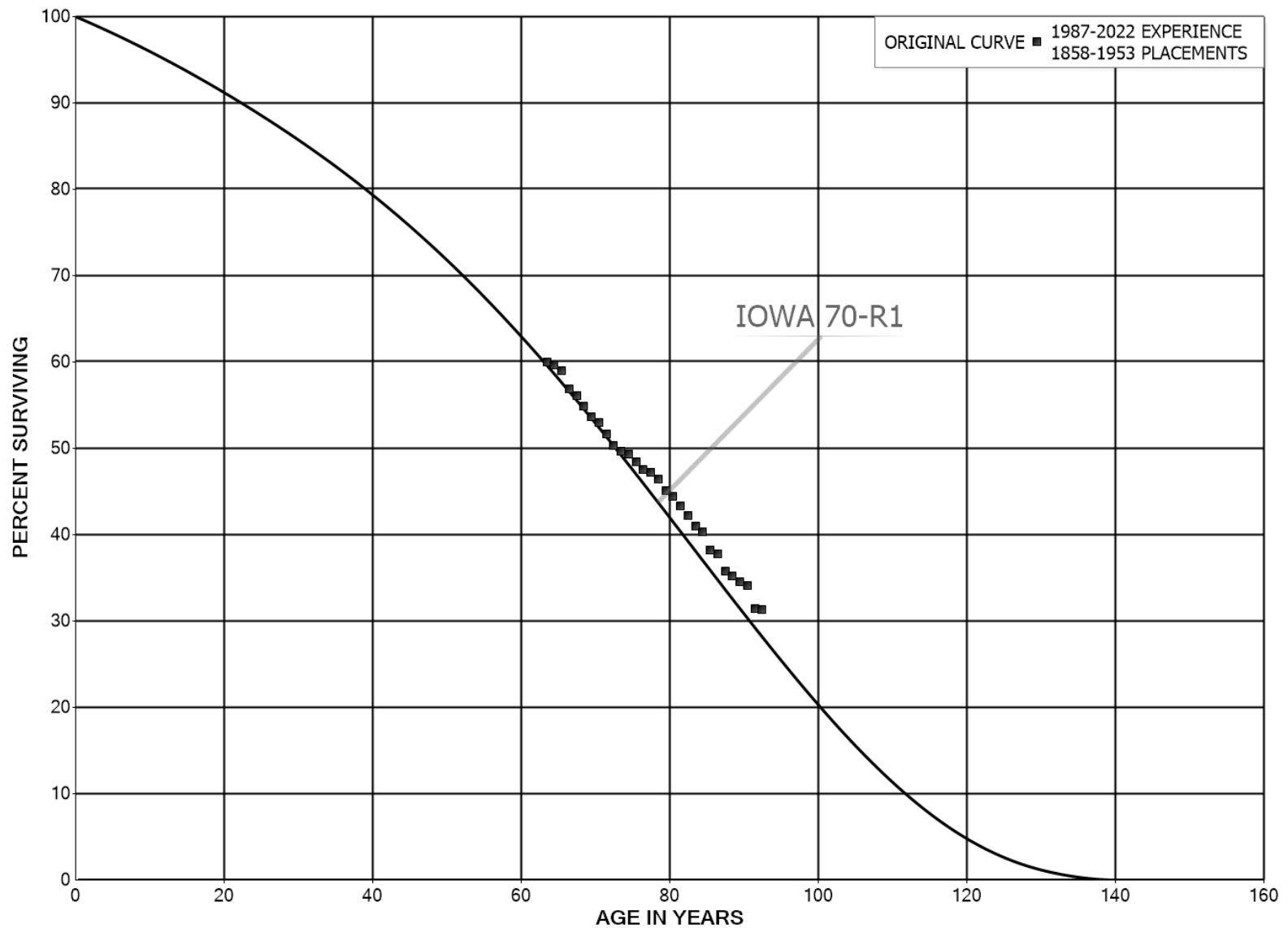
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1840-2022

EXPERIENCE BAND 1972-2022

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

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



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.5 MAINS - PRIMARILY WROUGHT IRON

ORIGINAL LIFE TABLE

PLACEMENT BAND 1858-1953

EXPERIENCE BAND 1987-2022

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.5 MAINS - PRIMARILY WROUGHT IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1858-1953

EXPERIENCE BAND 1987-2022

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.5 MAINS - PRIMARILY WROUGHT IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1858-1953

EXPERIENCE BAND 1987-2022

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.5 MAINS - PRIMARILY WROUGHT IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1858-1953

EXPERIENCE BAND 1987-2022

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

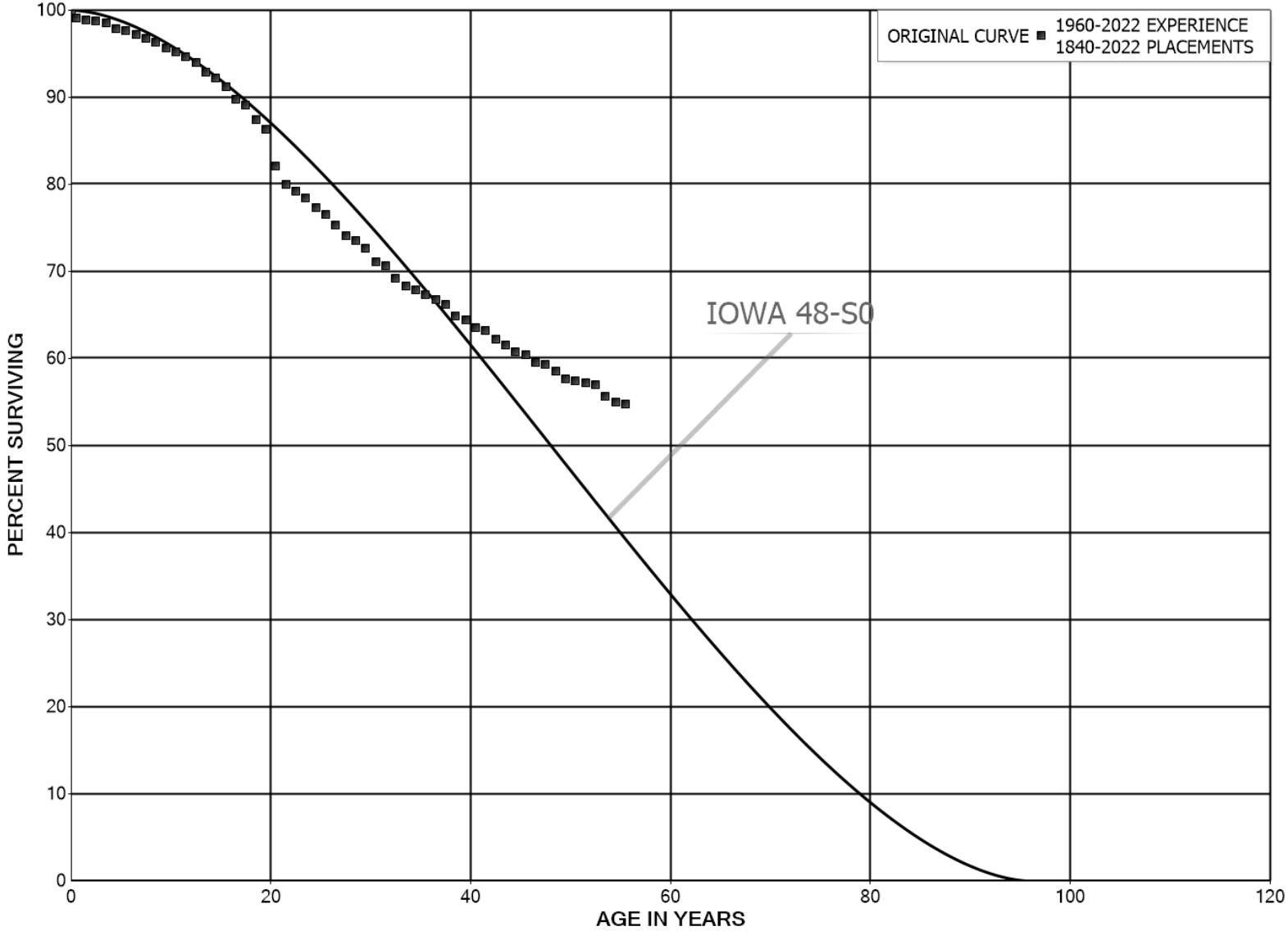
UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.5 MAINS - PRIMARILY WROUGHT IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1858-1953			EXPERIENCE BAND 1987-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
159.5	491		0.0000	1.0000	21.07
160.5	491		0.0000	1.0000	21.07
161.5	491		0.0000	1.0000	21.07
162.5	343		0.0000	1.0000	21.07
163.5	341		0.0000	1.0000	21.07
164.5					21.07

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



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1840-2022

EXPERIENCE BAND 1960-2022

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1840-2022

EXPERIENCE BAND 1960-2022

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

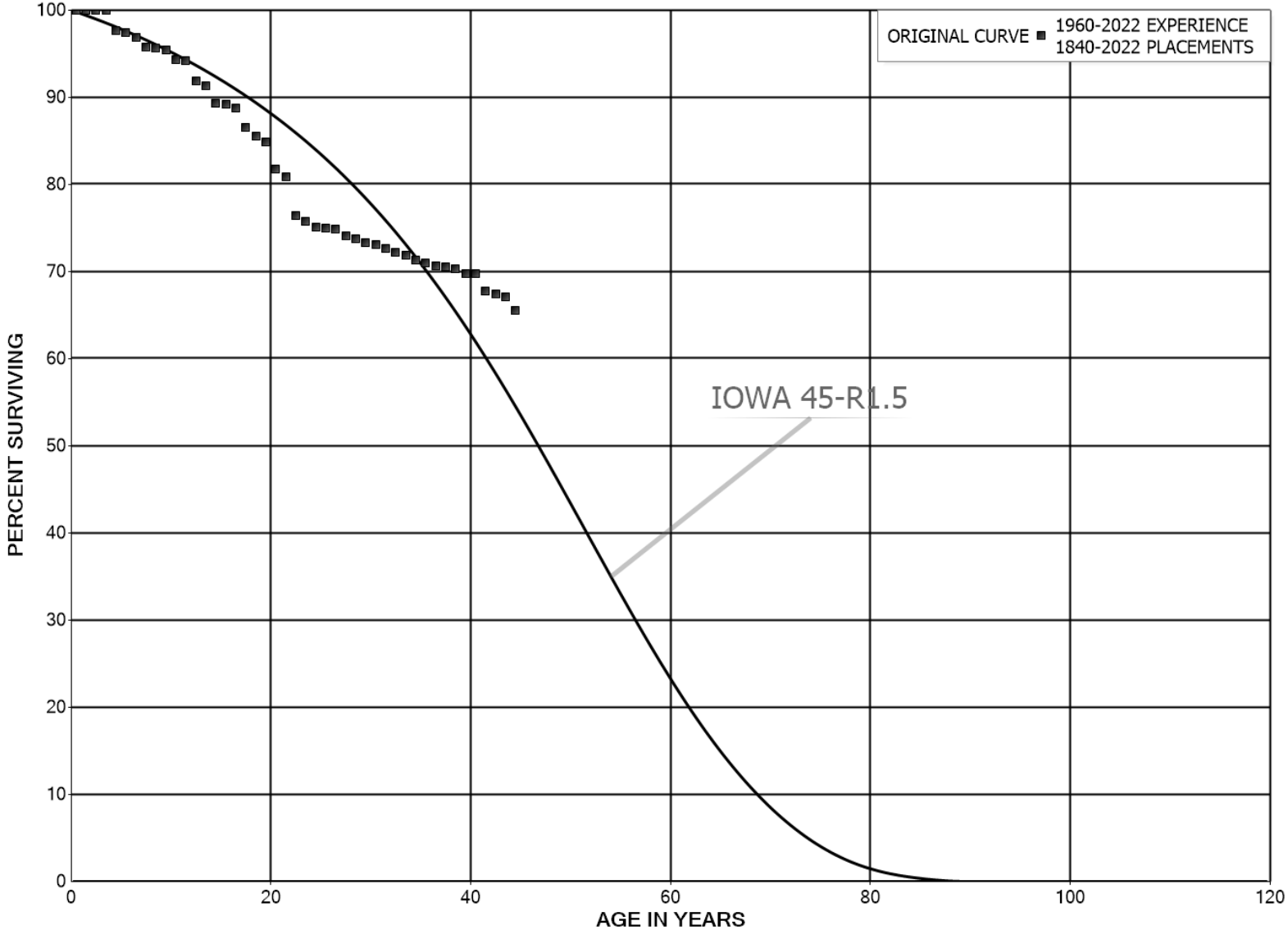
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1840-2022

EXPERIENCE BAND 1960-2022

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

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



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1840-2022

EXPERIENCE BAND 1960-2022

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1840-2022

EXPERIENCE BAND 1960-2022

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

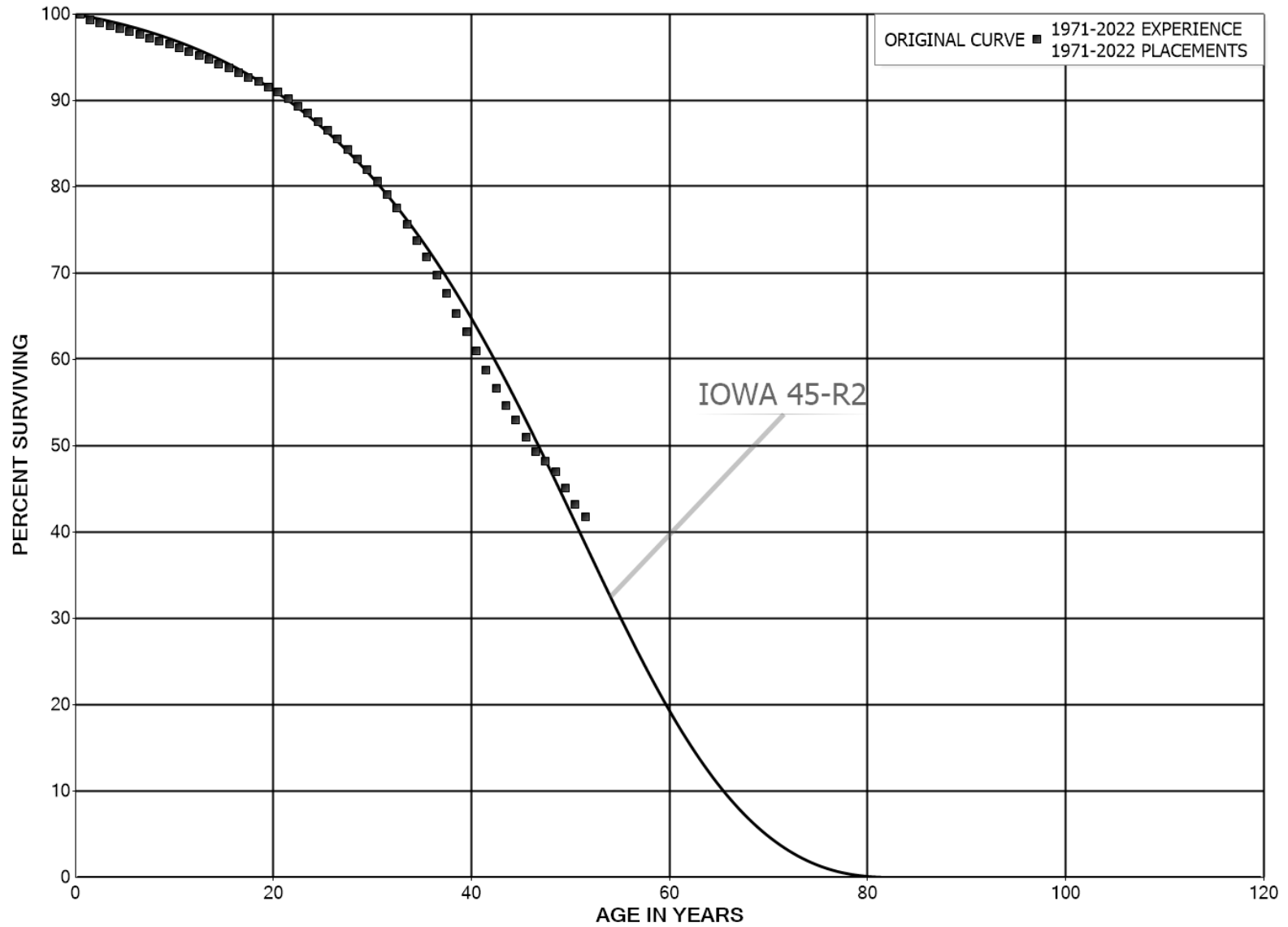
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1840-2022

EXPERIENCE BAND 1960-2022

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

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



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1971-2022

EXPERIENCE BAND 1971-2022

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

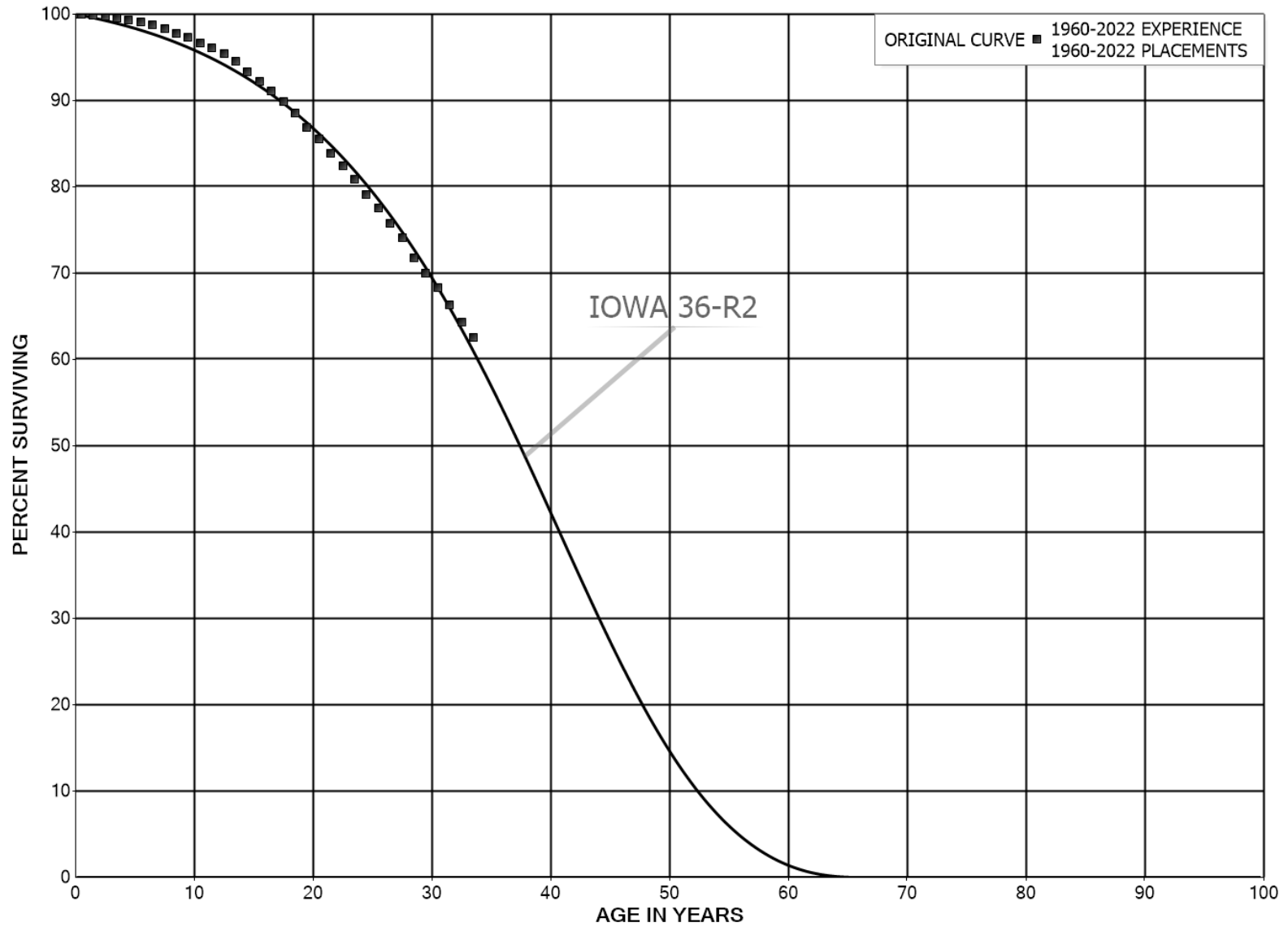
UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1971-2022			EXPERIENCE BAND 1971-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	55,792,585	1,990,184	0.0357	0.9643	63.19
40.5	47,133,254	1,723,898	0.0366	0.9634	60.94
41.5	37,856,747	1,325,426	0.0350	0.9650	58.71
42.5	28,850,923	1,013,985	0.0351	0.9649	56.65
43.5	22,963,011	718,153	0.0313	0.9687	54.66
44.5	19,124,792	711,053	0.0372	0.9628	52.95
45.5	14,691,293	487,461	0.0332	0.9668	50.98
46.5	11,762,769	265,416	0.0226	0.9774	49.29
47.5	9,326,063	234,078	0.0251	0.9749	48.18
48.5	6,327,673	261,633	0.0413	0.9587	46.97
49.5	3,430,147	143,197	0.0417	0.9583	45.03
50.5	1,259,314	41,445	0.0329	0.9671	43.15
51.5					41.73

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



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1960-2022

EXPERIENCE BAND 1960-2022

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

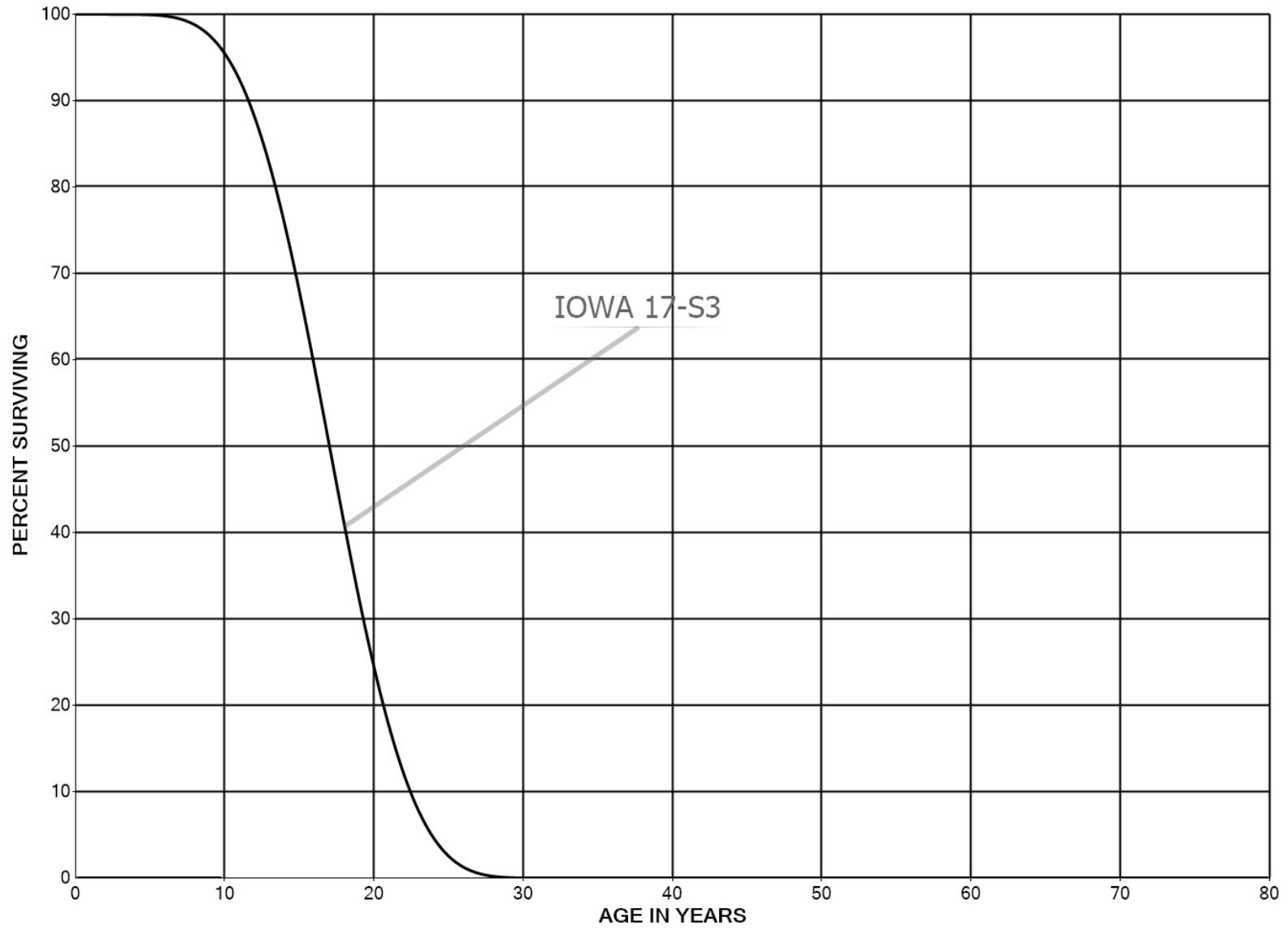
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1960-2022

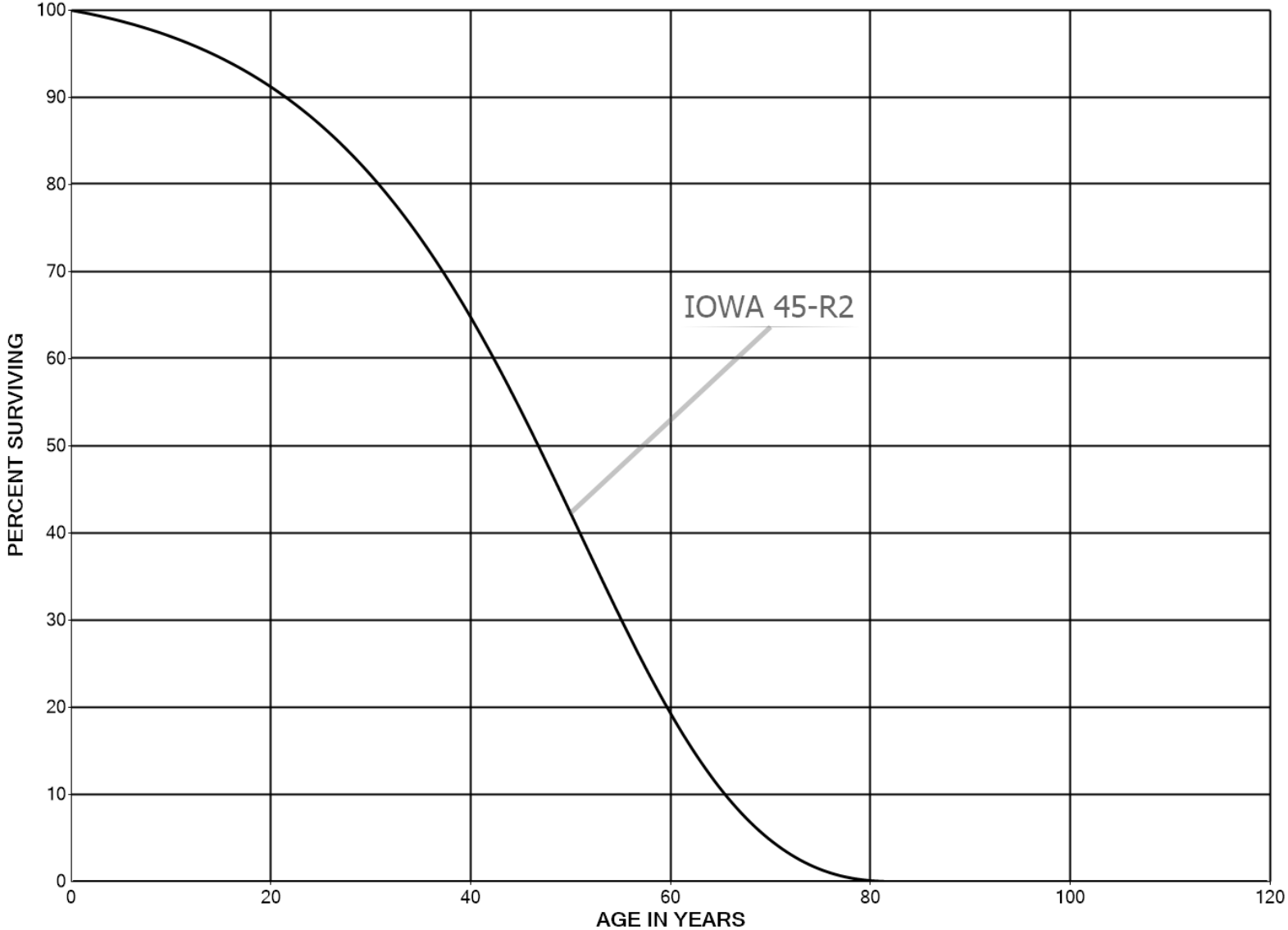
EXPERIENCE BAND 1960-2022

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

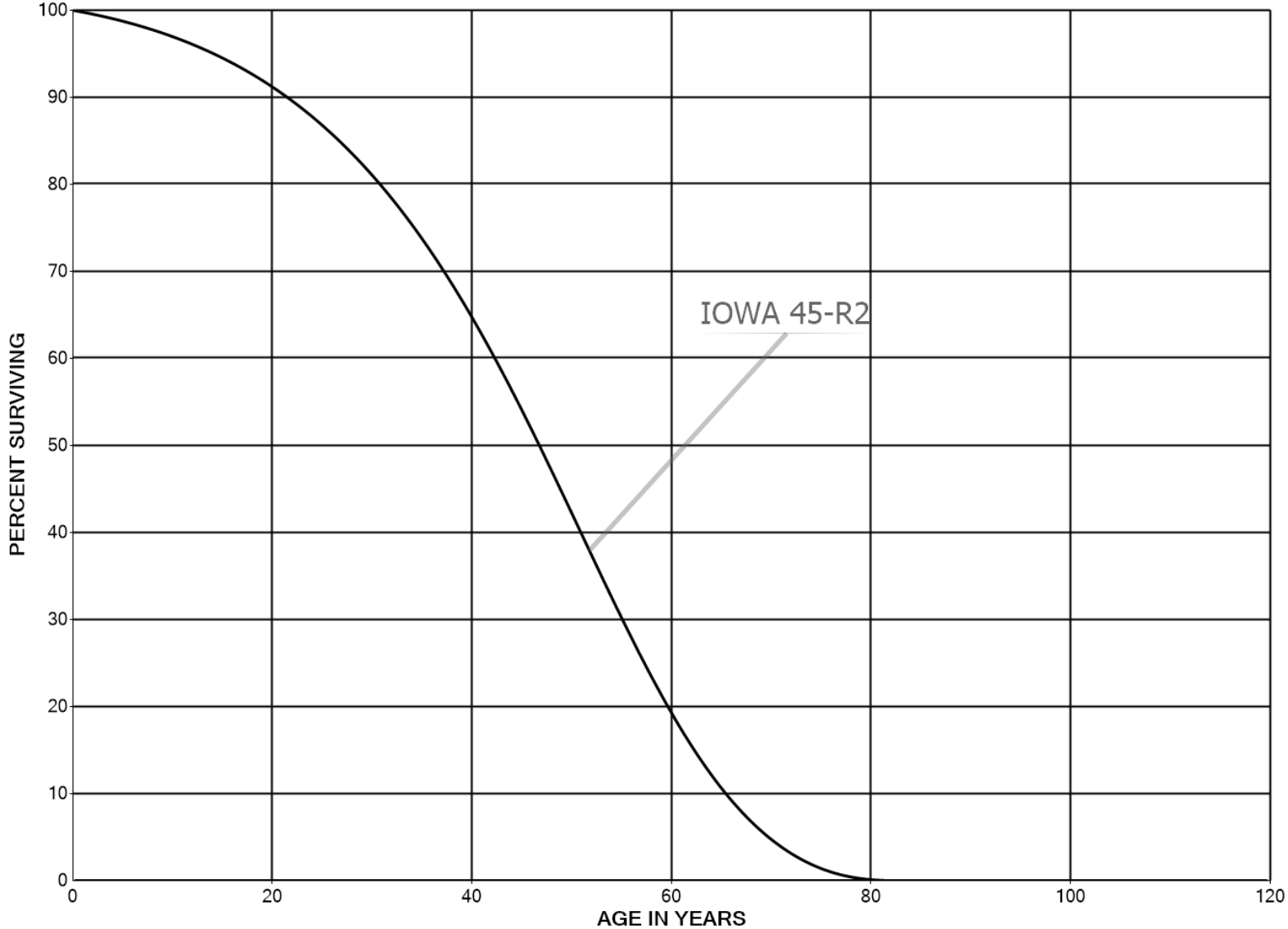
UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 381.1 METERS - ERTS
SMOOTH SURVIVOR CURVE



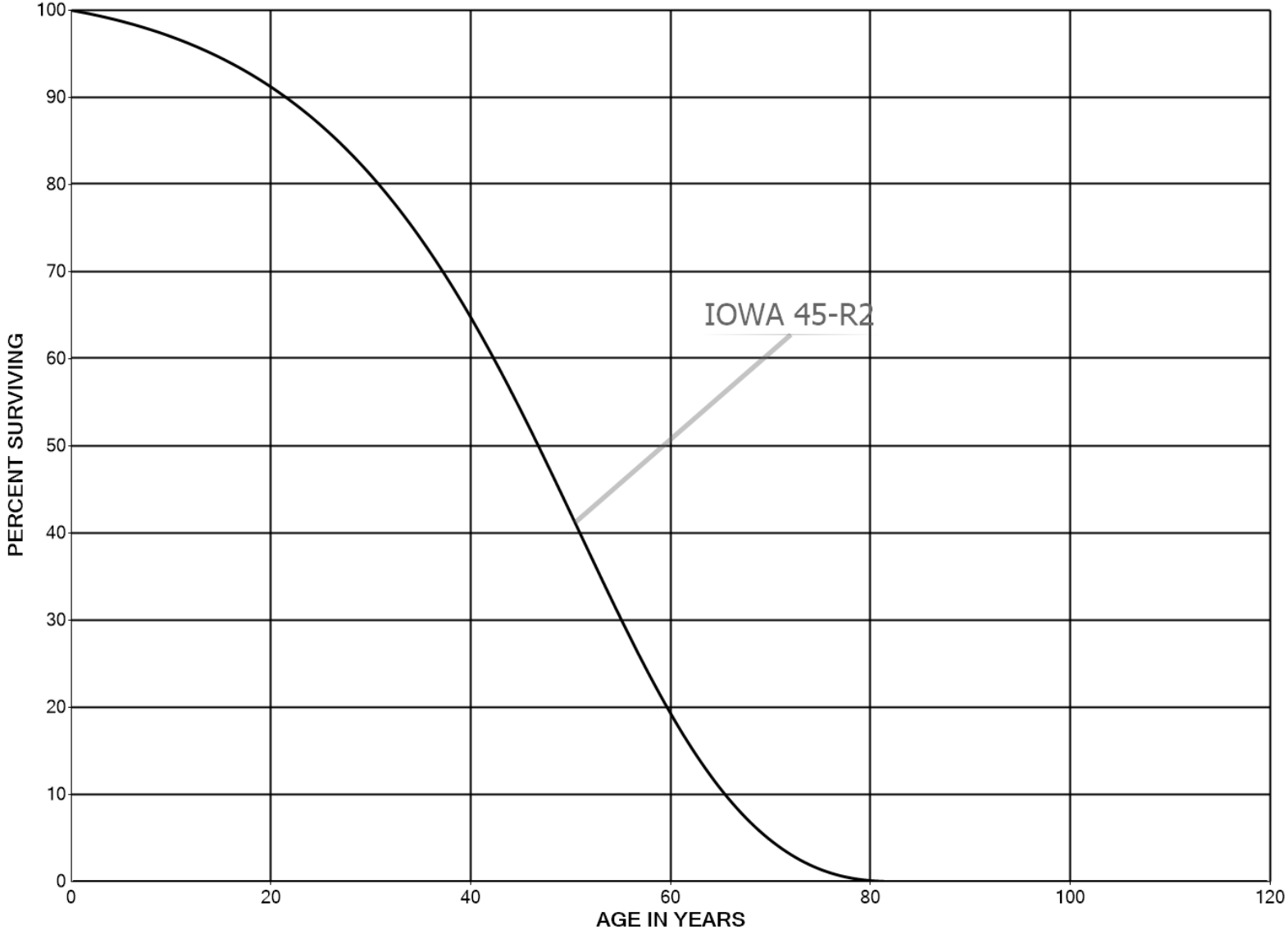
UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 382 METER INSTALLATIONS
SMOOTH SURVIVOR CURVE



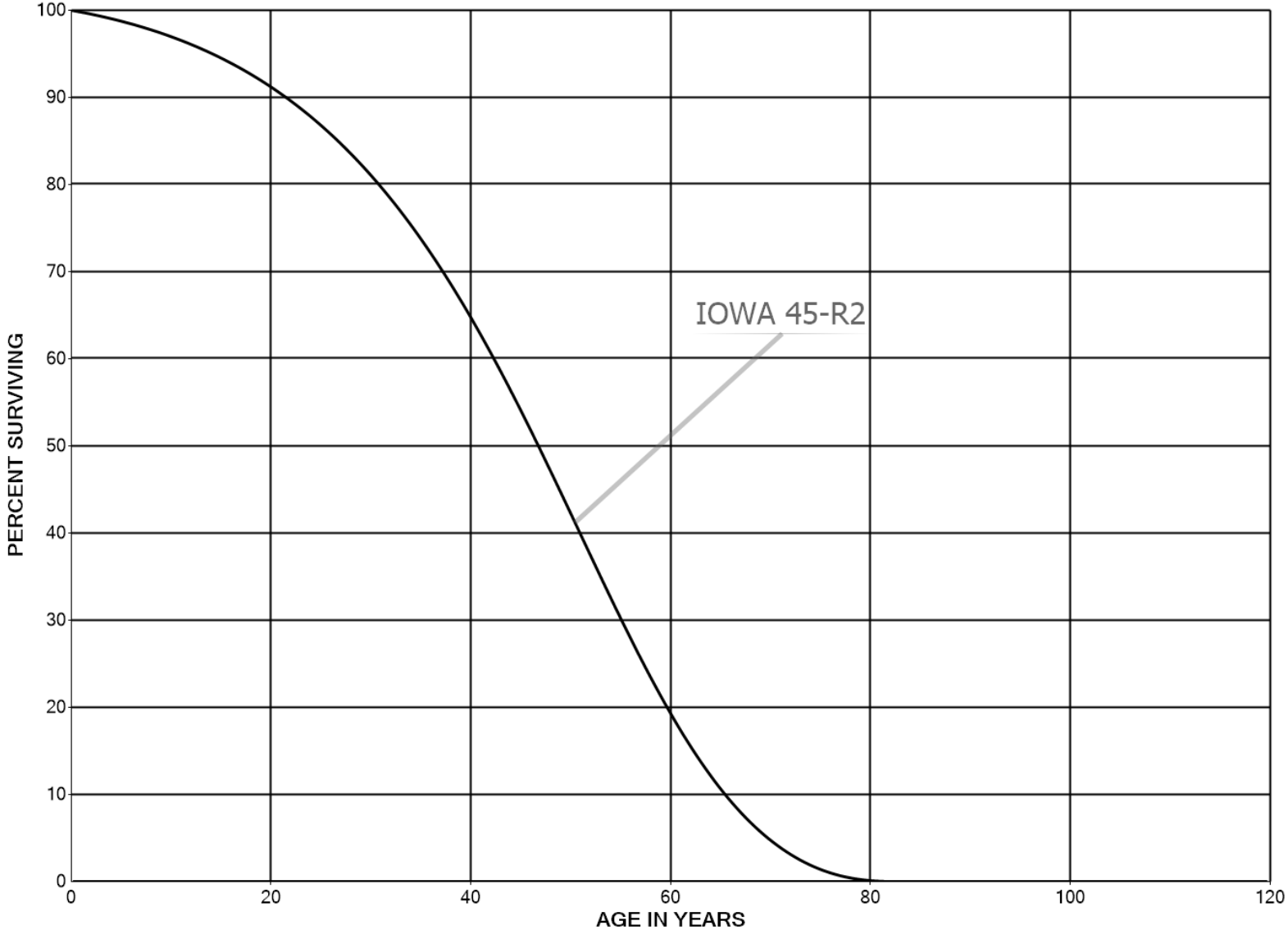
UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 383 HOUSE REGULATORS
SMOOTH SURVIVOR CURVE



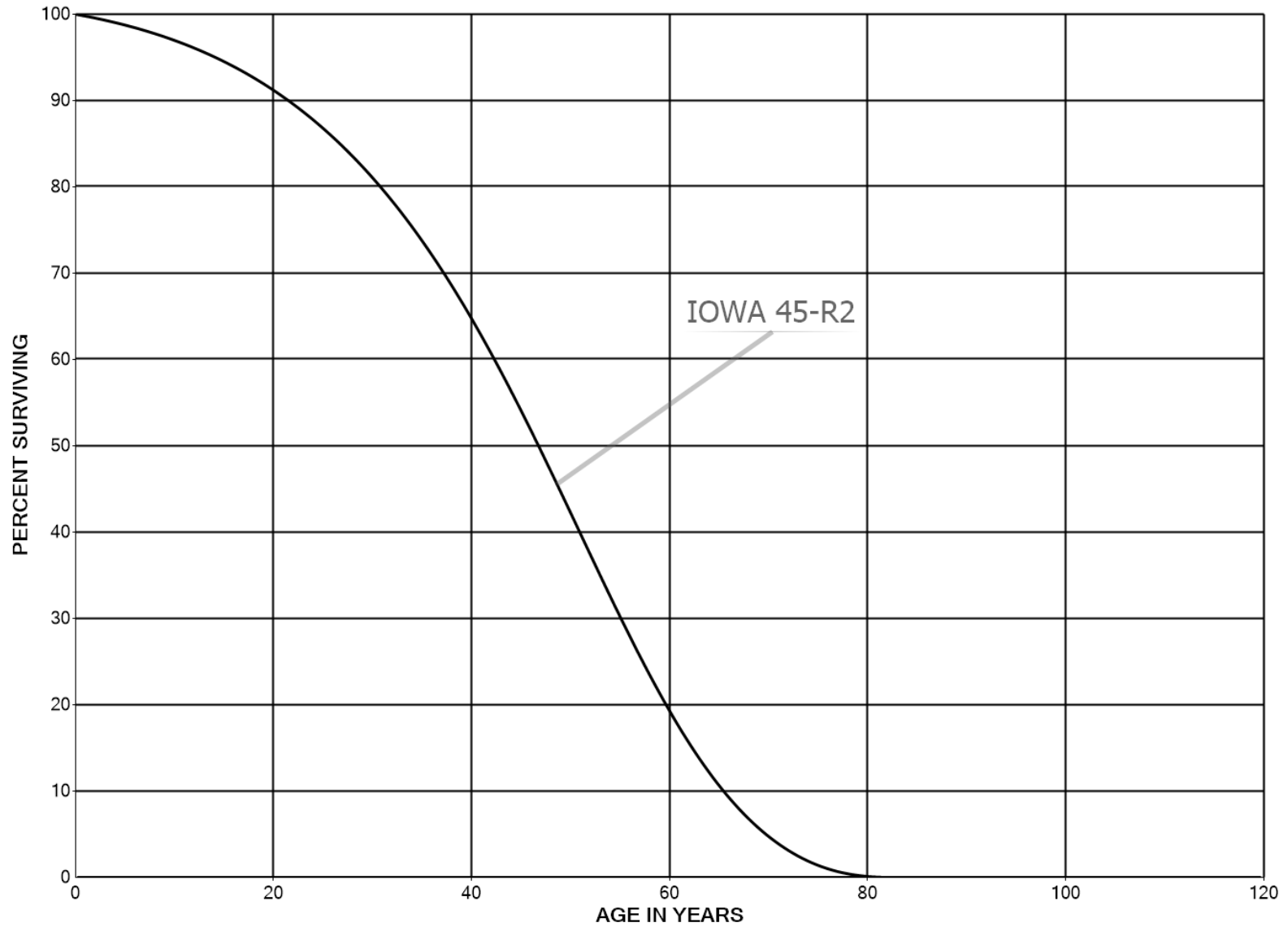
UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS
SMOOTH SURVIVOR CURVE



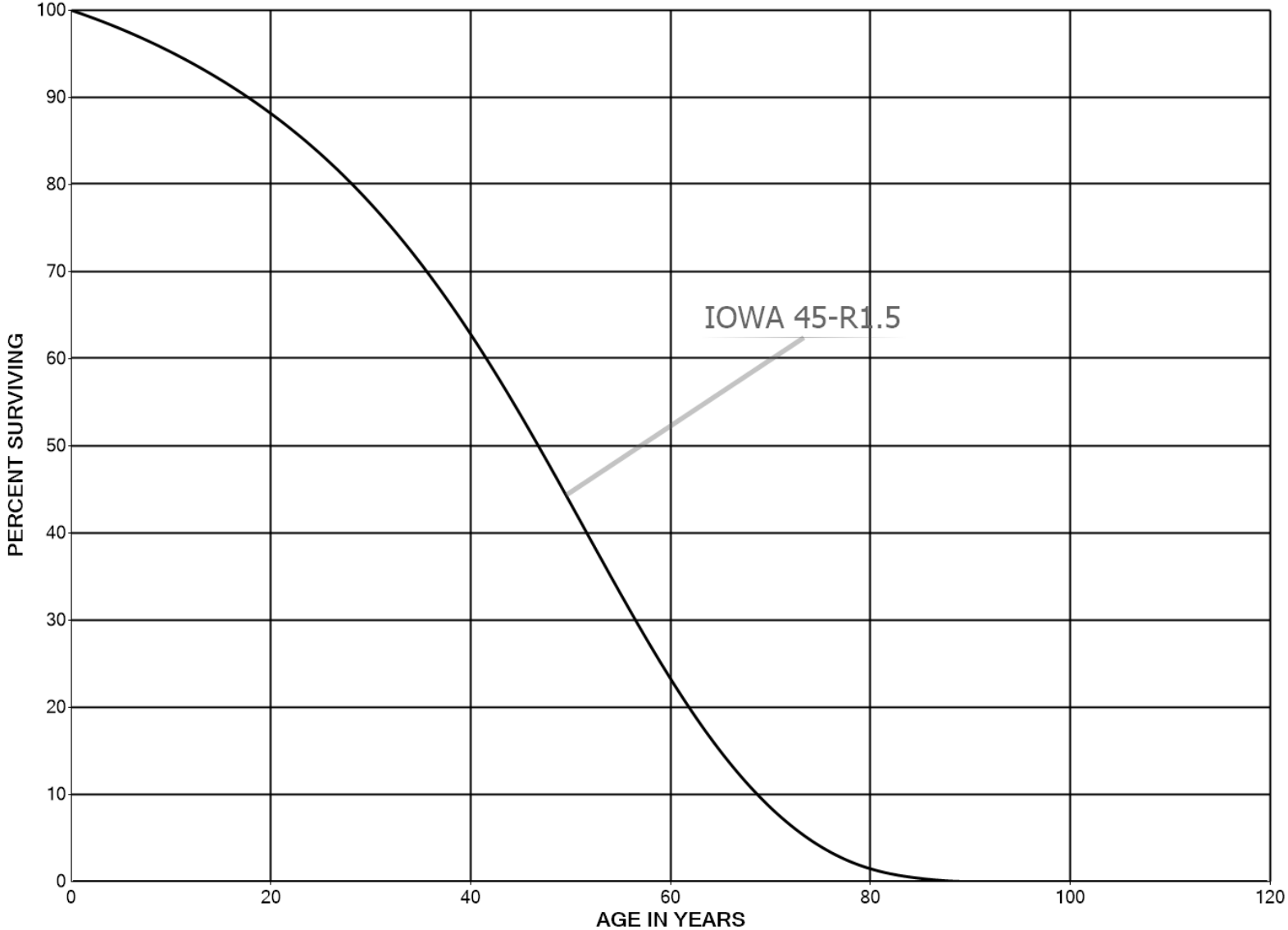
UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT
SMOOTH SURVIVOR CURVE



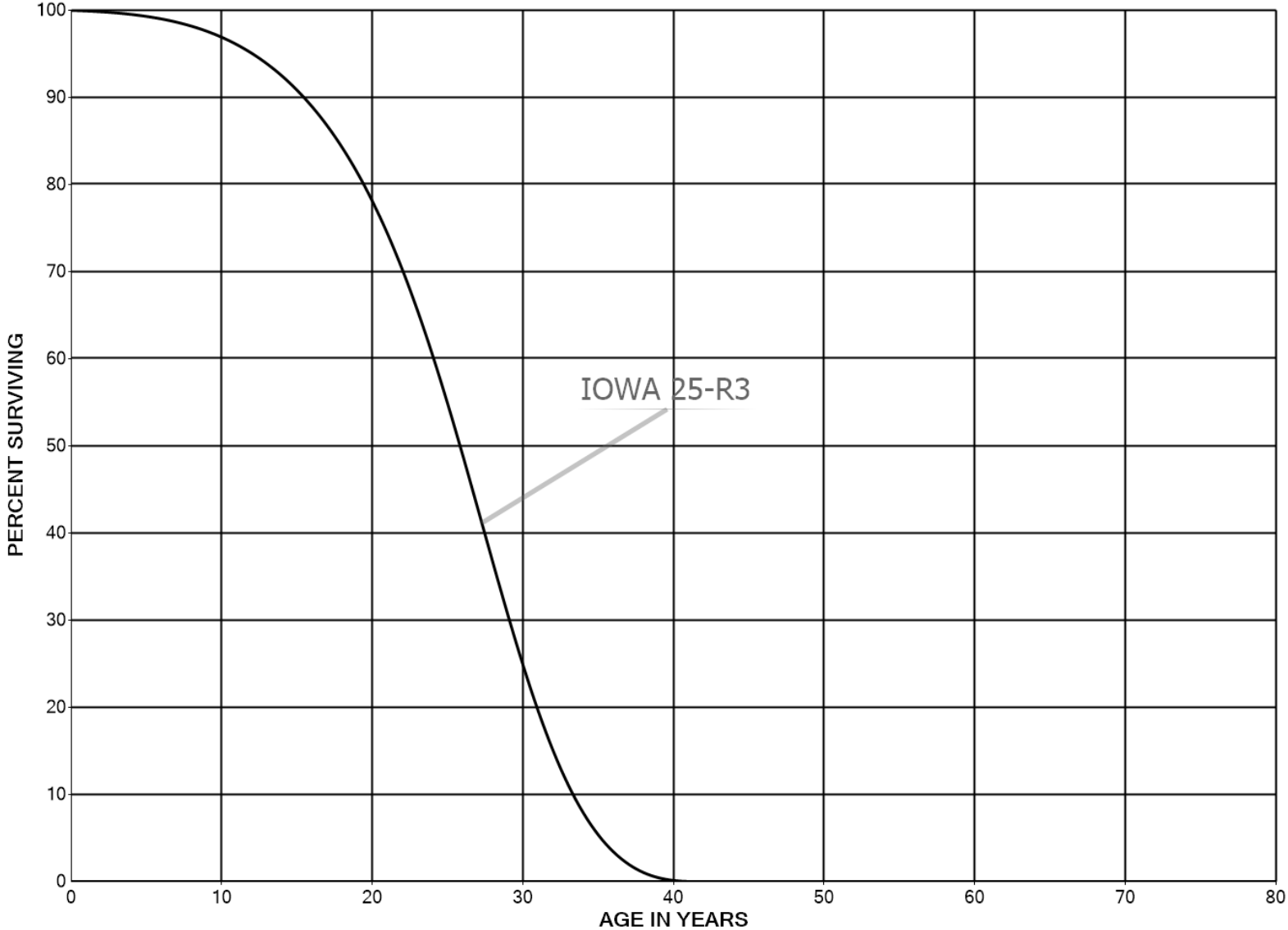
UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 386 OTHER PROPERTY ON CUSTOMERS PREMISES
SMOOTH SURVIVOR CURVE



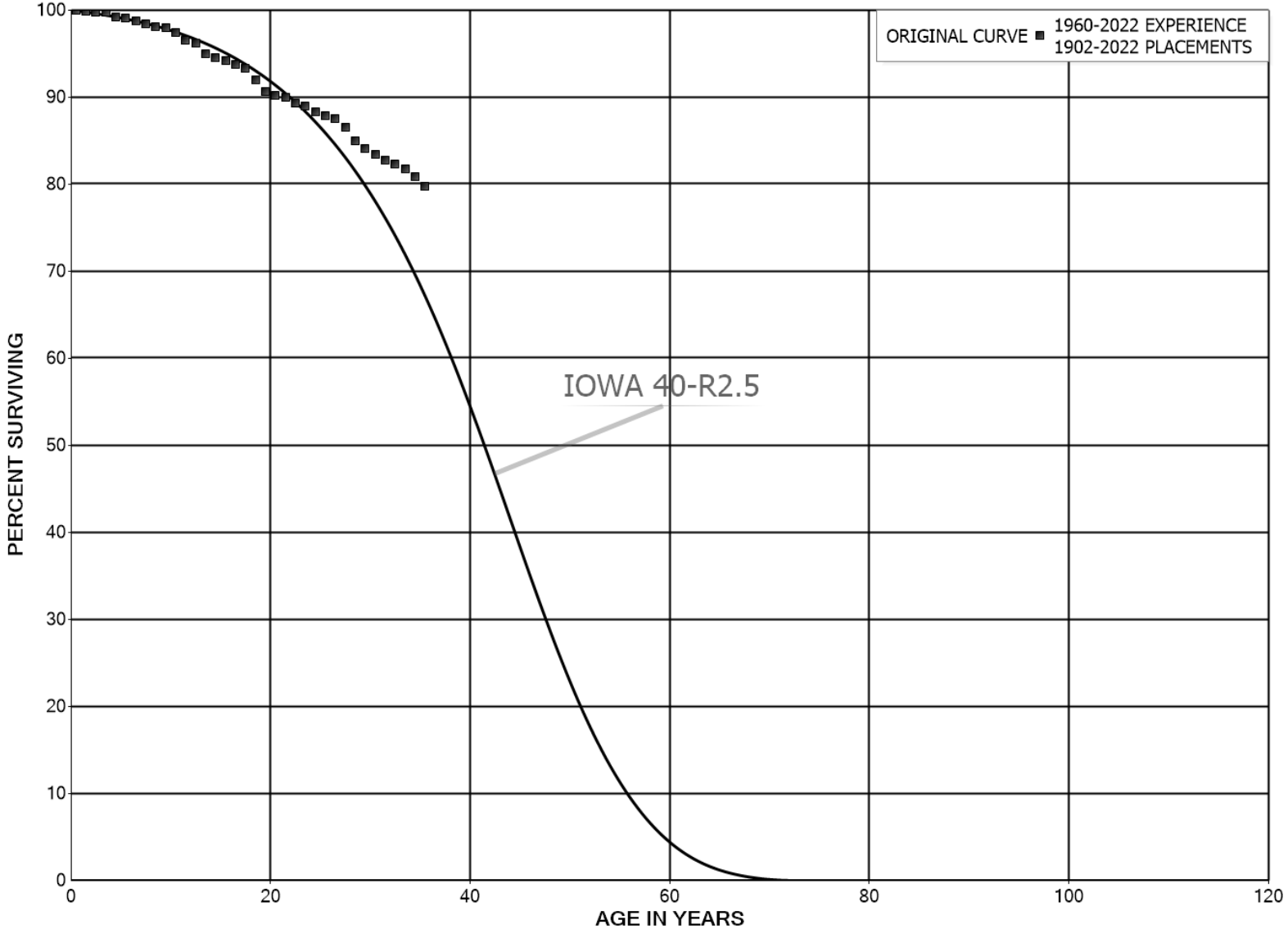
UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 386.1 OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS
SMOOTH SURVIVOR CURVE



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



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



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1902-2022

EXPERIENCE BAND 1960-2022

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2022

EXPERIENCE BAND 1960-2022

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

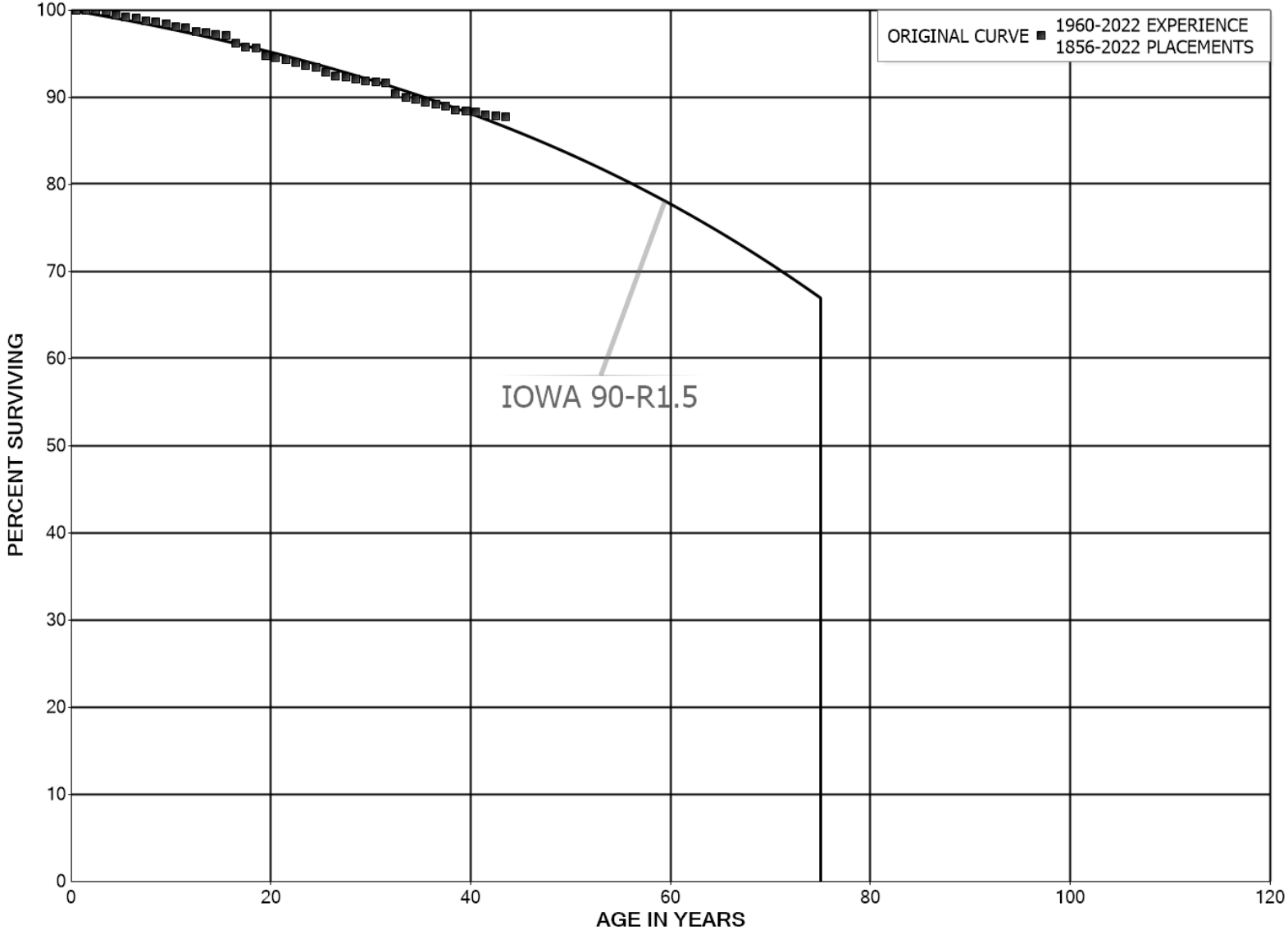
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2022

EXPERIENCE BAND 1960-2022

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

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



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - MAJOR STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1856-2022

EXPERIENCE BAND 1960-2022

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - MAJOR STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1856-2022

EXPERIENCE BAND 1960-2022

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - MAJOR STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1856-2022

EXPERIENCE BAND 1960-2022

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - MAJOR STRUCTURES

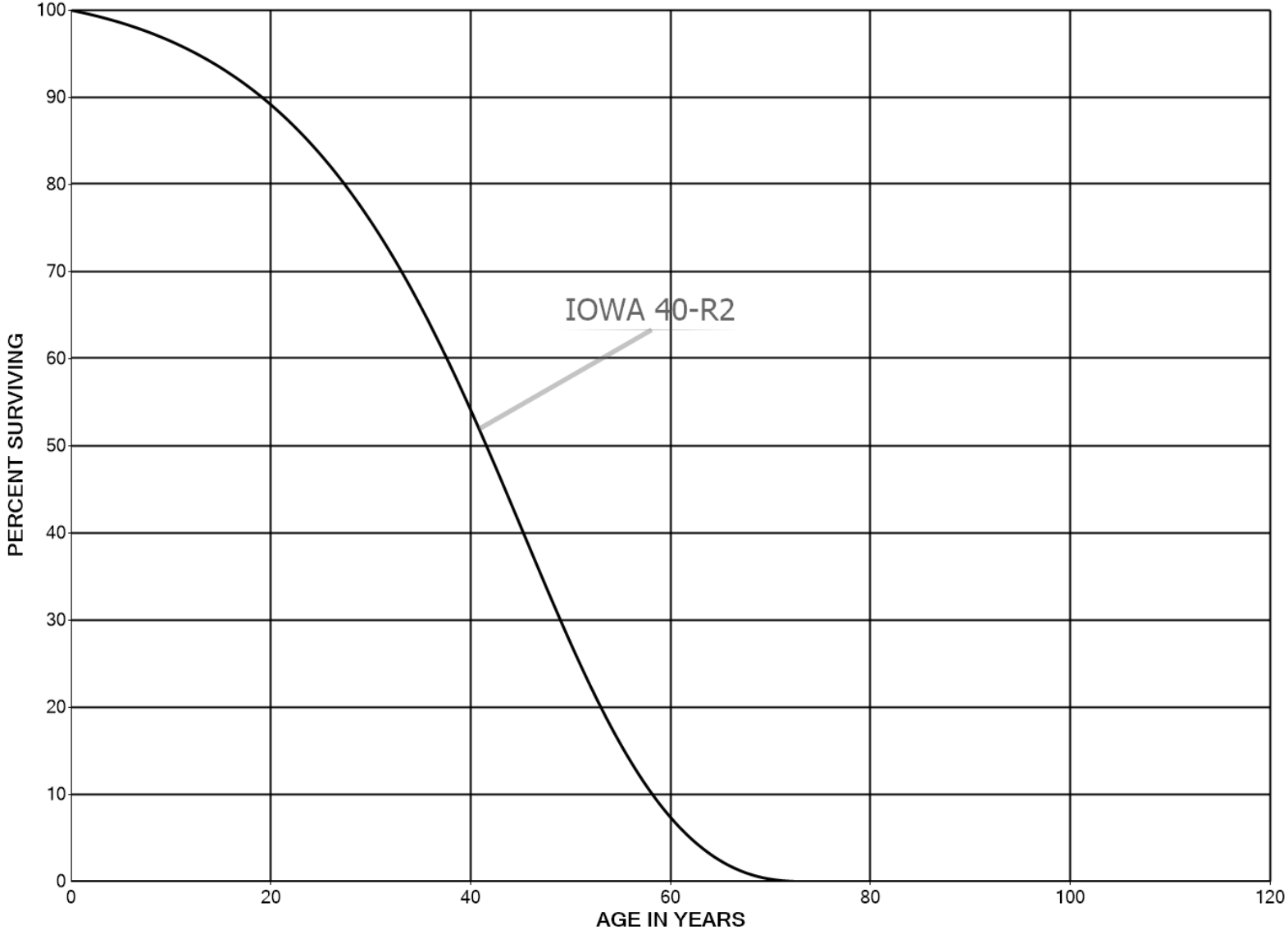
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1856-2022

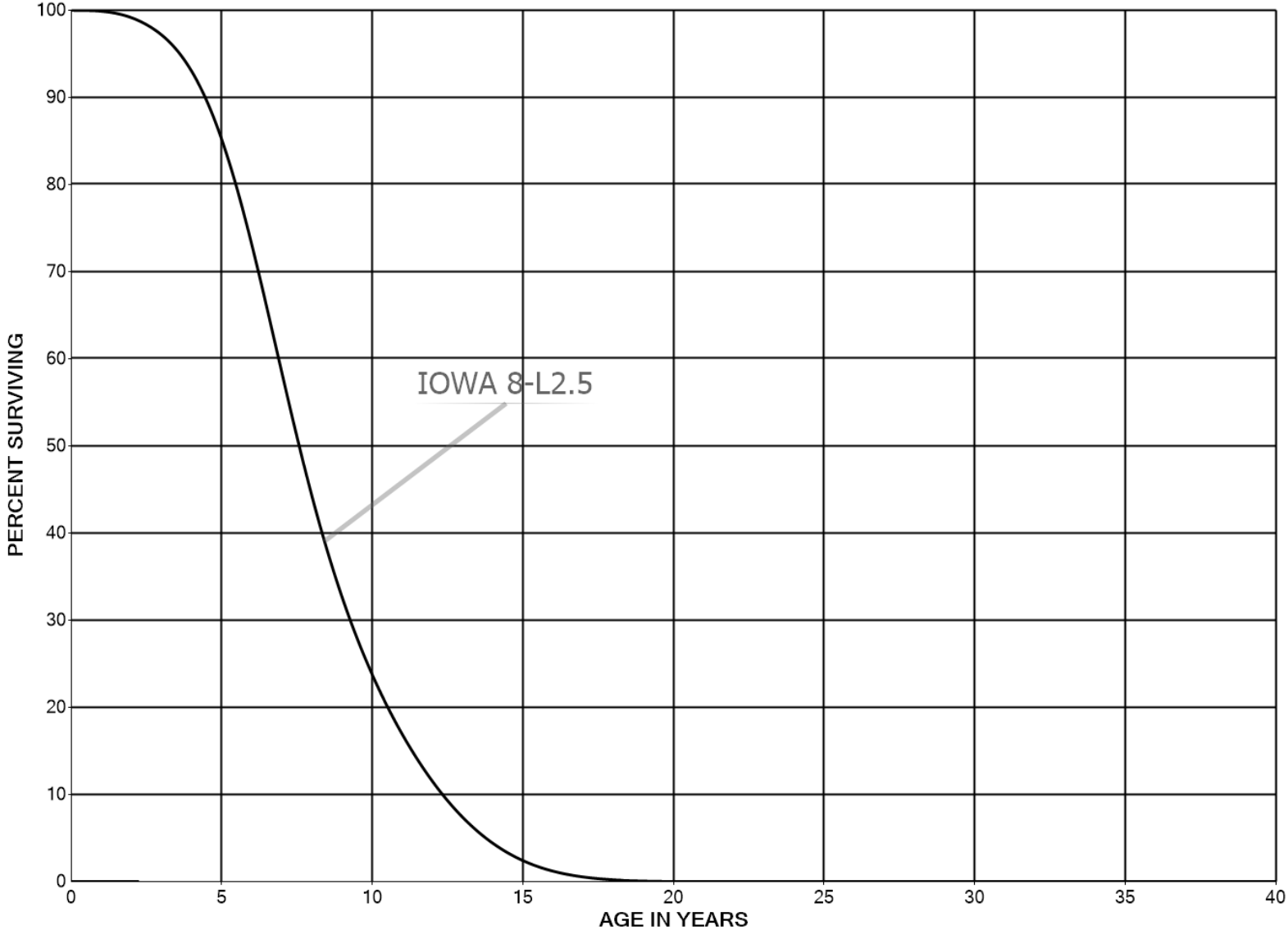
EXPERIENCE BAND 1960-2022

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

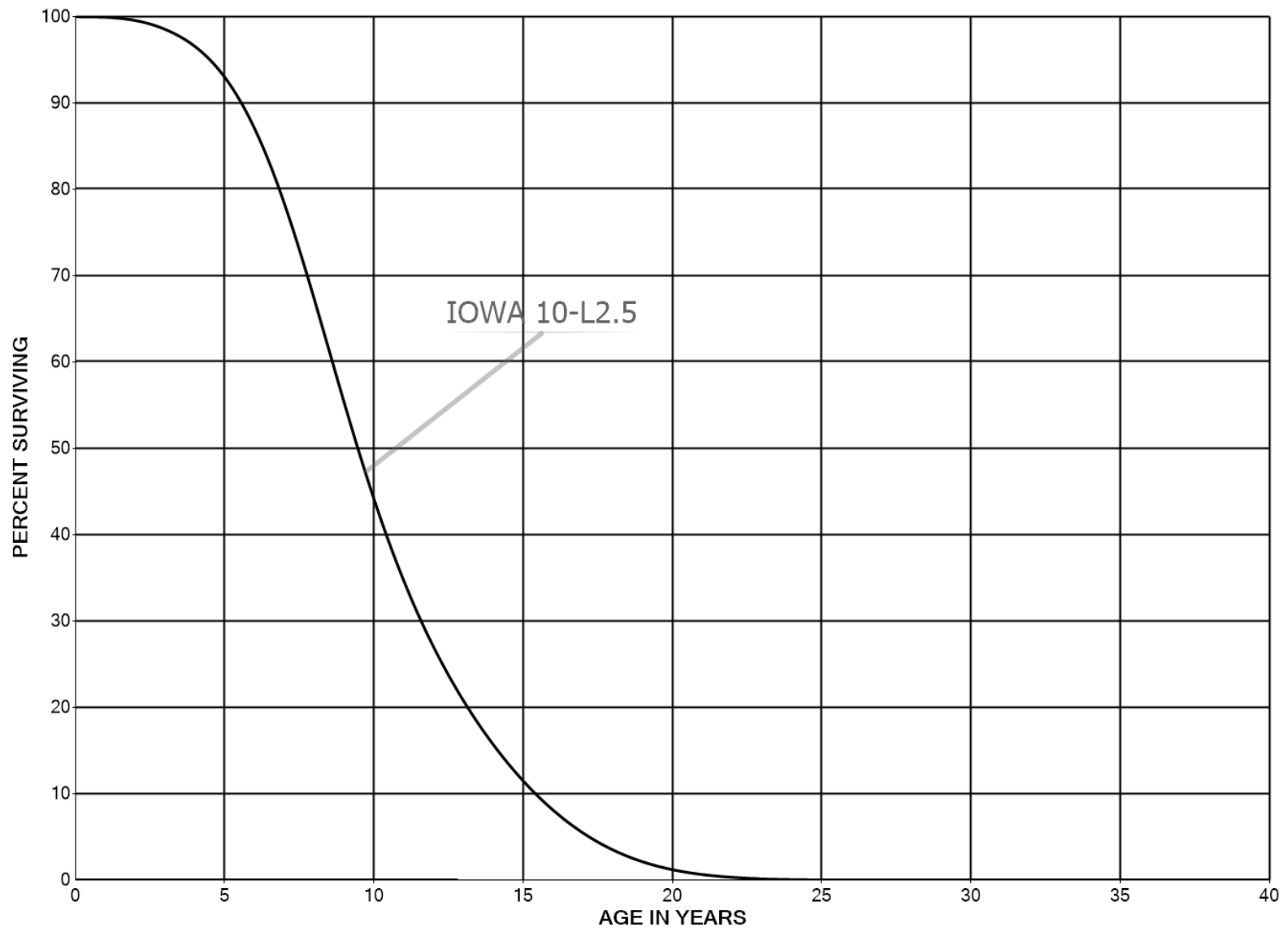
UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - OTHER STRUCTURES
SMOOTH SURVIVOR CURVE



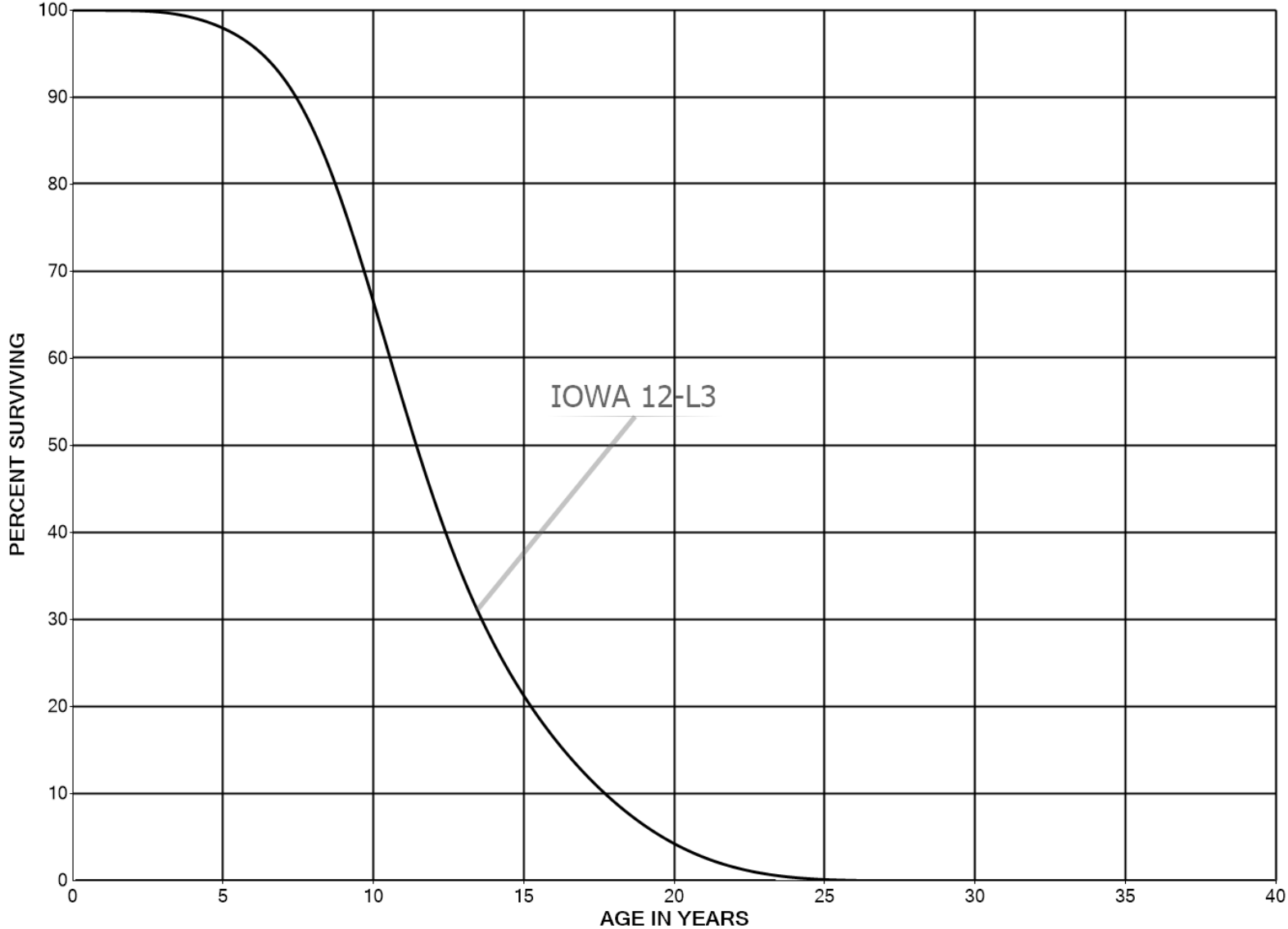
UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S
SMOOTH SURVIVOR CURVE



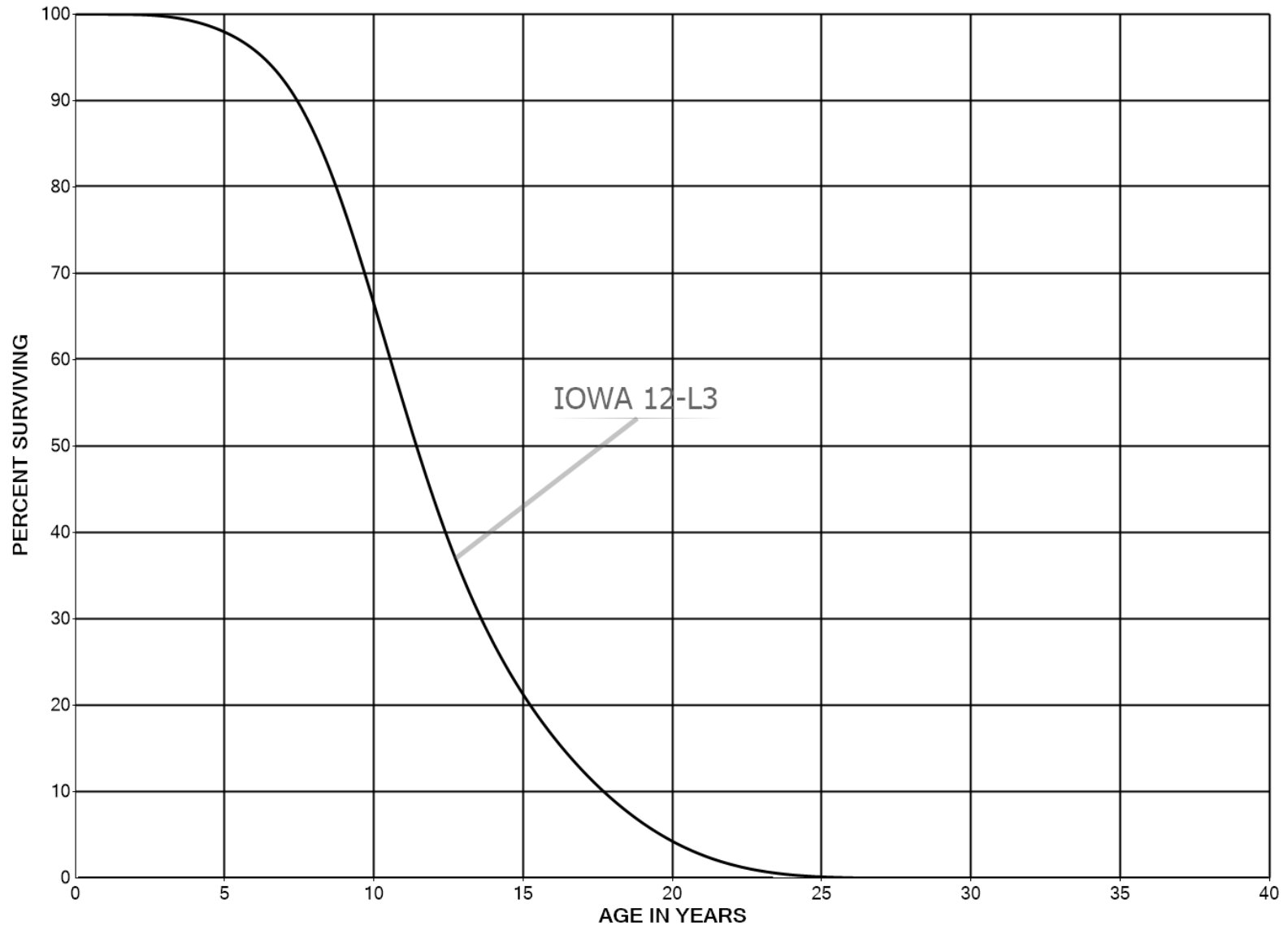
UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS
SMOOTH SURVIVOR CURVE



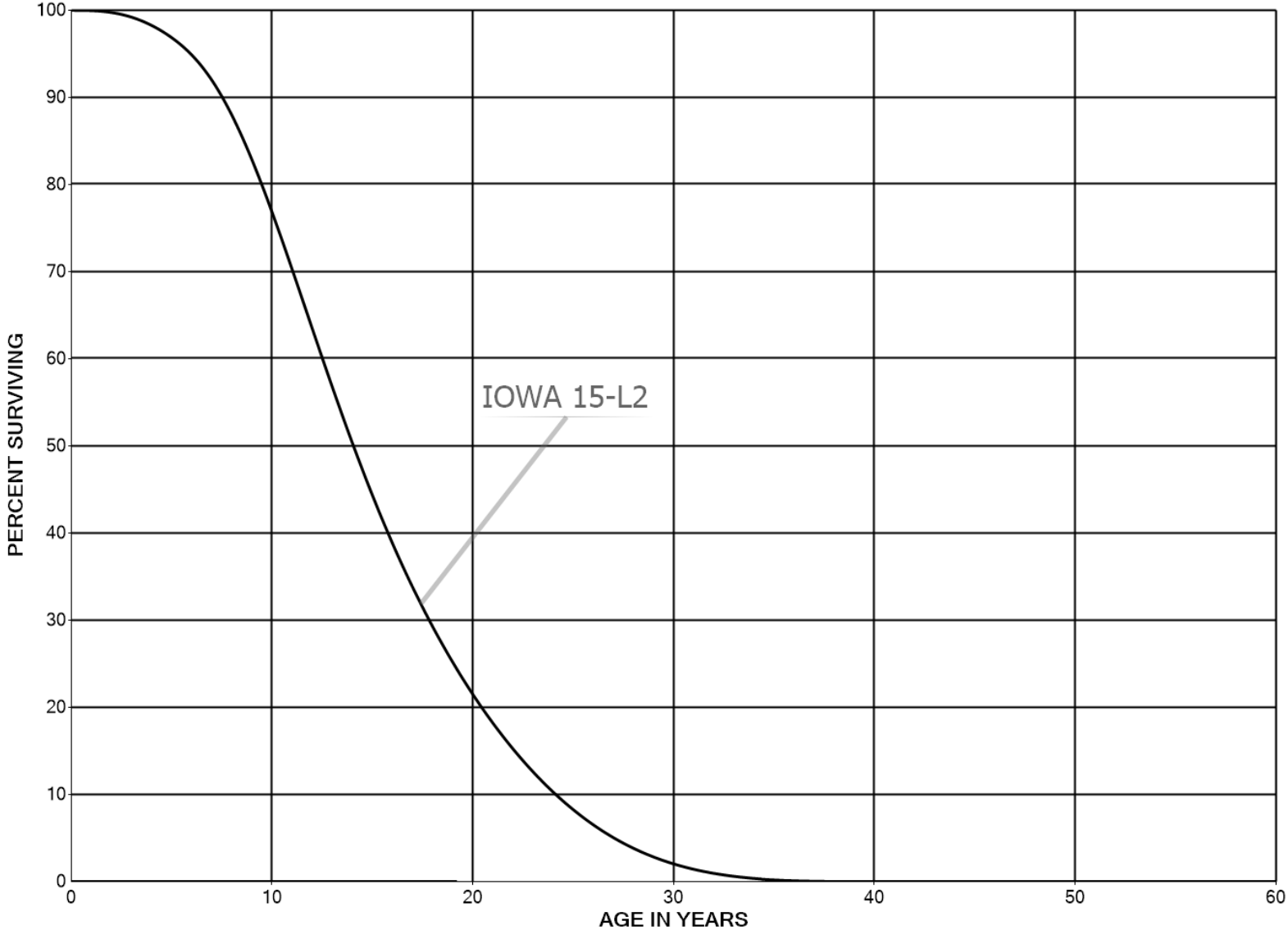
UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 392.3 TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICLES
SMOOTH SURVIVOR CURVE



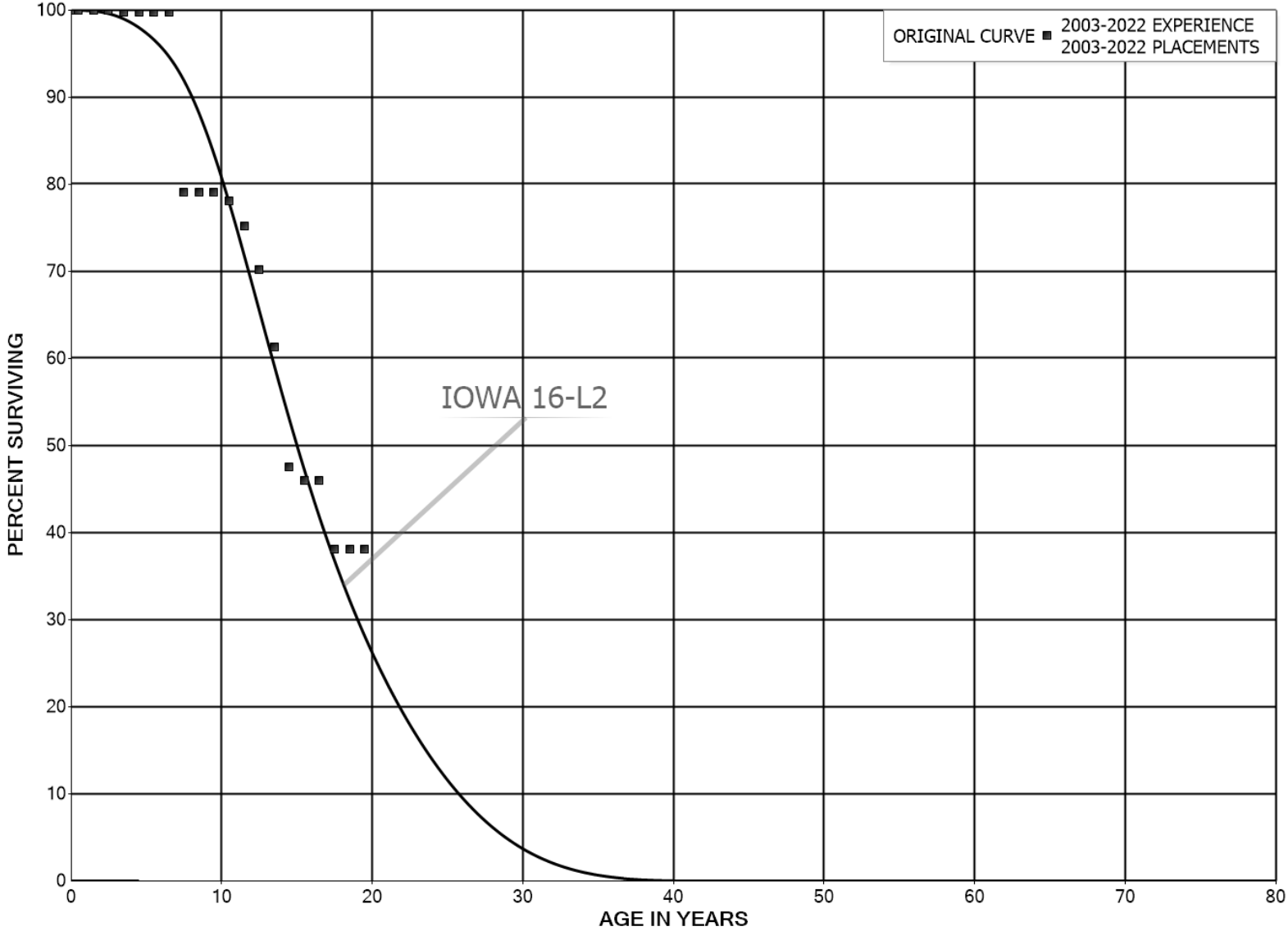
UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS
SMOOTH SURVIVOR CURVE



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



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



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 2003-2022

EXPERIENCE BAND 2003-2022

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

PART VII. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

GAS PLANT

UGI UTILITIES, INC. - GAS DIVISION

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

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
			(4)			
1900	71,114	71,114				0.0
1901	4,920	4,685		235	235	0.0
1902	32,146	32,068		78	313	0.0
1903	42,393	42,098		295	608	0.0
1904	13,637	12,843		794	1,402	0.0
1905	7,334	6,961		373	1,775	0.0
1906	18,263	17,473		790	2,565	0.0
1907	23,902	22,963		939	3,504	0.0
1908	33,362	31,341		2,021	5,525	0.0
1909	9,287	8,493		794	6,319	0.0
1910	22,879	21,592		1,287	7,606	0.0
1911	36,805	34,245		2,560	10,166	0.0
1912	24,366	22,481		1,885	12,051	0.0
1913	25,051	22,321		2,730	14,781	0.0
1914	60,616	53,701		6,915	21,696	0.0
1915	32,913	29,228		3,685	25,381	0.0
1916	22,274	19,585		2,689	28,070	0.0
1917	11,501	10,963		538	28,608	0.0
1918	10,458	9,880		578	29,186	0.0
1919	14,496	13,738		758	29,944	0.0
1920	15,269	14,476		793	30,737	0.0
1921	65,394	60,391		5,003	35,740	0.0
1922	78,978	74,235		4,743	40,483	0.0
1923	66,295	60,115		6,180	46,663	0.0
1924	276,812	251,627		25,185	71,848	0.0
1925	80,955	73,706		7,249	79,097	0.0
1926	359,637	316,707		42,930	122,027	0.0
1927	109,091	102,037		7,054	129,081	0.0
1928	248,214	229,200		19,014	148,095	0.0
1929	187,494	167,311		20,183	168,278	0.0
1930	387,638	330,336		57,302	225,580	0.0
1931	411,490	358,316		53,174	278,754	0.0
1932	198,577	191,883		6,694	285,448	0.0
1933	28,362	25,747		2,615	288,063	0.0
1934	24,652	22,666		1,986	290,049	0.0
1935	17,598	15,979		1,619	291,668	0.0
1936	45,134	41,591		3,543	295,211	0.0
1937	25,746	23,286		2,460	297,671	0.0
1938	16,600	14,800		1,800	299,471	0.0
1939	38,107	34,329		3,778	303,249	0.0
1940	55,611	50,362		5,249	308,498	0.0
1941	90,710	81,000		9,710	318,208	0.0
1942	38,071	32,059		6,012	324,220	0.0
1943	21,704	20,531		1,173	325,393	0.0
1944	19,400	17,311		2,089	327,482	0.0

UGI UTILITIES, INC. - GAS DIVISION

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

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
			(4)			
1945	28,676	26,257	2,419		329,901	0.0
1946	470,794	376,527	94,267		424,168	0.0
1947	138,510	119,585	18,925		443,093	0.0
1948	272,474	239,214	33,260		476,353	0.0
1949	463,524	412,525	50,999		527,352	0.0
1950	2,029,179	1,601,262	427,917		955,269	0.0
1951	760,841	642,727	118,114		1,073,383	0.0
1952	2,443,863	2,139,772	304,091		1,377,474	0.0
1953	1,463,550	1,161,736	301,814		1,679,288	0.0
1954	2,643,958	2,123,036	520,922		2,200,210	0.0
1955	2,317,292	1,887,820	429,472		2,629,682	0.1
1956	4,265,424	3,412,863	852,561		3,482,243	0.1
1957	3,808,587	2,865,490	943,097		4,425,340	0.1
1958	3,777,558	2,757,621	1,019,937		5,445,277	0.1
1959	3,960,625	2,977,199	983,426		6,428,703	0.1
1960	4,934,020	3,669,694	1,264,326		7,693,029	0.2
1961	4,275,807	3,206,044	1,069,763		8,762,792	0.2
1962	4,151,956	3,059,910	1,092,046		9,854,838	0.2
1963	5,537,723	3,975,076	1,562,647		11,417,485	0.3
1964	7,065,342	5,040,597	2,024,745		13,442,230	0.3
1965	7,671,680	5,526,789	2,144,891		15,587,121	0.4
1966	8,527,501	6,171,834	2,355,667		17,942,788	0.4
1967	7,965,415	5,632,509	2,332,906		20,275,694	0.5
1968	10,357,531	7,244,528	3,113,003		23,388,697	0.5
1969	11,051,639	7,701,862	3,349,777		26,738,474	0.6
1970	10,144,673	7,095,158	3,049,515		29,787,989	0.7
1971	9,248,166	6,413,302	2,834,864		32,622,853	0.7
1972	10,711,354	7,277,419	3,433,935		36,056,788	0.8
1973	8,840,403	6,067,017	2,773,386		38,830,174	0.9
1974	10,299,090	7,309,905	2,989,185		41,819,359	0.9
1975	8,299,219	5,631,113	2,668,106		44,487,465	1.0
1976	7,991,754	5,483,417	2,508,337		46,995,802	1.1
1977	10,108,475	6,752,622	3,355,853		50,351,655	1.1
1978	9,725,518	6,321,316	3,404,202		53,755,857	1.2
1979	14,704,704	9,382,245	5,322,459		59,078,316	1.3
1980	24,712,267	15,795,511	8,916,756		67,995,072	1.5
1981	25,511,249	16,162,075	9,349,174		77,344,246	1.8
1982	25,078,451	16,542,212	8,536,239		85,880,485	1.9
1983	13,073,780	8,946,738	4,127,042		90,007,527	2.0
1984	17,741,579	11,889,592	5,851,987		95,859,514	2.2
1985	21,455,778	14,293,333	7,162,445		103,021,959	2.3
1986	26,157,625	16,874,650	9,282,975		112,304,934	2.5
1987	29,136,673	18,670,736	10,465,937		122,770,871	2.8
1988	41,599,787	25,795,500	15,804,287		138,575,158	3.1
1989	44,676,695	27,484,447	17,192,248		155,767,406	3.5

UGI UTILITIES, INC. - GAS DIVISION

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

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2) - (3) (4)	DEPRECIATED ORIGINAL COST	
				CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1990	48,364,281	29,420,915	18,943,366	174,710,772	4.0
1991	39,344,774	23,685,733	15,659,041	190,369,813	4.3
1992	42,203,089	25,454,262	16,748,827	207,118,640	4.7
1993	32,404,273	19,431,679	12,972,594	220,091,234	5.0
1994	49,444,996	28,934,436	20,510,560	240,601,794	5.5
1995	57,730,206	31,276,972	26,453,234	267,055,028	6.1
1996	61,193,392	32,219,847	28,973,545	296,028,573	6.7
1997	74,640,299	39,123,994	35,516,305	331,544,878	7.5
1998	58,246,789	29,958,729	28,288,060	359,832,938	8.2
1999	44,610,162	22,524,848	22,085,314	381,918,252	8.7
2000	61,432,849	29,616,524	31,816,325	413,734,577	9.4
2001	56,783,065	26,805,460	29,977,605	443,712,182	10.1
2002	55,899,582	26,746,183	29,153,399	472,865,581	10.7
2003	56,219,734	25,189,948	31,029,786	503,895,367	11.4
2004	73,075,292	32,840,715	40,234,577	544,129,944	12.4
2005	65,033,987	26,979,827	38,054,160	582,184,104	13.2
2006	63,325,543	26,196,853	37,128,690	619,312,794	14.1
2007	65,265,282	27,282,776	37,982,506	657,295,300	14.9
2008	67,115,065	26,528,477	40,586,588	697,881,888	15.8
2009	65,679,627	24,165,652	41,513,975	739,395,863	16.8
2010	58,425,742	20,215,339	38,210,403	777,606,266	17.7
2011	86,462,787	28,603,575	57,859,212	835,465,478	19.0
2012	107,154,401	33,393,952	73,760,449	909,225,927	20.6
2013	122,023,218	35,085,904	86,937,314	996,163,241	22.6
2014	155,872,502	41,787,622	114,084,880	1,110,248,121	25.2
2015	180,057,164	44,134,328	135,922,836	1,246,170,957	28.3
2016	199,364,484	44,737,662	154,626,822	1,400,797,779	31.8
2017	202,492,677	41,530,772	160,961,905	1,561,759,684	35.5
2018	290,308,052	54,142,607	236,165,445	1,797,925,129	40.8
2019	264,907,800	48,037,422	216,870,378	2,014,795,507	45.7
2020	268,713,967	46,440,940	222,273,027	2,237,068,534	50.8
2021	353,093,139	47,474,263	305,618,876	2,542,687,410	57.7
2022	414,890,063	48,587,692	366,302,371	2,908,989,781	66.0
2023	481,690,495	52,394,839	429,295,656	3,338,285,437	75.8
2024	339,686,046	23,661,220	316,024,826	3,654,310,263	83.0
2025	340,749,674	15,116,943	325,632,731	3,979,942,994	90.4
2026	431,487,531	6,832,898	424,654,633	4,404,597,627	100.0
TOTAL	5,908,417,994	1,503,820,367	4,404,597,627		

COMMON PLANT

UGI UTILITIES, INC. - COMMON PLANT

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

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST		PCT OF COL 4 TOTAL (6)
			AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	
2019	33,513,297	7,271,585	26,241,712	26,241,712	51.0
2020	1,957,793	356,188	1,601,605	27,843,317	54.1
2021	658,288	104,441	553,847	28,397,164	55.2
2022	4,218,639	706,437	3,512,202	31,909,366	62.0
2023	11,849,883	1,218,558	10,631,325	42,540,691	82.7
2024	8,704,747	676,712	8,028,035	50,568,726	98.3
2025	532,025	36,850	495,175	51,063,901	99.2
2026	404,752	8,398	396,354	51,460,255	100.0
TOTAL	61,839,424	10,379,169	51,460,255		

INFORMATION SERVICES

UGI UTILITIES, INC. - INFORMATION SERVICES

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

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2) - (3) (4)	DEPRECIATED ORIGINAL COST	
				CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2016	1,993,990	1,373,263	620,727	620,727	0.4
2017	77,995,129	49,268,971	28,726,158	29,346,885	20.4
2018	1,514,039	1,237,504	276,535	29,623,420	20.6
2019	62,845,437	33,176,097	29,669,340	59,292,760	41.2
2020	12,398,870	8,063,834	4,335,036	63,627,796	44.2
2021	14,497,517	6,648,707	7,848,810	71,476,606	49.7
2022	12,009,214	6,173,616	5,835,598	77,312,204	53.7
2023	11,916,735	5,359,252	6,557,483	83,869,687	58.3
2024	10,696,947	4,070,194	6,626,753	90,496,440	62.9
2025	9,424,412	2,083,665	7,340,747	97,837,187	68.0
2026	48,545,652	2,428,659	46,116,993	143,954,180	100.0
TOTAL	263,837,942	119,883,762	143,954,180		

UTILITY PLANT IN SERVICE

GAS PLANT

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 365.2 RIGHTS-OF-WAY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1902	3,610.27	3,610	3,610			
1903	4,110.54	4,111	4,111			
1908	44.05	44	44			
1910	85.13	85	85			
1912	835.22	835	835			
1913	222.36	222	222			
1914	14.50	14	15			
1915	224.10	224	224			
1916	117.50	118	118			
1917	64.30	64	64			
1926	6,471.58	6,347	6,472			
1929	1,806.23	1,754	1,803	3	2.01	1
1930	2,041.31	1,976	2,031	10	2.23	4
1931	27,123.22	26,166	26,895	229	2.47	93
1932	2,640.53	2,539	2,610	31	2.70	11
1933	538.99	516	530	9	2.95	3
1934	812.94	776	798	15	3.20	5
1935	12.64	12	12			
1937	203.24	192	197	6	3.96	2
1938	375.47	353	363	13	4.22	3
1939	962.92	901	926	37	4.49	8
1940	6,450.60	6,013	6,180	270	4.75	57
1941	592.71	550	565	27	5.02	5
1942	337.44	312	321	17	5.30	3
1943	60.01	55	57	3	5.58	1
1944	422.25	387	398	24	5.86	4
1945	631.09	576	592	39	6.15	6
1946	3,351.10	3,043	3,128	223	6.44	35
1947	2,508.33	2,266	2,329	179	6.75	27
1948	4,635.54	4,167	4,283	353	7.07	50
1949	1,157.34	1,035	1,064	94	7.39	13
1950	190.65	170	175	16	7.73	2
1951	4,042.41	3,575	3,675	368	8.09	45
1952	198.20	174	179	19	8.46	2
1953	5,400.53	4,718	4,849	551	8.85	62
1954	14,353.89	12,457	12,804	1,550	9.25	168
1955	8,390.67	7,230	7,431	959	9.68	99
1956	78,471.52	67,116	68,985	9,487	10.13	937
1957	2,231.51	1,894	1,947	285	10.60	27
1958	3,854.85	3,244	3,334	521	11.10	47
1959	3,405.26	2,840	2,919	486	11.61	42

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 365.2 RIGHTS-OF-WAY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1960	11,197.19	9,254	9,512	1,686	12.15	139
1961	2,660.99	2,177	2,238	423	12.72	33
1962	3,222.41	2,610	2,683	540	13.30	41
1963	3,157.03	2,530	2,600	557	13.91	40
1964	5,365.41	4,251	4,369	996	14.54	69
1965	6,572.95	5,148	5,291	1,282	15.18	84
1966	36,334.10	28,118	28,901	7,433	15.83	470
1967	22,318.73	17,058	17,533	4,786	16.50	290
1968	3,796.90	2,865	2,945	852	17.18	50
1969	12,470.57	9,287	9,546	2,925	17.87	164
1970	18,015.96	13,237	13,606	4,410	18.57	237
1971	1,199.64	869	893	306	19.28	16
1972	11,935.28	8,525	8,762	3,173	20.00	159
1973	5,080.37	3,577	3,677	1,404	20.72	68
1974	8,346.12	5,787	5,948	2,398	21.46	112
1975	11,480.98	7,838	8,056	3,425	22.21	154
1976	7,995.15	5,370	5,520	2,476	22.98	108
1977	11,905.30	7,866	8,085	3,820	23.75	161
1978	12,918.41	8,391	8,625	4,294	24.53	175
1979	7,570.24	4,832	4,967	2,604	25.32	103
1980	4,856.13	3,043	3,128	1,728	26.13	66
1981	73,749.17	45,366	46,629	27,120	26.94	1,007
1982	10,050.64	6,360	6,537	3,514	25.68	137
1983	9,041.47	5,631	5,788	3,254	26.19	124
1984	15,250.78	9,279	9,537	5,713	27.19	210
1985	26,754.50	16,002	16,448	10,307	27.72	372
1986	14,112.19	8,236	8,465	5,647	28.72	197
1987	3,342.10	1,902	1,955	1,387	29.72	47
1988	11,301.63	6,311	6,487	4,815	30.25	159
1989	1,090.00	593	610	480	31.25	15
1990	8,000.14	4,263	4,382	3,618	31.78	114
1991	117,309.04	60,790	62,482	54,827	32.78	1,673
1992	25,030.74	12,603	12,954	12,077	33.78	358
1993	12,460.42	6,132	6,303	6,158	34.32	179
1994	6,889.97	3,289	3,381	3,509	35.32	99
1995	12,673.77	5,862	6,025	6,649	36.32	183
1996	12,902.15	5,815	5,977	6,925	36.87	188
1997	66,170.17	28,837	29,640	36,530	37.87	965
1998	16,023.55	6,744	6,932	9,092	38.87	234
1999	3,898.06	1,583	1,627	2,271	39.87	57
2000	5,089.04	1,990	2,045	3,044	40.87	74

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 365.2 RIGHTS-OF-WAY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
2001	2,659.41	1,007	1,035	1,624	41.41	39
2002	551.45	201	207	345	42.41	8
2003	1,306.89	456	469	838	43.41	19
2004	373.65	125	128	245	44.41	6
2007	10,611.38	3,085	3,171	7,440	46.97	158
2024	114.45	4	4	110	63.29	2
	868,159.56	567,780	583,277	284,883		11,125
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.6 1.28						

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 366 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 30-R1						
NET SALVAGE PERCENT.. 0						
1915	44.03	44	44			
1931	22.41	22	22			
1936	428.90	429	429			
1939	2,662.19	2,662	2,662			
1940	342.66	343	343			
1946	195.14	195	195			
1953	97.16	97	97			
1954	398.72	399	399			
1955	1,082.26	1,082	1,082			
1956	2,295.78	2,296	2,296			
1957	310.18	310	310			
1958	2,058.46	2,058	2,058			
1959	300.33	300	300			
1960	6,541.37	6,541	6,541			
1961	4,353.35	4,353	4,353			
1962	2,282.71	2,283	2,283			
1963	736.08	736	736			
1964	190.55	191	191			
1965	2,343.06	2,343	2,343			
1966	2,250.24	2,249	2,250			
1967	9,977.71	9,861	9,978			
1968	2,151.32	2,103	2,151			
1969	544.69	526	545			
1970	40.03	38	40			
1971	1,214.19	1,146	1,214			
1973	700.59	647	701			
1974	4,750.87	4,342	4,751			
1977	193.66	171	194			
1978	2,207.46	1,928	2,207			
1979	2,203.60	1,901	2,204			
1983	5,281.99	4,729	5,282			
1984	369.17	326	369			
1985	9,821.44	8,589	9,821			
1986	241.46	209	241			
1987	1,014.54	872	1,015			
1988	31,015.80	26,339	31,016			
1989	44,844.88	37,584	44,845			
1994	601.90	470	602			
1996	1,215.58	919	1,216			
1998	1,575.63	1,148	1,576			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 366 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 30-R1						
NET SALVAGE PERCENT.. 0						
2004	1,760.08	1,112	1,760			
2019	11,416.29	3,297	6,257	5,160	18.47	279
2020	138.01	36	68	70	18.69	4
	162,216.47	137,226	156,987	5,229		283
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.5 0.17						

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 367 MAINS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1900	71,113.66	67,852	71,114			
1902	24,056.23	22,780	24,056			
1903	33,197.34	31,316	33,197			
1904	1,964.62	1,846	1,965			
1906	2,420.69	2,259	2,421			
1907	8,730.25	8,121	8,730			
1910	749.15	690	749			
1913	1,738.46	1,586	1,738			
1915	63.32	57	63			
1922	35.55	31	36			
1925	1,356.81	1,189	1,357			
1926	46,464.38	40,560	46,464			
1927	2,171.63	1,888	2,172			
1928	180.25	156	180			
1929	27,529.19	23,756	27,529			
1930	2,522.76	2,168	2,523			
1931	296.56	254	297			
1932	122,819.26	104,691	122,819			
1933	4,897.35	4,156	4,897			
1934	10,855.44	9,172	10,855			
1935	1,410.95	1,187	1,411			
1936	16,622.35	13,916	16,622			
1937	2,388.88	1,990	2,389			
1938	2,797.65	2,319	2,798			
1939	797.65	658	798			
1940	11,364.66	9,322	11,365			
1941	11,633.51	9,490	11,634			
1942	1,215.69	986	1,213	3	14.17	
1943	5,838.88	4,708	5,791	47	14.53	3
1944	48.34	39	48			
1945	1,498.10	1,193	1,468	31	15.28	2
1946	4,905.03	3,880	4,773	132	15.67	8
1947	24,941.60	19,594	24,103	838	16.08	52
1948	98,837.20	77,106	94,851	3,987	16.49	242
1949	28,199.11	21,837	26,862	1,337	16.92	79
1950	2,735.68	2,102	2,586	150	17.36	9
1951	202,177.37	154,166	189,645	12,533	17.81	704
1952	22,207.66	16,798	20,664	1,544	18.27	85
1953	200,020.82	150,042	184,571	15,449	18.74	824
1954	797,823.90	593,262	729,791	68,033	19.23	3,538
1955	81,749.31	60,255	74,122	7,628	19.72	387

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 367 MAINS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1956	1,473,781.22	1,076,258	1,323,939	149,842	20.23	7,407
1957	311,182.44	225,088	276,888	34,294	20.75	1,653
1958	299,804.72	214,741	264,160	35,645	21.28	1,675
1959	613,382.04	434,931	535,023	78,359	21.82	3,591
1960	674,919.59	473,524	582,497	92,423	22.38	4,130
1961	47,891.52	33,243	40,893	6,998	22.94	305
1962	190,718.09	130,934	161,066	29,652	23.51	1,261
1963	122,060.87	82,839	101,903	20,158	24.10	836
1964	290,969.66	195,182	240,100	50,870	24.69	2,060
1965	701,420.51	464,902	571,891	129,530	25.29	5,122
1966	742,304.44	485,861	597,673	144,631	25.91	5,582
1967	215,827.53	139,483	171,583	44,245	26.53	1,668
1968	370,389.64	236,260	290,631	79,759	27.16	2,937
1969	640,487.71	403,078	495,839	144,649	27.80	5,203
1970	874,219.01	542,602	667,472	206,747	28.45	7,267
1971	453,818.02	277,678	341,581	112,237	29.11	3,856
1972	966,536.05	582,754	716,864	249,672	29.78	8,384
1973	372,161.96	221,064	271,938	100,224	30.45	3,291
1974	485,847.07	284,123	349,509	136,338	31.14	4,378
1975	297,092.08	171,006	210,360	86,732	31.83	2,725
1976	137,471.87	77,864	95,783	41,689	32.52	1,282
1977	134,299.99	74,796	92,009	42,291	33.23	1,273
1978	287,058.05	157,156	193,323	93,735	33.94	2,762
1979	501,981.46	270,001	332,137	169,845	34.66	4,900
1980	243,613.68	128,660	158,269	85,345	35.39	2,412
1981	283,711.51	147,039	180,877	102,834	36.13	2,846
1982	319,398.12	183,718	225,997	93,401	32.68	2,858
1983	524,887.81	297,401	365,842	159,045	33.08	4,808
1984	749,802.45	418,165	514,398	235,404	33.51	7,025
1985	455,843.70	248,207	305,327	150,516	34.51	4,362
1986	565,064.08	302,479	372,089	192,975	34.94	5,523
1987	414,536.27	218,046	268,225	146,311	35.37	4,137
1988	491,903.15	252,150	310,178	181,725	36.37	4,997
1989	207,476.32	104,340	128,352	79,124	36.82	2,149
1990	360,151.18	177,555	218,416	141,735	37.28	3,802
1991	2,298,208.76	1,101,761	1,355,311	942,897	38.28	24,632
1992	1,177,930.89	552,685	679,876	498,055	38.74	12,856
1993	1,136,543.85	521,446	641,447	495,096	39.22	12,624
1994	971,986.45	432,534	532,074	439,913	40.22	10,938
1995	571,362.11	248,200	305,319	266,043	40.69	6,538
1996	804,324.21	340,631	419,021	385,303	41.18	9,357

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 367 MAINS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1997	1,997,584.37	818,011	1,006,262	991,323	42.18	23,502
1998	1,718,962.57	684,663	842,226	876,737	42.67	20,547
1999	1,080,765.90	418,256	514,510	566,256	43.17	13,117
2000	2,093,639.95	785,952	966,825	1,126,815	43.68	25,797
2001	940,486.78	339,610	417,765	522,722	44.68	11,699
2002	1,450,386.34	506,475	623,031	827,355	45.19	18,308
2003	537,154.95	181,075	222,746	314,409	45.72	6,877
2004	239,158.46	77,153	94,908	144,250	46.72	3,088
2005	237,738.75	73,747	90,719	147,020	47.25	3,112
2006	169,927.36	50,587	62,229	107,699	47.78	2,254
2007	509,991.81	145,297	178,734	331,257	48.32	6,855
2008	103,422.99	28,317	34,834	68,589	49.07	1,398
2009	74,105.67	19,327	23,775	50,331	49.61	1,015
2010	158,384.81	39,200	48,221	110,164	50.17	2,196
2011	140,623.77	32,906	40,479	100,145	50.73	1,974
2012	2,357,530.59	516,299	635,116	1,722,415	51.72	33,303
2013	41,989.81	8,616	10,599	31,391	52.29	600
2024	307,730.46	12,925	15,899	291,831	57.02	5,118
2025	643,848.72	16,611	20,434	623,415	56.64	11,007
	39,468,181.38	19,154,790	23,526,057	15,942,124		403,112
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						39.5 1.02

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 49-R2.5						
NET SALVAGE PERCENT.. 0						
1927	43.41	43	43			
1935	1.00	1	1			
1937	63.36	63	63			
1938	130.20	128	130			
1939	199.99	196	200			
1940	188.95	184	189			
1942	115.52	111	116			
1943	207.70	199	208			
1944	83.77	80	84			
1945	174.42	165	174			
1946	163.63	154	164			
1947	277.29	260	277			
1948	89.09	83	89			
1950	7.97	7	8			
1952	18.79	17	19			
1953	5,944.35	5,406	5,944			
1954	8,508.82	7,700	8,509			
1955	7,542.08	6,789	7,542			
1956	39,702.37	35,562	39,702			
1957	13,574.54	12,095	13,575			
1958	6,469.06	5,734	6,469			
1959	9,801.88	8,640	9,802			
1960	24,067.26	21,100	24,067			
1961	5,498.45	4,793	5,492	7	6.29	1
1962	12,455.03	10,793	12,367	88	6.54	13
1963	5,203.12	4,482	5,136	68	6.79	10
1964	19,172.75	16,414	18,807	365	7.05	52
1965	16,408.17	13,957	15,992	416	7.32	57
1966	43,116.46	36,429	41,741	1,375	7.60	181
1967	18,626.28	15,627	17,906	721	7.89	91
1968	18,055.59	15,038	17,231	825	8.19	101
1969	32,278.33	26,673	30,562	1,716	8.51	202
1970	15,250.12	12,499	14,322	929	8.84	105
1971	26,308.31	21,379	24,496	1,812	9.18	197
1972	26,694.33	21,497	24,632	2,063	9.54	216
1973	12,036.90	9,600	11,000	1,037	9.92	105
1974	18,632.52	14,712	16,857	1,775	10.31	172
1975	30,467.80	23,802	27,273	3,195	10.72	298
1976	138,678.97	107,123	122,743	15,935	11.15	1,429
1977	14,832.80	11,324	12,975	1,858	11.59	160
1978	22,161.07	16,707	19,143	3,018	12.06	250

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 49-R2.5						
NET SALVAGE PERCENT.. 0						
1979	41,008.38	30,514	34,963	6,045	12.54	482
1980	13,577.55	9,964	11,417	2,161	13.04	166
1981	82,437.31	59,641	68,338	14,100	13.55	1,041
1982	156,832.69	121,451	139,161	17,672	12.89	1,371
1983	24,048.18	18,409	21,093	2,955	13.25	223
1984	50,677.87	38,328	43,917	6,761	13.61	497
1985	86,879.75	64,508	73,914	12,965	14.31	906
1986	86,985.91	63,726	73,018	13,967	14.69	951
1987	52,185.49	37,688	43,184	9,002	15.10	596
1988	411,643.09	291,279	333,753	77,890	15.81	4,927
1989	41,658.60	29,019	33,250	8,408	16.22	518
1990	297,917.74	203,031	232,637	65,281	16.94	3,854
1991	147,610.27	98,869	113,286	34,324	17.38	1,975
1992	264,883.76	173,287	198,555	66,328	18.10	3,665
1993	163,266.69	104,768	120,045	43,222	18.56	2,329
1994	349,935.44	220,074	252,165	97,771	19.03	5,138
1995	117,235.62	71,807	82,278	34,958	19.77	1,768
1996	215,121.50	128,858	147,648	67,474	20.25	3,332
1997	728,580.35	424,107	485,950	242,631	21.00	11,554
1998	560,594.04	318,305	364,720	195,874	21.50	9,110
1999	16,725.51	9,206	10,548	6,177	22.26	277
2000	174,732.10	93,569	107,213	67,519	22.77	2,965
2001	495,273.00	256,353	293,734	201,539	23.53	8,565
2002	154,135.03	77,376	88,659	65,476	24.06	2,721
2003	301,200.83	145,661	166,901	134,300	24.83	5,409
2004	59,852.58	27,963	32,041	27,812	25.37	1,096
2005	86,161.34	38,816	44,476	41,685	25.92	1,608
2006	82,235.60	35,468	40,640	41,596	26.70	1,558
2007	11,729.27	4,855	5,563	6,166	27.26	226
2008	249,781.89	99,813	114,368	135,414	27.80	4,871
2012	21,662.45	7,006	8,028	13,635	30.34	449
2013	8,571.24	2,592	2,970	5,601	31.14	180
2021	1,310.54	174	199	1,111	35.99	31
2022	23,129.77	2,540	2,910	20,219	36.48	554
	6,172,833.83	3,796,591	4,347,592	1,825,242		88,553

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.6 1.43

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 370 COMMUNICATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 23-R0.5						
NET SALVAGE PERCENT.. 0						
1955	5,466.25	5,466	5,466			
1965	7,727.57	7,728	7,728			
1966	1,743.15	1,743	1,743			
1967	249.76	250	250			
1968	2,500.34	2,500	2,500			
1972	1,946.45	1,946	1,946			
1979	706.12	706	706			
1982	5,572.11	5,474	5,572			
1983	1,354.71	1,318	1,355			
1984	2,338.50	2,243	2,339			
1985	8,363.40	7,935	8,363			
1986	1,865.01	1,756	1,865			
1987	8,236.27	7,661	8,236			
1988	56,812.32	52,154	56,812			
1989	6,202.17	5,637	6,202			
1990	81,477.96	73,249	81,478			
1991	19,398.63	17,232	19,399			
1992	11,826.34	10,369	11,826			
1993	4,988.84	4,313	4,989			
1994	24,237.82	20,714	24,238			
1995	53,971.10	45,541	53,971			
1996	2,814.71	2,333	2,815			
1997	270.53	221	271			
2000	83,012.05	64,285	79,716	3,296	7.65	431
2001	21,876.59	16,626	20,617	1,260	7.97	158
2004	19,336.59	13,768	17,073	2,264	9.00	252
2009	679,443.48	420,915	521,949	157,494	10.75	14,651
2010	158,522.71	94,686	117,414	41,109	11.12	3,697
2011	574,467.00	329,457	408,538	165,929	11.53	14,391
2012	649,682.90	357,975	443,902	205,781	11.82	17,410
2013	552,258.31	290,046	359,667	192,591	12.21	15,773
2014	229,452.61	114,726	142,264	87,188	12.50	6,975
2015	208,014.12	98,557	122,214	85,800	12.77	6,719
2022	19,067.98	4,675	5,797	13,271	13.85	958
	3,505,204.40	2,084,205	2,549,221	955,983		81,415
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.7 2.32						

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 371 OTHER EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
1931	73.41	73	73			
1932	22.79	23	23			
1934	159.65	160	160			
1935	148.67	149	149			
1937	75.60	76	76			
1938	348.00	348	348			
1952	193.45	193	193			
1956	802.14	802	802			
1958	54.05	54	54			
1959	1,630.62	1,631	1,631			
1962	268.78	267	269			
1964	542.39	531	542			
1965	237.71	231	238			
1966	1,610.42	1,553	1,610			
1967	1,046.31	1,001	1,046			
1968	8,185.23	7,767	8,185			
1969	1,294.81	1,219	1,295			
1970	2,302.48	2,151	2,302			
1971	4,402.26	4,084	4,402			
1972	6,378.34	5,875	6,378			
1973	2,116.13	1,937	2,116			
1974	772.96	703	773			
1975	728.51	658	729			
1976	666.84	598	667			
1977	2,372.22	2,111	2,367	6	3.86	2
1978	395.78	349	391	5	4.10	1
1979	1,489.70	1,305	1,463	27	4.34	6
1980	1,156.83	1,005	1,127	30	4.58	7
1981	1,410.00	1,215	1,362	48	4.83	10
1982	4,310.08	3,891	4,310			
1983	3,348.16	2,998	3,348			
1984	3,634.15	3,224	3,617	17	5.37	3
1985	5,292.73	4,672	5,242	51	5.48	9
1986	1,466.52	1,281	1,437	29	5.83	5
1987	1,617.48	1,397	1,567	50	6.20	8
1988	7,215.84	6,183	6,937	279	6.39	44
1989	11,462.74	9,693	10,875	588	6.80	86
1990	14,888.28	12,414	13,928	960	7.23	133
1991	14,350.24	11,836	13,279	1,071	7.49	143
1992	10,561.54	8,573	9,618	943	7.95	119

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 371 OTHER EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
1993	9,905.10	7,904	8,868	1,037	8.42	123
1994	3,879.74	3,053	3,425	454	8.73	52
1995	7,818.56	6,035	6,771	1,048	9.23	114
	140,637.24	121,223	133,995	6,642		865
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.7 0.62

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 371.1 TESTING EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 20-R3						
NET SALVAGE PERCENT.. 0						
1982	15,664.23	15,664	15,664			
1983	11,125.29	11,125	11,125			
1985	4,384.63	4,385	4,385			
1986	38,021.86	38,022	38,022			
1990	11,962.90	11,963	11,963			
1991	2,199.99	2,200	2,200			
1992	1,383.30	1,336	1,383			
1995	24,385.78	24,005	24,386			
1996	494.25	483	494			
2015	100,388.74	57,603	62,806	37,583	8.54	4,401
	210,010.97	166,786	172,428	37,583		4,401
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.5 2.10

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 374.2 RIGHTS-OF-WAY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1903	298.00	295	298			
1904	222.17	219	222			
1929	410.41	370	410			
1930	548.08	492	548			
1931	10,677.87	9,552	10,675	3	7.91	
1932	38.71	34	38	1	8.18	
1933	55.00	49	55			
1934	123.52	109	122	2	8.75	
1935	533.10	469	524	9	9.04	1
1936	100.54	88	98	2	9.34	
1937	223.29	195	218	5	9.65	1
1938	178.56	155	173	5	9.96	1
1939	285.78	247	276	10	10.28	1
1940	249.96	215	240	10	10.62	1
1941	57.82	49	55	3	10.96	
1942	19.44	17	19			
1944	36.92	31	35	2	12.05	
1945	59.80	50	56	4	12.44	
1946	160.11	133	149	11	12.84	1
1947	235.63	194	217	19	13.25	1
1948	51.03	42	47	4	13.67	
1949	2,077.70	1,687	1,885	192	14.11	14
1950	1,726.56	1,392	1,556	171	14.55	12
1951	360.18	288	322	38	15.01	3
1952	287.05	228	255	32	15.49	2
1953	1,145.40	902	1,008	137	15.97	9
1954	877.98	685	766	112	16.47	7
1955	3,133.21	2,424	2,709	424	16.98	25
1956	1,794.30	1,375	1,537	258	17.51	15
1957	5,277.55	4,008	4,479	798	18.04	44
1958	1,136.57	855	956	181	18.59	10
1959	1,431.64	1,066	1,191	240	19.15	13
1960	1,139.60	840	939	201	19.72	10
1961	1,739.80	1,269	1,418	322	20.31	16
1962	534.64	386	431	103	20.91	5
1963	1,024.78	731	817	208	21.51	10
1964	2,424.42	1,709	1,910	514	22.13	23
1965	1,904.74	1,327	1,483	422	22.76	19
1966	14,200.26	9,770	10,919	3,281	23.40	140
1967	36,083.66	24,513	27,396	8,688	24.05	361
1968	18,362.30	12,312	13,760	4,602	24.71	186

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 374.2 RIGHTS-OF-WAY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1969	11,282.03	7,464	8,342	2,940	25.38	116
1970	6,080.40	3,968	4,435	1,646	26.06	63
1971	15,534.05	9,994	11,169	4,365	26.75	163
1972	18,498.57	11,728	13,107	5,391	27.45	196
1973	38,364.70	23,960	26,778	11,587	28.16	411
1974	49,272.90	30,299	33,862	15,411	28.88	534
1975	37,863.68	22,920	25,615	12,248	29.60	414
1976	13,898.67	8,278	9,251	4,647	30.33	153
1977	19,181.60	11,233	12,554	6,628	31.08	213
1978	24,833.70	14,298	15,979	8,854	31.82	278
1979	27,735.34	15,687	17,532	10,204	32.58	313
1980	38,526.40	21,395	23,911	14,615	33.35	438
1981	41,644.61	22,699	25,368	16,276	34.12	477
1982	29,660.39	17,325	19,362	10,298	31.51	327
1983	47,020.30	27,046	30,227	16,794	31.94	526
1984	51,245.11	29,015	32,427	18,818	32.37	581
1985	70,214.20	38,814	43,378	26,836	33.37	804
1986	74,675.20	40,579	45,351	29,324	33.82	867
1987	61,590.79	32,637	36,475	25,116	34.82	721
1988	64,488.00	33,547	37,492	26,996	35.28	765
1989	63,293.80	32,065	35,836	27,458	36.28	757
1990	76,971.45	38,224	42,719	34,252	36.74	932
1991	69,790.71	33,946	37,938	31,853	37.22	856
1992	74,877.76	35,387	39,548	35,329	38.22	924
1993	94,389.03	43,627	48,757	45,632	38.69	1,179
1994	63,758.76	28,583	31,944	31,814	39.69	802
1995	64,141.55	28,062	31,362	32,780	40.18	816
1996	101,676.17	43,060	48,124	53,552	41.18	1,300
1997	147,067.21	60,651	67,783	79,284	41.67	1,903
1998	219,807.88	87,549	97,845	121,963	42.67	2,858
1999	109,098.49	42,221	47,186	61,912	43.17	1,434
2000	148,695.59	55,434	61,953	86,743	44.17	1,964
2001	49,857.74	18,004	20,121	29,737	44.68	666
2002	51,469.65	17,850	19,949	31,521	45.68	690
2003	48,988.25	16,401	18,330	30,659	46.19	664
2004	503,472.20	161,312	180,282	323,190	47.19	6,849
2005	99,247.65	30,578	34,174	65,074	47.72	1,364
2006	21,099.30	6,195	6,924	14,176	48.72	291
2007	21,366.27	5,963	6,664	14,702	49.72	296
2008	132,857.20	35,885	40,105	92,752	49.99	1,855
2009	5,977.08	1,527	1,707	4,271	50.99	84

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 374.2 RIGHTS-OF-WAY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
2010	18,300.47	4,440	4,962	13,338	51.52	259
2011	20,776.70	4,733	5,290	15,487	52.53	295
2012	7,943.52	1,705	1,906	6,038	53.07	114
2013	93,193.26	18,620	20,810	72,384	54.07	1,339
2014	11,063.41	2,060	2,302	8,761	54.62	160
2015	2,375.70	407	455	1,921	55.61	35
2016	108,946.54	17,039	19,043	89,904	56.62	1,588
2017	88,797.46	12,654	14,142	74,655	57.17	1,306
2018	1,675.04	214	239	1,436	58.17	25
2019	189.14	21	23	166	58.73	3
	3,374,003.70	1,388,075	1,551,251	1,822,753		42,899
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 42.5 1.27						

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1902	1,745.39	1,745	1,745			
1905	1,321.50	1,322	1,322			
1906	2,135.22	2,135	2,135			
1908	880.43	880	880			
1909	770.06	770	770			
1910	681.05	681	681			
1912	356.78	357	357			
1916	122.09	122	122			
1917	5,254.50	5,254	5,255			
1918	4,743.98	4,744	4,744			
1919	2,219.29	2,219	2,219			
1920	2,532.43	2,532	2,532			
1921	17,407.66	17,408	17,408			
1922	1,544.59	1,545	1,545			
1923	444.90	445	445			
1924	49,481.98	49,482	49,482			
1925	9,550.78	9,551	9,551			
1926	1,437.54	1,438	1,438			
1927	12,577.28	12,504	12,577			
1928	169.18	167	169			
1929	1,786.94	1,752	1,787			
1930	5,907.90	5,750	5,908			
1931	886.67	857	887			
1932	690.68	663	691			
1933	4,845.58	4,616	4,846			
1934	599.15	567	599			
1937	206.12	191	206			
1939	941.28	858	941			
1941	1,497.83	1,346	1,498			
1942	1,321.59	1,179	1,322			
1943	3,799.03	3,363	3,799			
1944	480.46	422	480			
1945	7,388.06	6,441	7,388			
1946	24,241.93	20,974	24,201	41	6.74	6
1947	1,212.46	1,041	1,201	11	7.08	2
1948	11,813.70	10,061	11,609	205	7.42	28
1949	155,416.10	131,296	151,498	3,918	7.76	505
1950	314,103.69	263,219	303,720	10,384	8.10	1,282
1951	117,565.93	97,721	112,757	4,809	8.44	570
1952	14,011.46	11,548	13,325	687	8.79	78
1953	64,035.02	52,329	60,381	3,654	9.14	400

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1954	82,747.60	67,059	77,377	5,370	9.48	566
1955	21,708.32	17,440	20,123	1,585	9.83	161
1956	33,265.27	26,486	30,561	2,704	10.19	265
1957	16,795.88	13,255	15,294	1,501	10.54	142
1958	16,398.95	12,824	14,797	1,602	10.90	147
1959	32,555.72	25,224	29,105	3,451	11.26	306
1960	28,812.28	22,116	25,519	3,293	11.62	283
1961	30,404.90	23,120	26,677	3,728	11.98	311
1962	27,753.65	20,898	24,113	3,640	12.35	295
1963	14,913.85	11,120	12,831	2,083	12.72	164
1964	4,880.13	3,603	4,157	723	13.09	55
1965	18,536.25	13,543	15,627	2,909	13.47	216
1966	5,038.93	3,643	4,204	835	13.85	60
1967	4,718.58	3,376	3,895	823	14.23	58
1968	4,278.86	3,028	3,494	785	14.62	54
1969	8,771.59	6,138	7,082	1,689	15.01	113
1970	5,741.53	3,972	4,583	1,158	15.41	75
1971	25,767.69	17,625	20,337	5,431	15.80	344
1973	11,871.49	7,928	9,148	2,724	16.61	164
1974	25,525.37	16,837	19,428	6,098	17.02	358
1975	87,663.74	57,087	65,871	21,793	17.44	1,250
1976	4,598.73	2,956	3,411	1,188	17.86	67
1977	8,040.17	5,099	5,884	2,157	18.29	118
1978	13,389.00	8,376	9,665	3,724	18.72	199
1979	6,024.51	3,717	4,289	1,736	19.15	91
1980	2,625.97	1,597	1,843	783	19.59	40
1981	3,896.41	2,335	2,694	1,202	20.04	60
1982	4,195.18	2,989	3,449	746	17.86	42
1984	107,312.77	74,808	86,318	20,994	18.36	1,143
1985	3,250.91	2,226	2,569	682	18.99	36
1987	11,800.00	7,873	9,084	2,716	19.58	139
1989	18,115.32	11,742	13,549	4,567	20.22	226
1993	4,421.64	2,676	3,088	1,334	21.69	62
1995	3,605.96	2,107	2,431	1,175	22.22	53
1996	28,053.64	16,038	18,506	9,548	22.66	421
1998	37,254.30	20,415	23,556	13,698	23.30	588
1999	24,770.91	13,230	15,266	9,505	23.77	400
2000	23,959.75	12,454	14,370	9,590	24.25	395
2001	34,304.98	17,410	20,089	14,216	24.50	580
2002	6,262.15	3,083	3,557	2,705	25.01	108
2003	8,507.00	4,075	4,702	3,805	25.29	150

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
2004	14,150.50	6,580	7,592	6,558	25.60	256
2005	14,063.28	6,306	7,276	6,787	26.14	260
2006	17,523.06	7,594	8,762	8,761	26.48	331
2007	55,195.64	23,055	26,602	28,593	26.83	1,066
2008	20,558.92	8,330	9,612	10,947	27.16	403
2011	27,987.49	9,891	11,413	16,575	28.36	584
2013	103,921.61	32,964	38,036	65,886	29.06	2,267
2014	188,343.09	56,032	64,653	123,690	29.52	4,190
2019	56,478.77	10,844	12,513	43,966	31.56	1,393
2020	20,252.13	3,423	3,950	16,302	31.96	510
2021	3,292.94	478	552	2,741	32.38	85
2022	36,972.61	4,459	5,145	31,828	32.81	970
2024	446,028.38	30,999	35,769	410,260	33.47	12,258
2025	65,974.61	2,797	3,227	62,747	33.84	1,854
	2,781,411.12	1,526,775	1,742,066	1,039,345		39,603

PNG

SURVIVOR CURVE.. IOWA 50-S0.5

NET SALVAGE PERCENT.. 0

1901	435.33	435	435			
1914	47.48	47	47			
1922	4,142.29	4,142	4,142			
1927	2,693.18	2,678	2,693			
1930	189.29	184	189			
1933	847.72	808	848			
1936	544.45	508	544			
1938	32.84	30	33			
1952	9,309.40	7,673	9,044	265	8.79	30
1956	5,775.22	4,598	5,420	356	10.19	35
1957	65,555.21	51,736	60,981	4,574	10.54	434
1958	3,928.05	3,072	3,621	307	10.90	28
1959	1,740.26	1,348	1,589	151	11.26	13
1960	10,837.04	8,319	9,806	1,032	11.62	89
1961	15,060.14	11,452	13,498	1,562	11.98	130
1962	44,412.35	33,442	39,418	4,995	12.35	404
1963	61,579.91	45,914	54,118	7,461	12.72	587
1964	33,613.04	24,813	29,247	4,366	13.09	334
1965	24,411.66	17,835	21,022	3,390	13.47	252
1966	17,104.75	12,367	14,577	2,528	13.85	183

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1967	43,814.66	31,345	36,946	6,869	14.23	483
1968	31,758.04	22,472	26,488	5,270	14.62	360
1969	35,461.98	24,816	29,250	6,212	15.01	414
1970	109,477.63	75,737	89,271	20,207	15.41	1,311
1971	28,682.10	19,619	23,125	5,557	15.80	352
1972	14,929.02	10,089	11,892	3,037	16.21	187
1973	43,388.65	28,975	34,153	9,236	16.61	556
1974	6,679.10	4,406	5,193	1,486	17.02	87
1975	2,388.78	1,556	1,834	555	17.44	32
1976	325.75	209	246	79	17.86	4
1977	310.42	197	232	78	18.29	4
1978	5,350.19	3,347	3,945	1,405	18.72	75
1980	6,000.02	3,649	4,301	1,699	19.59	87
1981	66,216.28	39,677	46,767	19,449	20.04	971
1982	55,560.11	39,581	46,654	8,906	17.86	499
1983	28,861.79	20,348	23,984	4,878	18.10	270
1984	5,806.34	4,048	4,771	1,035	18.36	56
1985	10,388.00	7,114	8,385	2,003	18.99	105
1986	10,162.46	6,872	8,100	2,062	19.27	107
1987	21,773.61	14,527	17,123	4,651	19.58	238
1988	9,500.30	6,250	7,367	2,133	19.89	107
1989	21,764.75	14,108	16,629	5,136	20.22	254
1990	17,697.49	11,291	13,309	4,389	20.57	213
1991	2,527.62	1,586	1,869	658	20.93	31
1993	14,187.04	8,586	10,120	4,067	21.69	188
1994	31,906.90	18,934	22,317	9,590	22.10	434
1995	24,723.97	14,449	17,031	7,693	22.22	346
1996	64,217.36	36,713	43,273	20,944	22.66	924
1997	106,890.33	59,720	70,391	36,499	23.10	1,580
1998	90,466.61	49,576	58,435	32,032	23.30	1,375
1999	26,987.42	14,414	16,990	9,998	23.77	421
2000	20,094.65	10,445	12,311	7,783	24.25	321
2001	27,792.71	14,105	16,625	11,167	24.50	456
2002	74,704.50	36,777	43,349	31,356	25.01	1,254
2003	35,723.93	17,112	20,170	15,554	25.29	615
2004	12,600.58	5,859	6,906	5,695	25.60	222
2005	1,094.30	491	579	516	26.14	20
2006	2,275.29	986	1,162	1,113	26.48	42
2007	50,329.62	21,023	24,780	25,550	26.83	952
2008	4,380.00	1,775	2,092	2,288	27.16	84
2009	6,511.91	2,530	2,982	3,530	27.55	128

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
2010	2,023.74	751	885	1,139	27.95	41
2014	1,151,949.73	342,705	403,944	748,006	29.52	25,339
2017	18,705.63	4,407	5,194	13,511	30.82	438
2019	630,236.94	121,005	142,628	487,609	31.56	15,450
2020	35,373.19	5,978	7,046	28,327	31.96	886
2023	6,264.54	599	706	5,559	33.13	168
2024	2,560.25	178	210	2,350	33.47	70
	3,323,085.84	1,412,338	1,663,234	1,659,852		61,076

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

1908	234.48	234	234			
1910	3,861.59	3,862	3,862			
1915	126.30	126	126			
1923	235.29	235	235			
1925	190.68	191	191			
1927	12,436.94	12,365	12,437			
1928	813.98	804	814			
1930	35.14	34	35			
1936	535.44	499	518	18	3.39	5
1937	4,312.45	3,991	4,140	172	3.73	46
1945	11.76	10	10	1	6.41	
1947	413.05	355	368	45	7.08	6
1948	6,553.87	5,581	5,789	765	7.42	103
1949	1,401.38	1,184	1,228	173	7.76	22
1950	22,787.70	19,096	19,809	2,979	8.10	368
1952	7.75	6	6	2	8.79	
1953	1,739.58	1,422	1,475	265	9.14	29
1954	0.58			1	9.48	
1955	740.69	595	617	123	9.83	13
1956	119.40	95	99	21	10.19	2
1957	1,800.86	1,421	1,474	327	10.54	31
1959	2,182.25	1,691	1,754	428	11.26	38
1960	2,606.73	2,001	2,076	531	11.62	46
1961	2,799.92	2,129	2,208	591	11.98	49
1962	2,082.30	1,568	1,627	456	12.35	37
1963	1,506.73	1,123	1,165	342	12.72	27
1964	244.55	181	188	57	13.09	4

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1965	873.68	638	662	212	13.47	16
1966	2,877.32	2,080	2,158	720	13.85	52
1967	6,144.27	4,396	4,560	1,584	14.23	111
1968	8,237.89	5,829	6,047	2,191	14.62	150
1969	1,214.79	850	882	333	15.01	22
1970	15,096.54	10,444	10,834	4,263	15.41	277
1971	1,337.23	915	949	388	15.80	25
1972	1,686.39	1,140	1,183	504	16.21	31
1973	475.61	318	330	146	16.61	9
1974	889.29	587	609	280	17.02	16
1975	1,607.08	1,047	1,086	521	17.44	30
1977	1,491.56	946	981	510	18.29	28
1980	1,550.75	943	978	573	19.59	29
1984	1,147.18	800	830	317	18.36	17
1985	56,276.04	38,538	39,976	16,300	18.99	858
1986	5,672.61	3,836	3,979	1,693	19.27	88
1988	3,743.66	2,463	2,555	1,189	19.89	60
1989	1,743.75	1,130	1,172	572	20.22	28
1990	2,013.56	1,285	1,333	681	20.57	33
1991	2,592.31	1,626	1,687	906	20.93	43
1994	417.47	248	257	160	22.10	7
1995	815.73	477	495	321	22.22	14
1996	2,818.09	1,611	1,671	1,147	22.66	51
1997	2,053.45	1,147	1,190	864	23.10	37
2003	2,522.29	1,208	1,253	1,269	25.29	50
2004	5,228.61	2,431	2,522	2,707	25.60	106
2006	3,917.66	1,698	1,761	2,156	26.48	81
2007	1,840.52	769	798	1,043	26.83	39
2011	2,842.27	1,004	1,041	1,801	28.36	64
2012	17,220.59	5,769	5,984	11,236	28.79	390
2015	14,049.51	3,895	4,040	10,009	29.99	334
2016	24,794.44	6,377	6,615	18,179	30.32	600
2017	102,116.02	24,059	24,957	77,159	30.82	2,504
2018	150,878.25	32,318	33,524	117,354	31.18	3,764
2019	52,911.67	10,159	10,538	42,373	31.56	1,343
2020	8,613.41	1,456	1,510	7,103	31.96	222
2023	79,428.28	7,593	7,876	71,552	33.13	2,160

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
2024	294,630.33	20,477	21,241	273,389	33.47	8,168
2025	106,021.38	4,495	4,663	101,359	33.84	2,995
2026	758,949.48	10,929	11,337	747,613	34.10	21,924
	1,818,522.35	278,730	288,551	1,529,971		47,602
	7,923,019.31	3,217,843	3,693,851	4,229,168		148,281
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.5 1.87

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1924	95,921.36	84,347	81,946	13,976	9.05	1,544
1925	14,783.67	12,952	12,583	2,200	9.29	237
1926	272,910.74	238,232	231,449	41,462	9.53	4,351
1927	20,830.42	18,114	17,598	3,232	9.78	330
1928	105,626.94	91,501	88,896	16,731	10.03	1,668
1929	124,186.86	107,165	104,114	20,073	10.28	1,953
1930	289,559.86	248,868	241,782	47,777	10.54	4,533
1931	150,765.72	129,055	125,381	25,385	10.80	2,350
1932	15,348.93	13,083	12,711	2,638	11.07	238
1933	5,340.56	4,532	4,403	938	11.35	83
1934	9,645.67	8,150	7,918	1,728	11.63	149
1935	6,843.60	5,756	5,592	1,251	11.92	105
1936	4,264.63	3,570	3,468	796	12.21	65
1937	8,854.73	7,377	7,167	1,688	12.52	135
1938	6,347.72	5,262	5,112	1,236	12.83	96
1939	14,966.84	12,343	11,992	2,975	13.15	226
1940	14,562.94	11,946	11,606	2,957	13.48	219
1941	27,219.31	22,204	21,572	5,647	13.82	409
1942	27,329.22	22,166	21,535	5,794	14.17	409
1943	3,906.94	3,150	3,060	847	14.53	58
1944	5,235.70	4,196	4,077	1,159	14.90	78
1945	9,076.87	7,228	7,022	2,055	15.28	134
1946	336,255.11	266,001	258,428	77,828	15.67	4,967
1947	54,138.58	42,531	41,320	12,818	16.08	797
1948	101,930.43	79,519	77,255	24,675	16.49	1,496
1949	117,850.81	91,264	88,666	29,185	16.92	1,725
1950	1,588,227.12	1,220,600	1,185,848	402,379	17.36	23,179
1951	345,012.00	263,082	255,592	89,420	17.81	5,021
1952	595,406.38	450,365	437,542	157,864	18.27	8,641
1953	688,524.38	516,483	501,778	186,746	18.74	9,965
1954	1,333,383.32	991,504	963,274	370,109	19.23	19,246
1955	1,144,589.91	843,643	819,623	324,967	19.72	16,479
1956	1,719,755.55	1,255,886	1,220,129	499,626	20.23	24,697
1957	1,466,712.94	1,060,917	1,030,711	436,002	20.75	21,012
1958	2,931,804.54	2,099,964	2,040,175	891,630	21.28	41,900
1959	1,727,642.16	1,225,019	1,190,141	537,501	21.82	24,633
1960	2,814,917.23	1,974,946	1,918,716	896,201	22.38	40,045
1961	1,645,064.16	1,141,888	1,109,377	535,687	22.94	23,352
1962	1,755,042.69	1,204,889	1,170,584	584,459	23.51	24,860
1963	2,197,467.51	1,491,355	1,448,894	748,574	24.10	31,061
1964	2,186,758.81	1,466,878	1,425,114	761,645	24.69	30,848

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1965	2,753,692.81	1,825,148	1,773,183	980,509	25.29	38,771
1966	2,929,962.96	1,917,749	1,863,148	1,066,815	25.91	41,174
1967	3,051,803.15	1,972,289	1,916,135	1,135,668	26.53	42,807
1968	3,430,498.72	2,188,212	2,125,910	1,304,588	27.16	48,033
1969	3,835,329.83	2,413,688	2,344,967	1,490,363	27.80	53,610
1970	3,233,131.01	2,006,707	1,949,573	1,283,558	28.45	45,116
1971	3,115,259.75	1,906,134	1,851,864	1,263,396	29.11	43,401
1972	3,000,108.36	1,808,855	1,757,354	1,242,754	29.78	41,731
1973	2,726,784.30	1,619,710	1,573,594	1,153,190	30.45	37,872
1974	3,031,017.67	1,772,539	1,722,072	1,308,945	31.14	42,034
1975	2,187,545.45	1,259,151	1,223,301	964,244	31.83	30,294
1976	1,924,552.91	1,090,067	1,059,031	865,522	32.52	26,615
1977	2,325,525.35	1,295,155	1,258,280	1,067,245	33.23	32,117
1978	2,040,639.81	1,117,189	1,085,381	955,259	33.94	28,146
1979	4,141,431.38	2,227,552	2,164,130	1,977,301	34.66	57,048
1980	8,439,600.23	4,457,206	4,330,303	4,109,297	35.39	116,115
1981	6,142,470.97	3,183,458	3,092,820	3,049,651	36.13	84,408
1982	6,705,461.82	3,856,982	3,747,168	2,958,294	32.68	90,523
1983	1,516,801.34	859,420	834,951	681,850	33.08	20,612
1984	2,207,169.47	1,230,938	1,195,891	1,011,278	33.51	30,178
1985	2,924,165.85	1,592,208	1,546,876	1,377,290	34.51	39,910
1986	4,716,882.62	2,524,947	2,453,058	2,263,825	34.94	64,792
1987	2,038,669.36	1,072,340	1,041,809	996,860	35.37	28,184
1988	4,112,125.10	2,107,875	2,047,861	2,064,264	36.37	56,757
1989	3,536,491.94	1,778,502	1,727,865	1,808,626	36.82	49,121
1990	3,277,040.60	1,615,581	1,569,583	1,707,458	37.28	45,801
1991	3,102,480.44	1,487,329	1,444,983	1,657,498	38.28	43,299
1992	2,402,146.08	1,127,087	1,094,997	1,307,149	38.74	33,742
1993	1,059,552.00	486,122	472,281	587,271	39.22	14,974
1994	864,721.79	384,801	373,845	490,877	40.22	12,205
1995	5,053,635.79	2,195,299	2,132,796	2,920,840	40.69	71,783
1996	4,891,611.89	2,071,598	2,012,617	2,878,995	41.18	69,912
1997	1,901,690.71	778,742	756,570	1,145,121	42.18	27,148
1998	2,310,439.96	920,248	894,047	1,416,393	42.67	33,194
1999	1,112,654.13	430,597	418,337	694,317	43.17	16,083
2000	2,549,504.13	957,084	929,834	1,619,670	43.68	37,080
2001	5,854,232.87	2,113,963	2,053,775	3,800,457	44.68	85,059
2002	1,047,227.62	365,692	355,280	691,947	45.19	15,312
2003	3,315,964.67	1,117,812	1,085,986	2,229,978	45.72	48,775
2004	1,746,907.02	563,552	547,507	1,199,400	46.72	25,672
2005	1,016,683.81	315,375	306,396	710,288	47.25	15,033

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
2006	2,670,891.87	795,125	772,487	1,898,405	47.78	39,732
2007	880,682.02	250,906	243,762	636,920	48.32	13,181
2008	2,138,561.33	585,538	568,867	1,569,694	49.07	31,989
2009	2,491,688.81	649,832	631,330	1,860,358	49.61	37,500
2010	2,043,890.66	505,863	491,460	1,552,430	50.17	30,943
2011	1,835,941.50	429,610	417,378	1,418,563	50.73	27,963
2012	2,341,770.71	512,848	498,246	1,843,524	51.72	35,644
2013	3,391,532.42	695,942	676,128	2,715,405	52.29	51,930
2014	4,890,441.94	935,052	908,430	3,982,012	52.86	75,331
2015	9,535,562.16	1,688,748	1,640,667	7,894,895	53.44	147,734
2016	12,527,958.41	2,039,552	1,981,483	10,546,475	54.01	195,269
2017	23,545,106.70	3,489,385	3,390,037	20,155,070	54.60	369,140
2018	19,027,543.95	2,538,274	2,466,006	16,561,538	55.20	300,028
2019	10,568,666.60	1,259,785	1,223,917	9,344,750	55.40	168,678
2020	10,778,047.52	1,120,917	1,089,003	9,689,045	56.00	173,019
2021	24,351,910.98	2,157,579	2,096,150	22,255,761	56.61	393,142
2022	23,029,641.52	1,690,376	1,642,249	21,387,393	56.85	376,207
2023	26,730,458.24	1,545,020	1,501,031	25,229,427	57.10	441,846
2024	15,443,147.88	648,612	630,145	14,813,003	57.02	259,786
2025	21,627,886.23	557,999	542,112	21,085,774	56.64	372,277
2026	17,860,126.36	162,527	157,900	17,702,227	54.45	325,110
	391,269,086.34	109,022,324	105,918,299	285,350,787		6,024,184

PNG
SURVIVOR CURVE.. IOWA 75-R2.5
NET SALVAGE PERCENT.. 0

1901	1,995.97	1,897	1,921	75	3.72	20
1903	514.79	486	492	23	4.25	5
1904	335.45	315	319	16	4.51	4
1905	1,550.53	1,452	1,471	80	4.75	17
1906	4,139.13	3,863	3,912	227	5.00	45
1907	10,486.90	9,756	9,881	606	5.23	116
1908	21,093.72	19,558	19,808	1,286	5.46	236
1909	434.23	401	406	28	5.68	5
1910	2,877.47	2,651	2,685	193	5.91	33
1911	5.52	5	5			
1913	2,267.15	2,069	2,095	172	6.56	26
1914	326.05	297	301	25	6.77	4
1916	13.62	12	12	1	7.22	

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1920	4,709.33	4,200	4,254	456	8.11	56
1921	36,225.03	32,197	32,608	3,617	8.34	434
1922	25,265.15	22,375	22,661	2,604	8.58	303
1923	34,615.68	30,549	30,939	3,677	8.81	417
1924	41,316.56	36,331	36,795	4,522	9.05	500
1925	43,015.45	37,687	38,168	4,847	9.29	522
1926	11,272.73	9,840	9,966	1,307	9.53	137
1927	29,391.22	25,559	25,885	3,506	9.78	358
1928	9,567.92	8,288	8,394	1,174	10.03	117
1929	809.19	698	707	102	10.28	10
1930	73,367.25	63,057	63,862	9,505	10.54	902
1931	207,083.58	177,264	179,527	27,556	10.80	2,551
1932	6,251.61	5,329	5,397	855	11.07	77
1933	10,890.67	9,243	9,361	1,530	11.35	135
1934	1,665.34	1,407	1,425	240	11.63	21
1935	2,373.39	1,996	2,021	352	11.92	30
1936	17,186.99	14,389	14,573	2,614	12.21	214
1937	3,763.36	3,135	3,175	588	12.52	47
1938	3,362.30	2,787	2,823	540	12.83	42
1939	1,732.40	1,429	1,447	285	13.15	22
1940	10,189.09	8,358	8,465	1,724	13.48	128
1941	1,384.45	1,129	1,143	241	13.82	17
1942	796.27	646	654	142	14.17	10
1944	455.80	365	370	86	14.90	6
1946	72,664.52	57,483	58,217	14,448	15.67	922
1947	14,893.27	11,700	11,849	3,044	16.08	189
1948	8,457.79	6,598	6,682	1,776	16.49	108
1949	12,804.37	9,916	10,043	2,762	16.92	163
1950	8,663.88	6,658	6,743	1,921	17.36	111
1951	13,131.61	10,013	10,141	2,991	17.81	168
1952	151,969.84	114,950	116,418	35,552	18.27	1,946
1953	337,079.69	252,854	256,082	80,997	18.74	4,322
1954	7,470.38	5,555	5,626	1,844	19.23	96
1955	104,062.83	76,702	77,681	26,382	19.72	1,338
1956	607,273.77	443,474	449,136	158,138	20.23	7,817
1957	1,578,065.32	1,141,462	1,156,036	422,030	20.75	20,339
1958	172,566.81	123,604	125,182	47,385	21.28	2,227
1959	1,084,837.01	769,225	779,046	305,791	21.82	14,014
1960	609,172.64	427,396	432,853	176,320	22.38	7,878
1961	1,222,116.39	848,308	859,139	362,978	22.94	15,823
1962	976,067.49	670,100	678,656	297,412	23.51	12,650

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1963	1,740,261.07	1,181,063	1,196,142	544,119	24.10	22,578
1964	2,893,848.18	1,941,193	1,965,977	927,871	24.69	37,581
1965	2,207,043.52	1,462,828	1,481,505	725,539	25.29	28,689
1966	1,941,888.54	1,271,024	1,287,252	654,637	25.91	25,266
1967	2,172,470.85	1,404,003	1,421,929	750,542	26.53	28,290
1968	3,282,373.58	2,093,728	2,120,460	1,161,914	27.16	42,780
1969	2,924,762.74	1,840,641	1,864,142	1,060,621	27.80	38,152
1970	2,415,126.91	1,498,997	1,518,136	896,991	28.45	31,529
1971	2,192,385.88	1,341,455	1,358,582	833,804	29.11	28,643
1972	3,227,165.43	1,945,755	1,970,598	1,256,568	29.78	42,195
1973	1,171,747.34	696,018	704,904	466,843	30.45	15,331
1974	541,988.38	316,955	321,002	220,987	31.14	7,097
1975	604,011.86	347,669	352,108	251,904	31.83	7,914
1976	407,639.78	230,887	233,835	173,805	32.52	5,345
1977	608,997.12	339,169	343,499	265,498	33.23	7,990
1978	578,010.83	316,444	320,484	257,527	33.94	7,588
1979	1,011,349.10	543,974	550,919	460,430	34.66	13,284
1980	958,905.86	506,427	512,893	446,013	35.39	12,603
1981	2,977,672.74	1,543,238	1,562,941	1,414,731	36.13	39,157
1982	4,646,330.61	2,672,569	2,706,691	1,939,639	32.68	59,352
1983	446,066.02	252,741	255,968	190,098	33.08	5,747
1984	1,522,276.37	848,974	859,813	662,463	33.51	19,769
1985	1,494,741.30	813,887	824,278	670,463	34.51	19,428
1986	1,331,328.83	712,660	721,759	609,570	34.94	17,446
1987	1,647,342.86	866,502	877,565	769,778	35.37	21,764
1988	1,750,418.72	897,265	908,721	841,698	36.37	23,143
1989	1,562,513.00	785,788	795,821	766,692	36.82	20,823
1990	1,292,468.60	637,187	645,322	647,146	37.28	17,359
1991	830,195.18	397,996	403,077	427,118	38.28	11,158
1992	2,811,113.99	1,318,975	1,335,815	1,475,299	38.74	38,082
1993	857,032.68	393,207	398,227	458,805	39.22	11,698
1994	1,527,499.67	679,737	688,416	839,084	40.22	20,862
1995	1,207,863.65	524,696	531,395	676,469	40.69	16,625
1996	8,834,114.84	3,741,248	3,789,015	5,045,100	41.18	122,513
1997	7,711,305.67	3,157,780	3,198,097	4,513,208	42.18	106,999
1998	3,531,697.80	1,406,675	1,424,635	2,107,063	42.67	49,380
1999	441,939.65	171,031	173,215	268,725	43.17	6,225
2000	8,095,337.86	3,038,990	3,077,791	5,017,547	43.68	114,871
2001	2,134,278.91	770,688	780,528	1,353,751	44.68	30,299
2002	5,026,934.36	1,755,405	1,777,817	3,249,117	45.19	71,899
2003	2,485,073.64	837,718	848,414	1,636,660	45.72	35,797

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
2004	2,646,643.20	853,807	864,708	1,781,935	46.72	38,141
2005	2,720,395.30	843,867	854,641	1,865,754	47.25	39,487
2006	1,309,590.96	389,865	394,843	914,748	47.78	19,145
2007	913,060.03	260,131	263,452	649,608	48.32	13,444
2008	2,779,024.03	760,897	770,612	2,008,412	49.07	40,930
2009	549,886.95	143,411	145,242	404,645	49.61	8,157
2010	2,401,288.41	594,319	601,907	1,799,381	50.17	35,866
2011	1,322,202.40	309,395	313,345	1,008,857	50.73	19,887
2012	2,641,760.43	578,546	585,933	2,055,828	51.72	39,749
2013	4,755,306.51	975,789	988,247	3,767,059	52.29	72,042
2014	15,633,330.00	2,989,093	3,027,257	12,606,073	52.86	238,480
2015	16,450,218.74	2,913,334	2,950,530	13,499,688	53.44	252,614
2016	11,959,623.18	1,947,027	1,971,886	9,987,737	54.01	184,924
2017	7,079,788.76	1,049,225	1,062,621	6,017,168	54.60	110,205
2018	60,874,845.51	8,120,704	8,224,386	52,650,460	55.20	953,813
2019	7,278,273.24	867,570	878,647	6,399,626	55.40	115,517
2020	9,044,286.69	940,606	952,615	8,091,671	56.00	144,494
2021	3,416,064.40	302,663	306,527	3,109,537	56.61	54,929
2022	7,426,125.08	545,078	552,037	6,874,088	56.85	120,916
2023	9,779,496.43	565,255	572,472	9,207,024	57.10	161,244
2024	3,832,893.29	160,982	163,037	3,669,856	57.02	64,361
2025	4,774,564.95	123,184	124,757	4,649,808	56.64	82,094
2026	5,992,073.00	54,528	55,224	5,936,849	54.45	109,033
	288,230,294.31	79,309,481	80,322,072	207,908,222		4,300,401

CPG
SURVIVOR CURVE.. IOWA 75-R2.5
NET SALVAGE PERCENT.. 0

1918	3.10	3	3			
1919	92.95	83	91	2	7.89	
1921	39.40	35	38	1	8.34	
1923	7,302.21	6,444	7,061	241	8.81	27
1924	482.00	424	465	17	9.05	2
1925	5,019.20	4,397	4,818	201	9.29	22
1926	3,715.80	3,244	3,555	161	9.53	17
1927	6,704.58	5,830	6,388	316	9.78	32
1928	21,685.99	18,786	20,585	1,101	10.03	110
1929	69.79	60	66	4	10.28	
1930	165.98	143	157	9	10.54	1

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1931	4.97	4	4	1	10.80	
1932	48,049.84	40,958	44,880	3,170	11.07	286
1933	153.60	130	142	11	11.35	1
1934	8.58	7	8	1	11.63	
1935	76.92	65	71	6	11.92	1
1936	526.27	441	483	43	12.21	4
1937	1.04	1	1			
1938	68.07	56	61	7	12.83	1
1939	4,695.13	3,872	4,243	452	13.15	34
1940	2,794.55	2,292	2,511	283	13.48	21
1941	35,701.99	29,123	31,912	3,790	13.82	274
1942	264.15	214	234	30	14.17	2
1943	1,651.60	1,332	1,460	192	14.53	13
1944	5,529.01	4,431	4,855	674	14.90	45
1945	300.47	239	262	39	15.28	3
1946	8,070.49	6,384	6,995	1,075	15.67	69
1947	8,690.42	6,827	7,481	1,210	16.08	75
1948	3,499.56	2,730	2,991	508	16.49	31
1949	81,254.04	62,923	68,949	12,305	16.92	727
1951	19,296.97	14,715	16,124	3,173	17.81	178
1952	2,674.81	2,023	2,217	458	18.27	25
1953	30,131.65	22,603	24,767	5,364	18.74	286
1954	23,196.56	17,249	18,901	4,296	19.23	223
1955	10,643.92	7,845	8,596	2,048	19.72	104
1956	39,007.60	28,486	31,214	7,794	20.23	385
1957	51,538.88	37,280	40,850	10,689	20.75	515
1958	16,561.60	11,863	12,999	3,563	21.28	167
1959	57,053.76	40,455	44,329	12,725	21.82	583
1960	49,789.16	34,932	38,277	11,512	22.38	514
1961	137,112.11	95,174	104,288	32,824	22.94	1,431
1962	211,149.77	144,961	158,843	52,307	23.51	2,225
1963	431,996.80	293,183	321,258	110,738	24.10	4,595
1964	469,250.34	314,773	344,916	124,334	24.69	5,036
1965	328,470.25	217,710	238,558	89,912	25.29	3,555
1966	689,046.61	451,002	494,190	194,856	25.91	7,520
1967	298,810.04	193,112	211,605	87,205	26.53	3,287
1968	528,215.21	336,933	369,198	159,017	27.16	5,855
1969	440,154.30	277,002	303,528	136,626	27.80	4,915
1970	337,286.83	209,344	229,391	107,896	28.45	3,792
1971	266,079.64	162,806	178,396	87,683	29.11	3,012
1972	156,110.68	94,124	103,137	52,973	29.78	1,779

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1973	318,392.80	189,125	207,236	111,157	30.45	3,650
1974	307,635.88	179,905	197,133	110,503	31.14	3,549
1975	109,349.07	62,941	68,968	40,381	31.83	1,269
1976	258,115.71	146,197	160,197	97,919	32.52	3,011
1977	118,593.89	66,048	72,373	46,221	33.23	1,391
1978	350,695.85	191,995	210,381	140,315	33.94	4,134
1979	156,231.43	84,032	92,079	64,152	34.66	1,851
1980	215,891.18	114,019	124,938	90,954	35.39	2,570
1981	221,361.45	114,725	125,711	95,650	36.13	2,647
1982	230,933.02	132,833	145,553	85,380	32.68	2,613
1983	348,679.77	197,562	216,481	132,199	33.08	3,996
1984	135,769.74	75,719	82,970	52,800	33.51	1,576
1985	395,965.88	215,603	236,249	159,717	34.51	4,628
1986	634,310.33	339,546	372,061	262,249	34.94	7,506
1987	120,321.79	63,289	69,350	50,972	35.37	1,441
1988	167,170.50	85,692	93,898	73,273	36.37	2,015
1989	378,505.17	190,350	208,578	169,927	36.82	4,615
1990	82,109.78	40,480	44,356	37,753	37.28	1,013
1991	530,439.18	254,293	278,644	251,795	38.28	6,578
1992	1,289,702.95	605,129	663,077	626,626	38.74	16,175
1993	616,758.94	282,969	310,066	306,693	39.22	7,820
1995	948.49	412	451	497	40.69	12
1996	637,887.11	270,145	296,014	341,873	41.18	8,302
1997	672,935.90	275,567	301,956	370,980	42.18	8,795
1998	948,075.37	377,618	413,779	534,296	42.67	12,522
1999	347,386.18	134,438	147,312	200,074	43.17	4,635
2000	3,596,452.81	1,350,108	1,479,395	2,117,057	43.68	48,467
2001	404,836.66	146,187	160,186	244,651	44.68	5,476
2002	1,539,167.01	537,477	588,946	950,221	45.19	21,027
2003	339,813.94	114,551	125,520	214,293	45.72	4,687
2004	4,190,475.18	1,351,847	1,481,301	2,709,174	46.72	57,987
2005	6,335,599.60	1,965,303	2,153,502	4,182,098	47.25	88,510
2006	2,578,688.22	767,675	841,188	1,737,500	47.78	36,365
2007	1,038,295.06	295,810	324,137	714,158	48.32	14,780
2008	147,802.39	40,468	44,343	103,459	49.07	2,108
2009	3,180,399.22	829,448	908,877	2,271,523	49.61	45,788
2010	950,547.13	235,260	257,789	692,758	50.17	13,808
2011	2,253,711.02	527,368	577,869	1,675,842	50.73	33,035
2012	503,081.69	110,175	120,725	382,356	51.72	7,393
2013	943,389.92	193,584	212,122	731,268	52.29	13,985
2014	487,903.78	93,287	102,220	385,684	52.86	7,296

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
2015	2,324,377.33	411,647	451,067	1,873,311	53.44	35,054
2016	9,552,876.46	1,555,208	1,704,136	7,848,741	54.01	145,320
2017	7,595,417.74	1,125,641	1,233,433	6,361,984	54.60	116,520
2018	5,192,514.74	692,681	759,013	4,433,502	55.20	80,317
2019	4,116,258.30	490,658	537,644	3,578,615	55.40	64,596
2020	12,073,065.64	1,255,599	1,375,836	10,697,230	56.00	191,022
2021	3,979,288.42	352,565	386,327	3,592,962	56.61	63,469
2022	7,571,625.48	555,757	608,977	6,962,649	56.85	122,474
2023	1,593,492.89	92,104	100,924	1,492,569	57.10	26,140
2024	5,555,300.43	233,323	255,666	5,299,634	57.02	92,943
2025	436,695.79	11,267	12,346	424,350	56.64	7,492
2026	4,710,926.29	42,869	46,974	4,663,952	54.45	85,656
	107,626,369.69	23,277,552	25,506,628	82,119,742		1,601,809
	787,125,750.34	211,609,357	211,746,999	575,378,751		11,926,394
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						48.2 1.52

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 9-2027						
NET SALVAGE PERCENT.. 0						
1901	665.32	657	665			
1902	1,876.45	1,852	1,876			
1903	661.31	652	661			
1904	1,470.23	1,450	1,470			
1905	930.38	917	930			
1906	1,039.29	1,025	1,039			
1907	1,672.43	1,649	1,672			
1908	4,594.00	4,529	4,594			
1909	1,516.23	1,495	1,516			
1910	781.01	770	781			
1911	3,276.38	3,229	3,276			
1912	2,805.58	2,765	2,806			
1913	870.86	858	871			
1914	3,083.63	3,039	3,084			
1915	3,725.15	3,671	3,725			
1916	2,084.30	2,054	2,084			
1917	2,302.84	2,269	2,303			
1918	1,613.19	1,589	1,613			
1919	5,743.39	5,659	5,743			
1920	5,437.10	5,356	5,437			
1921	2,270.62	2,237	2,271			
1922	33,123.16	32,629	33,123			
1923	7,935.08	7,816	7,935			
1924	36,316.13	35,772	36,316			
1925	7,038.34	6,933	7,038			
1926	16,015.63	15,772	16,016			
1927	19,332.45	19,038	19,332			
1928	14,711.22	14,487	14,711			
1929	22,640.69	22,295	22,641			
1930	11,103.53	10,933	11,104			
1931	3,414.62	3,362	3,415			
1932	1,643.47	1,618	1,643			
1933	93.97	93	94			
1934	201.46	198	201			
1935	1,404.76	1,383	1,405			
1936	2,219.81	2,185	2,220			
1937	1,507.39	1,484	1,507			
1938	1,013.48	997	1,013			
1939	4,543.85	4,471	4,544			
1940	3,443.16	3,388	3,443			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 9-2027						
NET SALVAGE PERCENT.. 0						
1941	6,305.26	6,204	6,305			
1942	455.82	448	456			
1943	1,059.36	1,042	1,059			
1944	2,021.15	1,988	2,021			
1945	233.29	229	233			
1946	3,466.43	3,409	3,466			
1947	4,534.23	4,459	4,534			
1948	13,944.47	13,712	13,944			
1949	14,981.32	14,730	14,981			
1950	9,771.29	9,606	9,771			
1951	14,464.65	14,216	14,465			
1952	19,332.52	18,998	19,333			
1953	13,918.64	13,676	13,919			
1954	23,732.78	23,316	23,733			
1955	45,943.45	45,130	45,943			
1956	22,722.46	22,317	22,722			
1957	31,202.14	30,641	31,202			
1958	12,729.72	12,499	12,730			
1959	34,438.45	33,808	34,438			
1960	5,230.46	5,134	5,230			
1962	3,625.02	3,557	3,625			
1968	316.24	310	316			
2025	30,687.51	18,440	31,974	1,286-		
	551,238.55	530,445	552,525	1,286-		

PNG

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

1903	827.90	817	821	7	0.87	7
1904	1,600.92	1,579	1,587	13	0.89	13
1905	59.45	59	59			
1906	3,388.02	3,341	3,359	29	0.91	29
1908	45.16	45	45			
1910	2,040.42	2,011	2,022	19	0.93	19
1911	13,104.26	12,916	12,985	119	0.93	119
1912	4,993.79	4,921	4,947	46	0.94	46

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 9-2027						
NET SALVAGE PERCENT.. 0						
1923	297.99	294	296	2	0.96	2
1943	508.36	500	503	6	0.98	6
1952	86,661.17	85,161	85,616	1,045	0.99	1,045
	113,527.44	111,644	112,241	1,286		1,286
	664,765.99	642,089	664,766			1,286
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0						0.19

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 68-R3						
NET SALVAGE PERCENT.. 0						
1972	21,937.59	15,014	14,603	7,335	21.46	342
1973	50,905.78	34,347	33,406	17,500	22.12	791
1974	12,259.91	8,153	7,930	4,330	22.78	190
1975	43,566.07	28,536	27,754	15,812	23.46	674
1976	449,740.76	290,015	282,072	167,669	24.15	6,943
1977	460,683.14	292,331	284,324	176,359	24.85	7,097
1978	665,396.36	415,380	404,003	261,394	25.55	10,231
1979	516,795.11	317,147	308,460	208,335	26.27	7,931
1980	1,110,301.00	669,445	651,109	459,192	27.00	17,007
1981	1,439,574.58	852,530	829,179	610,395	27.73	22,012
1982	1,968,821.01	1,245,870	1,211,746	757,075	25.68	29,481
1983	2,385,906.70	1,485,943	1,445,243	940,664	26.19	35,917
1984	3,271,806.54	2,004,309	1,949,411	1,322,395	26.72	49,491
1985	3,462,084.53	2,070,673	2,013,957	1,448,127	27.72	52,241
1986	4,311,699.41	2,533,555	2,464,161	1,847,538	28.25	65,400
1987	7,549,948.82	4,356,320	4,237,001	3,312,948	28.78	115,113
1988	10,794,533.71	6,069,766	5,903,515	4,891,018	29.78	164,238
1989	13,115,435.25	7,230,539	7,032,495	6,082,940	30.32	200,625
1990	14,925,585.93	8,061,309	7,840,510	7,085,076	30.87	229,513
1991	8,983,178.68	4,717,965	4,588,740	4,394,439	31.87	137,886
1992	6,992,415.04	3,592,703	3,494,299	3,498,116	32.41	107,933
1993	5,199,029.06	2,610,432	2,538,932	2,660,097	32.97	80,682
1994	9,435,212.03	4,625,141	4,498,459	4,936,753	33.54	147,190
1995	15,158,862.92	7,200,460	7,003,240	8,155,623	34.54	236,121
1996	9,107,473.65	4,214,939	4,099,492	5,007,982	35.11	142,637
1997	14,046,220.23	6,285,684	6,113,519	7,932,701	36.11	219,682
1998	9,910,714.55	4,311,161	4,193,078	5,717,636	36.69	155,836
1999	10,443,272.93	4,411,238	4,290,414	6,152,859	37.26	165,133
2000	10,899,943.37	4,435,187	4,313,707	6,586,236	38.26	172,144
2001	10,993,250.62	4,330,241	4,211,636	6,781,615	38.85	174,559
2002	10,159,401.22	3,867,684	3,761,748	6,397,653	39.45	162,171
2003	14,250,702.27	5,201,506	5,059,037	9,191,665	40.45	227,235
2004	13,292,075.76	4,673,494	4,545,487	8,746,589	41.04	213,124
2005	14,279,332.05	4,795,000	4,663,665	9,615,667	42.04	228,727
2006	14,964,026.20	4,818,416	4,686,440	10,277,586	42.64	241,032
2007	14,117,351.65	4,321,321	4,202,960	9,914,391	43.64	227,186
2008	11,807,468.35	3,495,011	3,399,283	8,408,186	44.00	191,095
2009	11,335,790.01	3,174,021	3,087,085	8,248,705	45.00	183,305
2010	11,835,939.48	3,143,626	3,057,522	8,778,417	45.61	192,467
2011	16,673,207.98	4,186,643	4,071,971	12,601,237	46.23	272,577
2012	22,308,120.52	5,240,178	5,096,650	17,211,471	47.23	364,418

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 68-R3						
NET SALVAGE PERCENT.. 0						
2013	29,816,506.00	6,559,631	6,379,963	23,436,543	47.85	489,792
2014	33,083,388.78	6,742,395	6,557,721	26,525,668	48.85	543,002
2015	31,408,549.50	5,923,652	5,761,403	25,647,146	49.48	518,334
2016	43,881,422.28	7,556,381	7,349,412	36,532,010	50.48	723,693
2017	39,438,063.21	6,183,888	6,014,512	33,423,552	51.10	654,081
2018	51,345,245.24	7,198,603	7,001,434	44,343,812	52.11	850,965
2019	71,470,485.36	8,898,075	8,654,357	62,816,128	52.74	1,191,053
2020	79,175,870.21	8,598,500	8,362,987	70,812,883	53.38	1,326,581
2021	88,002,799.97	8,078,657	7,857,383	80,145,417	54.38	1,473,803
2022	108,389,823.08	8,194,271	7,969,830	100,419,993	55.02	1,825,154
2023	129,099,789.76	7,642,708	7,433,375	121,666,415	55.67	2,185,493
2024	101,355,079.48	4,307,591	4,189,606	97,165,473	56.32	1,725,239
2025	117,422,827.65	3,006,024	2,923,689	114,499,139	56.98	2,009,462
2026	118,083,613.91	1,027,327	999,189	117,084,425	56.97	2,055,194
	1,374,723,435.20	225,550,936	219,373,106	1,155,350,329		22,830,223

PNG

SURVIVOR CURVE.. IOWA 68-R3

NET SALVAGE PERCENT.. 0

1973	285,943.39	192,929	194,518	91,426	22.12	4,133
1974	571,276.23	379,899	383,027	188,249	22.78	8,264
1975	1,585,505.88	1,038,506	1,047,058	538,448	23.46	22,952
1976	1,082,269.19	697,901	703,648	378,621	24.15	15,678
1977	1,335,772.82	847,628	854,608	481,165	24.85	19,363
1978	1,708,289.08	1,066,417	1,075,199	633,090	25.55	24,778
1979	1,928,748.04	1,183,634	1,193,381	735,367	26.27	27,993
1980	2,072,814.28	1,249,783	1,260,075	812,739	27.00	30,101
1981	1,509,220.60	893,776	901,136	608,084	27.73	21,929
1982	1,530,362.71	968,414	976,389	553,974	25.68	21,572
1983	804,970.68	501,336	505,465	299,506	26.19	11,436
1984	1,006,550.78	616,613	621,691	384,860	26.72	14,403
1985	1,290,476.33	771,834	778,190	512,286	27.72	18,481
1986	1,964,668.58	1,154,439	1,163,946	800,723	28.25	28,344
1987	3,184,748.58	1,837,600	1,852,733	1,332,016	28.78	46,283
1988	5,801,626.88	3,262,255	3,289,120	2,512,507	29.78	84,369
1989	4,269,690.78	2,353,881	2,373,265	1,896,426	30.32	62,547
1990	4,733,284.34	2,556,447	2,577,499	2,155,785	30.87	69,834
1991	2,194,901.43	1,152,762	1,162,255	1,032,646	31.87	32,402
1992	2,721,268.76	1,398,188	1,409,702	1,311,567	32.41	40,468

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 68-R3						
NET SALVAGE PERCENT.. 0						
1993	2,622,674.17	1,316,845	1,327,689	1,294,985	32.97	39,278
1994	5,296,653.23	2,596,419	2,617,801	2,678,853	33.54	79,870
1995	5,559,019.49	2,640,534	2,662,279	2,896,741	34.54	83,866
1996	6,482,599.31	3,000,147	3,024,853	3,457,746	35.11	98,483
1997	9,935,459.13	4,446,118	4,482,732	5,452,727	36.11	151,003
1998	7,416,660.98	3,226,248	3,252,816	4,163,845	36.69	113,487
1999	5,207,337.78	2,199,579	2,217,693	2,989,645	37.26	80,237
2000	4,059,336.98	1,651,744	1,665,346	2,393,991	38.26	62,572
2001	7,084,986.27	2,790,776	2,813,758	4,271,228	38.85	109,942
2002	3,168,760.14	1,206,347	1,216,281	1,952,479	39.45	49,492
2003	3,581,071.06	1,307,091	1,317,855	2,263,216	40.45	55,951
2004	8,089,593.18	2,844,301	2,867,724	5,221,869	41.04	127,239
2005	6,591,715.67	2,213,498	2,231,726	4,359,989	42.04	103,710
2006	3,974,804.13	1,279,887	1,290,427	2,684,377	42.64	62,954
2007	5,604,562.97	1,715,557	1,729,685	3,874,878	43.64	88,792
2008	4,653,532.53	1,377,446	1,388,789	3,264,743	44.00	74,199
2009	5,583,404.38	1,563,353	1,576,227	4,007,177	45.00	89,048
2010	4,087,238.03	1,085,570	1,094,510	2,992,728	45.61	65,616
2011	5,582,246.86	1,401,702	1,413,245	4,169,002	46.23	90,180
2012	8,819,198.91	2,071,630	2,088,690	6,730,509	47.23	142,505
2013	5,525,828.23	1,215,682	1,225,693	4,300,135	47.85	89,867
2014	8,072,835.06	1,645,244	1,658,793	6,414,042	48.85	131,301
2015	15,560,456.49	2,934,702	2,958,869	12,601,587	49.48	254,680
2016	18,093,866.97	3,115,764	3,141,422	14,952,445	50.48	296,205
2017	21,008,323.20	3,294,105	3,321,232	17,687,091	51.10	346,127
2018	22,643,126.41	3,174,566	3,200,709	19,442,418	52.11	373,103
2019	28,508,972.71	3,549,367	3,578,596	24,930,377	52.74	472,703
2020	26,689,179.90	2,898,445	2,922,314	23,766,866	53.38	445,239
2021	24,396,025.61	2,239,555	2,257,998	22,138,028	54.38	407,099
2022	32,679,413.95	2,470,564	2,490,909	30,188,505	55.02	548,682
2023	32,078,527.81	1,899,049	1,914,688	30,163,840	55.67	541,833
2024	22,696,804.91	964,614	972,558	21,724,247	56.32	385,729
2025	22,679,795.02	580,603	585,384	22,094,411	56.98	387,757
2026	33,876,383.90	294,725	297,152	33,579,232	56.97	589,420
	469,492,784.73	96,336,019	97,129,348	372,363,437		7,643,499

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 68-R3						
NET SALVAGE PERCENT.. 0						
1967	6,335.74	4,625	5,043	1,293	18.36	70
1968	12,972.27	9,355	10,200	2,772	18.96	146
1969	7,113.75	5,067	5,525	1,589	19.56	81
1970	26,077.65	18,335	19,991	6,087	20.19	301
1971	367,004.04	254,635	277,630	89,374	20.82	4,293
1972	554,835.74	379,735	414,027	140,808	21.46	6,561
1973	432,495.32	291,809	318,161	114,334	22.12	5,169
1974	650,274.45	432,433	471,484	178,790	22.78	7,849
1975	579,490.14	379,566	413,843	165,647	23.46	7,061
1976	357,453.58	230,504	251,320	106,134	24.15	4,395
1977	654,024.95	415,018	452,497	201,528	24.85	8,110
1978	540,592.84	337,470	367,946	172,647	25.55	6,757
1979	499,091.85	306,283	333,942	165,150	26.27	6,287
1980	722,230.76	435,462	474,787	247,444	27.00	9,165
1981	846,012.42	501,017	546,262	299,750	27.73	10,810
1982	763,161.10	482,928	526,539	236,622	25.68	9,214
1983	885,146.87	551,269	601,052	284,095	26.19	10,847
1984	1,413,930.75	866,174	944,395	469,536	26.72	17,572
1985	1,607,338.45	961,349	1,048,165	559,173	27.72	20,172
1986	1,900,089.22	1,116,492	1,217,318	682,771	28.25	24,169
1987	1,452,021.25	837,816	913,476	538,545	28.78	18,712
1988	2,125,316.52	1,195,065	1,302,987	822,330	29.78	27,613
1989	2,188,863.49	1,206,720	1,315,695	873,169	30.32	28,798
1990	2,309,948.62	1,247,603	1,360,270	949,679	30.87	30,764
1991	2,661,154.41	1,397,638	1,523,854	1,137,301	31.87	35,686
1992	2,182,788.86	1,121,517	1,222,797	959,992	32.41	29,620
1993	3,411,757.06	1,713,043	1,867,742	1,544,015	32.97	46,831
1994	3,473,892.60	1,702,902	1,856,685	1,617,208	33.54	48,217
1995	3,840,636.59	1,824,302	1,989,048	1,851,588	34.54	53,607
1996	4,753,329.33	2,199,841	2,398,501	2,354,829	35.11	67,070
1997	4,892,363.06	2,189,332	2,387,043	2,505,320	36.11	69,380
1998	5,703,979.85	2,481,231	2,705,302	2,998,678	36.69	81,730
1999	3,394,996.41	1,434,046	1,563,550	1,831,447	37.26	49,153
2000	4,946,978.26	2,012,925	2,194,705	2,752,273	38.26	71,936
2001	2,507,729.29	987,795	1,076,999	1,430,730	38.85	36,827
2002	4,147,455.69	1,578,936	1,721,524	2,425,932	39.45	61,494
2003	4,408,587.09	1,609,134	1,754,449	2,654,138	40.45	65,615
2004	4,625,903.84	1,626,468	1,773,348	2,852,555	41.04	69,507
2005	4,736,422.04	1,590,491	1,734,122	3,002,300	42.04	71,415
2006	6,355,208.15	2,046,377	2,231,178	4,124,030	42.64	96,717
2007	5,421,452.01	1,659,506	1,809,370	3,612,082	43.64	82,770

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 68-R3						
NET SALVAGE PERCENT.. 0						
2008	4,893,893.88	1,448,593	1,579,410	3,314,484	44.00	75,329
2009	4,332,902.51	1,213,213	1,322,774	3,010,129	45.00	66,892
2010	6,200,915.11	1,646,963	1,795,694	4,405,221	45.61	96,585
2011	7,177,644.08	1,802,306	1,965,066	5,212,578	46.23	112,753
2012	5,190,143.89	1,219,165	1,329,263	3,860,881	47.23	81,746
2013	5,526,544.52	1,215,840	1,325,638	4,200,906	47.85	87,793
2014	7,533,801.45	1,535,389	1,674,044	5,859,757	48.85	119,954
2015	14,011,953.53	2,642,654	2,881,303	11,130,651	49.48	224,953
2016	12,504,575.86	2,153,288	2,347,744	10,156,832	50.48	201,205
2017	12,707,927.80	1,992,603	2,172,548	10,535,380	51.10	206,172
2018	16,654,022.25	2,334,894	2,545,750	14,108,272	52.11	270,740
2019	7,833,442.74	975,264	1,063,337	6,770,106	52.74	128,368
2020	4,758,726.19	516,798	563,468	4,195,258	53.38	78,592
2021	11,468,813.83	1,052,837	1,147,915	10,320,899	54.38	189,792
2022	15,251,137.98	1,152,986	1,257,108	13,994,030	55.02	254,344
2023	18,770,878.67	1,111,236	1,211,588	17,559,291	55.67	315,417
2024	21,557,601.18	916,198	998,937	20,558,665	56.32	365,033
2025	23,698,943.89	606,693	661,481	23,037,463	56.98	404,308
2026	30,015,234.63	261,133	284,715	29,730,520	56.97	521,863
	322,455,560.30	67,440,267	73,530,554	248,925,006		5,104,330
	2,166,671,780.23	389,327,222	390,033,008	1,776,638,772		35,578,052
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						49.9 1.64

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.5 MAINS - PRIMARILY WROUGHT IRON

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 9-2041						
NET SALVAGE PERCENT.. 0						
1901	1,823.44	1,692	1,663	160	5.04	32
1902	858.12	793	780	78	5.33	15
1903	2,783.58	2,560	2,517	267	5.62	48
1904	6,859.36	6,282	6,176	683	5.89	116
1905	2,828.98	2,580	2,536	293	6.15	48
1906	4,634.90	4,210	4,139	496	6.41	77
1907	3,011.94	2,726	2,680	332	6.64	50
1908	6,470.50	5,834	5,736	735	6.88	107
1909	6,566.28	5,900	5,800	766	7.10	108
1910	8,992.96	8,053	7,917	1,076	7.31	147
1911	19,368.44	17,287	16,995	2,373	7.52	316
1912	12,488.38	11,110	10,923	1,566	7.72	203
1913	19,952.20	17,692	17,393	2,559	7.92	323
1914	52,379.23	46,304	45,523	6,856	8.11	845
1915	24,228.79	21,352	20,992	3,237	8.30	390
1916	19,636.02	17,253	16,962	2,674	8.48	315
1917	3,879.82	3,399	3,342	538	8.65	62
1918	4,097.87	3,580	3,520	578	8.82	66
1919	5,274.03	4,595	4,517	757	8.98	84
1920	2,322.08	2,018	1,984	338	9.14	37
1921	9,356.23	8,108	7,971	1,385	9.30	149
1922	14,230.62	12,300	12,092	2,138	9.45	226
1923	14,826.56	12,783	12,567	2,259	9.59	236
1924	43,133.11	37,091	36,465	6,668	9.74	685
2025	4,827.55	483	475	4,353	13.49	323
	294,830.99	255,985	251,666	43,165		5,008

PNG

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

1904	1,183.84	1,084	1,103	80	5.89	14
1906	505.47	459	467	38	6.41	6
1911	733.05	654	666	67	7.52	9
1912	2,886.54	2,568	2,614	273	7.72	35
1914	339.20	300	305	34	8.11	4
1915	4,350.95	3,834	3,903	448	8.30	54
1916	121.20	106	108	13	8.48	2

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.5 MAINS - PRIMARILY WROUGHT IRON

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 9-2041						
NET SALVAGE PERCENT.. 0						
1924	17.25	15	15	2	9.74	
1928	52.02	44	45	7	10.26	1
1939	125.74	105	107	19	11.42	2
1940	30.00	25	25	5	11.51	
1943	25.03	21	21	4	11.76	
	10,370.29	9,215	9,380	990		127
	305,201.28	265,200	261,046	44,155		5,135
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.6 1.68

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.7 REG AFUDC

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. 40-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	1,322,088.00	181,787	300,224	1,021,864	34.50	29,619
	1,322,088.00	181,787	300,224	1,021,864		29,619
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.5 2.24

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 48-S0						
NET SALVAGE PERCENT.. 0						
1910	56.94	57	57			
1916	178.88	179	179			
1919	854.56	855	855			
1920	203.54	204	204			
1921	60.56	61	61			
1923	339.99	340	340			
1924	952.75	953	953			
1926	1,115.15	1,115	1,115			
1927	2,445.73	2,446	2,446			
1928	45.99	46	46			
1929	640.92	641	641			
1930	751.57	752	752			
1931	2,333.02	2,318	2,333			
1935	52.09	50	52			
1936	385.79	369	386			
1937	1,310.12	1,242	1,310			
1940	176.18	163	176			
1941	66.98	61	66	1	3.97	
1942	2,229.00	2,027	2,204	25	4.35	6
1943	941.77	849	923	19	4.73	4
1945	656.02	581	632	24	5.48	4
1946	828.38	727	790	38	5.86	6
1947	2,558.65	2,225	2,419	139	6.25	22
1948	1,715.73	1,479	1,608	108	6.63	16
1949	1,272.83	1,087	1,182	91	7.02	13
1950	12,239.06	10,352	11,256	984	7.40	133
1951	9,018.09	7,555	8,214	804	7.79	103
1952	18,075.38	14,995	16,304	1,772	8.18	217
1953	15,873.74	13,040	14,178	1,696	8.57	198
1954	57,968.55	47,148	51,263	6,705	8.96	748
1955	21,734.50	17,496	19,023	2,711	9.36	290
1956	92,867.64	74,004	80,463	12,405	9.75	1,272
1957	22,535.12	17,770	19,321	3,214	10.15	317
1958	34,165.01	26,656	28,983	5,182	10.55	491
1959	4,213.97	3,253	3,537	677	10.95	62
1960	30,646.32	23,400	25,442	5,204	11.35	459
1961	35,208.26	26,582	28,902	6,306	11.76	536
1962	39,212.23	29,279	31,834	7,378	12.16	607
1963	23,507.57	17,351	18,865	4,642	12.57	369
1964	17,386.82	12,685	13,792	3,595	12.98	277
1965	12,507.81	9,016	9,803	2,705	13.40	202

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 48-S0						
NET SALVAGE PERCENT.. 0						
1966	23,069.56	16,432	17,866	5,203	13.81	377
1967	49,708.05	34,972	38,024	11,684	14.23	821
1968	36,872.72	25,619	27,855	9,018	14.65	616
1969	26,040.02	17,864	19,423	6,617	15.07	439
1970	35,647.90	24,144	26,251	9,397	15.49	607
1971	177,977.95	118,948	129,330	48,648	15.92	3,056
1972	52,145.55	34,384	37,385	14,761	16.35	903
1973	11,620.50	7,558	8,218	3,403	16.78	203
1974	60,936.35	39,088	42,500	18,437	17.21	1,071
1975	44,570.07	28,181	30,641	13,929	17.65	789
1976	69,647.83	43,399	47,187	22,461	18.09	1,242
1977	28,911.64	17,751	19,300	9,611	18.53	519
1978	35,100.24	21,228	23,081	12,019	18.97	634
1979	32,840.23	19,554	21,261	11,580	19.42	596
1980	103,557.53	60,689	65,986	37,572	19.87	1,891
1981	178,949.81	103,157	112,161	66,789	20.33	3,285
1982	170,565.75	120,761	131,301	39,265	18.25	2,152
1983	36,084.80	25,281	27,488	8,597	18.48	465
1984	82,281.22	57,013	61,989	20,292	18.73	1,083
1985	181,687.68	123,657	134,450	47,238	19.36	2,440
1986	197,454.14	132,729	144,314	53,141	19.63	2,707
1987	147,434.92	97,794	106,329	41,105	19.92	2,064
1988	155,545.80	101,743	110,623	44,923	20.23	2,221
1989	336,479.54	216,827	235,752	100,728	20.55	4,902
1990	137,548.78	87,261	94,877	42,672	20.89	2,043
1991	194,538.21	121,372	131,965	62,573	21.25	2,945
1992	284,183.63	175,199	190,490	93,693	21.31	4,397
1993	86,948.76	52,621	57,214	29,735	21.69	1,371
1994	182,054.49	108,031	117,460	64,595	22.10	2,923
1995	398,609.81	231,672	251,892	146,717	22.52	6,515
1996	822,303.05	470,111	511,142	311,161	22.66	13,732
1997	295,816.74	165,273	179,698	116,119	23.10	5,027
1998	505,794.39	277,175	301,367	204,427	23.30	8,774
1999	147,121.40	78,975	85,868	61,253	23.51	2,605
2000	648,917.35	338,994	368,581	280,336	24.00	11,681
2001	424,313.08	216,400	235,287	189,026	24.26	7,792
2002	261,553.24	130,018	141,366	120,187	24.53	4,900
2003	2,209,813.24	1,068,666	1,161,939	1,047,874	24.83	42,202
2004	1,209,697.89	567,953	617,524	592,174	25.14	23,555
2005	893,779.32	406,491	441,970	451,810	25.48	17,732
2006	868,994.76	383,574	417,052	451,942	25.62	17,640

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 48-S0						
NET SALVAGE PERCENT.. 0						
2007	740,357.19	314,948	342,437	397,920	26.00	15,305
2008	1,443,964.43	598,379	650,606	793,359	26.14	30,350
2009	548,983.15	219,044	238,162	310,821	26.36	11,791
2010	583,886.38	222,577	242,004	341,883	26.79	12,762
2011	2,483,868.83	904,625	983,581	1,500,288	27.06	55,443
2012	2,434,829.25	847,321	921,275	1,513,554	27.17	55,707
2013	965,238.41	317,950	345,701	619,538	27.48	22,545
2014	1,514,604.17	471,345	512,484	1,002,120	27.66	36,230
2015	5,060,764.87	1,472,683	1,601,219	3,459,546	28.02	123,467
2016	3,456,627.15	936,400	1,018,129	2,438,498	28.26	86,288
2017	3,146,689.14	789,190	858,071	2,288,618	28.38	80,642
2018	1,748,187.04	399,636	434,516	1,313,671	28.68	45,804
2019	5,087,819.87	1,049,108	1,140,674	3,947,145	28.87	136,721
2020	3,173,810.31	581,759	632,535	2,541,275	28.96	87,751
2021	7,830,374.82	1,245,030	1,353,697	6,476,678	29.10	222,566
2022	8,141,270.54	1,084,417	1,179,065	6,962,205	29.28	237,780
2023	8,106,007.05	862,479	937,756	7,168,251	29.39	243,901
2024	2,927,319.43	228,916	248,896	2,678,424	29.45	90,948
2025	4,332,095.07	210,540	228,916	4,103,179	29.36	139,754
2026	17,656,301.35	296,626	322,516	17,333,786	29.18	594,030
	93,699,449.60	19,792,941	21,519,558	72,179,892		2,547,054

PNG
SURVIVOR CURVE.. IOWA 48-S0
NET SALVAGE PERCENT.. 0

1929	61.54	62	62			
1930	110.50	110	111			
1932	198.40	196	198			
1952	2,326.37	1,930	2,022	304	8.18	37
1953	1,159.51	952	997	162	8.57	19
1954	1,182.96	962	1,008	175	8.96	20
1955	9,007.40	7,251	7,597	1,410	9.36	151
1956	488.98	390	409	80	9.75	8
1957	73,249.30	57,760	60,517	12,732	10.15	1,254
1958	56,774.36	44,296	46,410	10,364	10.55	982
1959	12,815.05	9,892	10,364	2,451	10.95	224
1960	32,578.68	24,875	26,062	6,516	11.35	574
1961	23,792.24	17,963	18,820	4,972	11.76	423
1962	27,398.14	20,457	21,433	5,965	12.16	491

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 48-S0						
NET SALVAGE PERCENT.. 0						
1963	57,531.01	42,465	44,492	13,039	12.57	1,037
1964	58,402.86	42,610	44,644	13,759	12.98	1,060
1965	115,141.46	82,997	86,959	28,183	13.40	2,103
1966	93,331.98	66,479	69,652	23,680	13.81	1,715
1967	110,026.25	77,408	81,103	28,923	14.23	2,033
1968	158,290.48	109,979	115,229	43,062	14.65	2,939
1969	419,906.46	288,073	301,824	118,083	15.07	7,836
1970	356,710.96	241,597	253,129	103,582	15.49	6,687
1971	176,824.59	118,177	123,818	53,007	15.92	3,330
1972	61,851.50	40,784	42,731	19,121	16.35	1,169
1973	159,984.32	104,057	109,024	50,960	16.78	3,037
1974	60,273.21	38,663	40,509	19,765	17.21	1,148
1975	28,089.60	17,761	18,609	9,481	17.65	537
1976	50,228.55	31,298	32,792	17,437	18.09	964
1977	213,255.97	130,931	137,181	76,075	18.53	4,106
1978	8,194.49	4,956	5,193	3,002	18.97	158
1979	28,377.51	16,897	17,704	10,674	19.42	550
1980	113,602.19	66,575	69,753	43,849	19.87	2,207
1981	455,647.68	262,663	275,201	180,447	20.33	8,876
1982	329,481.57	233,273	244,408	85,074	18.25	4,662
1983	224,843.77	157,526	165,045	59,799	18.48	3,236
1984	56,217.87	38,953	40,812	15,406	18.73	823
1985	104,484.65	71,112	74,506	29,978	19.36	1,548
1986	133,356.05	89,642	93,921	39,435	19.63	2,009
1987	262,277.13	173,968	182,272	80,005	19.92	4,016
1988	120,060.83	78,532	82,281	37,780	20.23	1,868
1989	200,777.62	129,381	135,557	65,221	20.55	3,174
1990	106,489.73	67,557	70,782	35,708	20.89	1,709
1991	79,883.34	49,839	52,218	27,665	21.25	1,302
1992	147,889.36	91,174	95,526	52,363	21.31	2,457
1993	179,468.47	108,614	113,799	65,670	21.69	3,028
1994	426,086.05	252,839	264,908	161,178	22.10	7,293
1995	293,273.92	170,451	178,587	114,687	22.52	5,093
1996	198,687.31	113,590	119,012	79,675	22.66	3,516
1997	426,382.07	238,220	249,591	176,791	23.10	7,653
1998	448,883.20	245,988	257,730	191,153	23.30	8,204
1999	143,541.38	77,053	80,731	62,810	23.51	2,672
2000	131,039.67	68,455	71,723	59,317	24.00	2,472
2001	715,985.10	365,152	382,582	333,403	24.26	13,743
2002	109,500.33	54,433	57,031	52,469	24.53	2,139
2003	118,145.44	57,135	59,862	58,283	24.83	2,347

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 48-S0						
NET SALVAGE PERCENT.. 0						
2004	494,355.19	232,100	243,179	251,176	25.14	9,991
2005	286,059.04	130,100	136,310	149,749	25.48	5,877
2006	251,662.47	111,084	116,386	135,276	25.62	5,280
2007	893,372.04	380,040	398,181	495,191	26.00	19,046
2008	792,986.92	328,614	344,300	448,687	26.14	17,165
2009	101,289.46	40,414	42,343	58,946	26.36	2,236
2010	91,222.24	34,774	36,434	54,788	26.79	2,045
2011	1,502,822.32	547,328	573,454	929,369	27.06	34,345
2012	453,197.27	157,713	165,241	287,956	27.17	10,598
2013	22,535.66	7,423	7,777	14,758	27.48	537
2014	3,025,142.56	941,424	986,361	2,038,781	27.66	73,709
2015	1,486,865.77	432,678	453,331	1,033,535	28.02	36,886
2016	1,044,520.78	282,961	296,468	748,053	28.26	26,470
2017	1,886,700.74	473,185	495,772	1,390,929	28.38	49,011
2018	10,747,678.42	2,456,919	2,574,196	8,173,483	28.68	284,989
2019	4,126,582.91	850,901	891,517	3,235,066	28.87	112,056
2020	4,240,028.18	777,197	814,295	3,425,733	28.96	118,292
2021	2,164,064.27	344,086	360,510	1,803,554	29.10	61,978
2022	7,506,837.71	999,911	1,047,640	6,459,198	29.28	220,601
2023	2,213,061.08	235,470	246,710	1,966,351	29.39	66,905
2024	1,667,618.76	130,408	136,633	1,530,986	29.45	51,986
2025	1,841,668.03	89,505	93,777	1,747,891	29.36	59,533
2026	2,560,793.85	43,021	45,075	2,515,719	29.18	86,214
	57,324,635.03	14,931,609	15,644,329	41,680,306		1,496,389

CPG
SURVIVOR CURVE.. IOWA 48-S0
NET SALVAGE PERCENT.. 0

1910	55.14	55	55
1911	75.86	76	76
1922	243.54	244	244
1926	225.00	225	225
1927	198.83	199	199
1928	1,818.42	1,818	1,818
1929	56.04	56	56
1930	19.77	20	20
1931	24.71	25	25
1932	104.17	103	104
1934	271.19	263	271

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 48-S0						
NET SALVAGE PERCENT.. 0						
1935	276.35	266	276			
1936	444.55	425	445			
1937	1,093.24	1,037	1,093			
1938	456.48	429	456			
1939	441.56	412	442			
1940	100.92	93	101			
1941	245.91	226	246			
1945	105.54	93	104	2	5.48	
1947	488.45	425	475	14	6.25	2
1948	537.62	463	517	20	6.63	3
1949	70.39	60	67	3	7.02	
1950	50.60	43	48	3	7.40	
1951	43.23	36	40	3	7.79	
1952	322.36	267	298	24	8.18	3
1953	319.38	262	293	27	8.57	3
1954	1,086.76	884	988	99	8.96	11
1955	525.63	423	473	53	9.36	6
1956	7,571.85	6,034	6,742	830	9.75	85
1957	7,404.34	5,839	6,524	880	10.15	87
1958	2,925.63	2,283	2,551	375	10.55	36
1959	1,733.67	1,338	1,495	239	10.95	22
1960	4,312.80	3,293	3,680	633	11.35	56
1961	4,355.00	3,288	3,674	681	11.76	58
1962	3,945.67	2,946	3,292	654	12.16	54
1963	7,733.07	5,708	6,378	1,355	12.57	108
1964	7,713.27	5,627	6,287	1,426	12.98	110
1965	26,131.34	18,836	21,047	5,085	13.40	379
1966	17,000.59	12,109	13,530	3,470	13.81	251
1967	8,193.22	5,764	6,441	1,753	14.23	123
1968	12,037.15	8,363	9,345	2,693	14.65	184
1969	12,235.51	8,394	9,379	2,856	15.07	190
1970	8,649.96	5,859	6,547	2,103	15.49	136
1971	19,864.87	13,276	14,834	5,031	15.92	316
1972	17,242.49	11,369	12,703	4,539	16.35	278
1973	16,767.53	10,906	12,186	4,581	16.78	273
1974	42,166.85	27,048	30,223	11,944	17.21	694
1975	7,737.38	4,892	5,466	2,271	17.65	129
1976	24,852.00	15,486	17,304	7,548	18.09	417
1977	9,953.97	6,111	6,828	3,126	18.53	169
1978	40,166.30	24,292	27,143	13,023	18.97	687
1979	29,002.11	17,268	19,295	9,707	19.42	500

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 48-S0						
NET SALVAGE PERCENT.. 0						
1980	37,944.88	22,237	24,847	13,098	19.87	659
1981	103,619.82	59,733	66,744	36,876	20.33	1,814
1982	85,784.41	60,735	67,864	17,921	18.25	982
1983	60,513.04	42,395	47,371	13,142	18.48	711
1984	50,194.70	34,780	38,862	11,333	18.73	605
1985	95,364.34	64,905	72,523	22,841	19.36	1,180
1986	85,225.83	57,289	64,013	21,213	19.63	1,081
1987	80,514.60	53,405	59,673	20,841	19.92	1,046
1988	72,833.48	47,640	53,232	19,602	20.23	969
1989	107,966.68	69,574	77,740	30,227	20.55	1,471
1990	75,933.12	48,172	53,826	22,107	20.89	1,058
1991	128,138.60	79,946	89,329	38,809	21.25	1,826
1992	139,524.71	86,017	96,113	43,412	21.31	2,037
1993	101,952.11	61,701	68,943	33,009	21.69	1,522
1994	130,073.51	77,186	86,245	43,828	22.10	1,983
1995	233,066.82	135,458	151,357	81,710	22.52	3,628
1996	174,244.04	99,615	111,307	62,937	22.66	2,777
1997	160,578.83	89,715	100,245	60,334	23.10	2,612
1998	255,961.71	140,267	156,730	99,231	23.30	4,259
1999	131,780.79	70,740	79,043	52,738	23.51	2,243
2000	467,772.87	244,365	273,046	194,726	24.00	8,114
2001	173,913.60	88,696	99,106	74,807	24.26	3,084
2002	363,245.07	180,569	201,763	161,483	24.53	6,583
2003	210,832.72	101,959	113,926	96,907	24.83	3,903
2004	272,679.86	128,023	143,049	129,631	25.14	5,156
2005	433,498.29	197,155	220,295	213,203	25.48	8,367
2006	204,656.35	90,335	100,938	103,719	25.62	4,048
2007	375,497.74	159,737	178,485	197,012	26.00	7,577
2008	402,809.42	166,924	186,516	216,293	26.14	8,274
2009	345,387.94	137,810	153,985	191,403	26.36	7,261
2010	115,325.82	43,962	49,122	66,204	26.79	2,471
2011	720,198.32	262,296	293,082	427,116	27.06	15,784
2012	334,855.50	116,530	130,207	204,648	27.17	7,532
2013	891,631.39	293,703	328,175	563,456	27.48	20,504
2014	1,768,472.56	550,349	614,944	1,153,529	27.66	41,704
2015	2,788,841.86	811,553	906,806	1,882,036	28.02	67,168
2016	905,530.84	245,308	274,100	631,431	28.26	22,344
2017	648,536.68	162,653	181,744	466,793	28.38	16,448
2018	232,900.64	53,241	59,490	173,411	28.68	6,046
2019	408,138.03	84,158	94,036	314,102	28.87	10,880
2020	1,608,643.58	294,864	329,472	1,279,171	28.96	44,170

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 48-S0						
NET SALVAGE PERCENT.. 0						
2021	4,774,027.39	759,070	848,163	3,925,865	29.10	134,909
2022	3,525,680.25	469,621	524,741	3,000,939	29.28	102,491
2023	2,359,143.09	251,013	280,475	2,078,668	29.39	70,727
2024	4,673,304.99	365,452	408,345	4,264,960	29.45	144,820
2025	1,535,912.81	74,645	83,406	1,452,507	29.36	49,472
2026	7,225,361.90	121,386	135,633	7,089,729	29.18	242,965
	40,427,413.74	8,092,144	9,041,406	31,386,008		1,102,635
	191,451,498.37	42,816,694	46,205,293	145,246,206		5,146,078
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.2 2.69

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R1.5						
NET SALVAGE PERCENT.. 0						
1954	1,330.58	1,179	1,289	41	5.11	8
1956	21,290.16	18,627	20,372	918	5.63	163
1957	5,372.45	4,668	5,105	267	5.90	45
1958	8,518.07	7,348	8,036	482	6.18	78
1959	4,392.86	3,762	4,114	278	6.46	43
1960	27,087.71	23,031	25,189	1,899	6.74	282
1961	1,916.00	1,617	1,768	148	7.03	21
1962	1,339.47	1,121	1,226	113	7.33	15
1963	30.71	26	28	2	7.62	
1965	41,595.76	33,979	37,162	4,433	8.24	538
1966	19,579.16	15,855	17,340	2,239	8.56	262
1967	14,375.52	11,539	12,620	1,755	8.88	198
1968	818.29	651	712	106	9.21	12
1969	15,932.36	12,555	13,731	2,201	9.54	231
1970	553.00	431	471	82	9.89	8
1972	36,690.90	28,040	30,667	6,024	10.61	568
1973	38,195.02	28,875	31,580	6,615	10.98	602
1974	19,018.54	14,217	15,549	3,470	11.36	305
1975	25,329.73	18,710	20,463	4,867	11.76	414
1976	12,818.60	9,355	10,231	2,587	12.16	213
1977	148.01	107	117	31	12.57	2
1978	4,242.67	3,017	3,300	943	13.00	73
1979	1,542.38	1,082	1,183	359	13.44	27
1980	4,638.03	3,206	3,506	1,132	13.89	81
1981	80,176.22	54,609	59,725	20,451	14.35	1,425
1982	141,945.62	109,298	119,538	22,408	13.22	1,695
1983	6,800.47	5,177	5,662	1,138	13.57	84
1984	199,926.07	150,344	164,430	35,496	13.93	2,548
1985	433,461.53	320,068	350,055	83,407	14.61	5,709
1986	265,735.11	193,588	211,725	54,010	15.00	3,601
1987	791,585.85	568,596	621,867	169,718	15.39	11,028
1988	18,764.80	13,278	14,522	4,243	15.81	268
1989	37,807.02	26,336	28,803	9,004	16.22	555
1990	128,484.87	88,025	96,272	32,213	16.66	1,934
1991	257,739.07	173,536	189,794	67,945	17.10	3,973
1992	198,243.74	131,039	143,316	54,928	17.56	3,128
1993	32,985.36	21,388	23,392	9,594	18.03	532
1994	6,197.62	3,937	4,306	1,892	18.51	102
1995	265,285.40	164,981	180,438	84,847	19.00	4,466
1996	390,043.61	237,147	259,365	130,678	19.50	6,701
1998	8,401.63	4,865	5,321	3,081	20.53	150

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R1.5						
NET SALVAGE PERCENT.. 0						
2003	278,252.13	140,378	153,530	124,722	22.83	5,463
2009	23,277.53	9,451	10,336	12,941	25.60	506
2014	78,923.32	24,466	26,758	52,165	27.82	1,875
2016	168,831.19	45,551	49,819	119,013	28.41	4,189
2017	32,073.62	7,954	8,699	23,374	28.81	811
2019	90,422.23	18,446	20,174	70,248	29.26	2,401
2020	191,930.65	34,682	37,931	153,999	29.47	5,226
2021	1,737,045.60	272,369	297,887	1,439,159	29.59	48,637
2022	16,273,209.43	2,144,809	2,345,755	13,927,455	29.63	470,046
2023	11,855,743.76	1,261,451	1,379,635	10,476,108	29.39	356,451
2024	909,861.73	72,334	79,111	830,751	28.95	28,696
2025	14,466,646.64	734,906	803,759	13,662,888	28.00	487,960
	49,676,557.80	7,276,007	7,957,691	41,718,867		1,464,349

PNG
SURVIVOR CURVE.. IOWA 45-R1.5
NET SALVAGE PERCENT.. 0

1960	16,780.37	14,267	14,060	2,721	6.74	404
1962	29,310.05	24,536	24,179	5,131	7.33	700
1963	28,716.91	23,854	23,507	5,210	7.62	684
1964	1,610.71	1,327	1,308	303	7.93	38
1965	15,073.47	12,313	12,134	2,940	8.24	357
1966	113,790.28	92,145	90,805	22,985	8.56	2,685
1967	4,284.76	3,439	3,389	896	8.88	101
1968	122,380.44	97,333	95,918	26,463	9.21	2,873
1969	114,417.87	90,161	88,850	25,568	9.54	2,680
1970	18,752.91	14,631	14,418	4,335	9.89	438
1971	13,464.24	10,400	10,249	3,215	10.24	314
1972	2,349.36	1,795	1,769	580	10.61	55
1974	21,308.55	15,929	15,697	5,611	11.36	494
1975	37,036.13	27,357	26,959	10,077	11.76	857
1977	2,043.72	1,473	1,452	592	12.57	47
1978	2,934.41	2,087	2,057	878	13.00	68
1979	1,353.24	949	935	418	13.44	31
1980	47,010.45	32,500	32,027	14,983	13.89	1,079
1981	687,198.17	468,058	461,251	225,947	14.35	15,745
1982	114,036.20	87,808	86,531	27,505	13.22	2,081
1983	6,538.51	4,977	4,905	1,634	13.57	120
1984	1,848.56	1,390	1,370	479	13.93	34

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 45-R1.5						
NET SALVAGE PERCENT.. 0						
1985	33,053.50	24,407	24,052	9,001	14.61	616
1986	796.80	580	572	225	15.00	15
1987	900.93	647	638	263	15.39	17
1988	228,712.92	161,837	159,483	69,229	15.81	4,379
1989	5,767.35	4,018	3,960	1,808	16.22	111
1990	8,208.45	5,624	5,542	2,666	16.66	160
1991	15,153.04	10,203	10,055	5,098	17.10	298
1992	1,292.66	854	842	451	17.56	26
1993	49,169.36	31,881	31,417	17,752	18.03	985
1994	82,378.57	52,335	51,574	30,805	18.51	1,664
1995	42,532.19	26,451	26,066	16,466	19.00	867
1996	44,580.63	27,105	26,711	17,870	19.50	916
1997	515,665.73	306,202	301,749	213,917	20.01	10,691
1998	118,063.23	68,370	67,376	50,688	20.53	2,469
1999	58,548.09	33,185	32,702	25,846	20.83	1,241
2000	69,703.96	38,421	37,862	31,842	21.37	1,490
2001	173,986.69	93,135	91,781	82,206	21.92	3,750
2002	184,888.86	96,401	94,999	89,890	22.26	4,038
2003	175,733.00	88,657	87,368	88,365	22.83	3,871
2004	75,956.41	37,014	36,476	39,481	23.41	1,687
2005	48,587.58	22,924	22,591	25,997	23.79	1,093
2006	162,733.73	73,816	72,743	89,991	24.39	3,690
2007	9,461.70	4,135	4,075	5,387	24.80	217
2008	460,995.77	195,278	192,438	268,558	25.17	10,670
2009	53,996.90	21,923	21,604	32,393	25.60	1,265
2010	265,809.52	103,081	101,582	164,228	26.05	6,304
2011	1,348,202.00	497,352	490,119	858,083	26.52	32,356
2012	963,681.06	336,710	331,813	631,868	27.00	23,403
2013	309,369.28	102,339	100,851	208,519	27.31	7,635
2014	7,850,809.11	2,433,751	2,398,358	5,452,451	27.82	195,990
2015	784,772.22	227,427	224,120	560,653	28.18	19,895
2018	1.37			1	29.09	
2019	2,147,672.02	438,125	431,754	1,715,919	29.26	58,644
2020	350,661.95	63,365	62,444	288,218	29.47	9,780
2021	214,987.16	33,710	33,220	181,767	29.59	6,143
2022	5,163,458.24	680,544	670,647	4,492,811	29.63	151,630
2023	4,648,863.73	494,639	487,446	4,161,418	29.39	141,593
2024	667,067.84	53,032	52,261	614,807	28.95	21,237
2025	820,714.65	41,692	41,086	779,629	28.00	27,844
	29,559,177.51	7,959,899	7,844,141	21,715,037		790,565

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 45-R1.5						
NET SALVAGE PERCENT.. 0						
1954	266.15	236	208	58	5.11	11
1956	1,419.60	1,242	1,095	324	5.63	58
1958	1,154.96	996	879	276	6.18	45
1959	352.50	302	266	86	6.46	13
1960	3,229.10	2,745	2,421	808	6.74	120
1965	2,958.56	2,417	2,132	827	8.24	100
1966	3,788.99	3,068	2,706	1,083	8.56	127
1967	2,785.64	2,236	1,972	813	8.88	92
1969	2,147.66	1,692	1,492	655	9.54	69
1971	481.68	372	328	154	10.24	15
1972	1,415.71	1,082	954	461	10.61	43
1973	1,983.52	1,500	1,323	660	10.98	60
1974	1,411.62	1,055	931	481	11.36	42
1976	3,626.30	2,646	2,334	1,292	12.16	106
1978	10,681.17	7,595	6,699	3,982	13.00	306
1980	703.40	486	429	275	13.89	20
1981	2,492.78	1,698	1,498	995	14.35	69
1987	1,548.80	1,113	982	567	15.39	37
1988	1,790.48	1,267	1,118	673	15.81	43
1991	417.27	281	248	169	17.10	10
1994	551.52	350	309	243	18.51	13
2012	1,055.35	369	325	730	27.00	27
2013	422.81	140	123	299	27.31	11
2019	181,294.79	36,984	32,621	148,674	29.26	5,081
2023	653,815.24	69,566	61,359	592,456	29.39	20,158
2024	1,265,047.41	100,571	88,707	1,176,341	28.95	40,634
2025	397,245.69	20,180	17,799	379,446	28.00	13,552
	2,544,088.70	262,189	231,259	2,312,830		80,862
	81,779,824.01	15,498,095	16,033,091	65,746,734		2,335,776

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.1 2.86

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1954	2,793.87	2,605	2,417	377	3.05	124
1955	16,307.64	15,097	14,006	2,302	3.34	689
1956	36,014.93	33,110	30,717	5,298	3.63	1,460
1957	49,914.06	45,566	42,272	7,642	3.92	1,949
1958	73,912.23	66,997	62,154	11,758	4.21	2,793
1959	140,376.41	126,339	117,207	23,170	4.50	5,149
1960	203,240.25	181,607	168,480	34,761	4.79	7,257
1961	228,952.21	203,055	188,377	40,575	5.09	7,972
1962	220,767.23	194,372	180,322	40,445	5.38	7,518
1963	258,591.19	226,009	209,672	48,919	5.67	8,628
1964	253,264.37	219,664	203,786	49,479	5.97	8,288
1965	319,700.11	275,083	255,199	64,501	6.28	10,271
1966	457,201.67	390,249	362,040	95,162	6.59	14,440
1967	425,367.66	360,146	334,113	91,255	6.90	13,225
1968	503,327.54	422,574	392,028	111,299	7.22	15,415
1969	534,866.83	445,127	412,951	121,916	7.55	16,148
1970	533,676.38	440,107	408,294	125,382	7.89	15,891
1971	599,892.28	490,046	454,623	145,269	8.24	17,630
1972	843,862.88	682,778	633,423	210,439	8.59	24,498
1973	1,049,255.19	840,338	779,594	269,661	8.96	30,096
1974	1,097,706.34	869,866	806,988	290,719	9.34	31,126
1975	719,746.66	564,123	523,345	196,401	9.73	20,185
1976	798,929.96	619,083	574,333	224,597	10.13	22,171
1977	1,545,031.04	1,182,814	1,097,314	447,717	10.55	42,438
1978	1,434,739.72	1,084,979	1,006,551	428,188	10.97	39,033
1979	2,651,020.69	1,978,828	1,835,789	815,232	11.41	71,449
1980	4,476,701.20	3,296,822	3,058,512	1,418,190	11.86	119,578
1981	4,546,003.43	3,300,398	3,061,829	1,484,174	12.33	120,371
1982	4,012,630.84	3,178,405	2,948,654	1,063,976	11.61	91,643
1983	2,973,497.71	2,327,654	2,159,400	814,098	12.00	67,842
1984	3,152,695.25	2,437,664	2,261,458	891,238	12.39	71,932
1985	3,627,779.00	2,768,358	2,568,248	1,059,531	12.81	82,711
1986	3,920,257.32	2,950,778	2,737,481	1,182,776	13.22	89,469
1987	4,651,262.74	3,432,167	3,184,073	1,467,190	13.94	105,250
1988	5,991,670.02	4,354,746	4,039,964	1,951,706	14.38	135,724
1989	8,531,274.38	6,101,567	5,660,516	2,870,758	14.83	193,578
1990	9,484,287.13	6,669,351	6,187,258	3,297,029	15.30	215,492
1991	8,604,614.11	5,944,928	5,515,200	3,089,415	15.77	195,905
1992	8,590,287.45	5,825,933	5,404,806	3,185,481	16.25	196,030
1993	5,882,133.85	3,911,619	3,628,868	2,253,266	16.75	134,523
1994	11,607,002.61	7,560,802	7,014,270	4,592,732	17.26	266,091

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

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

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1995	12,345,713.20	7,870,392	7,301,482	5,044,232	17.77	283,862
1996	10,262,964.29	6,395,879	5,933,554	4,329,411	18.29	236,709
1997	11,486,624.38	6,988,462	6,483,302	5,003,323	18.83	265,710
1998	9,193,947.75	5,453,850	5,059,619	4,134,329	19.37	213,440
1999	9,358,575.74	5,406,449	5,015,644	4,342,931	19.92	218,019
2000	9,832,272.07	5,523,770	5,124,485	4,707,787	20.48	229,872
2001	9,706,335.10	5,318,101	4,933,683	4,772,652	20.83	229,124
2002	10,211,387.63	5,423,268	5,031,248	5,180,140	21.41	241,950
2003	8,049,700.59	4,135,936	3,836,970	4,212,730	22.00	191,488
2004	11,041,623.04	5,478,853	5,082,815	5,958,808	22.59	263,781
2005	9,279,175.57	4,436,374	4,115,691	5,163,484	23.20	222,564
2006	10,096,066.05	4,661,354	4,324,409	5,771,657	23.61	244,458
2007	10,041,639.41	4,446,438	4,125,028	5,916,612	24.23	244,185
2008	13,182,511.43	5,657,934	5,248,951	7,933,561	24.60	322,502
2009	13,431,571.43	5,500,229	5,102,646	8,328,926	25.24	329,989
2010	13,887,967.53	5,407,975	5,017,060	8,870,907	25.87	342,903
2011	21,307,572.22	7,892,325	7,321,829	13,985,743	26.34	530,970
2012	31,356,662.41	10,956,018	10,164,063	21,192,599	27.00	784,911
2013	40,650,159.91	13,390,163	12,422,257	28,227,903	27.48	1,027,216
2014	39,555,973.62	12,214,885	11,331,933	28,224,040	27.98	1,008,722
2015	41,319,876.77	11,879,465	11,020,759	30,299,118	28.50	1,063,127
2016	45,058,337.17	11,967,494	11,102,425	33,955,912	29.03	1,169,683
2017	42,734,872.67	10,393,121	9,641,855	33,093,017	29.56	1,119,520
2018	48,795,157.00	10,783,730	10,004,229	38,790,928	29.96	1,294,757
2019	64,708,056.83	12,760,429	11,838,043	52,870,014	30.52	1,732,307
2020	56,583,898.15	9,822,965	9,112,913	47,470,985	30.95	1,533,796
2021	74,572,106.57	11,155,987	10,349,578	64,222,529	31.26	2,054,463
2022	94,566,790.39	11,783,022	10,931,288	83,635,503	31.60	2,646,693
2023	98,679,602.52	9,769,281	9,063,110	89,616,493	31.84	2,814,588
2024	65,952,901.09	4,814,562	4,466,542	61,486,359	31.75	1,936,578
2025	54,709,076.24	2,494,734	2,314,402	52,394,674	31.39	1,669,152
2026	86,682,862.96	1,438,936	1,334,923	85,347,940	29.62	2,881,429
	1,183,692,538.11	317,644,135	294,683,265	889,009,273		31,870,450

PNG

SURVIVOR CURVE.. IOWA 45-R2

NET SALVAGE PERCENT.. 0

1938	1,209.24	1,209	1,209
1939	5,041.71	5,042	5,042

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1940	5,621.76	5,622	5,622			
1941	5,821.34	5,821	5,821			
1942	3,853.82	3,854	3,854			
1943	2,911.51	2,897	2,857	55	0.23	55
1944	4,922.17	4,885	4,817	105	0.34	105
1945	8,342.42	8,233	8,118	224	0.59	224
1946	14,473.22	14,200	14,002	471	0.85	471
1947	15,797.90	15,405	15,190	607	1.12	542
1948	19,487.27	18,890	18,627	860	1.38	623
1949	17,692.12	17,043	16,806	886	1.65	537
1950	25,469.01	24,382	24,042	1,427	1.92	743
1951	19,454.28	18,503	18,245	1,209	2.20	550
1952	1,476,667.34	1,395,288	1,375,859	100,808	2.48	40,648
1953	15,508.82	14,554	14,351	1,157	2.77	418
1954	22,185.18	20,681	20,393	1,792	3.05	588
1955	37,781.78	34,978	34,491	3,291	3.34	985
1956	43,744.33	40,215	39,655	4,089	3.63	1,126
1957	61,085.56	55,764	54,988	6,098	3.92	1,556
1958	90,124.69	81,693	80,555	9,569	4.21	2,273
1959	143,680.88	129,313	127,512	16,169	4.50	3,593
1960	126,510.04	113,044	111,470	15,040	4.79	3,140
1961	152,847.97	135,559	133,671	19,177	5.09	3,768
1962	278,612.11	245,301	241,885	36,727	5.38	6,827
1963	351,857.32	307,523	303,241	48,616	5.67	8,574
1964	476,396.41	413,193	407,439	68,957	5.97	11,551
1965	569,195.83	489,759	482,939	86,257	6.28	13,735
1966	631,102.11	538,684	531,183	99,919	6.59	15,162
1967	740,941.52	627,333	618,598	122,344	6.90	17,731
1968	961,517.92	807,252	796,011	165,507	7.22	22,923
1969	1,017,516.15	846,797	835,006	182,510	7.55	24,174
1970	1,169,565.74	964,506	951,076	218,490	7.89	27,692
1971	395,710.34	323,252	318,751	76,959	8.24	9,340
1972	667,478.09	540,063	532,543	134,935	8.59	15,708
1973	1,250,708.69	1,001,680	987,732	262,977	8.96	29,350
1974	1,287,851.63	1,020,545	1,006,334	281,517	9.34	30,141
1975	1,101,449.71	863,294	851,273	250,177	9.73	25,712
1976	1,335,533.26	1,034,891	1,020,481	315,053	10.13	31,101
1977	1,703,248.15	1,303,939	1,285,782	417,466	10.55	39,570
1978	1,297,629.65	981,293	967,629	330,001	10.97	30,082
1979	1,639,091.47	1,223,483	1,206,447	432,645	11.41	37,918
1980	1,862,210.42	1,371,406	1,352,310	509,901	11.86	42,993

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1981	1,708,667.95	1,240,493	1,223,220	485,448	12.33	39,371
1982	1,401,581.67	1,110,193	1,094,734	306,848	11.61	26,430
1983	1,076,642.79	842,796	831,060	245,582	12.00	20,465
1984	1,531,965.55	1,184,516	1,168,022	363,943	12.39	29,374
1985	1,962,826.42	1,497,833	1,476,976	485,850	12.81	37,927
1986	2,462,022.06	1,853,164	1,827,359	634,663	13.22	48,008
1987	3,266,506.32	2,410,355	2,376,792	889,714	13.94	63,825
1988	4,348,017.46	3,160,139	3,116,135	1,231,882	14.38	85,666
1989	4,123,806.34	2,949,346	2,908,278	1,215,529	14.83	81,964
1990	4,538,353.13	3,191,370	3,146,932	1,391,422	15.30	90,943
1991	3,330,234.45	2,300,859	2,268,821	1,061,414	15.77	67,306
1992	4,123,744.52	2,796,724	2,757,781	1,365,964	16.25	84,059
1993	4,365,898.41	2,903,322	2,862,894	1,503,004	16.75	89,732
1994	4,449,859.03	2,898,638	2,858,276	1,591,583	17.26	92,212
1995	5,115,174.50	3,260,924	3,215,517	1,899,657	17.77	106,902
1996	4,996,064.20	3,113,547	3,070,192	1,925,872	18.29	105,296
1997	6,059,557.00	3,686,634	3,635,299	2,424,258	18.83	128,744
1998	5,505,206.31	3,265,688	3,220,215	2,284,992	19.37	117,966
1999	3,990,683.85	2,305,418	2,273,316	1,717,368	19.92	86,213
2000	3,198,516.21	1,796,926	1,771,905	1,426,612	20.48	69,659
2001	5,865,889.09	3,213,921	3,169,169	2,696,721	20.83	129,463
2002	4,902,015.15	2,603,460	2,567,208	2,334,807	21.41	109,052
2003	5,266,321.85	2,705,836	2,668,158	2,598,163	22.00	118,098
2004	11,305,730.18	5,609,903	5,531,788	5,773,943	22.59	255,597
2005	7,324,540.13	3,501,863	3,453,101	3,871,439	23.20	166,872
2006	4,296,991.37	1,983,921	1,956,296	2,340,696	23.61	99,140
2007	5,904,496.33	2,614,511	2,578,105	3,326,391	24.23	137,284
2008	6,331,699.21	2,717,565	2,679,724	3,651,975	24.60	148,454
2009	6,332,325.17	2,593,087	2,556,979	3,775,346	25.24	149,578
2010	4,206,356.37	1,637,955	1,615,147	2,591,209	25.87	100,163
2011	7,297,788.82	2,703,101	2,665,461	4,632,327	26.34	175,867
2012	9,186,533.88	3,209,775	3,165,080	6,021,454	27.00	223,017
2013	9,082,014.08	2,991,615	2,949,958	6,132,056	27.48	223,146
2014	9,634,028.61	2,974,988	2,933,563	6,700,466	27.98	239,473
2015	13,986,535.86	4,021,129	3,965,137	10,021,399	28.50	351,628
2016	15,529,663.32	4,124,679	4,067,245	11,462,419	29.03	394,847
2017	17,068,932.48	4,151,164	4,093,361	12,975,572	29.56	438,957
2018	19,326,871.19	4,271,239	4,211,764	15,115,107	29.96	504,510
2019	23,467,858.97	4,627,862	4,563,421	18,904,438	30.52	619,411
2020	18,116,964.36	3,145,105	3,101,311	15,015,654	30.95	485,158
2021	32,154,440.68	4,810,304	4,743,323	27,411,118	31.26	876,875

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
2022	29,005,614.41	3,614,100	3,563,775	25,441,839	31.60	805,121
2023	25,286,288.92	2,503,343	2,468,485	22,817,804	31.84	716,640
2024	16,371,308.52	1,195,106	1,178,465	15,192,844	31.75	478,515
2025	19,159,962.73	873,694	861,528	18,298,435	31.39	582,938
2026	29,472,227.15	489,239	482,427	28,989,801	29.62	978,724
	448,496,577.88	143,728,619	141,727,560	306,769,018		11,482,819

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

1962	3,240.46	2,853	2,750	490	5.38	91
1963	7,070.00	6,179	5,956	1,114	5.67	196
1964	7,689.17	6,669	6,428	1,261	5.97	211
1965	7,822.47	6,731	6,488	1,334	6.28	212
1966	17,752.79	15,153	14,606	3,147	6.59	478
1967	21,913.23	18,553	17,883	4,030	6.90	584
1968	20,331.47	17,069	16,453	3,878	7.22	537
1969	23,339.22	19,423	18,722	4,617	7.55	612
1970	38,634.57	31,861	30,711	7,923	7.89	1,004
1971	58,364.24	47,677	45,956	12,408	8.24	1,506
1972	34,831.39	28,182	27,165	7,666	8.59	892
1973	75,060.26	60,115	57,945	17,115	8.96	1,910
1974	113,798.19	90,178	86,923	26,875	9.34	2,877
1975	81,855.56	64,157	61,842	20,014	9.73	2,057
1976	42,243.09	32,734	31,553	10,690	10.13	1,055
1977	56,594.44	43,326	41,762	14,832	10.55	1,406
1978	51,597.43	39,019	37,611	13,987	10.97	1,275
1979	127,812.24	95,404	91,961	35,851	11.41	3,142
1980	301,262.96	221,862	213,855	87,408	11.86	7,370
1981	296,942.01	215,580	207,800	89,142	12.33	7,230
1982	251,522.36	199,231	192,041	59,482	11.61	5,123
1983	362,896.30	284,075	273,823	89,074	12.00	7,423
1984	469,000.68	362,631	349,543	119,457	12.39	9,641
1985	534,744.97	408,064	393,337	141,408	12.81	11,039
1986	694,263.12	522,572	503,712	190,551	13.22	14,414
1987	671,902.65	495,797	477,903	193,999	13.94	13,917
1988	1,127,205.78	819,253	789,686	337,520	14.38	23,471
1989	1,194,993.34	854,659	823,814	371,179	14.83	25,029
1990	1,049,092.83	737,722	711,097	337,996	15.30	22,091

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1991	1,621,648.89	1,120,397	1,079,961	541,688	15.77	34,349
1992	1,187,831.31	805,587	776,513	411,318	16.25	25,312
1993	2,104,478.36	1,399,478	1,348,970	755,508	16.75	45,105
1994	2,415,395.28	1,573,388	1,516,604	898,792	17.26	52,074
1995	2,328,706.78	1,484,551	1,430,973	897,734	17.77	50,520
1996	2,377,366.51	1,481,575	1,428,104	949,262	18.29	51,901
1997	2,699,470.41	1,642,358	1,583,085	1,116,386	18.83	59,288
1998	2,404,381.85	1,426,279	1,374,804	1,029,578	19.37	53,153
1999	2,127,064.22	1,228,805	1,184,457	942,607	19.92	47,320
2000	2,211,709.32	1,242,538	1,197,694	1,014,015	20.48	49,512
2001	1,791,536.81	981,583	946,157	845,380	20.83	40,585
2002	2,280,673.49	1,211,266	1,167,551	1,113,123	21.41	51,991
2003	2,620,540.94	1,346,434	1,297,841	1,322,700	22.00	60,123
2004	2,192,777.11	1,088,056	1,048,788	1,143,990	22.59	50,641
2005	2,295,409.64	1,097,435	1,057,828	1,237,582	23.20	53,344
2006	2,255,312.34	1,041,278	1,003,698	1,251,615	23.61	53,012
2007	2,467,867.17	1,092,772	1,053,333	1,414,534	24.23	58,379
2008	3,599,565.18	1,544,933	1,489,176	2,110,390	24.60	85,788
2009	3,032,531.49	1,241,822	1,197,004	1,835,527	25.24	72,723
2010	3,298,531.09	1,284,448	1,238,092	2,060,439	25.87	79,646
2011	5,882,276.75	2,178,795	2,100,161	3,782,116	26.34	143,588
2012	5,323,278.78	1,859,954	1,792,827	3,530,451	27.00	130,757
2013	6,936,123.91	2,284,759	2,202,301	4,733,823	27.48	172,264
2014	6,749,707.44	2,084,310	2,009,086	4,740,621	27.98	169,429
2015	6,408,782.63	1,842,525	1,776,027	4,632,755	28.50	162,553
2016	4,801,957.52	1,275,400	1,229,370	3,572,587	29.03	123,065
2017	5,127,709.42	1,247,059	1,202,052	3,925,657	29.56	132,803
2018	1,315,892.78	290,812	280,316	1,035,576	29.96	34,565
2019	5,711,652.16	1,126,338	1,085,688	4,625,964	30.52	151,572
2020	4,737,034.99	822,349	792,670	3,944,365	30.95	127,443
2021	8,660,112.63	1,295,553	1,248,796	7,411,317	31.26	237,086
2022	6,414,698.93	799,271	770,425	5,644,274	31.60	178,616
2023	6,591,094.72	652,518	628,968	5,962,126	31.84	187,253

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
2024	13,445,042.93	981,488	946,066	12,498,977	31.75	393,669
2025	6,704,600.81	305,730	294,696	6,409,905	31.39	204,202
2026	17,877,453.40	296,766	286,056	17,591,398	29.62	593,903
	167,743,995.21	50,425,339	48,605,464	119,138,531		4,384,327
	1,799,933,111.20	511,798,093	485,016,289	1,314,916,822		47,737,596
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.5 2.65

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 36-R2						
NET SALVAGE PERCENT.. 0						
1948	278.30	278	278			
1949	1,637.57	1,638	1,638			
1950	1,998.10	1,998	1,998			
1951	2,802.79	2,803	2,803			
1952	4,439.21	4,439	4,439			
1953	3,739.76	3,740	3,740			
1954	1,449.23	1,449	1,449			
1955	2,733.44	2,733	2,733			
1956	3,116.37	3,116	3,116			
1957	2,565.73	2,566	2,566			
1958	3,875.03	3,875	3,875			
1959	3,982.72	3,983	3,983			
1960	4,763.84	4,739	4,764			
1961	6,079.97	6,009	6,080			
1962	7,412.48	7,275	7,412			
1963	7,691.52	7,493	7,692			
1964	9,303.55	8,993	9,304			
1965	8,908.29	8,545	8,908			
1966	8,739.43	8,315	8,739			
1967	22,943.62	21,650	22,944			
1968	51,123.16	47,843	51,123			
1969	49,984.05	46,374	49,984			
1970	43,921.85	40,396	43,922			
1971	18,909.69	17,239	18,910			
1972	18,444.82	16,667	18,445			
1973	37,329.23	33,431	37,286	43	3.76	11
1974	41,407.42	36,749	40,987	421	4.05	104
1975	34,579.75	30,401	33,907	673	4.35	155
1976	23,366.13	20,354	22,701	665	4.64	143
1977	31,095.76	26,820	29,913	1,183	4.95	239
1978	77,730.03	66,395	74,051	3,679	5.25	701
1979	94,954.08	80,263	89,518	5,436	5.57	976
1980	403,317.77	337,331	376,229	27,089	5.89	4,599
1981	236,159.62	195,290	217,809	18,351	6.23	2,946
1982	146,167.32	128,072	142,840	3,327	6.25	532
1983	16,299.16	14,169	15,803	496	6.50	76
1984	83,178.51	71,692	79,959	3,220	6.77	476
1985	289,796.93	247,458	275,992	13,804	7.06	1,955
1986	185,422.00	156,719	174,790	10,632	7.37	1,443
1987	291,681.24	242,708	270,695	20,986	7.92	2,650
1988	273,301.44	224,763	250,681	22,621	8.26	2,739

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 36-R2						
NET SALVAGE PERCENT.. 0						
1989	357,325.21	290,148	323,605	33,720	8.62	3,912
1990	701,197.35	561,729	626,502	74,695	9.00	8,299
1991	754,735.74	595,939	664,657	90,079	9.39	9,593
1992	726,241.06	564,652	629,762	96,479	9.80	9,845
1993	607,973.52	464,978	518,595	89,379	10.23	8,737
1994	844,890.71	634,851	708,056	136,835	10.67	12,824
1995	1,050,925.89	775,058	864,430	186,496	11.12	16,771
1996	748,098.95	540,876	603,245	144,854	11.59	12,498
1997	963,822.72	682,194	760,858	202,965	12.07	16,816
1998	883,470.00	611,450	681,957	201,513	12.57	16,031
1999	1,149,160.47	776,603	866,153	283,007	13.07	21,653
2000	1,206,536.32	794,987	886,657	319,879	13.59	23,538
2001	1,587,327.32	1,018,112	1,135,511	451,816	14.12	31,998
2002	1,333,755.56	834,397	930,612	403,144	14.51	27,784
2003	1,070,547.29	649,608	724,515	346,033	15.07	22,962
2004	1,009,768.11	593,138	661,533	348,235	15.63	22,280
2005	1,132,456.60	642,556	716,649	415,807	16.20	25,667
2006	6,261,324.33	3,436,215	3,832,447	2,428,878	16.65	145,879
2007	716,328.36	377,792	421,355	294,973	17.25	17,100
2008	2,603,051.37	1,329,118	1,482,379	1,120,672	17.73	63,208
2009	1,070,696.73	524,641	585,138	485,559	18.21	26,664
2010	806,977.28	376,858	420,314	386,664	18.83	20,534
2011	1,575,613.37	700,833	781,646	793,967	19.34	41,053
2012	1,299,590.29	548,427	611,666	687,924	19.86	34,639
2013	2,104,370.10	835,224	931,534	1,172,836	20.51	57,184
2014	2,706,986.25	1,008,352	1,124,626	1,582,361	21.06	75,136
2015	1,814,408.35	630,144	702,806	1,111,602	21.61	51,439
2016	2,649,598.49	851,316	949,482	1,700,117	22.18	76,651
2017	2,988,075.62	882,678	984,460	2,003,616	22.66	88,421
2018	6,487,580.70	1,742,564	1,943,500	4,544,081	23.15	196,289
2019	2,173,964.52	523,491	583,855	1,590,110	23.65	67,235
2020	2,336,675.44	495,142	552,237	1,784,438	24.17	73,829
2021	2,630,309.66	480,295	535,678	2,094,632	24.62	85,078
2022	5,345,561.82	815,733	909,796	4,435,766	25.00	177,431
2023	3,754,650.11	455,815	508,375	3,246,275	25.32	128,210
2024	4,635,565.08	414,883	462,723	4,172,842	25.43	164,091
2025	6,597,503.51	369,460	412,063	6,185,441	25.31	244,387
2026	4,388,506.76	89,526	99,849	4,288,657	23.95	179,067
	83,632,201.87	30,106,554	33,563,230	50,068,972		2,324,478

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 36-R2						
NET SALVAGE PERCENT.. 0						
1955	775.81	776	776			
1956	3,271.04	3,271	3,271			
1957	1,205.53	1,206	1,206			
1958	5,574.37	5,574	5,574			
1959	2,685.00	2,685	2,685			
1960	8,231.61	8,188	8,232			
1961	25,855.74	25,554	25,856			
1962	45,408.73	44,564	45,409			
1963	53,242.91	51,868	53,243			
1964	117,863.76	113,935	117,864			
1965	218,303.72	209,390	218,304			
1966	323,327.46	307,611	323,327			
1967	255,215.52	240,824	255,216			
1968	301,020.66	281,704	301,021			
1969	453,738.19	420,969	453,738			
1970	389,883.40	358,584	389,883			
1971	253,727.22	231,315	253,727			
1972	251,889.27	227,610	251,889			
1973	111,863.83	100,181	111,864			
1974	34,789.97	30,876	34,790			
1975	57,445.76	50,505	56,941	505	4.35	116
1976	24,917.23	21,706	24,472	445	4.64	96
1977	41,421.69	35,726	40,279	1,143	4.95	231
1978	36,585.59	31,250	35,232	1,353	5.25	258
1979	112,853.67	95,393	107,550	5,304	5.57	952
1980	857,333.15	717,065	808,446	48,888	5.89	8,300
1981	1,230,604.82	1,017,636	1,147,320	83,284	6.23	13,368
1982	79,640.68	69,781	78,674	967	6.25	155
1983	47,039.85	40,892	46,103	937	6.50	144
1984	236,679.20	203,994	229,990	6,689	6.77	988
1985	468,140.67	399,745	450,687	17,453	7.06	2,472
1986	572,814.07	484,142	545,840	26,974	7.37	3,660
1987	512,368.65	426,342	480,674	31,695	7.92	4,002
1988	626,579.68	515,299	580,967	45,613	8.26	5,522
1989	588,981.43	478,253	539,200	49,781	8.62	5,775
1990	589,404.00	472,172	532,344	57,060	9.00	6,340
1991	697,528.88	550,769	620,957	76,572	9.39	8,155
1992	1,062,742.39	826,282	931,581	131,162	9.80	13,384
1993	1,261,818.43	965,039	1,088,021	173,798	10.23	16,989
1994	2,268,826.43	1,704,796	1,922,050	346,776	10.67	32,500
1995	370,245.05	273,056	307,853	62,392	11.12	5,611

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 36-R2						
NET SALVAGE PERCENT.. 0						
1996	1,138,913.44	823,434	928,370	210,544	11.59	18,166
1997	1,068,094.37	755,997	852,339	215,755	12.07	17,875
1998	1,478,304.29	1,023,134	1,153,519	324,785	12.57	25,838
1999	737,936.72	498,698	562,251	175,686	13.07	13,442
2000	791,073.99	521,239	587,664	203,410	13.59	14,968
2001	930,929.30	597,098	673,190	257,739	14.12	18,253
2002	949,814.03	594,204	669,928	279,886	14.51	19,289
2003	582,095.73	353,216	398,229	183,867	15.07	12,201
2004	1,774,028.38	1,042,064	1,174,861	599,167	15.63	38,334
2005	1,218,271.69	691,247	779,337	438,934	16.20	27,095
2006	1,269,145.65	696,507	785,268	483,878	16.65	29,062
2007	952,382.72	502,287	566,297	386,086	17.25	22,382
2008	515,081.18	263,000	296,516	218,565	17.73	12,327
2009	734,290.03	359,802	405,654	328,636	18.21	18,047
2010	386,324.81	180,414	203,405	182,919	18.83	9,714
2011	1,182,156.44	525,823	592,832	589,324	19.34	30,472
2012	518,255.62	218,704	246,575	271,681	19.86	13,680
2013	655,895.75	260,325	293,500	362,396	20.51	17,669
2014	1,003,907.24	373,955	421,611	582,297	21.06	27,649
2015	1,061,983.85	368,827	415,829	646,155	21.61	29,901
2016	943,458.20	303,133	341,763	601,695	22.18	27,128
2017	914,111.20	270,028	304,440	609,672	22.66	26,905
2018	3,347,616.93	899,170	1,013,757	2,333,859	23.15	100,815
2019	673,281.54	162,126	182,787	490,495	23.65	20,740
2020	1,801,120.23	381,657	430,294	1,370,826	24.17	56,716
2021	1,187,173.30	216,778	244,404	942,770	24.62	38,293
2022	3,548,501.24	541,501	610,508	2,937,993	25.00	117,520
2023	2,703,617.44	328,219	370,046	2,333,571	25.32	92,163
2024	2,551,686.49	228,376	257,480	2,294,207	25.43	90,217
2025	5,195,692.48	290,959	328,038	4,867,655	25.31	192,321
2026	5,967,348.34	121,734	137,247	5,830,101	23.95	243,428
	62,384,337.68	26,440,184	29,660,995	32,723,343		1,551,628

CPG

SURVIVOR CURVE.. IOWA 36-R2

NET SALVAGE PERCENT.. 0

1966	16,556.84	15,752	14,369	2,188	1.75	1,250
1967	23,712.61	22,375	20,410	3,302	2.03	1,627
1968	41,343.79	38,691	35,293	6,050	2.31	2,619

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

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

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
CPG						
SURVIVOR CURVE.. IOWA 36-R2						
NET SALVAGE PERCENT.. 0						
1969	27,869.04	25,856	23,585	4,284	2.60	1,648
1970	26,296.73	24,186	22,062	4,235	2.89	1,465
1971	65,302.00	59,534	54,306	10,996	3.18	3,458
1972	90,224.32	81,528	74,369	15,856	3.47	4,569
1973	48,674.77	43,591	39,763	8,912	3.76	2,370
1974	51,686.57	45,872	41,844	9,843	4.05	2,430
1975	33,514.45	29,465	26,878	6,637	4.35	1,526
1976	13,638.29	11,880	10,837	2,802	4.64	604
1977	8,024.64	6,921	6,313	1,711	4.95	346
1978	20,233.89	17,283	15,765	4,469	5.25	851
1979	82,217.01	69,496	63,393	18,824	5.57	3,380
1980	35,257.75	29,489	26,899	8,358	5.89	1,419
1981	74,655.56	61,736	56,315	18,341	6.23	2,944
1982	65,297.22	57,213	52,189	13,108	6.25	2,097
1983	51,113.58	44,433	40,531	10,582	6.50	1,628
1984	67,115.22	57,847	52,767	14,348	6.77	2,119
1985	88,458.81	75,535	68,902	19,557	7.06	2,770
1986	61,903.59	52,321	47,726	14,177	7.37	1,924
1987	10,880.03	9,053	8,258	2,622	7.92	331
1988	24,115.88	19,833	18,091	6,024	8.26	729
1989	152,844.75	124,110	113,211	39,633	8.62	4,598
1990	178,467.28	142,970	130,415	48,052	9.00	5,339
1991	153,366.57	121,098	110,464	42,903	9.39	4,569
1992	73,625.00	57,243	52,216	21,409	9.80	2,185
1993	63,391.72	48,482	44,225	19,167	10.23	1,874
1995	23,870.99	17,605	16,059	7,812	11.12	703
1996	16,217.76	11,725	10,695	5,522	11.59	476
2000	4,157.02	2,739	2,498	1,659	13.59	122
2001	3,650.45	2,341	2,135	1,515	14.12	107
2002	14,474.51	9,055	8,260	6,215	14.51	428
2003	101,296.17	61,467	56,069	45,227	15.07	3,001
2004	44,912.16	26,381	24,064	20,848	15.63	1,334
2006	128,924.74	70,754	64,541	64,384	16.65	3,867
2008	82,533.52	42,142	38,441	44,092	17.73	2,487
2011	31,395.48	13,965	12,739	18,657	19.34	965
2012	741,450.15	312,892	285,416	456,034	19.86	22,962
2013	1,254,670.45	497,979	454,250	800,421	20.51	39,026
2014	612,660.37	228,216	208,175	404,485	21.06	19,206
2015	881,785.59	306,244	279,352	602,434	21.61	27,878
2016	425,095.44	136,583	124,589	300,506	22.18	13,549
2017	803,126.17	237,243	216,410	586,716	22.66	25,892

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 36-R2						
NET SALVAGE PERCENT.. 0						
2018	973,306.51	261,430	238,473	734,834	23.15	31,742
2019	876,093.76	210,963	192,438	683,656	23.65	28,907
2020	835,716.50	177,088	161,537	674,179	24.17	27,893
2021	961,735.97	175,613	160,192	801,544	24.62	32,557
2022	1,206,631.42	184,132	167,963	1,038,669	25.00	41,547
2023	1,449,796.15	176,005	160,549	1,289,247	25.32	50,918
2024	900,867.78	80,628	73,548	827,320	25.43	32,533
2025	779,913.33	43,675	39,840	740,074	25.31	29,240
	14,804,070.30	4,680,658	4,269,631	10,534,439		500,009
	160,820,609.85	61,227,396	67,493,856	93,326,754		4,376,115
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.3 2.72

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381.1 METERS - ERTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 17-S3						
NET SALVAGE PERCENT.. 0						
2010	2,442,097.74	2,038,907	1,380,280	1,061,817	3.26	325,711
2012	2,499,940.96	1,957,454	1,325,139	1,174,802	4.02	292,239
2013	1,258,409.95	944,563	639,441	618,968	4.49	137,855
2014	83,379.92	59,517	40,291	43,089	5.01	8,601
2015	1,085,289.14	730,183	494,313	590,977	5.59	105,720
2016	689,401.82	432,875	293,044	396,358	6.22	63,723
2017	1,091,981.31	630,728	426,984	664,997	6.95	95,683
2018	1,120,450.47	587,564	397,764	722,687	7.71	93,734
2019	2,497,059.79	1,166,626	789,772	1,707,288	8.55	199,683
2020	2,698,669.67	1,099,978	744,653	1,954,017	9.45	206,774
2021	2,390,202.39	827,010	559,862	1,830,341	10.40	175,994
2022	1,549,700.85	439,340	297,420	1,252,281	11.37	110,139
2023	1,782,610.00	393,600	266,456	1,516,154	12.35	122,766
2024	1,288,295.59	203,293	137,623	1,150,672	13.35	86,193
2025	387,546.05	36,662	24,819	362,727	14.35	25,277
2026	2,196,078.03	69,396	46,979	2,149,099	15.35	140,006
	25,061,113.68	11,617,696	7,864,840	17,196,274		2,190,098

PNG

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

1999	28,486.24	27,711	28,486			
2000	77,483.04	74,849	77,374	109	0.92	109
2001	448,549.67	430,383	444,900	3,649	1.07	3,410
2002	1,381,276.02	1,313,041	1,357,332	23,944	1.26	19,003
2003	587,775.10	552,097	570,720	17,055	1.50	11,370
2004	2,333,320.32	2,169,988	2,243,185	90,136	1.67	53,974
2005	991,205.31	909,926	940,619	50,586	1.90	26,624
2006	1,066,120.31	965,052	997,605	68,516	2.12	32,319
2007	1,255,274.68	1,116,441	1,154,100	101,175	2.39	42,333
2008	412,679.37	361,879	374,086	38,594	2.60	14,844
2009	45,796.30	39,270	40,595	5,202	2.91	1,788
2010	218,341.10	182,293	188,442	29,899	3.26	9,171
2011	174,667.62	141,586	146,362	28,306	3.62	7,819
2012	95,415.93	74,711	77,231	18,185	4.02	4,524
2013	68,062.17	51,087	52,810	15,252	4.49	3,397
2014	165,997.59	118,489	122,486	43,512	5.01	8,685
2016	192,946.28	121,151	125,238	67,709	6.22	10,886
2017	978,946.82	565,440	584,513	394,434	6.95	56,753

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381.1 METERS - ERTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 17-S3						
NET SALVAGE PERCENT.. 0						
2018	334,788.05	175,563	181,485	153,303	7.71	19,884
2019	40,588.03	18,963	19,603	20,985	8.55	2,454
2020	312,397.92	127,333	131,628	180,770	9.45	19,129
2021	547,323.29	189,374	195,762	351,561	10.40	33,804
2022	892,779.16	253,103	261,641	631,139	11.37	55,509
2023	1,677,935.34	370,488	382,985	1,294,950	12.35	104,854
2024	1,555,326.40	245,431	253,710	1,301,617	13.35	97,499
2025	598,190.74	56,589	58,498	539,693	14.35	37,609
2026	2,986,153.55	94,362	97,545	2,888,609	15.35	188,183
	19,467,826.35	10,746,600	11,108,938	8,358,888		865,934

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

1986	6,845.85	6,846	6,846			
1988	2,865.11	2,865	2,865			
1989	1,391.92	1,392	1,392			
1991	2,630.18	2,630	2,630			
1992	212.29	212	212			
1993	424.58	425	425			
2009	396,383.10	339,899	355,048	41,335	2.91	14,204
2020	5,164.22	2,105	2,199	2,965	9.45	314
2021	5,127.99	1,774	1,853	3,275	10.40	315
	421,045.24	358,148	373,470	47,575		14,833
	44,949,985.27	22,722,444	19,347,248	25,602,737		3,070,865

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.3 6.83

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1971	95,131.21	77,712	85,703	9,428	8.24	1,144
1972	87,987.42	71,192	78,513	9,475	8.59	1,103
1973	120,104.97	96,191	106,082	14,023	8.96	1,565
1974	128,019.59	101,448	111,880	16,140	9.34	1,728
1975	88,353.43	69,250	76,371	11,982	9.73	1,231
1976	46,114.03	35,733	39,407	6,707	10.13	662
1977	79,876.69	61,150	67,438	12,439	10.55	1,179
1978	93,593.70	70,777	78,055	15,539	10.97	1,416
1979	294,569.47	219,878	242,488	52,081	11.41	4,565
1980	557,534.23	410,591	452,812	104,722	11.86	8,830
1981	630,621.55	457,831	504,910	125,712	12.33	10,196
1982	507,316.34	401,845	443,167	64,149	11.61	5,525
1983	527,807.31	413,168	455,654	72,153	12.00	6,013
1984	462,722.57	357,777	394,567	68,155	12.39	5,501
1985	650,584.10	496,461	547,512	103,072	12.81	8,046
1986	666,591.27	501,743	553,337	113,254	13.22	8,567
1987	747,052.62	551,250	607,935	139,117	13.94	9,980
1988	963,639.06	700,373	772,393	191,246	14.38	13,299
1989	1,047,413.25	749,110	826,141	221,272	14.83	14,921
1990	1,307,989.34	919,778	1,014,359	293,630	15.30	19,192
1991	1,303,227.85	900,400	992,989	310,239	15.77	19,673
1992	1,222,992.24	829,433	914,724	308,268	16.25	18,970
1993	950,967.30	632,393	697,422	253,545	16.75	15,137
1994	1,350,463.52	879,692	970,151	380,312	17.26	22,034
1995	1,494,019.98	952,438	1,050,378	443,642	17.77	24,966
1996	1,391,570.56	867,227	956,404	435,166	18.29	23,793
1997	1,639,669.13	997,575	1,100,156	539,513	18.83	28,652
1998	1,813,597.20	1,075,826	1,186,454	627,143	19.37	32,377
1999	1,781,221.77	1,029,012	1,134,826	646,396	19.92	32,450
2000	1,815,454.49	1,019,922	1,124,801	690,653	20.48	33,723
2001	1,762,449.82	965,646	1,064,944	697,506	20.83	33,486
2002	1,019,578.23	541,498	597,181	422,398	21.41	19,729
2003	1,418,225.38	728,684	803,615	614,610	22.00	27,937
2004	1,114,058.20	552,796	609,640	504,418	22.59	22,329
2005	1,287,659.47	615,630	678,936	608,724	23.20	26,238
2006	1,351,744.11	624,100	688,277	663,468	23.61	28,101
2007	7,141,224.56	3,162,134	3,487,298	3,653,927	24.23	150,802
2008	3,005,058.36	1,289,771	1,422,399	1,582,660	24.60	64,336
2009	2,204,014.65	902,544	995,353	1,208,662	25.24	47,887
2011	1,790,873.23	663,339	731,550	1,059,323	26.34	40,217
2012	2,209,936.33	772,152	851,553	1,358,384	27.00	50,311

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
2013	2,724,218.62	897,358	989,634	1,734,585	27.48	63,122
2014	2,021,997.05	624,393	688,600	1,333,397	27.98	47,655
2015	2,696,806.52	775,332	855,060	1,841,747	28.50	64,623
2016	2,878,854.43	764,624	843,251	2,035,604	29.03	70,121
2017	2,901,883.21	705,738	778,309	2,123,574	29.56	71,839
2018	3,933,645.63	869,336	958,730	2,974,915	29.96	99,296
2019	2,979,971.71	587,650	648,078	2,331,893	30.52	76,405
2020	1,908,482.27	331,313	365,382	1,543,100	30.95	49,858
2021	4,715,653.55	705,462	778,005	3,937,649	31.26	125,964
2022	5,645,537.44	703,434	775,768	4,869,769	31.60	154,107
2023	9,079,272.28	898,848	991,277	8,087,995	31.84	254,020
2024	5,574,067.73	406,907	448,749	5,125,318	31.75	161,427
2025	4,054,400.17	184,881	203,892	3,850,508	31.39	122,667
2026	5,855,115.52	97,195	107,190	5,747,926	29.62	194,056
	105,140,934.66	35,317,941	38,949,702	66,191,233		2,442,971

PNG

SURVIVOR CURVE.. IOWA 45-R2

NET SALVAGE PERCENT.. 0

1977	203.20	156	183	20	10.55	2
1978	411.20	311	365	46	10.97	4
1979	958.15	715	839	119	11.41	10
1980	1,782.81	1,313	1,541	242	11.86	20
1981	1,056.40	767	900	156	12.33	13
1982	13,798.46	10,930	12,825	973	11.61	84
1983	212.09	166	195	17	12.00	1
1984	8,513.78	6,583	7,724	789	12.39	64
1985	147.05	112	131	16	12.81	1
1986	1,429.93	1,076	1,263	167	13.22	13
1987	1,752.16	1,293	1,517	235	13.94	17
2000	4,313.02	2,423	2,843	1,470	20.48	72
2001	1,685.98	924	1,084	602	20.83	29
2006	1,114.00	514	603	511	23.61	22
2007	1,136,336.86	503,170	590,420	545,917	24.23	22,531
2008	939,364.72	403,175	473,085	466,279	24.60	18,954
2009	650,372.98	266,328	312,509	337,864	25.24	13,386
2010	631,510.63	245,910	288,551	342,960	25.87	13,257
2011	777,699.22	288,060	338,010	439,690	26.34	16,693
2012	846,480.92	295,760	347,045	499,436	27.00	18,498

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
2013	631,712.75	208,086	244,168	387,545	27.48	14,103
2014	470,931.14	145,424	170,640	300,291	27.98	10,732
2015	391,695.93	112,613	132,140	259,556	28.50	9,107
2016	523,048.03	138,922	163,011	360,037	29.03	12,402
2017	1,022,735.99	248,729	291,859	730,877	29.56	24,725
2018	663,270.02	146,583	172,000	491,270	29.96	16,398
2019	1,194,682.00	235,591	276,442	918,240	30.52	30,087
2020	703,472.09	122,123	143,299	560,173	30.95	18,099
2021	910,882.36	136,268	159,897	750,986	31.26	24,024
2022	2,566,572.37	319,795	375,247	2,191,325	31.60	69,346
2023	4,016,474.39	397,631	466,580	3,549,894	31.84	111,492
2024	2,208,127.70	161,193	189,144	2,018,984	31.75	63,590
2025	654,919.93	29,864	35,042	619,878	31.39	19,748
	20,977,668.26	4,432,508	5,201,104	15,776,564		527,524

CPG

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

1971	20,200.60	16,502	13,864	6,336	8.24	769
1972	10,310.18	8,342	7,009	3,302	8.59	384
1973	79,110.21	63,359	53,231	25,879	8.96	2,888
1974	19,522.74	15,471	12,998	6,525	9.34	699
1975	7,570.88	5,934	4,985	2,585	9.73	266
1976	1,419.97	1,100	924	496	10.13	49
1977	8.32	6	5	3	10.55	
1978	941.95	712	598	344	10.97	31
1979	10,243.39	7,646	6,424	3,820	11.41	335
1980	35,449.21	26,106	21,933	13,516	11.86	1,140
1981	32,661.12	23,712	19,922	12,739	12.33	1,033
1982	30,020.50	23,779	19,978	10,043	11.61	865
1983	30,902.85	24,191	20,324	10,579	12.00	882
1984	53,169.05	41,110	34,539	18,630	12.39	1,504
1985	58,242.45	44,445	37,341	20,902	12.81	1,632
1986	73,871.96	55,603	46,715	27,157	13.22	2,054
1987	56,576.18	41,748	35,075	21,502	13.94	1,542
1988	78,831.69	57,295	48,136	30,695	14.38	2,135
1989	82,939.85	59,319	49,837	33,103	14.83	2,232
1990	85,485.59	60,113	50,504	34,982	15.30	2,286
1991	69,626.09	48,105	40,416	29,211	15.77	1,852

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1992	76,010.01	51,550	43,310	32,700	16.25	2,012
1993	102,208.88	67,969	57,104	45,105	16.75	2,693
1994	110,609.47	72,051	60,534	50,076	17.26	2,901
1995	205,605.31	131,073	110,121	95,484	17.77	5,373
1996	302,707.08	188,647	158,492	144,215	18.29	7,885
1997	538,185.31	327,432	275,093	263,093	18.83	13,972
1998	382,465.81	226,879	190,613	191,853	19.37	9,905
1999	385,520.96	222,715	187,114	198,407	19.92	9,960
2000	324,540.44	182,327	153,182	171,358	20.48	8,367
2001	279,640.15	153,215	128,724	150,916	20.83	7,245
2002	342,927.87	182,129	153,016	189,912	21.41	8,870
2003	398,690.26	204,847	172,103	226,588	22.00	10,299
2004	369,543.38	183,367	154,056	215,487	22.59	9,539
2005	411,309.82	196,647	165,213	246,096	23.20	10,608
2006	675,593.10	311,921	262,061	413,532	23.61	17,515
2007	477,500.36	211,437	177,639	299,861	24.23	12,376
2008	838,993.96	360,096	302,535	536,459	24.60	21,807
2009	329,156.76	134,790	113,244	215,913	25.24	8,554
2010	398,012.61	154,986	130,212	267,801	25.87	10,352
2011	790,749.03	292,893	246,075	544,674	26.34	20,679
2012	630,863.73	220,424	185,190	445,674	27.00	16,506
2013	753,992.47	248,365	208,664	545,328	27.48	19,845
2014	1,061,483.35	327,786	275,390	786,093	27.98	28,095
2015	2,019,052.80	580,478	487,690	1,531,363	28.50	53,732
2016	653,749.63	173,636	145,881	507,869	29.03	17,495
2017	709,702.95	172,600	145,010	564,693	29.56	19,103
2018	1,266,564.31	279,911	235,168	1,031,397	29.96	34,426
2019	556,753.78	109,792	92,242	464,512	30.52	15,220
2020	18,810.66	3,266	2,744	16,067	30.95	519
2021	1,151,982.54	172,337	144,789	1,007,193	31.26	32,220
2022	759,883.95	94,682	79,547	680,337	31.60	21,530
2023	668,199.47	66,152	55,578	612,622	31.84	19,241
2024	1,071,253.01	78,201	65,701	1,005,552	31.75	31,671
2025	876,232.08	39,956	33,569	842,663	31.39	26,845
2026	436,555.74	7,247	6,089	430,467	29.62	14,533

21,212,155.82 7,056,402 5,928,449 15,283,707 576,471

147,330,758.74 46,806,851 50,079,255 97,251,504 3,546,966

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.4 2.41

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1944	77.95	77	41	37	0.34	37
1957	117.06	107	57	60	3.92	15
1962	2,151.47	1,894	1,004	1,148	5.38	213
1964	17,920.86	15,543	8,239	9,682	5.97	1,622
1965	20,920.63	18,001	9,542	11,379	6.28	1,812
1966	29,758.73	25,401	13,464	16,295	6.59	2,473
1967	33,875.31	28,681	15,203	18,673	6.90	2,706
1968	27,894.47	23,419	12,413	15,481	7.22	2,144
1969	29,312.36	24,394	12,930	16,382	7.55	2,170
1970	46,449.79	38,306	20,304	26,145	7.89	3,314
1971	42,432.58	34,663	18,373	24,059	8.24	2,920
1972	30,600.18	24,759	13,124	17,476	8.59	2,034
1973	21,528.93	17,242	9,139	12,390	8.96	1,383
1974	24,295.63	19,253	10,205	14,090	9.34	1,509
1975	33,447.98	26,216	13,896	19,552	9.73	2,009
1976	7,088.04	5,492	2,911	4,177	10.13	412
1977	17,783.83	13,615	7,217	10,567	10.55	1,002
1978	23,253.21	17,585	9,321	13,932	10.97	1,270
1979	84,123.28	62,793	33,284	50,839	11.41	4,456
1980	175,119.76	128,965	68,359	106,761	11.86	9,002
1981	85,224.43	61,873	32,796	52,428	12.33	4,252
1982	129,428.81	102,521	54,342	75,086	11.61	6,467
1983	63,138.87	49,425	26,198	36,941	12.00	3,078
1984	58,876.10	45,523	24,130	34,746	12.39	2,804
1985	123,384.92	94,155	49,908	73,477	12.81	5,736
1986	140,377.12	105,662	56,007	84,370	13.22	6,382
1987	136,832.49	100,969	53,520	83,313	13.94	5,977
1988	175,491.48	127,547	67,608	107,884	14.38	7,502
1989	213,503.89	152,698	80,939	132,565	14.83	8,939
1990	214,130.92	150,577	79,815	134,316	15.30	8,779
1991	78,271.51	54,078	28,665	49,607	15.77	3,146
1992	96,689.87	65,575	34,759	61,931	16.25	3,811
1993	33,962.96	22,585	11,971	21,992	16.75	1,313
1994	111,740.54	72,788	38,582	73,158	17.26	4,239
1995	158,945.89	101,328	53,710	105,236	17.77	5,922
1996	44,731.50	27,877	14,776	29,955	18.29	1,638
1997	90,392.75	54,995	29,151	61,242	18.83	3,252
1998	55,905.23	33,163	17,578	38,327	19.37	1,979
1999	104,475.10	60,355	31,992	72,483	19.92	3,639
2000	92,875.32	52,177	27,657	65,218	20.48	3,184
2001	170,338.61	93,329	49,470	120,869	20.83	5,803

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
2002	54,814.24	29,112	15,431	39,383	21.41	1,839
2003	133,190.26	68,433	36,274	96,917	22.00	4,405
2004	229,781.29	114,017	60,436	169,345	22.59	7,496
2005	221,319.48	105,813	56,087	165,232	23.20	7,122
2006	179,516.35	82,883	43,933	135,583	23.61	5,743
2008	542,890.68	233,009	123,509	419,382	24.60	17,048
2009	435,453.99	178,318	94,519	340,935	25.24	13,508
2010	540,142.20	210,331	111,488	428,654	25.87	16,570
2012	185,684.69	64,878	34,389	151,295	27.00	5,604
2013	64,891.21	21,375	11,330	53,561	27.48	1,949
2020	80,753.41	14,019	7,431	73,322	30.95	2,369
2022	23,952.58	2,984	1,582	22,371	31.60	708
2023	58,165.17	5,758	3,052	55,113	31.84	1,731
2024	30,384.42	2,218	1,176	29,209	31.75	920
2025	60,929.95	2,778	1,473	59,457	31.39	1,894
	5,888,740.28	3,291,532	1,744,711	4,144,029		229,251

PNG

SURVIVOR CURVE.. IOWA 45-R2

NET SALVAGE PERCENT.. 0

1950	211.54	203	212
1952	22,872.17	21,612	22,872
1953	3,324.65	3,120	3,325
1954	3,638.77	3,392	3,639
1956	2,288.98	2,104	2,289
1957	4,312.96	3,937	4,313
1958	523.27	474	523
1959	5,076.98	4,569	5,077
1960	13,576.34	12,131	13,576
1961	9,266.15	8,218	9,266
1962	28,692.16	25,262	28,692
1963	14,471.10	12,648	14,471
1964	37,803.93	32,788	37,804
1965	38,378.73	33,023	38,379
1966	31,246.60	26,671	31,247
1967	24,202.13	20,491	24,202
1968	19,889.94	16,699	19,890
1969	19,954.10	16,606	19,954
1970	22,762.73	18,772	22,763

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1971	20,289.92	16,575	20,290			
1972	17,294.88	13,993	17,295			
1973	11,492.55	9,204	11,493			
1974	24,418.58	19,350	24,419			
1975	16,319.18	12,791	16,319			
1976	25,023.29	19,390	25,023			
1977	43,118.59	33,010	43,119			
1978	25,979.99	19,647	25,980			
1979	50,315.47	37,557	49,985	331	11.41	29
1980	157,640.32	116,093	154,508	3,132	11.86	264
1981	85,258.09	61,897	82,379	2,880	12.33	234
1984	251.00	194	251			
1985	76,948.28	58,719	76,948			
1986	6,297.30	4,740	6,297			
1987	4,517.67	3,334	4,441	77	13.94	6
1988	436.80	317	422	15	14.38	1
1989	61,414.76	43,924	58,507	2,908	14.83	196
1990	113,229.49	79,623	106,058	7,171	15.30	469
1991	3,009.98	2,080	2,771	239	15.77	15
1992	70,156.42	47,580	63,377	6,780	16.25	417
1993	67,108.70	44,627	59,443	7,665	16.75	458
1994	82,593.19	53,801	71,663	10,930	17.26	633
1995	26,780.69	17,073	22,741	4,039	17.77	227
1996	1,225.32	764	1,018	208	18.29	11
1997	216,693.86	131,837	175,607	41,087	18.83	2,182
1998	256,742.97	152,300	202,864	53,879	19.37	2,782
1999	8,429.94	4,870	6,487	1,943	19.92	98
2000	84,587.64	47,521	63,298	21,290	20.48	1,040
2001	118,361.21	64,850	86,380	31,981	20.83	1,535
2002	169,552.53	90,049	119,946	49,607	21.41	2,317
2003	148,288.73	76,191	101,487	46,802	22.00	2,127
2004	220,104.20	109,216	145,476	74,628	22.59	3,304
2007	122,142.22	54,085	72,041	50,101	24.23	2,068
2009	114,064.35	46,709	62,217	51,848	25.24	2,054
2010	62,519.49	24,345	32,428	30,092	25.87	1,163
2018	45.98	10	13	33	29.96	1
2022	6,986.91	871	1,160	5,827	31.60	184

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
2023	18,231.73	1,805	2,404	15,827	31.84	497
2024	57,581.69	4,203	5,598	51,983	31.75	1,637
2025	18,398.87	839	1,118	17,281	31.39	551
	2,916,346.01	1,788,704	2,325,763	590,583		26,500

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

1970	5,001.66	4,125	5,002			
1971	12,065.77	9,856	12,066			
1972	16,158.21	13,074	16,158			
1973	23,610.65	18,910	23,611			
1974	11,934.41	9,457	11,934			
1975	6,620.80	5,189	6,615	6	9.73	1
1976	3,884.68	3,010	3,837	47	10.13	5
1977	5,230.27	4,004	5,105	126	10.55	12
1978	5,706.05	4,315	5,501	205	10.97	19
1979	25,223.43	18,828	24,003	1,220	11.41	107
1980	21,935.83	16,154	20,594	1,342	11.86	113
1981	13,794.39	10,015	12,768	1,027	12.33	83
1982	18,523.58	14,673	18,524			
1983	29,007.23	22,707	28,954	53	12.00	4
1984	25,172.95	19,464	24,819	354	12.39	29
1985	27,049.72	20,642	26,321	729	12.81	57
1986	27,469.49	20,676	26,364	1,105	13.22	84
1987	27,188.25	20,062	25,581	1,607	13.94	115
1988	33,227.77	24,150	30,794	2,434	14.38	169
1989	49,270.86	35,239	44,934	4,337	14.83	292
1990	52,753.58	37,096	47,302	5,452	15.30	356
1991	51,222.02	35,389	45,125	6,097	15.77	387
1992	54,594.81	37,026	47,212	7,382	16.25	454
1993	58,410.15	38,843	49,529	8,881	16.75	530
1994	72,041.99	46,928	59,839	12,203	17.26	707
1995	66,567.19	42,437	54,112	12,455	17.77	701
1996	69,627.81	43,392	55,330	14,298	18.29	782
1997	42,597.30	25,916	33,046	9,551	18.83	507
1998	67,630.64	40,118	51,155	16,476	19.37	851
1999	15,985.66	9,235	11,776	4,210	19.92	211
2000	19,079.45	10,719	13,668	5,411	20.48	264

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1971	32,099.03	26,221	29,695	2,404	8.24	292
1972	38,136.64	30,857	34,945	3,192	8.59	372
1973	46,699.12	37,401	42,356	4,344	8.96	485
1974	41,287.45	32,718	37,052	4,235	9.34	453
1975	28,525.71	22,358	25,320	3,206	9.73	329
1976	20,710.12	16,048	18,174	2,536	10.13	250
1977	30,396.78	23,271	26,354	4,043	10.55	383
1978	40,769.14	30,830	34,914	5,855	10.97	534
1979	68,832.87	51,380	58,186	10,646	11.41	933
1980	131,408.86	96,775	109,595	21,814	11.86	1,839
1981	110,631.00	80,318	90,958	19,673	12.33	1,596
1982	190,335.00	150,764	170,736	19,599	11.61	1,688
1983	141,533.91	110,793	125,470	16,064	12.00	1,339
1984	96,589.58	74,683	84,576	12,013	12.39	970
1985	157,339.96	120,066	135,971	21,369	12.81	1,668
1986	142,951.52	107,600	121,854	21,097	13.22	1,596
1987	168,313.63	124,199	140,652	27,662	13.94	1,984
1988	176,855.08	128,538	145,566	31,289	14.38	2,176
1989	245,809.88	175,803	199,092	46,718	14.83	3,150
1990	200,239.89	140,809	159,462	40,778	15.30	2,665
1991	127,914.76	88,376	100,083	27,831	15.77	1,765
1992	194,224.55	131,723	149,173	45,052	16.25	2,772
1993	110,374.14	73,399	83,122	27,252	16.75	1,627
1994	159,243.25	103,731	117,472	41,771	17.26	2,420
1995	225,556.84	143,792	162,840	62,716	17.77	3,529
1996	146,163.86	91,089	103,156	43,008	18.29	2,351
1997	183,670.61	111,745	126,548	57,122	18.83	3,034
1998	242,997.43	144,146	163,241	79,756	19.37	4,118
1999	163,009.46	94,171	106,646	56,363	19.92	2,829
2000	129,708.02	72,870	82,523	47,185	20.48	2,304
2001	175,354.91	96,077	108,805	66,550	20.83	3,195
2002	178,137.48	94,609	107,142	70,995	21.41	3,316
2003	463,652.54	238,225	269,783	193,869	22.00	8,812
2004	582,927.65	289,249	327,567	255,361	22.59	11,304
2005	461,613.81	220,698	249,934	211,679	23.20	9,124
2006	271,218.43	125,222	141,810	129,408	23.61	5,481
2008	801,363.82	343,945	389,508	411,856	24.60	16,742
2009	189,343.07	77,536	87,807	101,536	25.24	4,023
2010	213,698.43	83,214	94,238	119,461	25.87	4,618
2011	310,820.65	115,128	130,379	180,441	26.34	6,850
2012	514,236.52	179,674	203,476	310,761	27.00	11,510

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
2013	418,060.32	137,709	155,952	262,109	27.48	9,538
2014	466,917.86	144,184	163,284	303,633	27.98	10,852
2015	456,957.65	131,375	148,779	308,179	28.50	10,813
2016	686,364.70	182,298	206,447	479,917	29.03	16,532
2017	746,787.10	181,619	205,679	541,109	29.56	18,305
2018	883,633.27	195,283	221,153	662,481	29.96	22,112
2019	540,738.04	106,634	120,760	419,978	30.52	13,761
2020	181,428.19	31,496	35,668	145,760	30.95	4,710
2021	270,428.66	40,456	45,815	224,613	31.26	7,185
2022	38,388.69	4,783	5,417	32,972	31.60	1,043
2023	2,635.29	261	296	2,340	31.84	73
2024	3,310.00	242	274	3,036	31.75	96
2025	219,866.82	10,026	11,354	208,513	31.39	6,643
	12,870,211.99	5,666,417	6,417,061	6,453,151		258,089

PNG

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

1972	13,313.98	10,772	13,314			
1973	38,836.17	31,104	38,836			
1974	144,406.45	114,433	144,406			
1975	99,258.76	77,797	99,259			
1976	162,178.02	125,670	160,548	1,630	10.13	161
1977	227,638.93	174,271	222,638	5,001	10.55	474
1978	126,268.54	95,487	121,988	4,280	10.97	390
1979	78,656.93	58,713	75,008	3,649	11.41	320
1980	57,030.55	42,000	53,657	3,374	11.86	284
1981	109,907.92	79,793	101,939	7,969	12.33	646
1985	24,654.43	18,814	24,036	619	12.81	48
1986	27,447.15	20,659	26,393	1,054	13.22	80
1988	68,000.86	49,423	63,140	4,861	14.38	338
1989	58,448.77	41,803	53,405	5,044	14.83	340
1990	51,140.66	35,962	45,943	5,198	15.30	340
1991	39,011.61	26,953	34,434	4,578	15.77	290
1992	35,854.73	24,317	31,066	4,789	16.25	295
1993	51,676.44	34,365	43,903	7,774	16.75	464
1994	71,235.62	46,403	59,282	11,954	17.26	693
1995	49,500.84	31,557	40,315	9,186	17.77	517
1996	45,909.70	28,611	36,552	9,358	18.29	512

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1997	34,534.58	21,011	26,842	7,692	18.83	408
1998	49,970.37	29,642	37,869	12,102	19.37	625
1999	46,832.83	27,055	34,564	12,269	19.92	616
2000	39,699.21	22,303	28,493	11,206	20.48	547
2001	45,124.99	24,724	31,586	13,539	20.83	650
2002	66,517.98	35,328	45,133	21,385	21.41	999
2003	78,667.19	40,419	51,637	27,030	22.00	1,229
2004	165,793.01	82,266	105,098	60,695	22.59	2,687
2005	119,365.27	57,069	72,908	46,457	23.20	2,002
2006	70,424.87	32,515	41,539	28,886	23.61	1,223
2007	97,997.49	43,393	55,436	42,561	24.23	1,757
2008	109,845.80	47,146	60,231	49,615	24.60	2,017
2009	119,208.92	48,816	62,364	56,845	25.24	2,252
2010	90,572.74	35,269	45,058	45,515	25.87	1,759
2011	78,430.71	29,051	37,114	41,317	26.34	1,569
2012	113,394.32	39,620	50,616	62,778	27.00	2,325
2013	103,879.46	34,218	43,715	60,165	27.48	2,189
2014	114,396.21	35,326	45,130	69,266	27.98	2,476
2015	12,301.93	3,537	4,519	7,783	28.50	273
2016	95,701.05	25,418	32,472	63,229	29.03	2,178
2017	88,931.16	21,628	27,631	61,301	29.56	2,074
2018	56,220.18	12,425	15,873	40,347	29.96	1,347
2019	45,274.31	8,928	11,406	33,868	30.52	1,110
2020	38,662.29	6,712	8,575	30,087	30.95	972
2024	14,048.80	1,026	1,311	12,738	31.75	401
	3,476,172.73	1,933,752	2,467,180	1,008,993		41,877

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

1971	5,439.90	4,444	5,051	389	8.24	47
1972	14,933.80	12,083	13,732	1,202	8.59	140
1973	7,861.73	6,296	7,155	706	8.96	79
1974	9,613.04	7,618	8,658	955	9.34	102
1975	4,932.44	3,866	4,394	539	9.73	55
1976	4,347.30	3,369	3,829	518	10.13	51
1977	3,525.43	2,699	3,067	458	10.55	43
1978	2,829.16	2,139	2,431	398	10.97	36
1979	3,571.30	2,666	3,030	541	11.41	47

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1980	10,155.76	7,479	8,500	1,656	11.86	140
1981	8,768.97	6,366	7,235	1,534	12.33	124
1982	7,863.13	6,228	7,078	785	11.61	68
1983	27,433.37	21,475	24,406	3,027	12.00	252
1984	14,612.72	11,299	12,841	1,771	12.39	143
1985	17,814.51	13,594	15,450	2,365	12.81	185
1986	8,715.77	6,560	7,455	1,260	13.22	95
1987	6,897.76	5,090	5,785	1,113	13.94	80
1988	18,499.00	13,445	15,280	3,219	14.38	224
1989	17,820.76	12,745	14,485	3,336	14.83	225
1990	13,760.77	9,677	10,998	2,763	15.30	181
1991	16,073.60	11,105	12,621	3,453	15.77	219
1992	6,559.93	4,449	5,056	1,504	16.25	93
1993	29,217.11	19,429	22,081	7,136	16.75	426
1994	25,165.33	16,393	18,631	6,535	17.26	379
1995	58,774.81	37,469	42,583	16,191	17.77	911
1996	115,510.48	71,986	81,812	33,699	18.29	1,842
1997	68,827.66	41,875	47,591	21,237	18.83	1,128
1998	53,919.97	31,985	36,351	17,569	19.37	907
1999	48,940.91	28,273	32,132	16,809	19.92	844
2000	55,190.97	31,006	35,238	19,953	20.48	974
2001	36,718.99	20,118	22,864	13,855	20.83	665
2002	75,211.94	39,945	45,397	29,815	21.41	1,393
2003	104,709.50	53,800	61,144	43,566	22.00	1,980
2004	98,717.26	48,984	55,670	43,047	22.59	1,906
2005	53,701.30	25,675	29,180	24,522	23.20	1,057
2006	64,103.29	29,596	33,636	30,468	23.61	1,290
2007	57,266.33	25,358	28,819	28,447	24.23	1,174
2008	105,754.48	45,390	51,586	54,169	24.60	2,202
2009	77,881.91	31,893	36,246	41,636	25.24	1,650
2010	36,000.84	14,019	15,933	20,068	25.87	776
2011	9,612.23	3,560	4,046	5,566	26.34	211
2012	1,472.30	514	584	888	27.00	33
2013	2,742.40	903	1,026	1,716	27.48	62
2014	4,238.77	1,309	1,488	2,751	27.98	98
2015	13,257.55	3,812	4,332	8,925	28.50	313
2016	6,407.77	1,702	1,934	4,473	29.03	154
2017	3,451.34	839	954	2,498	29.56	85
2018	17,977.88	3,973	4,515	13,463	29.96	449

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
2019	421.75	83	94	327	30.52	11
2020	197.26	34	39	159	30.95	5
2024	25,549.95	1,865	2,120	23,430	31.75	738
	1,482,972.43	806,480	916,562	566,410		26,292
	17,829,357.15	8,406,649	9,800,803	8,028,554		326,258
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.6 1.83

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1953	691.53	649	692			
1956	2,239.85	2,059	2,240			
1957	4,785.87	4,369	4,786			
1960	16,750.58	14,968	16,751			
1961	12,800.59	11,353	12,801			
1962	22,033.72	19,399	22,034			
1963	24,186.10	21,139	24,186			
1964	21,937.83	19,027	21,930	8	5.97	1
1965	14,345.92	12,344	14,227	119	6.28	19
1966	22,819.15	19,478	22,449	370	6.59	56
1967	33,625.63	28,470	32,813	812	6.90	118
1968	78,227.64	65,677	75,696	2,532	7.22	351
1969	79,698.42	66,327	76,445	3,253	7.55	431
1970	56,628.40	46,700	53,824	2,804	7.89	355
1971	50,484.00	41,240	47,531	2,953	8.24	358
1972	74,487.40	60,269	69,463	5,024	8.59	585
1973	5,856.45	4,690	5,405	451	8.96	50
1974	2,435.60	1,930	2,224	211	9.34	23
1975	3,447.78	2,702	3,114	334	9.73	34
1976	1,925.80	1,492	1,720	206	10.13	20
1979	129,595.68	96,735	111,492	18,104	11.41	1,587
1980	273,942.52	201,742	232,518	41,424	11.86	3,493
1981	280,781.60	203,847	234,944	45,837	12.33	3,718
1982	232,089.47	183,838	211,883	20,207	11.61	1,740
1983	89,210.82	69,834	80,487	8,724	12.00	727
1984	47,248.78	36,533	42,106	5,143	12.39	415
1985	101,055.89	77,116	88,880	12,176	12.81	951
1986	78,585.49	59,151	68,175	10,411	13.22	788
1987	157,570.97	116,272	134,009	23,561	13.94	1,690
1988	283,620.35	206,135	237,581	46,039	14.38	3,202
1989	183,420.00	131,182	151,194	32,226	14.83	2,173
1990	203,975.86	143,436	165,317	38,658	15.30	2,527
1991	221,578.38	153,089	176,443	45,135	15.77	2,862
1992	121,714.83	82,547	95,140	26,575	16.25	1,635
1993	67,829.07	45,106	51,987	15,842	16.75	946
1994	215,739.93	140,533	161,972	53,768	17.26	3,115
1995	283,678.95	180,845	208,433	75,246	17.77	4,234
1996	638,322.65	397,803	458,489	179,834	18.29	9,832
1997	114,991.22	69,961	80,634	34,358	18.83	1,825
1998	89,135.98	52,875	60,941	28,195	19.37	1,456
1999	211,901.85	122,416	141,091	70,811	19.92	3,555

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
2000	61,111.51	34,332	39,569	21,542	20.48	1,052
2001	5,688.76	3,117	3,593	2,096	20.83	101
2002	124,248.21	65,988	76,055	48,194	21.41	2,251
2005	16,976.59	8,117	9,355	7,621	23.20	328
2007	36,240.36	16,047	18,495	17,745	24.23	732
2008	123,273.33	52,909	60,980	62,293	24.60	2,532
2012	13,100.09	4,577	5,275	7,825	27.00	290
2014	217,660.91	67,214	77,468	140,193	27.98	5,010
2015	137,276.88	39,467	45,488	91,789	28.50	3,221
2016	122,361.10	32,499	37,457	84,904	29.03	2,925
2017	542,789.02	132,006	152,144	390,645	29.56	13,215
2018	224,701.21	49,659	57,235	167,467	29.96	5,590
2019	656,174.48	129,398	149,138	507,037	30.52	16,613
2020	2,116,662.54	367,453	423,509	1,693,154	30.95	54,706
2021	1,046,978.33	156,628	180,522	866,456	31.26	27,718
2023	75,522.95	7,477	8,618	66,905	31.84	2,101
2024	130,066.51	9,495	10,943	119,123	31.75	3,752
2025	120,110.28	5,477	6,313	113,798	31.39	3,625

10,326,341.61	4,397,138	5,066,202	5,260,140	200,634

PNG

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

1954	860.15	802	860			
1956	7,054.30	6,485	7,054			
1957	11,192.51	10,218	11,193			
1958	5,050.93	4,578	5,051			
1959	689.61	621	690			
1960	32,725.24	29,242	32,725			
1961	10,605.59	9,406	10,606			
1962	22,867.17	20,133	22,867			
1963	60,787.04	53,128	60,787			
1964	79,108.77	68,613	79,109			
1965	131,939.84	113,526	131,940			
1966	124,040.09	105,876	124,040			
1967	208,085.37	176,180	208,085			
1968	233,579.88	196,104	233,580			
1969	194,219.76	161,634	192,641	1,578	7.55	209
1970	271,294.84	223,729	266,648	4,646	7.89	589

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1971	229,764.59	187,692	223,698	6,066	8.24	736
1972	257,964.38	208,722	248,763	9,202	8.59	1,071
1973	108,983.37	87,284	104,028	4,955	8.96	553
1974	90,753.81	71,917	85,713	5,040	9.34	540
1975	52,275.40	40,972	48,832	3,443	9.73	354
1976	53,093.99	41,142	49,035	4,059	10.13	401
1977	29,803.40	22,816	27,193	2,610	10.55	247
1978	50,738.04	38,369	45,730	5,008	10.97	457
1979	92,133.69	68,772	81,965	10,169	11.41	891
1980	489,117.73	360,206	429,307	59,811	11.86	5,043
1981	230,826.16	167,580	199,728	31,098	12.33	2,522
1982	80,975.76	64,141	76,446	4,530	11.61	390
1983	42,099.09	32,955	39,277	2,822	12.00	235
1984	46,511.61	35,963	42,862	3,650	12.39	295
1985	72,222.02	55,113	65,686	6,536	12.81	510
1986	43,855.97	33,010	39,343	4,513	13.22	341
1987	107,897.65	79,618	94,892	13,006	13.94	933
1988	160,625.82	116,743	139,139	21,487	14.38	1,494
1989	30,425.01	21,760	25,934	4,491	14.83	303
1990	108,749.56	76,473	91,143	17,606	15.30	1,151
1991	127,229.75	87,903	104,766	22,464	15.77	1,424
1992	44,347.42	30,076	35,846	8,502	16.25	523
1993	29,918.28	19,896	23,713	6,205	16.75	370
1994	29,674.28	19,330	23,038	6,636	17.26	384
1995	34,913.41	22,257	26,527	8,387	17.77	472
1996	43,150.00	26,891	32,050	11,100	18.29	607
1997	147,679.42	89,848	107,084	40,595	18.83	2,156
1998	59,434.64	35,257	42,021	17,414	19.37	899
1999	115,364.91	66,646	79,431	35,934	19.92	1,804
2000	88,357.27	49,639	59,162	29,196	20.48	1,426
2001	81,293.19	44,541	53,086	28,208	20.83	1,354
2002	24,753.36	13,147	15,669	9,084	21.41	424
2003	6,572.47	3,377	4,025	2,548	22.00	116
2004	11,469.43	5,691	6,783	4,687	22.59	207
2005	8,155.02	3,899	4,647	3,508	23.20	151
2006	8,567.60	3,956	4,715	3,853	23.61	163
2007	26,075.02	11,546	13,761	12,314	24.23	508
2008	31,803.84	13,650	16,269	15,535	24.60	632
2009	68,220.04	27,936	33,295	34,925	25.24	1,384
2010	60,218.85	23,449	27,947	32,271	25.87	1,247
2011	489,447.99	181,292	216,070	273,377	26.34	10,379

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
2012	154,849.37	54,104	64,483	90,366	27.00	3,347
2013	5,908.18	1,946	2,319	3,589	27.48	131
2014	69,835.34	21,565	25,702	44,133	27.98	1,577
2015	3,012,389.09	866,062	1,032,205	1,980,184	28.50	69,480
2016	2,481,717.48	659,144	785,592	1,696,125	29.03	58,427
2017	56,121.74	13,649	16,267	39,854	29.56	1,348
2019	397,651.78	78,417	93,460	304,192	30.52	9,967
2024	862,634.10	62,972	75,052	787,582	31.75	24,806
	12,350,671.41	5,529,609	6,571,573	5,779,098		214,978

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

1939	89.71	90	90			
1941	89.92	90	90			
1942	132.55	133	133			
1943	519.50	517	520			
1944	66.27	66	66			
1945	197.76	195	198			
1946	210.81	207	211			
1947	189.78	185	190			
1948	87.19	85	87			
1949	87.37	84	87			
1950	87.21	83	87			
1952	1,264.04	1,194	1,264			
1954	1,295.64	1,208	1,296			
1955	1,459.28	1,351	1,459			
1956	7,989.37	7,345	7,989			
1957	2,882.94	2,632	2,883			
1958	2,621.93	2,377	2,622			
1959	13,155.57	11,840	13,156			
1960	21,791.82	19,472	21,792			
1961	5,140.94	4,559	5,137	4	5.09	1
1962	11,133.48	9,802	11,045	88	5.38	16
1963	27,205.19	23,777	26,792	413	5.67	73
1964	25,433.77	22,059	24,856	577	5.97	97
1965	44,705.41	38,466	43,344	1,362	6.28	217
1966	40,138.50	34,261	38,606	1,533	6.59	233
1967	46,496.82	39,367	44,359	2,138	6.90	310

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1968	40,693.47	34,165	38,497	2,196	7.22	304
1969	46,340.00	38,565	43,455	2,885	7.55	382
1970	37,730.12	31,115	35,061	2,669	7.89	338
1971	16,335.99	13,345	15,037	1,299	8.24	158
1972	17,271.21	13,974	15,746	1,525	8.59	178
1973	15,490.55	12,406	13,979	1,511	8.96	169
1974	23,342.04	18,497	20,843	2,499	9.34	268
1975	7,674.66	6,015	6,778	897	9.73	92
1976	8,287.28	6,422	7,236	1,051	10.13	104
1977	4,679.42	3,582	4,036	643	10.55	61
1978	8,786.99	6,645	7,488	1,299	10.97	118
1979	17,149.23	12,801	14,424	2,725	11.41	239
1980	98,806.16	72,765	81,992	16,814	11.86	1,418
1981	107,258.23	77,869	87,744	19,515	12.33	1,583
1982	82,009.44	64,960	73,198	8,812	11.61	759
1983	56,025.01	43,856	49,417	6,608	12.00	551
1984	108,908.02	84,208	94,886	14,022	12.39	1,132
1985	78,855.62	60,175	67,806	11,050	12.81	863
1986	100,593.75	75,717	85,319	15,275	13.22	1,155
1987	88,986.35	65,663	73,990	14,997	13.94	1,076
1988	201,473.49	146,431	165,000	36,473	14.38	2,536
1989	181,657.08	129,921	146,396	35,261	14.83	2,378
1990	168,603.03	118,562	133,597	35,006	15.30	2,288
1991	258,892.35	178,869	201,552	57,341	15.77	3,636
1992	306,930.57	208,160	234,557	72,374	16.25	4,454
1993	257,835.27	171,460	193,203	64,632	16.75	3,859
1994	299,323.68	194,979	219,704	79,619	17.26	4,613
1995	383,451.45	244,450	275,449	108,003	17.77	6,078
1996	263,499.16	164,213	185,037	78,462	18.29	4,290
1997	601,818.66	366,146	412,577	189,241	18.83	10,050
1998	655,734.79	388,982	438,309	217,426	19.37	11,225
1999	630,900.60	364,471	410,690	220,211	19.92	11,055
2000	507,768.74	285,264	321,439	186,330	20.48	9,098
2001	180,278.54	98,775	111,301	68,978	20.83	3,311
2002	500,252.10	265,684	299,376	200,877	21.41	9,382
2003	1,055,174.76	542,149	610,899	444,275	22.00	20,194
2004	899,852.63	446,507	503,129	396,724	22.59	17,562
2005	519,280.28	248,268	279,751	239,529	23.20	10,325
2006	908,500.49	419,455	472,646	435,854	23.61	18,461
2007	468,154.94	207,299	233,587	234,568	24.23	9,681
2008	725,718.64	311,478	350,977	374,742	24.60	15,233

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
2009	490,438.50	200,835	226,303	264,135	25.24	10,465
2010	547,500.39	213,197	240,233	307,268	25.87	11,877
2011	967,264.36	358,275	403,708	563,556	26.34	21,395
2012	441,967.50	154,423	174,005	267,962	27.00	9,925
2013	339,653.10	111,882	126,070	213,583	27.48	7,772
2014	367,934.98	113,618	128,026	239,909	27.98	8,574
2015	393,017.07	112,992	127,321	265,696	28.50	9,323
2016	377,003.66	100,132	112,830	264,174	29.03	9,100
2017	892,787.90	217,126	244,660	648,128	29.56	21,926
2018	1,059,623.00	234,177	263,873	795,750	29.96	26,560
2019	554,539.13	109,355	123,222	431,317	30.52	14,132
2020	67,630.42	11,741	13,230	54,401	30.95	1,758
2021	1,282.89	192	216	1,067	31.26	34
2022	9,404.82	1,172	1,321	8,084	31.60	256
2023	741.88	73	82	660	31.84	21
2024	58,234.84	4,251	4,790	53,445	31.75	1,683
2025	801.75	37	42	760	31.39	24
2026	1,001,849.76	16,631	18,740	983,110	29.62	33,191
	18,766,473.51	8,425,822	9,493,138	9,273,336		379,620
	41,443,486.53	18,352,569	21,130,913	20,312,574		795,232
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.5						1.92

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 386.0 OTHER PROPERTY ON CUSTOMERS PREMISES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1966	1,968.69	1,680	1,706	263	6.59	40
1967	207.34	176	179	29	6.90	4
1968	820.82	689	699	121	7.22	17
1969	4,348.68	3,619	3,674	675	7.55	89
1970	585.40	483	490	95	7.89	12
1971	1,925.29	1,573	1,597	328	8.24	40
1972	16,780.77	13,577	13,783	2,998	8.59	349
2004	19,260.94	9,557	9,702	9,559	22.59	423
2005	22,925.98	10,961	11,127	11,798	23.20	509
	68,823.91	42,315	42,958	25,866		1,483

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.4 2.15

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 386.1 OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R1.5						
NET SALVAGE PERCENT.. 0						
1929	141.00	141	141			
1955	2,275.45	2,004	2,034	241	5.37	45
1956	989.22	865	878	111	5.63	20
1957	545.83	474	481	65	5.90	11
1958	236.59	204	207	29	6.18	5
1959	739.15	633	643	97	6.46	15
1960	6,231.82	5,298	5,379	853	6.74	127
1961	5,465.73	4,612	4,682	784	7.03	112
1962	1,776.66	1,487	1,510	267	7.33	36
1963	1,519.13	1,262	1,281	238	7.62	31
1964	1,895.48	1,561	1,585	311	7.93	39
1965	611.14	499	507	105	8.24	13
1966	1,500.19	1,215	1,233	267	8.56	31
1967	7,810.50	6,269	6,364	1,446	8.88	163
1968	5,156.86	4,101	4,163	993	9.21	108
1969	2,743.23	2,162	2,195	548	9.54	57
1970	1,104.82	862	875	230	9.89	23
1971	31,924.90	24,660	25,035	6,890	10.24	673
1972	2,029.09	1,551	1,575	454	10.61	43
1973	5,741.28	4,340	4,406	1,335	10.98	122
1974	677.56	507	515	163	11.36	14
1975	501.75	371	377	125	11.76	11
1976	3,733.18	2,724	2,765	968	12.16	80
1977	1,421.54	1,024	1,040	382	12.57	30
1978	182.88	130	132	51	13.00	4
1979	5,235.99	3,672	3,728	1,508	13.44	112
1980	17,091.10	11,816	11,996	5,095	13.89	367
1981	121,509.06	82,761	84,020	37,489	14.35	2,612
1982	95,200.74	73,305	74,420	20,780	13.22	1,572
1983	6,768.10	5,152	5,230	1,538	13.57	113
1984	6,649.28	5,000	5,076	1,573	13.93	113
1985	25,257.56	18,650	18,934	6,324	14.61	433
1986	23,743.92	17,297	17,560	6,184	15.00	412
1987	25,830.88	18,554	18,836	6,995	15.39	455
1988	26,270.40	18,589	18,872	7,399	15.81	468
1989	52,802.47	36,782	37,342	15,461	16.22	953
1990	55,497.04	38,021	38,600	16,897	16.66	1,014
1991	30,826.21	20,755	21,071	9,755	17.10	570
1992	56,752.96	37,514	38,085	18,668	17.56	1,063
1993	45,455.69	29,473	29,921	15,534	18.03	862
1994	30,338.27	19,274	19,567	10,771	18.51	582

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 386.1 OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R1.5						
NET SALVAGE PERCENT.. 0						
1995	22,678.63	14,104	14,319	8,360	19.00	440
1996	22,335.06	13,580	13,787	8,548	19.50	438
1997	8,544.26	5,074	5,151	3,393	20.01	170
1998	8,784.27	5,087	5,164	3,620	20.53	176
1999	13,041.26	7,392	7,504	5,537	20.83	266
2000	2,551.99	1,407	1,428	1,124	21.37	53
2004	347.18	169	172	176	23.41	8
2005	3,317.00	1,565	1,589	1,728	23.79	73
2006	3,670.43	1,665	1,690	1,980	24.39	81
2010	54.74	21	21	33	26.05	1
2012	115,202.00	40,252	40,864	74,338	27.00	2,753
2013	22,348.33	7,393	7,505	14,843	27.31	544
2014	10,178.04	3,155	3,203	6,975	27.82	251
2015	1,657.77	480	487	1,170	28.18	42
2017	320.08	79	80	240	28.81	8
2018	4,740.95	1,072	1,088	3,653	29.09	126
2019	1,261.22	257	261	1,000	29.26	34
2024	123,717.60	9,836	9,986	113,732	28.95	3,929
2025	103,838.99	5,275	5,355	98,484	28.00	3,517
	1,180,774.45	623,434	632,918	547,856		26,424
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.7						2.24

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 386.2 OTHER PROPERTY ON CUSTOMERS PREMISES - GAS LIGHTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 25-R3						
NET SALVAGE PERCENT.. 0						
1989	290.57	282	291			
1990	10,556.06	10,178	10,556			
1991	4,510.10	4,308	4,510			
1992	3,050.56	2,894	3,051			
1993	5,858.48	5,513	5,858			
1994	335.37	313	335			
1997	104.02	94	104			
	24,705.16	23,582	24,705			

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. 0						
1919	265.57	266	266			
1922	142.27	142	142			
1924	8,840.88	8,841	8,841			
1947	455.80	456	456			
1949	22,186.47	22,186	22,186			
1950	8,371.36	8,371	8,371			
1951	1,368.79	1,369	1,369			
1952	1,125.65	1,124	1,126			
1953	30,125.92	29,908	30,126			
1954	5,517.65	5,446	5,518			
1955	601.79	590	602			
1956	8,337.58	8,121	8,338			
1957	1,905.18	1,843	1,905			
1958	651.12	625	651			
1959	15,785.61	15,052	15,786			
1960	2,005.39	1,899	2,005			
1961	1,960.14	1,843	1,960			
1962	288.11	269	288			
1963	1,039.65	965	1,040			
1964	5,769.25	5,324	5,769			
1965	1,751.72	1,607	1,752			
1966	3,912.12	3,567	3,912			
1967	4,863.78	4,408	4,864			
1968	8,062.42	7,262	8,062			
1969	1,581.42	1,415	1,581			
1970	2,285.43	2,033	2,285			
1971	10,974.98	9,696	10,975			
1972	4,046.99	3,552	4,047			
1974	1,652.12	1,429	1,652			
1975	8,480.27	7,285	8,480			
1976	7,949.17	6,775	7,949			
1977	2,458.86	2,078	2,459			
1978	1,265.56	1,061	1,266			
1979	752.79	625	753			
1980	1,718.37	1,413	1,718			
1981	10,162.67	8,272	10,163			
1982	12,027.61	10,325	12,028			
1983	1,755.64	1,496	1,756			
1984	30,831.09	25,923	30,831			
1985	13,068.42	10,889	13,068			
1986	19,569.87	16,147	19,570			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. 0						
1987	23,586.65	19,164	23,587			
1988	13,276.05	10,663	13,276			
1989	15,968.66	12,610	15,871	98	9.92	10
1990	33,323.13	25,972	32,688	635	10.26	62
1991	26,014.16	19,898	25,043	971	10.83	90
1992	15,045.39	11,286	14,204	841	11.41	74
1993	23,968.53	17,694	22,269	1,699	11.79	144
1994	51,100.60	36,915	46,461	4,640	12.39	374
1995	69,990.02	49,651	62,490	7,500	12.80	586
1996	45,414.72	31,459	39,594	5,821	13.42	434
1997	84,495.34	57,094	71,858	12,638	14.04	900
1998	75,399.07	49,839	62,727	12,672	14.49	875
1999	119,656.29	76,951	96,849	22,807	15.12	1,508
2000	199,968.82	124,941	157,249	42,720	15.76	2,711
2001	116,038.59	70,609	88,867	27,171	16.24	1,673
2002	42,457.03	25,020	31,490	10,967	16.90	649
2003	222,013.40	126,459	159,159	62,854	17.57	3,577
2004	109,705.10	60,535	76,188	33,517	18.07	1,855
2005	70,405.76	37,400	47,071	23,335	18.75	1,245
2006	85,043.37	43,398	54,620	30,423	19.43	1,566
2007	37,304.93	18,313	23,048	14,256	19.96	714
2008	97,908.80	46,546	58,582	39,327	20.41	1,927
2009	42,499.78	19,261	24,242	18,258	21.11	865
2011	14,980.73	6,130	7,715	7,266	22.38	325
2013	30,446.98	11,058	13,917	16,530	23.67	698
2018	12,429.20	2,979	3,749	8,680	26.96	322
2019	31,358.25	6,704	8,438	22,921	27.59	831
2020	191,812.76	35,907	45,192	146,621	28.22	5,196
2022	92,398.23	12,270	15,443	76,955	29.40	2,618
2023	200,050.99	21,005	26,437	173,614	29.83	5,820
2024	76,548.71	5,833	7,341	69,207	30.29	2,285
2025	66,450.74	3,130	3,939	62,511	30.35	2,060
	2,602,976.26	1,338,592	1,645,521	957,455		41,994

PNG

SURVIVOR CURVE.. IOWA 40-R2.5
NET SALVAGE PERCENT.. 0

1962	460.81	430	461
1976	21,500.00	18,323	21,500

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. 0						
1984	1,544.96	1,299	1,545			
1987	5,496.89	4,466	5,497			
1988	2,425.60	1,948	2,426			
1997	821.60	555	800	22	14.04	2
2008	85,066.24	40,440	58,265	26,801	20.41	1,313
	117,316.10	67,461	90,493	26,823		1,315

CPG
SURVIVOR CURVE.. IOWA 40-R2.5
NET SALVAGE PERCENT.. 0

1914	0.25		0
1919	46.40	46	46
1920	65.00	65	65
1924	288.57	289	289
1926	8.25	8	8
1927	265.80	266	266
1928	32.00	32	32
1929	401.84	402	402
1930	576.33	576	576
1931	862.24	862	862
1932	179.53	180	180
1935	339.96	340	340
1936	180.10	180	180
1937	702.11	702	702
1938	70.20	70	70
1939	114.20	114	114
1941	93.19	93	93
1946	107.86	108	108
1947	228.20	228	228
1950	115.54	116	116
1951	399.62	400	400
1953	526.32	523	526
1954	866.71	855	867
1955	3,485.13	3,417	3,485
1956	166.98	163	167
1957	807.41	781	807
1958	3,980.48	3,823	3,980
1959	3,557.12	3,392	3,557
1960	940.90	891	941

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. 0						
1961	2,160.12	2,031	2,160			
1962	2,440.64	2,280	2,441			
1963	1,463.53	1,359	1,464			
1964	852.14	786	852			
1965	4,391.44	4,028	4,391			
1966	7,725.03	7,043	7,725			
1967	9,375.01	8,496	9,375			
1968	1,802.13	1,623	1,802			
1969	4,312.49	3,860	4,312			
1970	727.19	647	727			
1971	12,970.95	11,460	12,971			
1972	4,161.73	3,653	4,162			
1973	5,521.13	4,812	5,521			
1974	4,072.92	3,524	4,073			
1975	1,691.94	1,453	1,687	5	5.64	1
1976	2,859.26	2,437	2,829	31	5.91	5
1977	9,079.27	7,674	8,907	172	6.19	28
1978	8,076.46	6,768	7,856	221	6.48	34
1979	16,025.59	13,309	15,448	578	6.78	85
1980	16,463.34	13,541	15,717	746	7.10	105
1981	18,913.59	15,396	17,870	1,043	7.44	140
1982	17,303.36	14,853	17,240	63	7.30	9
1983	24,489.09	20,865	24,218	271	7.51	36
1984	30,607.35	25,735	29,871	736	8.00	92
1985	47,810.95	39,836	46,238	1,573	8.26	190
1986	41,095.26	33,908	39,357	1,738	8.53	204
1987	31,108.85	25,276	29,338	1,771	9.06	195
1988	67,276.33	54,036	62,720	4,556	9.37	486
1989	73,855.80	58,324	67,697	6,159	9.92	621
1990	72,040.64	56,148	65,172	6,869	10.26	669
1991	46,648.02	35,681	41,415	5,233	10.83	483
1992	72,629.85	54,480	63,235	9,394	11.41	823
1993	50,628.58	37,374	43,380	7,248	11.79	615
1994	79,302.27	57,288	66,495	12,808	12.39	1,034
1995	207,257.72	147,029	170,658	36,600	12.80	2,859
1996	83,557.81	57,880	67,182	16,376	13.42	1,220
1997	20,844.66	14,085	16,349	4,496	14.04	320
1998	283,838.00	187,617	217,769	66,069	14.49	4,560
1999	62,321.83	40,079	46,520	15,802	15.12	1,045
2000	24,248.93	15,151	17,586	6,663	15.76	423
2006	20,518.49	10,471	12,154	8,365	19.43	431

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. 0						
2010	4,783.98	2,060	2,391	2,393	21.82	110
2014	897.06	304	353	544	24.40	22
2016	116,605.62	33,792	39,223	77,383	25.73	3,008
2017	219,792.43	58,245	67,606	152,187	26.34	5,778
2018	159,592.89	38,254	44,402	115,191	26.96	4,273
2019	186,196.01	39,809	46,207	139,989	27.59	5,074
2020	386,652.62	72,381	84,013	302,639	28.22	10,724
2022	1,515.12	201	233	1,282	29.40	44
	2,587,913.66	1,366,264	1,580,720	1,007,194		45,746
	5,308,206.02	2,772,317	3,316,734	1,991,472		89,055
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.4 1.68

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387.1 OTHER EQUIPMENT - GRAPHIC DATA BASE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1980	53,900.00	53,900	53,900			
1981	184,018.30	184,018	184,018			
1982	328,563.00	328,563	328,563			
1983	92,573.18	92,573	92,573			
1984	103,914.03	103,914	103,914			
1985	109,975.52	109,976	109,976			
1986	113,888.51	113,889	113,889			
1987	112,021.79	112,022	112,022			
1988	167,324.21	167,324	167,324			
1989	77,363.35	77,363	77,363			
1990	11,534.69	11,535	11,535			
1991	1,588.30	1,588	1,588			
1992	3,540.35	3,540	3,540			
1993	514.88	515	515			
1995	4,074.64	4,075	4,075			
1998	10,727.14	10,727	10,727			
2001	13,978.74	13,979	13,979			
2002	7,564.41	7,337	7,435	129	0.75	129
2003	93,599.07	87,047	88,211	5,388	1.75	3,079
	1,490,664.11	1,483,885	1,485,147	5,517		3,208
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.7 0.22						

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - LANCASTER SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
1949	209.87	164	157	53	17.01	3
1950	29,615.55	23,094	22,153	7,462	17.08	437
1951	10,670.71	8,298	7,960	2,711	17.14	158
1952	14,491.73	11,235	10,777	3,714	17.21	216
1953	16,328.83	12,623	12,109	4,220	17.27	244
1954	227,196.45	175,103	167,971	59,225	17.33	3,417
1955	886.62	681	653	233	17.39	13
1956	784.04	600	576	208	17.45	12
1957	3,091.23	2,360	2,264	827	17.51	47
1958	1,599.00	1,217	1,167	432	17.56	25
1959	2,174.45	1,649	1,582	593	17.62	34
1960	4,772.90	3,607	3,460	1,313	17.67	74
1961	15,133.22	11,395	10,931	4,202	17.72	237
1962	10,958.88	8,222	7,887	3,072	17.77	173
1963	7,734.79	5,781	5,546	2,189	17.82	123
1964	9,913.13	7,381	7,080	2,833	17.87	159
1965	5,141.61	3,813	3,658	1,484	17.92	83
1966	314.20	232	223	92	17.97	5
1967	439.04	323	310	129	18.01	7
1968	1,616.81	1,184	1,136	481	18.05	27
1969	6,816.59	4,969	4,767	2,050	18.10	113
1970	2,722.51	1,976	1,896	827	18.14	46
1971	1,337.29	966	927	411	18.18	23
1972	542.89	390	374	169	18.22	9
1973	2,930.42	2,096	2,011	920	18.26	50
1978	1,595.57	1,110	1,065	531	18.43	29
1980	5,855.25	4,023	3,859	1,996	18.50	108
1983	14,563.97	10,204	9,788	4,776	18.48	258
1985	12,075.10	8,368	8,027	4,048	18.27	222
1988	50,822.82	34,214	32,820	18,002	18.57	969
1989	8,134.16	5,424	5,203	2,931	18.61	157
1990	119,522.68	79,291	76,061	43,461	18.39	2,363
1992	46,482.22	30,088	28,863	17,620	18.66	944
1994	1,681,826.46	1,068,464	1,024,945	656,881	18.51	35,488
1995	21,647.41	13,597	13,043	8,604	18.50	465
1996	2,209.20	1,370	1,314	895	18.53	48
1998	25,290.28	15,217	14,597	10,693	18.70	572
2000	8,182.31	4,790	4,595	3,587	18.59	193
2001	23,695.01	13,641	13,085	10,610	18.61	570
2002	46,225.52	26,117	25,053	21,172	18.67	1,134

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - LANCASTER SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
2003	134,655.85	74,519	71,484	63,172	18.76	3,367
2004	71,976.80	39,076	37,484	34,492	18.73	1,842
2005	59,215.05	31,455	30,174	29,041	18.75	1,549
2012	73,653.39	32,142	30,833	42,821	18.72	2,287
2014	122,390.14	48,956	46,962	75,428	18.75	4,023
2015	9,307.57	3,532	3,388	5,919	18.80	315
2016	79,928.58	28,702	27,533	52,396	18.74	2,796
2018	20,489.88	6,393	6,133	14,357	18.75	766
2021	3,894.85	887	851	3,044	18.65	163
2022	85,495.25	16,654	15,976	69,520	18.60	3,738
2023	1,252,978.93	199,098	190,989	1,061,990	18.53	57,312
2024	350,064.83	41,938	40,230	309,835	18.38	16,857
2025	106,077.33	8,104	7,774	98,303	18.15	5,416
2026	2,694,379.96	74,904	71,853	2,622,527	17.49	149,944
	7,510,059.13	2,211,637	2,121,556	5,388,503		299,630

UGI-GAS - READING SERVICE BUILDING
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5
PROBABLE RETIREMENT YEAR.. 9-2028
NET SALVAGE PERCENT.. 0

1950	610.12	592	568	42	1.97	21
1951	798.68	775	743	55	1.98	28
1955	781,371.90	757,306	726,461	54,911	1.98	27,733
1956	1,022.16	990	950	72	1.98	36
1957	10,010.93	9,696	9,301	710	1.98	359
1958	2,426.80	2,350	2,254	173	1.98	87
1959	5,071.16	4,908	4,708	363	1.98	183
1960	4,844.36	4,687	4,496	348	1.98	176
1961	528,480.43	511,051	490,236	38,245	1.98	19,316
1962	332.41	321	308	24	1.98	12
1963	272.69	263	252	20	1.98	10
1966	3,794.52	3,661	3,512	283	1.98	143
1967	2,745.32	2,647	2,539	206	1.98	104
1969	853.41	822	789	65	1.98	33
1970	7,914.53	7,619	7,309	606	1.99	305
1971	18,141.01	17,452	16,741	1,400	1.99	704
1972	3,341.95	3,213	3,082	260	1.99	131
1973	2,823.39	2,713	2,602	221	1.99	111

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - READING SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 9-2028						
NET SALVAGE PERCENT.. 0						
1974	1,197,475.89	1,149,828	1,102,995	94,481	1.99	47,478
1975	22,472.16	21,563	20,685	1,787	1.99	898
1976	32,399.32	31,067	29,802	2,598	1.99	1,306
1977	34,823.49	33,366	32,007	2,816	1.99	1,415
1978	14,111.37	13,510	12,960	1,152	1.99	579
1979	146,636.85	140,277	134,563	12,073	1.99	6,067
1980	455,488.61	435,365	417,632	37,856	1.99	19,023
1981	56,841.26	54,282	52,071	4,770	1.99	2,397
1982	38,228.67	36,539	35,051	3,178	2.05	1,550
1983	2,887.71	2,760	2,648	240	2.00	120
1984	88,945.57	84,925	81,466	7,480	2.00	3,740
1985	30,381.98	28,951	27,772	2,610	2.04	1,279
1986	138,905.95	132,502	127,105	11,801	1.95	6,052
1987	3,303.33	3,138	3,010	293	2.07	142
1988	2,075.89	1,977	1,896	179	1.91	94
1989	956,867.30	908,928	871,907	84,960	1.96	43,347
1990	705,105.44	669,709	642,432	62,674	1.92	32,643
1991	54,931.83	52,086	49,965	4,967	1.93	2,574
1992	342,642.46	323,900	310,707	31,935	1.98	16,129
1993	36,768.29	34,720	33,306	3,462	1.96	1,766
1994	333,820.57	314,359	301,555	32,266	2.00	16,133
1995	34,350.86	32,310	30,994	3,357	1.97	1,704
1996	43,093.01	40,413	38,767	4,326	2.01	2,152
1997	10,160.87	9,511	9,124	1,037	2.00	518
1998	246,501.13	230,503	221,115	25,387	1.96	12,953
2000	1,451,492.70	1,348,727	1,293,793	157,700	2.00	78,850
2001	374,089.68	346,669	332,549	41,541	2.00	20,770
2002	172,808.53	159,658	153,155	19,653	2.00	9,826
2003	199,381.10	183,570	176,093	23,288	2.00	11,644
2004	199,439.57	182,826	175,379	24,060	2.02	11,911
2005	505,783.84	462,185	443,360	62,424	2.00	31,212
2006	72,390.46	65,962	63,275	9,115	1.97	4,627
2007	742,477.73	673,205	645,785	96,693	1.98	48,835
2008	545,431.06	492,415	472,359	73,072	1.99	36,720
2009	131,767.71	118,301	113,483	18,285	1.99	9,188
2010	91,858.54	81,993	78,653	13,205	1.99	6,636
2011	74,795.31	66,314	63,613	11,182	1.98	5,647
2012	248,536.67	218,389	209,494	39,043	2.00	19,522
2013	35,863.44	31,230	29,958	5,905	2.00	2,952
2014	290,090.29	250,203	240,012	50,078	1.99	25,165

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - READING SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 9-2028						
NET SALVAGE PERCENT.. 0						
2015	381,588.36	325,190	311,945	69,643	1.99	34,996
2016	806,498.45	677,459	649,866	156,633	2.00	78,316
2017	171,660.23	141,877	136,098	35,562	1.99	17,870
2018	1,009,650.14	817,817	784,507	225,143	1.99	113,137
2019	2,115,980.64	1,671,202	1,603,133	512,847	2.00	256,424
2020	9,658.70	7,389	7,088	2,571	2.00	1,286
2021	236,790.51	173,733	166,657	70,134	2.00	35,067
2022	1,973,286.58	1,367,488	1,311,790	661,497	1.99	332,411
2023	1,260,312.35	802,819	770,120	490,192	1.99	246,328
2024	482,886.44	268,726	257,781	225,106	1.99	113,119
2025	2,255,822.13	969,101	929,629	1,326,193	1.99	666,429
2026	1,370,155.70	275,538	264,315	1,105,840	1.99	555,698
	23,614,572.44	18,297,541	17,552,277	6,062,295		3,046,137

UGI-GAS - BETHLEHEM SERVICE BUILDING
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5
PROBABLE RETIREMENT YEAR.. 3-2075
NET SALVAGE PERCENT.. 0

1969	6,798.01	3,731	3,579	3,219	36.86	87
1970	3,383.06	1,839	1,764	1,619	37.12	44
1989	25,957.50	12,859	12,335	13,622	37.94	359
1992	58,567.66	27,480	26,361	32,207	38.74	831
1994	10,549.87	4,797	4,602	5,948	38.67	154
2002	4,127.48	1,561	1,497	2,630	39.85	66
2005	2,644.58	922	884	1,760	39.73	44
2010	2,788.23	814	781	2,007	40.00	50
2011	36,615.99	10,216	9,800	26,816	40.06	669
2014	167,443.92	39,768	38,148	129,296	40.13	3,222
2015	204,441.65	45,611	43,753	160,688	40.05	4,012
2016	539,847.11	112,234	107,663	432,184	40.01	10,802
2018	842,885.66	148,348	142,306	700,580	39.81	17,598
2019	4,975.51	791	759	4,217	39.67	106
2021	103,857.62	12,733	12,214	91,643	39.35	2,329
2022	24,312.57	2,516	2,414	21,899	38.98	562

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - BETHLEHEM SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 3-2075						
NET SALVAGE PERCENT.. 0						
2023	14,599,888.58	1,216,171	1,166,636	13,433,253	38.52	348,735
2024	12,255,071.05	759,814	728,867	11,526,204	37.82	304,765
2025	1,920,001.92	75,264	72,198	1,847,803	36.81	50,198
	30,814,157.97	2,477,469	2,376,561	28,437,597		744,633

UGI-GAS - LEBANON SERVICE BUILDING
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5
PROBABLE RETIREMENT YEAR.. 6-2042
NET SALVAGE PERCENT.. 0

1933	657.93	553	530	127	13.21	10
1992	1,969,044.37	1,369,077	1,313,314	655,730	15.01	43,686
1993	15,226.14	10,480	10,053	5,173	15.06	343
1994	10,056.65	6,844	6,565	3,491	15.14	231
2000	1,880.00	1,194	1,145	735	15.07	49
2001	34,203.52	21,418	20,546	13,658	15.07	906
2021	22,887.76	6,106	5,857	17,030	15.12	1,126
2022	3,729.30	858	823	2,906	15.07	193
2023	23,764.21	4,491	4,308	19,456	15.02	1,295
2024	18,478.82	2,646	2,538	15,941	14.95	1,066
2025	79,939.97	7,354	7,054	72,886	14.81	4,921
	2,179,868.67	1,431,021	1,372,735	807,134		53,826

UGI-GAS - STONE RIDGE SERVICE BUILDING
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5
PROBABLE RETIREMENT YEAR.. 6-2059
NET SALVAGE PERCENT.. 0

2009	4,797,873.14	1,788,647	1,715,795	3,082,078	29.45	104,655
2011	174,377.96	60,003	57,559	116,819	29.55	3,953
2021	84,360.17	13,413	12,867	71,493	29.10	2,457
2022	1,292,527.36	174,491	167,384	1,125,143	28.83	39,027
2023	118,404.34	12,882	12,357	106,047	28.66	3,700
2024	87,895.68	7,137	6,846	81,049	28.27	2,867
2025	116,849.61	5,994	5,750	111,100	27.74	4,005
	6,672,288.26	2,062,567	1,978,558	4,693,730		160,664

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - GAS TRAINING CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 9-2071						
NET SALVAGE PERCENT.. 0						
2021	31,183,853.56	4,013,362	3,849,897	27,333,957	37.24	733,995
2022	3,002,042.24	325,421	312,167	2,689,876	37.00	72,699
2023	29,706.91	2,599	2,493	27,214	36.50	746
2024	21,138.08	1,374	1,318	19,820	35.96	551
2025	30,709.16	1,262	1,211	29,499	35.00	843
	34,267,449.95	4,344,018	4,167,085	30,100,365		808,834

UGI-GAS - WELLSBORO						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 9-2071						
NET SALVAGE PERCENT.. 0						
2026	5,893,983.14	89,589	85,940	5,808,043	32.39	179,316
	5,893,983.14	89,589	85,940	5,808,043		179,316

UGI-GAS - OTHER STRUCTURES			
SURVIVOR CURVE.. IOWA 40-R2			
NET SALVAGE PERCENT.. 0			
1905	642.75	643	643
1910	67.06	67	67
1911	241.41	241	241
1915	150.63	151	151
1922	250.95	251	251
1923	297.04	297	297
1924	61.13	61	61
1928	44,791.52	44,792	44,792
1929	1,227.11	1,227	1,227
1931	6,591.16	6,591	6,591
1932	589.45	589	589
1933	40.24	40	40
1934	309.40	309	309
1935	4,124.32	4,124	4,124
1937	242.44	242	242

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
1938	143.77	144	144			
1940	95.93	96	96			
1943	273.84	274	274			
1947	6,946.66	6,947	6,947			
1948	401.47	401	401			
1949	1,806.43	1,806	1,806			
1950	2,196.55	2,197	2,197			
1951	233.36	233	233			
1953	27,799.96	27,598	26,413	1,387	0.29	1,387
1954	20,454.90	20,189	19,322	1,133	0.52	1,133
1955	3,292.27	3,228	3,089	203	0.78	203
1957	1,355.54	1,311	1,255	101	1.31	77
1958	5,763.15	5,536	5,298	465	1.58	294
1959	1,958.52	1,867	1,787	172	1.86	92
1960	3,574.90	3,384	3,239	336	2.14	157
1961	649.28	610	584	65	2.42	27
1962	9,412.34	8,777	8,400	1,012	2.70	375
1963	12,936.88	11,970	11,456	1,481	2.99	495
1964	3,052.55	2,802	2,682	371	3.28	113
1966	2,516.15	2,273	2,175	341	3.86	88
1967	1,274.89	1,143	1,094	181	4.15	44
1968	419.83	373	357	63	4.45	14
1970	731.03	639	612	119	5.04	24
1971	10,643.95	9,223	8,827	1,817	5.34	340
1972	1,090.13	936	896	194	5.64	34
1975	164.27	137	131	33	6.59	5
1976	24,200.07	20,007	19,148	5,052	6.93	729
1977	7,165.00	5,863	5,611	1,554	7.27	214
1978	8,046.84	6,512	6,232	1,814	7.63	238
1979	4,081.97	3,266	3,126	956	8.00	120
1980	13,629.88	10,774	10,311	3,319	8.38	396
1983	369.74	307	294	76	8.83	9
1985	27,096.76	22,019	21,073	6,023	9.51	633
1986	5,526.05	4,426	4,236	1,290	10.00	129
1988	338.67	264	253	86	10.77	8
1989	19,959.70	15,317	14,659	5,300	11.29	469
1990	1,194.94	905	866	329	11.60	28
1991	5,163.03	3,840	3,675	1,488	12.14	123
1992	7,676.31	5,627	5,385	2,291	12.48	184
1994	38,494.90	27,189	26,021	12,473	13.41	930
1995	28,542.82	19,712	18,866	9,677	14.00	691

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
1997	46,847.50	30,966	29,636	17,211	15.00	1,147
1998	39,421.11	25,502	24,407	15,014	15.42	974
1999	72,667.26	45,744	43,780	28,888	16.04	1,801
2000	38,962.96	23,931	22,903	16,060	16.49	974
2001	110,913.42	66,093	63,255	47,659	17.12	2,784
2002	39,331.76	22,797	21,818	17,514	17.59	996
2003	35,150.00	19,695	18,849	16,301	18.24	894
2004	52,683.27	28,602	27,374	25,309	18.73	1,351
2005	302,659.69	158,866	152,044	150,616	19.23	7,832
2006	139,043.00	70,384	67,362	71,681	19.75	3,629
2007	78,002.02	37,839	36,214	41,788	20.43	2,045
2011	148,951.37	60,713	58,106	90,845	22.52	4,034
2012	1,935.54	747	715	1,221	23.09	53
2013	5,265.73	1,919	1,837	3,429	23.54	146
2014	187,584.86	64,004	61,256	126,329	24.13	5,235
2015	20,002.66	6,349	6,076	13,926	24.73	563
2016	52,555.80	15,451	14,788	37,768	25.21	1,498
2017	28,421.86	7,668	7,339	21,083	25.71	820
2018	276,078.65	67,584	64,682	211,397	26.22	8,062
2019	737,164.05	161,439	154,507	582,657	26.75	21,782
2020	469,675.04	90,647	86,754	382,921	27.17	14,094
2021	305,923.54	50,814	48,632	257,292	27.61	9,319
2022	4,000.00	554	530	3,470	27.97	124
2023	4,502.00	498	477	4,025	28.15	143
2024	174,756.78	14,190	13,581	161,176	28.27	5,701
2025	11,517.54	585	560	10,958	28.00	391
	3,754,319.25	1,393,328	1,336,578	2,417,741		106,195

PNG - EMPIRE YARD - MAJOR STRUCTURES
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5
PROBABLE RETIREMENT YEAR.. 12-2047
NET SALVAGE PERCENT.. 0

1960	100,930.51	74,970	90,272	10,659	18.82	566
1961	86,871.16	64,268	77,385	9,486	18.89	502
1962	141,136.69	104,025	125,257	15,880	18.94	838
1963	9,480.45	6,959	8,379	1,101	19.00	58
1964	3,689.12	2,697	3,247	442	19.06	23
1965	479.00	349	420	59	19.11	3
1966	297.39	216	260	37	19.17	2

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG - EMPIRE YARD - MAJOR STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. 0						
1967	860.37	621	748	113	19.22	6
1968	3,570.31	2,564	3,087	483	19.27	25
1969	661.27	473	570	92	19.32	5
1970	2,325.05	1,654	1,992	333	19.37	17
1971	74,835.43	52,979	63,792	11,043	19.41	569
1972	5,279.41	3,718	4,477	803	19.46	41
1973	5,863.34	4,107	4,945	918	19.51	47
1974	1,077.54	751	904	173	19.55	9
1975	20,112.15	13,934	16,778	3,334	19.59	170
1976	98,397.02	67,777	81,610	16,787	19.63	855
1977	262,518.62	179,725	216,407	46,111	19.67	2,344
1978	14,862.88	10,113	12,177	2,686	19.71	136
1979	31,316.64	21,169	25,490	5,827	19.75	295
1980	50,253.77	33,742	40,629	9,625	19.79	486
1981	48,963.34	32,653	39,318	9,646	19.82	487
1982	16,098.09	11,183	13,465	2,633	19.45	135
1983	15,919.21	10,948	13,183	2,737	19.64	139
1984	47,604.50	32,581	39,231	8,374	19.48	430
1985	68,749.88	46,509	56,002	12,748	19.73	646
1986	220,372.23	148,134	178,369	42,004	19.63	2,140
1987	95,726.84	63,869	76,905	18,822	19.58	961
1988	78,940.78	52,235	62,896	16,044	19.55	821
1989	133,833.58	87,246	105,053	28,780	19.89	1,447
1990	1,474.46	957	1,152	322	19.61	16
1991	12,756.63	8,185	9,856	2,901	19.69	147
1992	108,291.24	68,613	82,617	25,674	19.81	1,296
1993	238,990.24	149,393	179,884	59,106	19.94	2,964
1994	9,228.65	5,714	6,880	2,348	19.83	118
1995	133,112.29	81,531	98,172	34,941	19.77	1,767
1996	77,622.54	46,729	56,267	21,356	20.00	1,068
1997	4,624,824.64	2,746,221	3,306,732	1,318,093	20.01	65,872
1998	280,621.46	164,107	197,602	83,020	20.06	4,139
1999	84,872.92	49,031	59,038	25,835	19.92	1,297
2000	89,743.66	50,885	61,271	28,473	20.05	1,420
2001	725,398.24	404,772	487,387	238,011	20.00	11,901
2002	42,268.05	23,163	27,891	14,377	20.00	719
2003	180,782.36	97,098	116,916	63,866	20.04	3,187
2004	146,160.24	76,749	92,414	53,747	20.12	2,671
2005	167,022.30	85,883	103,412	63,610	20.07	3,169
2006	140,015.92	70,316	84,668	55,348	20.07	2,758

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG - EMPIRE YARD - MAJOR STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. 0						
2007	877,150.17	428,926	516,471	360,679	20.12	17,926
2008	79,300.50	38,001	45,757	33,543	20.11	1,668
2009	54,131.55	25,198	30,341	23,791	20.09	1,184
2010	196,247.48	88,390	106,431	89,817	20.13	4,462
2011	314,990.40	137,210	165,215	149,775	20.09	7,455
2012	49,422.81	20,708	24,935	24,488	20.10	1,218
2013	122,684.15	49,356	59,430	63,254	20.06	3,153
2014	163,988.66	62,939	75,785	88,204	20.07	4,395
2015	94,908.17	34,604	41,667	53,241	20.04	2,657
2016	608,702.23	209,028	251,691	357,011	20.08	17,779
2017	14,886.51	4,780	5,756	9,131	20.09	455
2025	4,028.00	289	348	3,680	19.38	190
	11,284,653.04	6,360,945	7,659,230	3,625,423		181,254

PNG - EMPIRE YARD - MINOR STRUCTURES
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5
PROBABLE RETIREMENT YEAR.. 3-2032
NET SALVAGE PERCENT.. 0

1960	27,374.98	25,060	27,375
1961	2,250.14	2,058	2,250
1962	11,395.40	10,408	11,395
1964	212.41	194	212
1965	479.69	437	480
1972	4,846.95	4,367	4,847
1973	59,338.04	53,371	59,338
1976	674.99	604	675
1977	9,114.69	8,139	9,115
1978	24,124.85	21,494	24,125
1979	540.75	481	541
1980	8,726.53	7,742	8,727
1981	52,430.77	46,414	52,431
1982	22,292.87	19,827	22,293
1984	11,417.15	10,129	11,417
1986	31,130.64	27,442	31,131
1987	11,362.33	9,990	11,362
1988	15,773.37	13,816	15,773
1989	8,654.63	7,543	8,655
1990	94,337.02	82,073	94,337

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG - EMPIRE YARD - MINOR STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 3-2032						
NET SALVAGE PERCENT.. 0						
1992	6,049.58	5,221	6,050			
1993	1,598.34	1,376	1,598			
1994	38,859.45	33,209	38,859			
1995	4,586.75	3,913	4,587			
1996	1,532.27	1,298	1,532			
1997	1,129.92	952	1,130			
1998	3,483.10	2,922	3,483			
2001	6,551.41	5,393	6,551			
2002	8,685.69	7,098	8,686			
2003	26,975.97	21,888	26,976			
2004	262,708.52	211,007	262,709			
2005	28,203.02	22,475	28,164	39	5.42	7
2008	29,302.79	22,660	28,396	907	5.42	167
2010	189,349.18	142,466	178,527	10,823	5.43	1,993
2011	217,404.63	160,749	201,437	15,967	5.46	2,924
2014	19,697.18	13,713	17,184	2,513	5.45	461
2016	36,430.01	23,986	30,057	6,373	5.45	1,169
2020	4,772.90	2,596	3,253	1,520	5.45	279
	1,283,798.91	1,034,511	1,245,657	38,142		7,000

PNG - ARCHBALD
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5
PROBABLE RETIREMENT YEAR.. 12-2052
NET SALVAGE PERCENT.. 0

2001	6,628.41	3,380	4,070	2,559	24.26	105
2002	3,783,335.80	1,890,155	2,275,940	1,507,395	24.29	62,058
2003	87,794.37	43,072	51,863	35,931	24.14	1,488
2004	116,222.01	55,601	66,949	49,273	24.26	2,031
2005	21,321.99	9,968	12,002	9,319	24.20	385
2006	70,501.63	32,121	38,677	31,825	24.20	1,315
2007	23,909.23	10,587	12,748	11,161	24.23	461
2008	36,082.96	15,620	18,808	17,275	24.24	713
2009	2,440.34	1,021	1,229	1,211	24.34	50
2010	44,187.56	17,861	21,506	22,681	24.32	933
2011	22,823.04	8,878	10,690	12,133	24.34	498
2012	5,700.89	2,133	2,568	3,133	24.26	129
2013	10,921.02	3,892	4,686	6,235	24.38	256
2014	82,583.84	28,079	33,810	48,774	24.26	2,010

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG - ARCHBALD						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2052						
NET SALVAGE PERCENT.. 0						
2015	2,300.95	738	889	1,412	24.34	58
2016	41,558.96	12,526	15,083	26,476	24.34	1,088
2021	94,830.25	17,629	21,227	73,603	24.09	3,055
2022	973,757.93	153,854	185,256	788,502	23.99	32,868
2023	81,823.98	10,482	12,621	69,203	23.82	2,905
2024	301,308.21	28,865	34,756	266,552	23.61	11,290
2025	136,691.16	8,311	10,007	126,684	23.19	5,463
	5,946,724.53	2,354,773	2,835,388	3,111,337		129,159

PNG - BLOOMSBURG
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5
PROBABLE RETIREMENT YEAR.. 12-2059
NET SALVAGE PERCENT.. 0

2014	780,161.32	230,148	277,121	503,040	29.87	16,841
2015	32,204.52	8,963	10,792	21,412	29.82	718
2016	12,899.16	3,359	4,045	8,855	29.82	297
2022	25,185.45	3,355	4,040	21,146	29.28	722
2023	69,633.76	7,507	9,039	60,595	28.97	2,092
2025	6,818.51	346	417	6,402	28.09	228
	926,902.72	253,678	305,454	621,449		20,898

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

1971	277,375.43	240,346	277,375			
1972	810.87	697	811			
1973	1,434.30	1,221	1,434			
1974	13,712.41	11,563	13,712			
1975	145,445.34	121,483	145,445			
1976	281,929.40	233,085	281,719	211	6.93	30
1978	1,775.78	1,437	1,737	39	7.63	5
1983	1,771.86	1,471	1,772			
1984	8,465.79	6,939	8,387	79	9.30	8
1986	1,505.75	1,206	1,458	48	10.00	5
1987	64,760.94	51,342	62,055	2,706	10.26	264

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
1988	168,597.14	131,556	159,006	9,591	10.77	891
1989	18,562.94	14,245	17,217	1,346	11.29	119
1990	3,332.27	2,525	3,052	280	11.60	24
1992	916.74	672	812	105	12.48	8
1994	8,578.71	6,059	7,323	1,255	13.41	94
1995	476.06	329	398	78	14.00	6
1996	2,292.46	1,553	1,877	415	14.39	29
1997	23,367.46	15,446	18,669	4,699	15.00	313
1998	20,830.73	13,475	16,287	4,544	15.42	295
1999	5,006.78	3,152	3,810	1,197	16.04	75
2000	410,430.38	252,086	304,685	105,745	16.49	6,413
2001	15,882.00	9,464	11,439	4,443	17.12	260
2002	131,970.21	76,490	92,450	39,520	17.59	2,247
2003	14,227.00	7,971	9,634	4,593	18.24	252
2004	40,853.63	22,179	26,807	14,047	18.73	750
2005	19,984.33	10,490	12,679	7,306	19.23	380
2007	63,158.66	30,638	37,031	26,128	20.43	1,279
2008	2,281.90	1,077	1,302	980	20.71	47
2009	9,274.10	4,171	5,041	4,233	21.41	198
2010	66,284.82	28,436	34,369	31,916	21.96	1,453
2011	413,084.05	168,373	203,505	209,579	22.52	9,306
2012	84,169.43	32,464	39,238	44,932	23.09	1,946
2014	114,113.87	38,936	47,060	67,054	24.13	2,779
2015	184,021.78	58,409	70,596	113,425	24.73	4,587
2016	68,436.37	20,120	24,318	44,118	25.21	1,750
2017	414,508.91	111,835	135,170	279,339	25.71	10,865
2018	669,488.04	163,891	198,088	471,400	26.22	17,979
2019	2,147,342.29	470,268	568,392	1,578,951	26.75	59,026
2020	717,532.95	138,484	167,379	550,154	27.17	20,249
2021	1,698,287.37	282,086	340,945	1,357,343	27.61	49,161
2022	2,087,632.04	289,346	349,719	1,737,913	27.97	62,135
2023	787,456.49	87,093	105,265	682,191	28.15	24,234
2024	858,356.26	69,699	84,242	774,114	28.27	27,383
2025	454,624.16	23,095	27,914	426,710	28.00	15,240
2026	279,618.45	5,201	6,286	273,332	26.45	10,334
	12,803,968.65	3,262,104	3,927,909	8,876,060		332,419

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG - STROUDSBURG DISTRICT OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
1969	2,453.00	2,173	2,453			
1970	872.29	771	872			
1976	342.77	299	343			
1988	1,813.00	1,546	1,813			
1990	11,104.08	9,379	11,104			
1992	1,829.56	1,535	1,830			
1993	164,577.50	137,356	164,409	169	6.59	26
1994	8,948.74	7,417	8,878	71	6.66	11
1995	553.43	457	547	6	6.63	1
1996	6,824.90	5,595	6,697	128	6.65	19
1997	2,764.61	2,256	2,700	64	6.59	10
1999	58,743.84	47,224	56,525	2,219	6.65	334
2000	1,983.26	1,583	1,895	88	6.64	13
2005	3,338.96	2,540	3,040	299	6.68	45
2006	4,214.76	3,175	3,800	414	6.63	62
2008	49,021.21	36,001	43,092	5,930	6.69	886
2010	2,592.10	1,848	2,212	380	6.65	57
2011	12,791.22	8,941	10,702	2,089	6.67	313
2015	244,901.72	154,900	185,408	59,493	6.68	8,906
2016	106,882.55	65,316	78,180	28,702	6.68	4,297
2017	7,718.68	4,532	5,425	2,294	6.68	343
2018	17,640.50	9,882	11,828	5,812	6.67	871
2021	63,475.20	28,697	34,349	29,126	6.67	4,367
2022	2,400.00	968	1,159	1,241	6.66	186
2023	7,122.00	2,456	2,940	4,182	6.65	629
2025	3,950.00	729	873	3,077	6.62	465
	788,859.88	537,576	643,073	145,787		21,841

CPG - PORT ALLEGANY OPERATIONS CENTER
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5
PROBABLE RETIREMENT YEAR.. 6-2042
NET SALVAGE PERCENT.. 0

1989	127.23	91	109	18	15.10	1
1992	758,027.04	527,056	630,488	127,539	15.01	8,497
1993	3,146.41	2,166	2,591	555	15.06	37
1994	8,657.45	5,891	7,047	1,610	15.14	106
1995	2,701.38	1,823	2,181	521	15.05	35
1996	9,933.05	6,640	7,943	1,990	15.00	133

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG - PORT ALLEGANY OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. 0						
1998	1,738.51	1,135	1,358	381	15.04	25
2000	420,169.40	266,892	319,268	100,901	15.07	6,695
2002	79,118.01	48,737	58,301	20,817	15.12	1,377
2003	8,394.64	5,094	6,094	2,301	15.07	153
2004	30,839.56	18,322	21,918	8,922	15.20	587
2005	11,025.37	6,443	7,707	3,318	15.11	220
2006	34,349.48	19,614	23,463	10,886	15.21	716
2009	48,535.59	25,991	31,092	17,444	15.18	1,149
2010	16,891.81	8,807	10,535	6,356	15.15	420
2012	6,549.63	3,200	3,828	2,722	15.18	179
2014	117,924.70	53,208	63,650	54,275	15.20	3,571
2015	37,408.06	16,130	19,295	18,113	15.17	1,194
2016	10,340.67	4,235	5,066	5,275	15.14	348
2018	11,932.98	4,291	5,133	6,800	15.14	449
2019	5,810.76	1,926	2,304	3,507	15.12	232
2021	4,225.20	1,127	1,348	2,877	15.12	190
2022	126,600.86	29,118	34,832	91,769	15.07	6,090
2023	61,685.87	11,659	13,947	47,739	15.02	3,178
2024	53,568.54	7,671	9,176	44,392	14.95	2,969
2025	14,313.88	1,317	1,575	12,738	14.81	860
	1,884,016.08	1,078,584	1,290,251	593,765		39,411

CPG - POTTSVILLE METER SHOP
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5
PROBABLE RETIREMENT YEAR.. 6-2049
NET SALVAGE PERCENT.. 0

1936	1,234.84	974	1,165	70	17.79	4
1960	294.42	215	257	37	19.95	2
1969	377.45	265	317	60	20.52	3
1975	1,808.65	1,227	1,468	341	20.83	16
1981	26,509.40	17,278	20,669	5,841	21.10	277
1986	357.42	236	282	75	20.73	4
1987	95.00	62	74	21	20.99	1
1988	24.29	16	19	5	20.92	
1989	2,123.00	1,360	1,627	496	20.89	24
1991	4,760.80	2,987	3,573	1,188	20.93	57
1992	2,703.40	1,676	2,005	698	21.00	33
1994	18,973.34	11,443	13,689	5,285	21.22	249

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG - POTTSVILLE METER SHOP						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. 0						
1995	4,307.22	2,571	3,076	1,232	21.10	58
1996	9,271.45	5,440	6,508	2,764	21.30	130
1997	11,191.78	6,482	7,754	3,438	21.25	162
1999	519,130.02	291,440	348,634	170,496	21.29	8,008
2000	12,387.00	6,828	8,168	4,219	21.37	197
2002	2,306.86	1,231	1,473	834	21.20	39
2003	6,184.42	3,221	3,853	2,331	21.39	109
2008	184,472.34	85,669	102,481	81,991	21.34	3,842
2014	17,931.59	6,613	7,911	10,021	21.40	468
2017	149,837.36	46,120	55,171	94,667	21.36	4,432
2022	15,322.66	2,689	3,217	12,106	21.14	573
	991,604.71	496,043	593,389	398,216		18,688

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

1910	2,631.33	2,631	2,631
1914	4,425.79	4,426	4,426
1921	34.95	35	35
1928	48,718.14	48,718	48,718
1929	5,726.24	5,726	5,726
1930	738.76	739	739
1931	1,329.50	1,330	1,330
1936	459.65	460	460
1937	798.45	798	798
1938	66.22	66	66
1939	505.95	506	506
1944	20.08	20	20
1946	1,700.00	1,700	1,700
1948	153.57	154	154
1949	3,419.22	3,419	3,419
1953	114.00	113	114
1954	3,369.90	3,326	3,370
1958	10,313.10	9,906	10,313
1959	27,782.48	26,491	27,782
1960	1,594.52	1,509	1,595
1961	1,314.41	1,235	1,314
1962	614.41	573	614

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
1963	746.64	691	747			
1964	861.27	791	861			
1965	1,553.29	1,415	1,553			
1966	104,751.07	94,643	104,751			
1967	23,858.73	21,383	23,859			
1968	4,640.61	4,124	4,641			
1969	2,008.79	1,771	2,009			
1970	2,014.32	1,761	2,014			
1971	4,281.55	3,710	4,282			
1972	2,776.85	2,385	2,777			
1973	3,268.03	2,782	3,268			
1974	12,868.29	10,851	12,868			
1976	487.18	403	485	2	6.93	
1977	3,675.13	3,007	3,618	57	7.27	8
1978	423.97	343	413	11	7.63	1
1979	1,309.69	1,048	1,261	49	8.00	6
1980	4,025.99	3,183	3,830	196	8.38	23
1981	4,614.96	3,603	4,335	280	8.77	32
1982	11,408.95	9,593	11,409			
1983	500.00	415	499	1	8.83	
1984	12,832.20	10,517	12,653	179	9.30	19
1985	1,022.46	831	1,000	23	9.51	2
1987	1,781.17	1,412	1,699	82	10.26	8
1988	13,848.31	10,806	13,001	847	10.77	79
1989	1,502.94	1,153	1,387	116	11.29	10
1990	236,214.33	178,956	215,310	20,904	11.60	1,802
1991	44,551.84	33,138	39,870	4,682	12.14	386
1992	18,016.03	13,206	15,889	2,127	12.48	170
1993	112,769.99	80,991	97,444	15,326	13.05	1,174
1994	123,184.01	87,005	104,680	18,504	13.41	1,380
1995	39,025.60	26,951	32,426	6,600	14.00	471
1996	716,749.96	485,670	584,332	132,418	14.39	9,202
1997	241,538.51	159,657	192,091	49,448	15.00	3,297
1998	247,918.65	160,379	192,959	54,959	15.42	3,564
1999	79,405.90	49,986	60,140	19,265	16.04	1,201
2000	174,727.70	107,318	129,119	45,609	16.49	2,766
2001	48,581.99	28,950	34,831	13,751	17.12	803
2002	58,988.30	34,190	41,136	17,853	17.59	1,015
2003	627,003.27	351,310	422,677	204,326	18.24	11,202
2004	750,267.81	407,320	490,065	260,203	18.73	13,892
2005	265,792.85	139,515	167,857	97,936	19.23	5,093

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
2006	119,100.02	60,288	72,535	46,565	19.75	2,358
2007	186,501.60	90,472	108,851	77,651	20.43	3,801
2008	816,679.27	385,309	463,583	353,097	20.71	17,050
2009	11,819.05	5,316	6,396	5,423	21.41	253
2010	134,277.17	57,605	69,307	64,970	21.96	2,959
2011	71,427.96	29,114	35,028	36,400	22.52	1,616
2012	72,706.86	28,043	33,740	38,967	23.09	1,688
2013	141,679.13	51,642	62,133	79,546	23.54	3,379
2014	264,648.26	90,298	108,642	156,007	24.13	6,465
2015	294,495.93	93,473	112,462	182,034	24.73	7,361
2016	193,954.73	57,023	68,607	125,348	25.21	4,972
2017	115,906.28	31,272	37,625	78,282	25.71	3,045
2018	290,104.93	71,018	85,445	204,660	26.22	7,805
2019	608,960.07	133,362	160,454	448,506	26.75	16,767
2020	519,803.19	100,322	120,702	399,101	27.17	14,689
2021	743,188.51	123,444	148,521	594,667	27.61	21,538
2022	1,585,043.09	219,687	264,315	1,320,728	27.97	47,219
2023	3,888,868.40	430,109	517,484	3,371,385	28.15	119,765
2024	473,610.79	38,457	46,269	427,341	28.27	15,116
2025	2,737,174.93	139,048	167,295	2,569,880	28.00	91,781
	17,391,579.97	4,886,346	5,845,267	11,546,313		447,233
	168,008,807.30	52,571,730	55,336,908	112,671,900		6,597,138
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.1						3.93

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.3 CNG STATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 15-S3						
NET SALVAGE PERCENT.. 0						
2026	7,022,613.60	251,410	251,058	6,771,556	13.49	501,969
	7,022,613.60	251,410	251,058	6,771,556		501,969
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.5						7.15

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	98,862.25	95,155	82,080	16,782	0.75	16,782
2008	10,904.48	10,087	8,701	2,203	1.50	1,469
2009	196,763.79	172,168	148,511	48,252	2.50	19,301
2010	29,674.64	24,482	21,118	8,557	3.50	2,445
2013	49,177.44	33,195	28,634	20,544	6.50	3,161
2014	164,928.32	103,080	88,916	76,012	7.50	10,135
2015	142,233.63	81,784	70,546	71,687	8.50	8,434
2016	156,448.43	82,135	70,849	85,599	9.50	9,010
2017	694,772.06	330,017	284,671	410,101	10.50	39,057
2018	365,293.03	155,250	133,918	231,375	11.50	20,120
2019	260,157.81	97,559	84,154	176,004	12.50	14,080
2020	246,448.03	80,096	69,090	177,358	13.50	13,138
2021	1,078,784.33	296,666	255,903	822,882	14.50	56,750
2022	104,987.55	23,622	20,376	84,611	15.50	5,459
2023	12,578.55	2,201	1,899	10,680	16.50	647
2024	849.08	106	91	758	17.50	43
2026	50,000.00	1,250	1,078	48,922	19.50	2,509
	3,662,863.42	1,588,853	1,370,537	2,292,326		222,540

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

2007	1,312.22	1,263	1,312			
2008	24,417.03	22,586	24,088	329	1.50	219
2010	2,239.24	1,847	1,970	269	3.50	77
2011	20,678.25	16,026	17,092	3,587	4.50	797
2014	33,759.66	21,100	22,503	11,257	7.50	1,501
2015	35,177.20	20,227	21,572	13,605	8.50	1,601
2016	233,275.70	122,470	130,613	102,662	9.50	10,807
2017	400,100.57	190,048	202,685	197,416	10.50	18,802
2018	31,187.62	13,255	14,136	17,051	11.50	1,483
2019	69,735.23	26,151	27,890	41,845	12.50	3,348
2020	115,739.37	37,615	40,116	75,623	13.50	5,602
2021	147,329.19	40,516	43,210	104,119	14.50	7,181
2022	100,538.69	22,621	24,125	76,414	15.50	4,930
2023	16,822.55	2,944	3,140	13,683	16.50	829

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2024	4,362.42	545	581	3,781	17.50	216
2025	7,898.56	592	631	7,267	18.50	393
2026	50,000.00	1,250	1,333	48,667	19.50	2,496
	1,294,573.50	541,056	576,998	717,576		60,282
CPG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	4,828.41	4,647	4,400	428	0.75	428
2009	1,926.82	1,686	1,596	330	2.50	132
2013	4,225.61	2,852	2,700	1,525	6.50	235
2014	54,667.08	34,167	32,352	22,315	7.50	2,975
2015	9,361.71	5,383	5,097	4,265	8.50	502
2016	22,950.78	12,049	11,409	11,542	9.50	1,215
2017	31,887.57	15,147	14,342	17,545	10.50	1,671
2018	64,576.87	27,445	25,987	38,590	11.50	3,356
2019	9,728.37	3,648	3,454	6,274	12.50	502
2020	395,875.29	128,659	121,824	274,051	13.50	20,300
2021	6,256.54	1,721	1,630	4,627	14.50	319
2022	279,971.38	62,994	59,648	220,324	15.50	14,214
	886,256.43	300,398	284,440	601,816		45,849
	5,843,693.35	2,430,307	2,231,975	3,611,718		328,671
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.0						5.62

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	3,747.59	3,560	2,991	756	0.50	756
2020	18,196.00	11,827	9,938	8,258	3.50	2,359
2021	41,085.52	22,597	18,988	22,097	4.50	4,910
	63,029.11	37,984	31,918	31,111		8,025
CPG						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	8,554.22	8,127	7,643	911	0.50	911
2018	2,800.72	2,381	2,239	562	1.50	375
2019	4,541.15	3,406	3,203	1,338	2.50	535
2021	79,835.69	43,910	41,294	38,542	4.50	8,565
2023	2,910.37	1,019	958	1,952	6.50	300
2026	50,000.00	2,500	2,351	47,649	9.50	5,016
	148,642.15	61,343	57,688	90,954		15,702
	211,671.26	99,327	89,606	122,065		23,727
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.1						11.21

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2022	385,091.78	346,583	334,923	50,169	0.50	50,169
2023	8,449,684.03	5,914,779	5,715,787	2,733,897	1.50	1,822,598
2024	105,727.22	52,864	51,085	54,642	2.50	21,857
2025	2,608,891.49	782,667	756,336	1,852,556	3.50	529,302
2026	2,467,186.26	246,719	238,419	2,228,768	4.50	495,282
	14,016,580.78	7,343,612	7,096,550	6,920,031		2,919,208
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.4						20.83

UGI UTILITIES, INC. - GAS DIVISION

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

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	49,440.00	46,968	49,440			
2019	985,498.08	739,124	817,233	168,265	2.50	67,306
2020	17,620.50	11,453	12,663	4,957	3.50	1,416
2021	44,109.42	24,260	26,824	17,286	4.50	3,841
2022	240,887.73	108,399	119,854	121,033	5.50	22,006
2023	1,660,917.30	581,321	642,754	1,018,163	6.50	156,640
2024	2,425,842.93	606,461	670,551	1,755,292	7.50	234,039
2025	22,628.43	3,394	3,753	18,876	8.50	2,221
	5,446,944.39	2,121,380	2,343,072	3,103,872		487,469
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.4						8.95

UGI UTILITIES, INC. - GAS DIVISION

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

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	365,169.50	352,998	357,656	7,514	0.50	7,514
2013	142,364.69	128,128	129,819	12,546	1.50	8,364
2014	495,556.48	412,962	418,411	77,146	2.50	30,858
2022	1,468,239.56	440,472	446,284	1,021,956	10.50	97,329
2023	33,630,977.05	7,847,116	7,950,655	25,680,322	11.50	2,233,071
2024	8,239,887.66	1,373,342	1,391,463	6,848,425	12.50	547,874
	44,342,194.94	10,555,018	10,694,286	33,647,909		2,925,010
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.5 6.60

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 8-L2.5						
NET SALVAGE PERCENT.. 0						
2020	794,926.72	572,029	720,521	74,406	2.53	29,409
2021	1,291,033.02	853,502	1,075,061	215,972	2.82	76,586
2022	422,631.37	245,126	308,758	113,874	3.26	34,931
2023	231,386.91	110,372	139,023	92,364	3.84	24,053
2024	218,051.69	77,452	97,558	120,494	4.54	26,541
	2,958,029.71	1,858,481	2,340,920	617,110		191,520
PNG						
SURVIVOR CURVE.. IOWA 8-L2.5						
NET SALVAGE PERCENT.. 0						
2018	304,523.53	240,726	252,613	51,911	2.25	23,072
2020	137,856.36	99,201	104,099	33,757	2.53	13,343
2021	29,132.71	19,260	20,211	8,922	2.82	3,164
2022	136,054.57	78,912	82,809	53,246	3.26	16,333
2023	103,840.99	49,532	51,978	51,863	3.84	13,506
2024	72,933.86	25,906	27,185	45,749	4.54	10,077
2025	110,022.28	24,205	25,400	84,622	5.32	15,906
2026	134,000.29	10,023	10,518	123,482	6.18	19,981
	1,028,364.59	547,765	574,813	453,552		115,382
CPG						
SURVIVOR CURVE.. IOWA 8-L2.5						
NET SALVAGE PERCENT.. 0						
2019	58,753.80	44,682	49,231	9,523	2.36	4,035
2020	78,115.18	56,212	61,935	16,181	2.53	6,396
2021	64,848.27	42,871	47,235	17,613	2.82	6,246
2023	32,141.55	15,332	16,893	15,249	3.84	3,971
2024	70,345.77	24,987	27,531	42,815	4.54	9,431
2026	357,364.15	26,731	29,452	327,912	6.18	53,060
	661,568.72	210,815	232,277	429,292		83,139
	4,647,963.02	2,617,061	3,148,010	1,499,954		390,041
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.8 8.39

UGI UTILITIES, INC. - GAS DIVISION

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

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
2016	206,697.03	162,547	178,623	28,074	2.85	9,851
2018	1,391,827.54	1,019,792	1,120,648	271,180	3.10	87,477
2019	535,513.16	371,111	407,813	127,700	3.32	38,464
2020	3,018,536.19	1,930,656	2,121,595	896,942	3.66	245,066
2021	750,652.30	428,547	470,930	279,723	4.13	67,730
2022	1,578,781.13	770,761	846,988	731,793	4.72	155,041
2023	2,378,819.12	935,827	1,028,379	1,350,440	5.40	250,081
2024	3,960,987.23	1,145,518	1,258,808	2,702,179	6.14	440,094
2025	3,139,598.54	556,651	611,703	2,527,896	6.96	363,203
2026	4,070,364.05	243,408	267,481	3,802,883	7.85	484,444
	21,031,776.29	7,564,818	8,312,966	12,718,810		2,141,451

PNG
SURVIVOR CURVE.. IOWA 10-L2.5
NET SALVAGE PERCENT.. 0

2016	840,756.62	661,171	677,166	163,591	2.85	57,400
2018	613,979.49	449,863	460,746	153,233	3.10	49,430
2019	1,702,432.05	1,179,785	1,208,326	494,106	3.32	148,827
2020	2,660,378.22	1,701,578	1,742,742	917,636	3.66	250,720
2021	988,999.52	564,620	578,279	410,720	4.13	99,448
2022	1,715,459.97	837,488	857,748	857,712	4.72	181,719
2023	1,442,903.01	567,638	581,370	861,533	5.40	159,543
2024	2,005,431.93	579,971	594,002	1,411,430	6.14	229,875
2025	1,998,270.66	354,293	362,864	1,635,407	6.96	234,972
2026	1,360,133.21	81,336	83,304	1,276,830	7.85	162,654
	15,328,744.68	6,977,743	7,146,548	8,182,197		1,574,588

CPG
SURVIVOR CURVE.. IOWA 10-L2.5
NET SALVAGE PERCENT.. 0

2019	1,355,363.22	939,267	1,071,371	283,992	3.32	85,540
2020	2,003,353.34	1,281,345	1,461,561	541,792	3.66	148,031
2021	1,739,612.08	993,145	1,132,827	606,785	4.13	146,921
2022	1,522,755.39	743,409	847,967	674,789	4.72	142,964
2023	592,754.09	233,189	265,986	326,768	5.40	60,513

UGI UTILITIES, INC. - GAS DIVISION

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

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
2024	636,195.54	183,988	209,865	426,330	6.14	69,435
2025	1,524,658.17	270,322	308,342	1,216,316	6.96	174,758
2026	5,105,975.85	305,337	348,281	4,757,694	7.85	606,076
	14,480,667.68	4,950,002	5,646,200	8,834,468		1,434,238
	50,841,188.65	19,492,563	21,105,714	29,735,475		5,150,277
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.8 10.13

UGI UTILITIES, INC. - GAS DIVISION

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

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2019	151,470.08	96,108	119,552	31,918	4.32	7,388
2020	1,825,853.39	1,038,545	1,291,883	533,971	4.93	108,311
2022	155,830.23	64,233	79,902	75,929	6.42	11,827
2025	415,782.24	58,792	73,133	342,649	9.10	37,654
	2,548,935.94	1,257,678	1,564,470	984,466		165,180
PNG						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2018	454,332.62	312,808	312,880	141,453	3.85	36,741
2020	770,171.79	438,074	438,175	331,997	4.93	67,342
2021	72,484.22	35,800	35,808	36,676	5.64	6,503
2022	225,437.99	92,926	92,947	132,491	6.42	20,637
2024	435,546.23	102,266	102,290	333,257	8.15	40,890
2025	145,862.66	20,625	20,630	125,233	9.10	13,762
2026	218,968.70	10,335	10,337	208,631	10.09	20,677
	2,322,804.21	1,012,834	1,013,067	1,309,737		206,552
CPG						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2019	571,135.22	362,385	392,884	178,252	4.32	41,262
2020	477,207.40	271,436	294,280	182,927	4.93	37,105
2021	159,371.81	78,714	85,339	74,033	5.64	13,126
2022	234,459.29	96,644	104,778	129,682	6.42	20,200
2023	171,839.19	55,934	60,641	111,198	7.25	15,338
2024	311,597.02	73,163	79,320	232,277	8.15	28,500
2025	273,740.09	38,707	41,965	231,775	9.10	25,470
2026	524,028.77	24,734	26,816	497,213	10.09	49,278
	2,723,378.79	1,001,717	1,086,022	1,637,357		230,279
	7,595,118.94	3,272,229	3,663,559	3,931,560		602,011
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.5 7.93

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2018	535,638.12	368,787	455,250	80,388	3.85	20,880
2019	381,787.38	242,244	299,039	82,749	4.32	19,155
2020	414,682.49	235,871	291,172	123,511	4.93	25,053
2021	310,179.53	153,198	189,116	121,064	5.64	21,465
2022	1,307,895.60	539,115	665,512	642,384	6.42	100,060
2023	547,886.82	178,337	220,149	327,738	7.25	45,205
2025	889,618.07	125,792	155,284	734,334	9.10	80,696
	4,387,688.01	1,843,344	2,275,521	2,112,167		312,514
PNG						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2018	407,965.65	280,884	280,100	127,866	3.85	33,212
2019	306,754.61	194,636	194,093	112,662	4.32	26,079
2020	341,279.16	194,120	193,578	147,701	4.93	29,960
2023	814,018.32	264,963	264,223	549,795	7.25	75,834
2025	813,570.98	115,039	114,718	698,853	9.10	76,797
2026	317,534.33	14,988	14,946	302,588	10.09	29,989
	3,001,123.05	1,064,630	1,061,658	1,939,465		271,871
CPG						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2002	64,657.75	62,718	64,658			
2005	234,486.07	220,229	234,486			
2019	301,872.38	191,538	212,599	89,274	4.32	20,665
2020	510,673.88	290,471	322,410	188,264	4.93	38,187
2023	267,890.81	87,198	96,786	171,105	7.25	23,601

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2024	1,374,619.01	322,761	358,250	1,016,369	8.15	124,708
2025	14,484.75	2,048	2,273	12,212	9.10	1,342
2026	856,457.41	40,425	44,870	811,587	10.09	80,435
	3,625,142.06	1,217,388	1,336,331	2,288,811		288,938
	11,013,953.12	4,125,362	4,673,510	6,340,443		873,323
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.3 7.93

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - TRAILERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
2012	16,490.72	12,266	15,829	662	4.99	133
2014	38,491.58	27,040	34,894	3,598	5.29	680
2016	325,609.19	211,646	273,121	52,488	5.65	9,290
2018	36,897.65	21,297	27,483	9,415	6.23	1,511
2019	26,522.13	14,083	18,174	8,349	6.62	1,261
2020	69,273.71	33,050	42,650	26,624	7.12	3,739
2021	21,143.06	8,815	11,375	9,768	7.69	1,270
2025	26,522.47	3,315	4,278	22,245	10.50	2,119
	560,950.51	331,512	427,803	133,148		20,003

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

1998	6,033.11	5,539	5,555	478	2.52	190
2004	1,113.67	956	959	155	3.66	42
2010	43,130.65	33,521	33,620	9,511	4.73	2,011
2011	46,407.77	35,316	35,420	10,988	4.87	2,256
2018	75,946.02	43,836	43,965	31,981	6.23	5,133
2020	57,970.24	27,658	27,739	30,231	7.12	4,246
2021	77,135.14	32,158	32,253	44,883	7.69	5,837
2022	19,869.70	6,966	6,986	12,883	8.34	1,545
2023	69,514.19	19,436	19,493	50,021	9.02	5,546
2025	192,893.70	24,112	24,183	168,711	10.50	16,068
2026	84,538.66	3,559	3,569	80,969	11.38	7,115
	674,552.85	233,057	233,742	440,811		49,989

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

1993	1,651.82	1,576	1,652			
2000	30,976.92	27,892	30,811	165	2.90	57
2001	5,792.76	5,163	5,703	89	3.08	29
2002	16,245.60	14,301	15,798	448	3.30	136
2003	15,284.09	13,291	14,682	602	3.49	172
2004	84,957.51	72,962	80,599	4,358	3.66	1,191
2005	97,134.57	82,156	90,755	6,379	3.87	1,648

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - TRAILERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
2006	19,722.25	16,415	18,133	1,589	4.08	389
2008	12,522.34	10,123	11,183	1,340	4.38	306
2010	8,864.62	6,890	7,611	1,253	4.73	265
2017	7,046.36	4,345	4,800	2,247	5.91	380
2019	69,224.39	36,758	40,606	28,619	6.62	4,323
2020	107,418.09	51,249	56,613	50,805	7.12	7,136
2021	239,940.91	100,031	110,501	129,440	7.69	16,832
2022	214,479.59	75,197	83,068	131,412	8.34	15,757
2024	201,759.41	41,260	45,579	156,181	9.72	16,068
2025	361,480.97	45,185	49,915	311,566	10.50	29,673
2026	202,315.77	8,517	9,408	192,907	11.38	16,951
	1,696,817.97	613,311	677,418	1,019,400		111,313
	2,932,321.33	1,177,880	1,338,963	1,593,359		181,305
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.8						6.18

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 393 STORES EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	5,589.99	3,494	3,494	2,096	7.50	279
2018	10,248.45	4,356	4,355	5,893	11.50	512
	15,838.44	7,850	7,849	7,989		791
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.1						4.99

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	637,237.38	613,341	630,345	6,892	0.75	6,892
2008	236,121.16	218,412	224,467	11,654	1.50	7,769
2009	314,488.38	275,177	282,806	31,682	2.50	12,673
2010	162,964.81	134,446	138,173	24,791	3.50	7,083
2011	451,363.00	349,806	359,504	91,859	4.50	20,413
2012	368,654.37	267,274	274,684	93,970	5.50	17,085
2013	792,113.30	534,676	549,500	242,614	6.50	37,325
2014	476,076.46	297,548	305,797	170,279	7.50	22,704
2015	1,648,297.12	947,771	974,047	674,250	8.50	79,324
2016	1,270,294.92	666,905	685,394	584,900	9.50	61,568
2017	1,830,420.92	869,450	893,555	936,866	10.50	89,225
2018	915,728.07	389,184	399,974	515,754	11.50	44,848
2019	1,013,925.51	380,222	390,763	623,162	12.50	49,853
2020	1,214,941.27	394,856	405,803	809,138	13.50	59,936
2021	2,421,094.90	665,801	684,260	1,736,835	14.50	119,782
2022	2,950,748.68	663,918	682,325	2,268,424	15.50	146,350
2023	2,303,400.56	403,095	414,271	1,889,130	16.50	114,493
2024	1,538,342.77	192,293	197,624	1,340,719	17.50	76,613
2025	1,186,024.58	88,952	91,418	1,094,606	18.50	59,168
2026	866,467.20	21,662	22,263	844,205	19.50	43,293
	22,598,705.36	8,374,789	8,606,974	13,991,731		1,076,397

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

2007	397,958.98	383,036	389,609	8,350	0.75	8,350
2008	194,881.81	180,266	183,360	11,522	1.50	7,681
2009	386,652.36	338,321	344,127	42,525	2.50	17,010
2010	528,508.76	436,020	443,502	85,006	3.50	24,287
2011	46,412.17	35,969	36,586	9,826	4.50	2,184
2012	106,370.79	77,119	78,442	27,928	5.50	5,078
2013	245,409.98	165,652	168,495	76,915	6.50	11,833
2014	495,061.18	309,413	314,723	180,338	7.50	24,045
2015	960,119.93	552,069	561,543	398,577	8.50	46,891
2016	523,955.99	275,077	279,798	244,158	9.50	25,701
2017	608,859.13	289,208	294,171	314,688	10.50	29,970
2018	1,012,779.35	430,431	437,818	574,962	11.50	49,997
2019	553,146.33	207,430	210,990	342,157	12.50	27,373
2020	1,269,985.14	412,745	419,828	850,157	13.50	62,975

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	1,323,741.79	364,029	370,276	953,466	14.50	65,756
2022	786,517.05	176,966	180,003	606,514	15.50	39,130
2023	1,635,510.95	286,214	291,126	1,344,385	16.50	81,478
2024	938,712.15	117,339	119,353	819,360	17.50	46,821
2025	778,594.88	58,395	59,397	719,198	18.50	38,876
2026	488,309.08	12,208	12,417	475,892	19.50	24,405
	13,281,487.80	5,107,907	5,195,563	8,085,925		639,841

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

2007	491,013.65	472,601	421,301	69,713	0.75	69,713
2008	601,711.46	556,583	496,167	105,545	1.50	70,363
2009	555,234.09	485,830	433,094	122,140	2.50	48,856
2010	130,973.00	108,053	96,324	34,649	3.50	9,900
2011	37,493.92	29,058	25,904	11,590	4.50	2,576
2012	293,686.51	212,923	189,811	103,876	5.50	18,887
2013	299,610.27	202,237	180,285	119,326	6.50	18,358
2014	509,913.33	318,696	284,102	225,811	7.50	30,108
2015	265,009.96	152,381	135,840	129,170	8.50	15,196
2016	645,329.65	338,798	302,022	343,308	9.50	36,138
2017	190,998.54	90,724	80,876	110,122	10.50	10,488
2018	723,680.35	307,564	274,178	449,502	11.50	39,087
2019	612,456.17	229,671	204,741	407,716	12.50	32,617
2020	522,174.71	169,707	151,286	370,889	13.50	27,473
2021	1,106,649.73	304,329	271,295	835,355	14.50	57,611
2022	842,166.59	189,487	168,919	673,248	15.50	43,435
2023	351,898.78	61,582	54,897	297,001	16.50	18,000
2024	213,446.62	26,681	23,785	189,662	17.50	10,838
2025	658,104.88	49,358	44,000	614,105	18.50	33,195
2026	479,218.69	11,980	10,680	468,539	19.50	24,028
	9,530,770.90	4,318,243	3,849,505	5,681,266		616,867
	45,410,964.06	17,800,939	17,652,042	27,758,922		2,333,105

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.9 5.14

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 395 LABORATORY EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	552.73	318	309	244	8.50	29
2016	295.77	155	151	145	9.50	15
2017	411,182.60	195,312	189,834	221,348	10.50	21,081
2018	25,747.54	10,943	10,636	15,111	11.50	1,314
	437,778.64	206,728	200,930	236,849		22,439
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.6 5.13

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 396 POWER OPERATED EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 16-L2						
NET SALVAGE PERCENT.. 0						
2000	6,498.36	5,748	6,030	468	3.42	137
2001	27,339.91	23,884	25,057	2,283	3.65	625
2002	3,719.59	3,211	3,369	351	3.84	91
2003	30,828.76	26,306	27,598	3,231	4.00	808
2004	11,906.59	10,013	10,505	1,402	4.21	333
2005	9,418.96	7,806	8,189	1,230	4.39	280
2006	22,392.50	18,275	19,172	3,220	4.56	706
2007	37,931.66	30,376	31,867	6,064	4.79	1,266
2009	17,602.56	13,646	14,316	3,287	5.07	648
2013	15,373.86	10,854	11,387	3,987	5.62	709
2018	220,480.47	122,014	128,005	92,476	6.86	13,480
2019	308,929.87	156,380	164,058	144,872	7.32	19,791
2020	2,155,616.89	978,003	1,026,020	1,129,597	7.83	144,265
2021	384,329.95	151,580	159,022	225,308	8.45	26,664
2022	684,283.11	226,635	237,762	446,521	9.09	49,122
2023	216,868.00	57,166	59,973	156,895	9.78	16,042
2024	255,991.05	49,201	51,617	204,374	10.50	19,464
2025	755,399.83	88,608	92,958	662,441	11.29	58,675

5,164,911.92	1,979,706	2,076,904	3,088,008	353,106

PNG

SURVIVOR CURVE.. IOWA 16-L2
NET SALVAGE PERCENT.. 0

2003	68,109.74	58,118	68,110			
2004	167,248.57	140,656	167,249			
2007	13,369.18	10,706	12,876	493	4.79	103
2008	35,075.31	27,709	33,326	1,750	4.92	356
2009	48,114.46	37,298	44,859	3,256	5.07	642
2010	12,089.03	9,195	11,059	1,030	5.19	198
2016	8,023.37	5,038	6,059	1,964	6.22	316
2018	1,346,981.57	745,420	896,521	450,461	6.86	65,665
2020	1,330,094.12	603,464	725,790	604,305	7.83	77,178
2021	407,333.02	160,652	193,217	214,116	8.45	25,339
2022	764,277.51	253,129	304,440	459,838	9.09	50,587
2024	118,030.40	22,685	27,283	90,747	10.50	8,643
2025	305,022.18	35,779	43,032	261,991	11.29	23,206
4,623,768.46	2,109,849	2,533,819	2,089,949	252,233		

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 396 POWER OPERATED EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 16-L2						
NET SALVAGE PERCENT.. 0						
2001	29,034.66	25,365	26,140	2,895	3.65	793
2003	58,019.67	49,508	51,021	6,999	4.00	1,750
2004	98,699.95	83,007	85,543	13,157	4.21	3,125
2005	80,413.99	66,647	68,683	11,731	4.39	2,672
2006	32,646.90	26,643	27,457	5,190	4.56	1,138
2008	69,039.30	54,541	56,208	12,832	4.92	2,608
2019	106,125.88	53,721	55,362	50,763	7.32	6,935
2020	920,993.58	417,855	430,623	490,371	7.83	62,627
2021	727,173.36	286,797	295,560	431,613	8.45	51,078
2022	603,777.04	199,971	206,081	397,696	9.09	43,751
2023	338,548.00	89,241	91,968	246,580	9.78	25,213
2024	162,408.89	31,215	32,169	130,240	10.50	12,404
2025	366,261.18	42,962	44,275	321,986	11.29	28,520
2026	416,339.73	16,445	16,947	399,392	12.16	32,845
	4,009,482.13	1,443,918	1,488,037	2,521,445		275,459
	13,798,162.51	5,533,473	6,098,760	7,699,402		880,798
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.7 6.38

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 397 COMMUNICATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	67,288.99	37,009	35,359	31,930	4.50	7,096
2023	23,301.32	8,155	7,791	15,510	6.50	2,386
2024	328,750.94	82,188	78,523	250,228	7.50	33,364
2025	102,352.01	15,353	14,668	87,684	8.50	10,316
	521,693.26	142,705	136,341	385,352		53,162
PNG						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	713,351.62	677,684	641,361	71,991	0.50	71,991
2019	33,841.70	25,381	24,021	9,821	2.50	3,928
2020	50,424.62	32,776	31,019	19,405	3.50	5,544
2021	75,819.30	41,701	39,466	36,353	4.50	8,078
2022	80,244.45	36,110	34,175	46,070	5.50	8,376
2023	99,558.60	34,846	32,978	66,580	6.50	10,243
2025	208,029.43	31,204	29,532	178,498	8.50	21,000
	1,261,269.72	879,702	832,551	428,719		129,160
CPG						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	17,961.49	17,063	13,814	4,147	0.50	4,147
2020	45,131.19	29,335	23,749	21,382	3.50	6,109
2021	21,890.53	12,040	9,748	12,143	4.50	2,698
2022	73,558.62	33,101	26,798	46,760	5.50	8,502
2024	407,805.20	101,951	82,539	325,266	7.50	43,369
2025	746,140.09	111,921	90,611	655,529	8.50	77,121
	1,312,487.12	305,411	247,259	1,065,228		141,946
	3,095,450.10	1,327,818	1,216,151	1,879,299		324,268
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.8 10.48

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	102,456.20	99,041	102,456			
2013	68,350.42	61,515	68,350			
2014	140,132.49	116,777	140,132			
2015	39,471.49	30,262	37,708	1,764	3.50	504
2016	32,235.43	22,565	28,117	4,119	4.50	915
2017	165,977.94	105,119	130,982	34,996	5.50	6,363
2018	8,884.33	5,034	6,273	2,612	6.50	402
2020	89,054.88	38,590	48,085	40,970	8.50	4,820
2024	3,226.50	538	670	2,556	12.50	204
2026	138,749.73	4,625	5,763	132,987	14.50	9,172
	788,539.41	484,066	568,536	220,003		22,380

PNG
SURVIVOR CURVE.. 15-SQUARE
NET SALVAGE PERCENT.. 0

2012	6,969.59	6,737	6,970			
2014	262,109.02	218,423	262,109			
2016	44,259.57	30,982	44,260			
2017	64,069.97	40,577	64,070			
2018	1,869.95	1,060	1,870			
2020	61,699.27	26,736	54,976	6,723	8.50	791
2022	43,216.83	12,965	26,659	16,557	10.50	1,577
2023	41,520.68	9,688	19,921	21,600	11.50	1,878
2024	35,482.97	5,914	12,161	23,322	12.50	1,866
2025	15,929.11	1,593	3,276	12,653	13.50	937
2026	139,058.27	4,635	9,531	129,527	14.50	8,933
	716,185.23	359,310	505,802	210,383		15,982

CPG
SURVIVOR CURVE.. 15-SQUARE
NET SALVAGE PERCENT.. 0

2012	14,758.99	14,267	14,759			
2013	2,414.03	2,173	2,414			
2015	4,085.64	3,132	4,086			
2017	81,771.73	51,788	69,036	12,735	5.50	2,315
2018	4,477.95	2,538	3,383	1,095	6.50	168

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	5,471.06	2,736	3,647	1,824	7.50	243
2022	30,914.09	9,274	12,363	18,551	10.50	1,767
2023	42,498.56	9,916	13,219	29,280	11.50	2,546
2026	245,853.70	8,194	10,923	234,931	14.50	16,202
	432,245.75	104,018	133,830	298,416		23,241
	1,936,970.39	947,394	1,208,168	728,802		61,603
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.8						3.18

COMMON PLANT

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI HEADQUARTERS BUILDING - DENVER INTERIM SURVIVOR CURVE.. IOWA 70-R1 PROBABLE RETIREMENT YEAR.. 1-2069 NET SALVAGE PERCENT.. 0						
2019	29,987,923.48	5,712,699	6,016,098	23,971,825	31.87	752,175
2020	1,918,595.10	326,737	344,090	1,574,505	31.67	49,716
2021	647,293.08	96,447	101,569	545,724	31.40	17,380
2022	2,012,444.98	255,379	268,942	1,743,503	30.96	56,315
2023	104,904.91	10,795	11,368	93,537	30.51	3,066
2024	34,006.49	2,636	2,776	31,230	29.76	1,049
2025	56,251.31	2,813	2,962	53,289	28.53	1,868
2026	354,752.12	6,847	7,211	347,541	25.41	13,677
	35,116,171.47	6,414,353	6,755,017	28,361,154		895,246
READING DATA CENTER INTERIM SURVIVOR CURVE.. IOWA 70-R1 PROBABLE RETIREMENT YEAR.. 9-2073 NET SALVAGE PERCENT.. 0						
2023	11,744,977.98	1,146,310	1,207,190	10,537,788	32.34	325,844
2024	8,669,490.58	639,808	673,788	7,995,703	31.40	254,640
	20,414,468.56	1,786,118	1,880,978	18,533,491		580,484
KNITTING MILLS OFFICE INTERIM SURVIVOR CURVE.. IOWA 70-R1 PROBABLE RETIREMENT YEAR.. 6-2050 NET SALVAGE PERCENT.. 0						
2022	1,382,240.38	248,250	261,435	1,120,805	20.56	54,514
	1,382,240.38	248,250	261,435	1,120,805		54,514
	56,912,880.41	8,448,721	8,897,430	48,015,450		1,530,244
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.4 2.69

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	3,525,373.71	1,322,015	1,255,487	2,269,887	12.50	181,591
2020	39,198.12	12,739	12,098	27,100	13.50	2,007
2021	10,994.97	3,024	2,872	8,123	14.50	560
2022	823,953.90	185,390	176,060	647,894	15.50	41,800
2024	1,250.26	156	148	1,102	17.50	63
2025	475,773.40	35,683	33,888	441,885	18.50	23,886
2026	50,000.00	1,250	1,187	48,813	19.50	2,503
	4,926,544.36	1,560,257	1,481,740	3,444,804		252,410
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.6 5.12

INFORMATION SERVICES

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2022	2,352,543.96	2,117,290	2,065,791	286,753	0.50	286,753
2023	4,553,142.98	3,187,200	3,109,677	1,443,466	1.50	962,311
2024	6,182,441.02	3,091,221	3,016,033	3,166,408	2.50	1,266,563
2025	4,789,195.97	1,436,759	1,401,812	3,387,384	3.50	967,824
	17,877,323.93	9,832,470	9,593,313	8,284,011		3,483,451
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.4						19.49

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUCCESS FACTORS						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 9-2024						
NET SALVAGE PERCENT.. 0						
2019	2,803,866.07	2,803,866	2,803,866			
	2,803,866.07	2,803,866	2,803,866			
UNITE ERP						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 9-2034						
NET SALVAGE PERCENT.. 0						
2019	10,695,816.43	5,175,385	4,583,616	6,112,200	8.00	764,025
	10,695,816.43	5,175,385	4,583,616	6,112,200		764,025
	13,499,682.50	7,979,251	7,387,482	6,112,200		764,025
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.0						5.66

UGI UTILITIES, INC. - INFORMATION SERVICES

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

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	2,045,175.15	1,942,916	1,944,017	101,158	0.50	101,158
2018	1,342,824.54	1,141,401	1,142,048	200,777	1.50	133,851
2019	5,856,940.93	4,392,706	4,395,196	1,461,745	2.50	584,698
2020	12,398,870.46	8,059,266	8,063,834	4,335,036	3.50	1,238,582
2021	7,484,201.44	4,116,311	4,118,644	3,365,557	4.50	747,902
2022	8,108,350.38	3,648,758	3,650,827	4,457,523	5.50	810,459
2023	4,635,166.80	1,622,308	1,623,228	3,011,939	6.50	463,375
2024	3,642,835.09	910,709	911,225	2,731,610	7.50	364,215
2025	4,367,835.83	655,175	655,546	3,712,290	8.50	436,740
2026	48,545,652.15	2,427,283	2,428,659	46,116,993	9.50	4,854,420
	98,427,852.77	28,916,833	28,933,224	69,494,629		9,735,400
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.1 9.89

UGI UTILITIES, INC. - INFORMATION SERVICES

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

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2016	1,993,990.05	1,395,793	1,373,263	620,727	4.50	137,939
2017	75,949,954.16	48,101,384	47,324,954	28,625,000	5.50	5,204,545
2018	171,214.09	97,022	95,456	75,758	6.50	11,655
2019	43,488,813.59	21,744,407	21,393,419	22,095,395	7.50	2,946,053
2021	7,013,315.14	2,571,572	2,530,063	4,483,252	9.50	471,921
2022	1,548,319.97	464,496	456,998	1,091,322	10.50	103,935
2023	2,728,425.32	636,623	626,347	2,102,078	11.50	182,789
2024	871,670.44	145,281	142,936	728,734	12.50	58,299
2025	267,380.05	26,738	26,307	241,073	13.50	17,857
	134,033,082.81	75,183,316	73,969,743	60,063,340		9,134,993
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.6						6.82

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

UGI UTILITIES, INC. - GAS DIVISION

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

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

UGI UTILITIES, INC. - GAS DIVISION

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

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

UGI UTILITIES, INC. - GAS DIVISION

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

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

UGI UTILITIES, INC. - GAS DIVISION

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2025 TRANSACTION YEAR				
367.00		9,570.67		9,570.67-
375.00		12,062.12		12,062.12-
376.10		2,102,594.83		2,102,594.83-
376.20		899,143.51		899,143.51-
376.30		508,772.12		508,772.12-
378.00		313,280.97		313,280.97-
379.00		196,337.52		196,337.52-
380.00		5,022,669.19		5,022,669.19-
381.00		74,865.17		74,865.17-
381.10		18,782.17		18,782.17-
382.00		94,529.64		94,529.64-
383.00		1,028,703.39		1,028,703.39-
384.00		2,577.96		2,577.96-
385.00		87,207.33		87,207.33-
386.00		774.21		774.21-
386.10		1,025.40		1,025.40-
390.10		105,143.54		105,143.54-
392.20			749,272.22	749,272.22
397.00		9,703.27		9,703.27-
398.00		86,622.06		86,622.06-
		10,574,365.07	749,272.22	9,825,092.85-
2026 TRANSACTION YEAR				
375.00		7,249.59		7,249.59-
376.10		1,182,057.76		1,182,057.76-
376.30		757,434.79		757,434.79-
378.00		53,422.45		53,422.45-
380.00		7,271,309.73		7,271,309.73-
382.00		341,280.10		341,280.10-
385.00		326,137.90-		326,137.90
390.10		30,951.26		30,951.26-
392.10			4,546.90	4,546.90
392.20			86,856.48	86,856.48
392.30			7,429.97	7,429.97
392.40			10,774.47	10,774.47
392.50			2,868.56	2,868.56
		9,317,567.78	112,476.38	9,205,091.40-
TOTAL	94,704,683.50	47,431,408.39	3,943,586.05	43,487,822.34-

UGI UTILITIES, INC. – GAS DIVISION
BEFORE
THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

Information Submitted Pursuant to
Section 53.51 et seq of the Commission’s Regulations

UGI GAS EXHIBIT C
(HISTORIC)
2025 DEPRECIATION STUDY

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

Witness: John F. Wiedmayer
Prepared by: Gannett Fleming
Valuation and Rate Consultants, LLC

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

DOCKET NO. R-2025-3059523

Issued: January 28, 2026

Effective: March 29, 2026

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

UGI UTILITIES, INC. – GAS DIVISION

DOCKET NO. R-2025-3059523

DEPRECIATION STUDY

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

Prepared by:

**GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC**

UGI UTILITIES, INC. – GAS DIVISION

Docket No. R-2025-3059523

DEPRECIATION STUDY

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

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Valley Forge, Pennsylvania

January 14, 2026

Jessica R. Rogers
Vice President – Rates and Regulatory Affairs
UGI Utilities, Inc. – Gas Division
1 UGI Drive
Denver, PA 17517

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to gas plant at September 30, 2025 for the consolidated UGI gas company. Summaries of the original cost, annual accruals and the book depreciation reserve are presented in Tables 1 and 2 of the attached report.

A description of the methods and procedures upon which the study was based is set forth in a companion report, UGI Gas Exhibit C (Future), "Depreciation Study - Calculated Annual Depreciation Accruals Related to Gas Plant at September 30, 2026".

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC



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

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PART I. INTRODUCTION

UGI UTILITIES, INC. – GAS DIVISION DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

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

BASIS OF STUDY

Depreciation

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

Service Life Estimates

The service life and survivor curve estimates used for the calculation of depreciation at September 30, 2025, are set forth in Table 1 and are based on data through 2022 for the consolidated UGI gas company. The service life estimates are the same estimates as submitted to the Pennsylvania Public Utility Commission (PA PUC) in the most recent service life study report in May 2023.

Remaining Life Annual Accruals

For the purpose of calculating remaining life accruals at September 30, 2025, the book reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation for the average service life procedure are presented in Exhibit C (Future). The detailed calculations at September 30, 2025, are set forth in Part III of this report.

Amortization of Net Salvage

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

PART II. RESULTS OF STUDY

PART II. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 and 2 presented on pages II-3 through II-7 summarize the results of the depreciation study as of September 30, 2025 for the consolidated UGI gas company. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of September 30, 2025, future book accruals, and calculated annual accrual amount and rate. Table 2 presents the annual amortization of experienced net salvage based on the period 2021 through 2025.

DETAILED TABULATIONS OF DEPRECIATION CALCULATIONS

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

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

UGI UTILITIES, INC. - GAS DIVISION

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

ACCOUNT	PROBABLE RETIREMENT YEAR	SURVIVOR CURVE	ORIGINAL COST	BOOK RESERVE	FUTURE BOOK ACCRUALS	CALCULATED ANNUAL ACCRUAL RATE	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
GAS PLANT							
PRODUCTION PLANT							
305 MANUFACTURED GAS PLANT SITE REMEDIATION			-	23,039	(23,039)	-	-
329 OTHER STRUCTURES			-	-	-	-	-
332 FIELD LINES			-	-	-	-	-
335 DRILLING AND CLEANING EQUIPMENT			-	-	-	-	-
TOTAL PRODUCTION PLANT			-	23,039	(23,039)	-	-
TRANSMISSION PLANT							
365.2 RIGHTS-OF-WAY		70 - R4	868,160	571,904	296,256	1.31	11,331
366 STRUCTURES AND IMPROVEMENTS		30 - R1	162,216	156,695	5,521	0.18	295
367 MAINS		75 - R2.5	39,468,181	23,115,954	16,352,227	1.03	407,659
369 MEASURING AND REGULATING STATION EQUIPMENT		49 - R2.5	6,172,834	4,255,146	1,917,688	1.47	90,682
370 COMMUNICATION EQUIPMENT		23 - R0.5	3,505,204	2,462,642	1,042,562	2.47	86,448
371 OTHER EQUIPMENT		35 - R2.5	140,637	133,053	7,584	0.67	944
371.1 TESTING EQUIPMENT		20 - R3	210,011	167,850	42,161	2.18	4,573
TOTAL TRANSMISSION PLANT			50,527,243	30,863,244	19,663,999	1.19	601,932
DISTRIBUTION PLANT							
374.2 RIGHTS-OF-WAY		75 - R3	3,374,004	1,508,064	1,865,940	1.28	43,210
375 STRUCTURES AND IMPROVEMENTS		50 - S0.5	7,180,945	3,577,081	3,603,864	1.80	129,180
376.1 MAINS - PRIMARILY STEEL		75 - R2.5	761,490,737	202,628,288	558,862,449	1.52	11,571,103
376.2 MAINS - CAST IRON	09-2027	65 - R1	664,766	605,269	59,497	4.64	30,836
376.3 MAINS - PLASTIC		68 - R3	1,988,393,622	359,244,271	1,629,149,351	1.64	32,642,348
376.5 MAINS - PRIMARILY WROUGHT IRON	09-2041	70 - R1	305,201	255,480	49,721	1.82	5,553
376.7 REG AFUDC		40 - SQ	1,322,088	267,172	1,054,916	2.50	33,052
378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL		48 - S0	164,220,812	41,528,725	122,692,087	2.65	4,357,618
379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE		45 - R1.5	91,779,825	13,439,274	68,341,551	3.06	2,505,535
380 SERVICES		45 - R2	1,684,480,735	460,225,389	1,224,255,346	2.64	44,479,781
381 METERS		36 - R2	152,199,760	64,992,744	87,207,016	2.70	4,103,462
381.1 METERS - ERTS		17 - S3	40,639,561	17,039,782	23,599,779	7.45	3,028,398
382 METER INSTALLATIONS		45 - R2	141,911,982	47,684,946	94,227,036	2.41	3,417,739
383 HOUSE REGULATORS		45 - R2	10,274,123	3,921,107	6,353,016	3.32	340,722
384 HOUSE REGULATOR INSTALLATIONS		45 - R2	17,829,357	9,463,445	8,365,912	1.87	333,968
385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT		45 - R2	40,449,313	19,978,680	20,470,633	1.97	798,803
386.0 OTHER PROPERTY ON CUSTOMERS PREMISES		45 - R2	267,063	(55,879)	322,942	5.87	15,687
386.1 OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS		45 - R1.5	982,535	706,337	276,198	1.40	13,716
386.2 OTHER PROPERTY ON CUSTOMERS PREMISES - GAS LIGHTS		25 - R3	24,705	24,720	(15)	-	-
387 OTHER EQUIPMENT		40 - R2.5	5,308,206	3,225,607	2,082,599	1.71	90,977
387.1 OTHER EQUIPMENT - GRAPHIC DATA BASE		25 - SQ	1,490,664	1,481,718	8,946	0.23	3,408
TOTAL DISTRIBUTION PLANT			5,104,590,004	1,251,741,220	3,852,848,784	2.11	107,945,096
GENERAL PLANT							
390.1 STRUCTURES AND IMPROVEMENTS		VARIOUS*	159,009,347	49,470,174	109,539,174	3.80	6,044,845
390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY							
391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE		20 - SQ	5,762,063	1,973,088	3,788,975	5.55	320,037
391.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT		10 - SQ	209,716	122,642	87,074	9.14	19,163
391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT		5 - SQ	11,611,467	4,391,081	7,220,386	21.56	2,503,732
391.4 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE		10 - SQ	4,378,298	4,333,192	45,106	-	-
391.41 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS		10 - SQ	7,187,173	3,667,639	3,519,534	6.58	472,629
391.42 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS		15 - SQ	52,700,181	16,378,755	36,321,426	5.51	2,905,396
392.1 TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S		8 - L2.5	4,238,742	2,777,810	1,460,932	9.14	387,289
392.2 TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS		10 - L2.5	43,024,106	18,137,557	24,886,549	9.87	4,245,367
392.3 TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICLE		12 - L3	6,926,421	3,144,919	3,781,502	8.04	556,799
392.4 TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS		12 - L3	10,044,251	3,935,541	6,108,710	7.92	795,406
392.5 TRANSPORTATION EQUIPMENT - TRAILERS		15 - L2	2,674,151	1,191,005	1,483,146	6.17	165,046
393 STORES EQUIPMENT		20 - SQ	15,838	7,057	8,781	5.00	792
394 TOOLS, SHOP AND GARAGE EQUIPMENT		20 - SQ	44,808,230	16,560,440	28,247,790	5.14	2,304,165
395 LABORATORY EQUIPMENT		20 - SQ	437,779	178,472	259,307	5.13	22,440
396 POWER OPERATED EQUIPMENT		16 - L2	13,798,162	5,174,132	8,624,030	6.70	925,056
397 COMMUNICATION EQUIPMENT		10 - SQ	3,085,450	825,767	2,269,683	12.53	387,935
398 MISCELLANEOUS EQUIPMENT		15 - SQ	1,510,050	1,055,236	454,814	5.50	83,112
399 OTHER TANGIBLE PROPERTY			16,032	16,032	-		
TOTAL GENERAL PLANT			371,447,457	133,340,539	238,106,919	5.96	22,139,209
TOTAL DEPRECIABLE GAS PLANT			5,526,564,704	1,415,968,042	4,110,596,663	2.36	130,686,237

UGI UTILITIES, INC. - GAS DIVISION

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

ACCOUNT	PROBABLE RETIREMENT YEAR	SURVIVOR CURVE	ORIGINAL COST	BOOK RESERVE	FUTURE BOOK ACCRUALS	CALCULATED ANNUAL ACCRUAL RATE	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
NONDEPRECIABLE PLANT							
301 ORGANIZATION			166,478				
302 FRANCHISES AND CONSENTS			193,597				
303 MISCELLANEOUS INTANGIBLE PLANT			289,868				
304.1 LAND AND LAND RIGHTS - LAND			-				
304.2 LAND AND LAND RIGHTS - LAND RIGHTS			-				
325.1 PRODUCING LANDS			-				
325.5 OTHER LAND			-				
365.1 LAND			47,323				
374.1 LAND AND LAND RIGHTS - LAND			803,858				
374.2 LAND AND LAND RIGHTS - LAND RIGHTS			7,459,999				
389.1 LAND AND LAND RIGHTS - LAND			7,330,889				
389.2 LAND AND LAND RIGHTS - LAND RIGHTS			1,313				
TOTAL NONDEPRECIABLE PLANT			16,293,325				
TOTAL GAS PLANT			5,542,858,029				
OTHER UTILITY PLANT							
COMMON PLANT							
301 ORGANIZATION (NONDEPRECIABLE)			138,964				
389.1 LAND AND LAND RIGHTS - LAND (NONDEPRECIABLE)			6,947,108				
390.1 STRUCTURES AND IMPROVEMENTS							
UGI HEADQUARTERS BUILDING - DENVER	01-2069	70 - R1	34,761,419	5,809,287	28,952,132	2.60	905,488
READING DATA CENTER	09-2073	70 - R1	20,414,469	1,306,157	19,108,312	3.01	613,820
KNITTING MILLS OFFICE	06-2050	70 - R1	1,382,240	203,120	1,179,120	4.05	55,962
TOTAL ACCOUNT 390.1			56,558,128	7,318,564	49,239,564	2.79	1,575,270
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE		20 - SQ	4,876,544	1,407,352	3,469,192	4.86	237,161
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT		5 - SQ	1,076,376	748,671	327,705	30.45	327,705
TOTAL COMMON PLANT			69,597,120	9,474,587	53,036,461	3.42	2,140,136
TOTAL COMMON PLANT ALLOCATED TO GAS DIVISION - 89.11%			62,017,994	8,442,804	47,260,790		1,907,075
INFORMATION SERVICES (IS)							
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT		5 - SQ	17,877,324	5,819,410	12,057,914	21.11	3,773,588
391.2 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE							
SUCCESS FACTORS	09-2024	SQUARE	2,803,866	2,803,866	-	-	-
UNITE ERP	09-2034	SQUARE	10,695,816	3,819,935	6,875,881	7.14	763,987
TOTAL ACCOUNT 391.2			13,499,682	6,623,801	6,875,881	5.66	763,987
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS		10 - SQ	63,317,686	35,342,141	27,975,545	7.64	4,838,371
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS		15 - SQ	134,581,308	65,398,509	69,182,799	6.79	9,131,645
TOTAL INFORMATION SERVICES			229,276,000	113,183,861	116,092,139	8.07	18,507,591
TOTAL INFORMATION SERVICES ALLOCATED TO GAS DIVISION - 84.82%			194,471,903	96,002,551	98,469,352		15,698,139
EMPIRE YARD BUILDING							
390.1 STRUCTURES AND IMPROVEMENTS			12,568,452	8,652,881	3,915,571	1.57	197,050
LESS EMPIRE BUILDING ALLOCATED TO ELECTRIC DIVISION - 13.07%			1,642,697	1,130,932	511,765		25,754
TOTAL OTHER UTILITY PLANT ALLOCATED TO GAS DIVISION			254,847,200	103,314,423	145,218,377		17,579,460
TOTAL PLANT IN SERVICE			5,797,705,229	1,519,282,465	4,255,815,040		148,265,697
AMORTIZATION OF NEGATIVE NET SALVAGE							
							8,240,620
GRAND TOTAL			5,797,705,229	1,519,282,465	4,255,815,040		156,506,317

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

UGI UTILITIES, INC. - GAS DIVISION

TABLE 2. AMORTIZATION OF EXPERIENCED NET SALVAGE

	2021		2022		2023		2024		2025		FIVE YEAR	NET
ACCOUNT	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	NET SALVAGE TOTAL	SALVAGE ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)=(12)/5
GAS PLANT												
PRODUCTION PLANT												
305	(115,195)	0	0	0	0	0	0	0	0	0	(115,195)	(23,039)
329	0	0	0	0	0	0	0	0	0	0	0	0
332	0	0	0	0	0	0	0	0	0	0	0	0
335	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	(115,195)	0	0	0	0	0	0	0	0	0	(115,195)	(23,039)
TRANSMISSION PLANT												
365.2	0	0	0	0	0	0	0	0	0	0	0	0
366	0	0	0	0	0	0	0	0	0	0	0	0
367	0	1,660	0	464	0	412	0	5,801	0	9,571	17,907	3,581
369	0	3,386	0	4,906	0	231	0	0	0	0	8,523	1,705
370	0	0	0	0	0	0	0	0	0	0	0	0
371	0	0	0	0	0	0	0	0	0	0	0	0
371.1	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	5,046	0	5,370	0	643	0	5,801	0	9,571	26,431	5,286
DISTRIBUTION PLANT												
374.2	0	0	0	0	0	0	0	0	0	0	0	0
375	0	0	0	346	0	1,876	0	0	0	12,062	14,284	2,857
376.1	0	1,712,927	0	749,917	0	1,693,882	0	1,190,708	0	2,102,595	7,450,029	1,490,006
376.2	0	92,247	0	270,874	0	633,299	0	682,408	0	899,144	2,577,972	515,594
376.3	0	728,986	0	1,130,259	0	311,402	0	819,607	0	508,772	3,499,026	699,805
376.5	0	0	0	0	0	0	0	0	0	0	0	0
378	0	168,692	0	278,821	0	206,792	0	165,132	0	313,281	1,132,718	226,544
379	0	15,105	0	98,844	0	85,312	0	43,038	0	196,338	438,636	87,727
380	0	4,191,361	0	4,547,451	0	5,345,562	0	4,613,724	0	5,022,669	23,720,767	4,744,153
381	(19,201)	1,237	0	711	0	35,495	0	48,411	0	74,865	141,518	28,304
381.1	0	0	0	0	0	2,076	0	9,685	0	18,782	30,543	6,109
382	0	224,823	0	164,128	0	117,424	0	65,380	0	94,530	666,285	133,257
383	0	269	0	0	0	806	0	3,328,107	0	1,028,703	4,357,885	871,577
384	0	13,720	0	2,202	0	82	0	282	0	2,578	18,864	3,773
385	0	35,290	0	(154)	0	0	0	984	0	87,207	123,327	24,665
386.0	0	0	0	0	0	0	0	0	0	774	774	155
386.1	0	0	0	0	0	0	0	208	0	1,025	1,233	247
386.2	0	0	0	0	0	0	0	0	0	0	0	0
386.3	0	0	0	0	0	0	0	0	0	0	0	0
387	0	0	0	0	0	0	0	0	0	0	0	0
387.1	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	(19,201)	7,184,657	0	7,243,398	0	8,434,009	0	10,967,674	0	10,363,326	44,173,863	8,834,773

UGI UTILITIES, INC. - GAS DIVISION

TABLE 2. AMORTIZATION OF EXPERIENCED NET SALVAGE

ACCOUNT	2021		2022		2023		2024		2025		FIVE YEAR	NET
	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	NET SALVAGE TOTAL	SALVAGE ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)=(12)/5
GENERAL PLANT												
390.1	0	135	0	969	0	395	0	552,200	0	105,144	658,843	131,769
390.2	0	0	0	0	0	0	0	0	0	0	0	0
391.1	0	0	0	0	0	0	0	0	0	0	0	0
391.2	0	0	0	0	0	0	0	0	0	0	0	0
391.3	0	0	0	0	0	0	0	0	0	0	0	0
391.4	0	0	0	0	0	0	0	0	0	0	0	0
392.1	0	0	0	0	0	0	0	0	0	0	0	0
392.2	(526,894)	0	(1,548,910)	0	(887,270)	0	(645,657)	0	(749,272)	0	(4,358,004)	(871,601)
392.3	0	0	0	0	0	0	0	0	0	0	0	0
392.4	0	0	0	0	0	0	0	0	0	0	0	0
392.5	0	0	0	0	0	0	0	0	0	0	0	0
393	0	0	0	0	0	0	0	0	0	0	0	0
394	0	0	0	21,728	0	167	0	0	0	0	21,895	4,379
395	0	0	0	0	0	0	0	0	0	0	0	0
396	0	0	0	0	0	0	0	0	0	0	0	0
397	0	0	0	0	0	11	0	2,889	0	9,703	12,603	2,521
398	0	391,820	0	150,545	0	79,441	0	74,236	0	86,622	782,664	156,533
TOTAL	(526,894)	391,955	(1,548,910)	173,241	(887,270)	80,015	(645,657)	629,324	(749,272)	201,469	(2,881,999)	(576,400)
TOTAL GAS PLANT	(661,290)	7,581,658	(1,548,910)	7,422,009	(887,270)	8,514,667	(645,657)	11,602,799	(749,272)	10,574,365	41,203,099	8,240,620
OTHER UTILITY PLANT												
COMMON PLANT												
390.1	0	0	0	0	0	0	0	0	0	0	0	0
390.2	0	0	0	0	0	0	0	0	0	0	0	0
391	0	0	0	0	0	0	0	0	0	0	0	0
391.1	0	0	0	0	0	0	0	0	0	0	0	0
392.1	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	0	0	0	0
INFORMATION SERVICES												
391	0	0	0	0	0	0	0	0	0	0	0	0
391.1	0	0	0	0	0	0	0	0	0	0	0	0
391.2	0	0	0	0	0	0	0	0	0	0	0	0
391.3	0	0	0	0	0	0	0	0	0	0	0	0
391.4	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	0	0	0	0
GRAND TOTAL	(661,290)	7,581,658	(1,548,910)	7,422,009	(887,270)	8,514,667	(645,657)	11,602,799	(749,272)	10,574,365	41,203,099	8,240,620

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

PART III. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

GAS PLANT

UGI UTILITIES, INC. - GAS DIVISION

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

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST		PCT OF COL 4 TOTAL (6)
			AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	
1900	71,237	71,237			0.0
1901	5,184	4,859	325	325	0.0
1902	35,079	34,886	193	518	0.0
1903	43,148	42,757	391	909	0.0
1904	13,711	12,691	1,020	1,929	0.0
1905	8,837	8,063	774	2,703	0.0
1906	19,177	18,110	1,067	3,770	0.0
1907	26,246	24,737	1,509	5,279	0.0
1908	37,743	35,123	2,620	7,899	0.0
1909	10,033	8,949	1,084	8,983	0.0
1910	27,828	26,243	1,585	10,568	0.0
1911	37,310	34,093	3,217	13,785	0.0
1912	27,002	24,268	2,734	16,519	0.0
1913	26,451	23,300	3,151	19,670	0.0
1914	61,358	53,308	8,050	27,720	0.0
1915	34,026	29,637	4,389	32,109	0.0
1916	23,198	20,041	3,157	35,266	0.0
1917	16,749	16,009	740	36,006	0.0
1918	19,585	17,152	2,433	38,439	0.0
1919	18,719	17,532	1,187	39,626	0.0
1920	23,170	21,315	1,855	41,481	0.0
1921	72,339	66,517	5,822	47,303	0.0
1922	98,453	89,771	8,682	55,985	0.0
1923	86,521	78,697	7,824	63,809	0.0
1924	315,417	283,890	31,527	95,336	0.0
1925	112,620	104,165	8,455	103,791	0.0
1926	408,750	358,778	49,972	153,763	0.0
1927	135,580	126,618	8,962	162,725	0.0
1928	279,149	257,075	22,074	184,799	0.0
1929	216,508	192,712	23,796	208,595	0.0
1930	431,011	367,006	64,005	272,600	0.0
1931	477,030	410,549	66,481	339,081	0.0
1932	219,866	212,270	7,596	346,677	0.0
1933	37,623	34,759	2,864	349,541	0.0
1934	35,962	33,770	2,192	351,733	0.0
1935	26,889	25,037	1,852	353,585	0.0
1936	59,062	55,129	3,933	357,518	0.0
1937	40,971	38,363	2,608	360,126	0.0
1938	28,022	25,905	2,117	362,243	0.0
1939	51,849	47,454	4,395	366,638	0.0
1940	67,821	61,914	5,907	372,545	0.0
1941	108,399	97,399	11,000	383,545	0.0
1942	44,899	38,098	6,801	390,346	0.0
1943	25,304	23,745	1,559	391,905	0.0
1944	25,409	22,700	2,709	394,614	0.0

UGI UTILITIES, INC. - GAS DIVISION

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

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2) - (3) (4)	DEPRECIATED ORIGINAL COST	
				CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1945	34,831	31,903	2,928	397,542	0.0
1946	496,080	394,253	101,827	499,369	0.0
1947	158,187	136,460	21,727	521,096	0.0
1948	291,399	254,033	37,366	558,462	0.0
1949	496,141	437,691	58,450	616,912	0.0
1950	2,127,171	1,661,605	465,566	1,082,478	0.0
1951	795,900	665,514	130,386	1,212,864	0.0
1952	2,739,331	2,386,742	352,589	1,565,453	0.0
1953	1,512,037	1,187,089	324,948	1,890,401	0.0
1954	2,777,238	2,196,747	580,491	2,470,892	0.1
1955	2,399,375	1,909,341	490,034	2,960,926	0.1
1956	4,359,507	3,453,917	905,590	3,866,516	0.1
1957	3,910,193	2,908,390	1,001,803	4,868,319	0.1
1958	3,901,651	2,819,360	1,082,291	5,950,610	0.1
1959	4,092,305	3,045,276	1,047,029	6,997,639	0.2
1960	5,115,871	3,770,535	1,345,336	8,342,975	0.2
1961	4,443,709	3,285,657	1,158,052	9,501,027	0.2
1962	4,318,664	3,155,204	1,163,460	10,664,487	0.3
1963	5,730,979	4,075,762	1,655,217	12,319,704	0.3
1964	7,273,139	5,133,535	2,139,604	14,459,308	0.4
1965	7,898,871	5,629,333	2,269,538	16,728,846	0.4
1966	8,804,558	6,304,115	2,500,443	19,229,289	0.5
1967	8,212,097	5,743,398	2,468,699	21,697,988	0.5
1968	10,645,702	7,360,543	3,285,159	24,983,147	0.6
1969	11,349,682	7,810,478	3,539,204	28,522,351	0.7
1970	10,418,547	7,198,696	3,219,851	31,742,202	0.8
1971	9,473,315	6,489,276	2,984,039	34,726,241	0.8
1972	10,965,341	7,329,637	3,635,704	38,361,945	0.9
1973	9,126,638	6,191,785	2,934,853	41,296,798	1.0
1974	10,598,733	7,393,150	3,205,583	44,502,381	1.1
1975	8,512,622	5,701,637	2,810,985	47,313,366	1.2
1976	8,200,207	5,554,315	2,645,892	49,959,258	1.2
1977	10,399,837	6,857,047	3,542,790	53,502,048	1.3
1978	9,984,716	6,400,048	3,584,668	57,086,716	1.4
1979	15,095,812	9,481,597	5,614,215	62,700,931	1.5
1980	25,365,870	15,955,865	9,410,005	72,110,936	1.8
1981	26,126,040	16,312,145	9,813,895	81,924,831	2.0
1982	25,559,746	16,624,176	8,935,570	90,860,401	2.2
1983	13,409,855	9,057,857	4,351,998	95,212,399	2.3
1984	18,121,560	11,927,352	6,194,208	101,406,607	2.5
1985	21,889,170	14,363,978	7,525,192	108,931,799	2.7
1986	26,630,871	16,873,278	9,757,593	118,689,392	2.9
1987	29,653,117	18,607,049	11,046,068	129,735,460	3.2
1988	42,268,322	25,757,923	16,510,399	146,245,859	3.6
1989	45,421,560	27,403,648	18,017,912	164,263,771	4.0

UGI UTILITIES, INC. - GAS DIVISION

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

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2) - (3) (4)	DEPRECIATED ORIGINAL COST	
				CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1990	49,123,293	29,204,325	19,918,968	184,182,739	4.5
1991	39,966,479	23,643,431	16,323,048	200,505,787	4.9
1992	42,774,637	25,256,803	17,517,834	218,023,621	5.3
1993	32,874,163	19,357,433	13,516,730	231,540,351	5.6
1994	50,164,973	28,678,369	21,486,604	253,026,955	6.2
1995	58,408,326	30,930,518	27,477,808	280,504,763	6.8
1996	61,775,379	31,675,588	30,099,791	310,604,554	7.6
1997	75,264,212	38,479,199	36,785,013	347,389,567	8.5
1998	58,745,842	29,464,035	29,281,807	376,671,374	9.2
1999	45,021,416	22,079,907	22,941,509	399,612,883	9.7
2000	61,876,477	28,957,496	32,918,981	432,531,864	10.5
2001	57,224,800	26,204,645	31,020,155	463,552,019	11.3
2002	56,390,884	26,162,865	30,228,019	493,780,038	12.0
2003	56,610,071	24,501,981	32,108,090	525,888,128	12.8
2004	73,629,297	31,891,695	41,737,602	567,625,730	13.8
2005	66,463,838	27,192,448	39,271,390	606,897,120	14.8
2006	66,120,126	27,635,225	38,484,901	645,382,021	15.7
2007	68,659,529	29,333,902	39,325,627	684,707,648	16.7
2008	70,611,115	28,517,438	42,093,677	726,801,325	17.7
2009	70,373,063	27,361,722	43,011,341	769,812,666	18.7
2010	59,012,487	19,264,949	39,747,538	809,560,204	19.7
2011	87,196,452	27,488,728	59,707,724	869,267,928	21.1
2012	107,956,646	31,674,143	76,282,503	945,550,431	23.0
2013	122,650,373	32,981,325	89,669,048	1,035,219,479	25.2
2014	156,522,225	39,088,948	117,433,277	1,152,652,756	28.0
2015	181,056,799	41,195,732	139,861,067	1,292,513,823	31.4
2016	200,093,267	41,241,168	158,852,099	1,451,365,922	35.3
2017	202,935,211	37,447,361	165,487,850	1,616,853,772	39.3
2018	290,999,840	48,766,150	242,233,690	1,859,087,462	45.2
2019	265,649,007	42,452,443	223,196,564	2,082,284,026	50.7
2020	269,438,574	40,515,188	228,923,386	2,311,207,412	56.2
2021	353,765,948	39,576,334	314,189,614	2,625,397,026	63.9
2022	415,517,991	38,543,181	376,974,810	3,002,371,836	73.0
2023	482,253,127	38,120,340	444,132,787	3,446,504,623	83.8
2024	340,069,610	14,693,560	325,376,050	3,771,880,673	91.8
2025	344,271,484	5,532,464	338,739,020	4,110,619,693	100.0
TOTAL	5,526,564,703	1,415,945,010	4,110,619,693		

COMMON PLANT

UGI UTILITIES, INC. - COMMON PLANT

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

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST		PCT OF COL 4 TOTAL (6)
			AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	
1952					0.0
1953					0.0
2017					0.0
2019	33,513,297	6,437,362	27,075,935	27,075,935	51.1
2020	1,957,793	303,371	1,654,422	28,730,357	54.2
2021	1,734,664	834,881	899,783	29,630,140	55.9
2022	4,218,639	568,832	3,649,807	33,279,947	62.7
2023	11,849,883	893,092	10,956,791	44,236,738	83.4
2024	8,704,747	423,214	8,281,533	52,518,271	99.0
2025	532,025	13,835	518,190	53,036,461	100.0
SUBTOTAL	62,511,048	9,474,587	53,036,461		
NONDEPRECIABLE	7,086,071		7,086,071		
TOTAL	69,597,119	9,474,587	60,122,532		

INFORMATION SERVICES

UGI UTILITIES, INC. - INFORMATION SERVICES

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

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		CUMULATIVE AMOUNT (5)	DEPRECIATED ORIGINAL COST PCT OF COL 4 TOTAL (6)
			(2)	- (3) (4)		
2000	802,206	802,206				0.0
2001	18,800	18,800				0.0
2002	447,659	447,659				0.0
2004	1,403,265	1,403,265				0.0
2005	122,880	122,880				0.0
2006	2,693,931	2,693,931				0.0
2007	3,259,581	3,259,581				0.0
2009	440,869	440,869				0.0
2011	169,184	160,270		8,914	8,914	0.0
2012	2,739,344	2,735,081		4,263	13,177	0.0
2013	259,178	259,178			13,177	0.0
2014	740,529	740,529			13,177	0.0
2015	220,826	220,826			13,177	0.0
2016	2,224,484	1,669,247		555,237	568,414	0.5
2017	77,572,379	43,494,690		34,077,689	34,646,103	29.8
2018	1,545,759	1,146,175		399,584	35,045,687	30.2
2019	63,153,771	29,186,959		33,966,812	69,012,499	59.4
2020	12,600,895	7,142,743		5,458,152	74,470,651	64.1
2021	15,472,364	6,277,141		9,195,223	83,665,874	72.1
2022	11,236,969	4,251,843		6,985,126	90,651,000	78.1
2023	11,969,768	3,711,274		8,258,494	98,909,494	85.2
2024	10,728,182	2,330,375		8,397,807	107,307,301	92.4
2025	9,453,180	668,340		8,784,840	116,092,141	100.0
TOTAL	229,276,003	113,183,862		116,092,141		

UTILITY PLANT IN SERVICE

GAS PLANT

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 365.2 RIGHTS-OF-WAY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1902	3,610.27	3,610	3,610			
1903	4,110.54	4,111	4,111			
1908	44.05	44	44			
1910	85.13	85	85			
1912	835.22	835	835			
1913	222.36	222	222			
1914	14.50	14	15			
1915	224.10	224	224			
1916	117.50	118	118			
1917	64.30	64	64			
1926	6,471.58	6,327	6,472			
1929	1,806.23	1,749	1,793	14	2.23	6
1930	2,041.31	1,969	2,018	23	2.47	9
1931	27,123.22	26,077	26,726	397	2.70	147
1932	2,640.53	2,529	2,592	49	2.95	17
1933	538.99	514	527	12	3.20	4
1934	812.94	773	792	21	3.45	6
1935	12.64	12	12			
1937	203.24	191	196	7	4.22	2
1938	375.47	351	360	16	4.49	4
1939	962.92	898	920	43	4.75	9
1940	6,450.60	5,988	6,137	314	5.02	63
1941	592.71	548	562	31	5.30	6
1942	337.44	311	319	19	5.58	3
1943	60.01	55	56	4	5.86	1
1944	422.25	385	395	28	6.15	5
1945	631.09	573	587	44	6.44	7
1946	3,351.10	3,028	3,103	248	6.75	37
1947	2,508.33	2,255	2,311	197	7.07	28
1948	4,635.54	4,146	4,249	386	7.39	52
1949	1,157.34	1,030	1,056	102	7.73	13
1950	190.65	169	173	17	8.09	2
1951	4,042.41	3,554	3,642	400	8.46	47
1952	198.20	173	177	21	8.85	2
1953	5,400.53	4,687	4,804	597	9.25	65
1954	14,353.89	12,369	12,677	1,677	9.68	173
1955	8,390.67	7,176	7,355	1,036	10.13	102
1956	78,471.52	66,589	68,247	10,225	10.60	965
1957	2,231.51	1,878	1,925	307	11.10	28
1958	3,854.85	3,215	3,295	560	11.61	48
1959	3,405.26	2,814	2,884	521	12.15	43

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 365.2 RIGHTS-OF-WAY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1960	11,197.19	9,163	9,391	1,806	12.72	142
1961	2,660.99	2,155	2,209	452	13.30	34
1962	3,222.41	2,582	2,646	576	13.91	41
1963	3,157.03	2,501	2,563	594	14.54	41
1964	5,365.41	4,202	4,307	1,059	15.18	70
1965	6,572.95	5,087	5,214	1,359	15.83	86
1966	36,334.10	27,770	28,461	7,873	16.50	477
1967	22,318.73	16,841	17,260	5,058	17.18	294
1968	3,796.90	2,828	2,898	898	17.87	50
1969	12,470.57	9,162	9,390	3,080	18.57	166
1970	18,015.96	13,054	13,379	4,637	19.28	241
1971	1,199.64	857	878	321	20.00	16
1972	11,935.28	8,402	8,611	3,324	20.72	160
1973	5,080.37	3,523	3,611	1,470	21.46	68
1974	8,346.12	5,698	5,840	2,506	22.21	113
1975	11,480.98	7,712	7,904	3,577	22.98	156
1976	7,995.15	5,282	5,413	2,582	23.75	109
1977	11,905.30	7,733	7,926	3,980	24.53	162
1978	12,918.41	8,246	8,451	4,467	25.32	176
1979	7,570.24	4,744	4,862	2,708	26.13	104
1980	4,856.13	2,987	3,061	1,795	26.94	67
1981	73,749.17	44,492	45,600	28,150	27.77	1,014
1982	10,050.64	6,260	6,416	3,635	26.19	139
1983	9,041.47	5,501	5,638	3,404	27.19	125
1984	15,250.78	9,121	9,348	5,903	27.72	213
1985	26,754.50	15,614	16,003	10,752	28.72	374
1986	14,112.19	8,031	8,231	5,881	29.72	198
1987	3,342.10	1,866	1,912	1,430	30.25	47
1988	11,301.63	6,146	6,299	5,003	31.25	160
1989	1,090.00	581	595	495	31.78	16
1990	8,000.14	4,146	4,249	3,751	32.78	114
1991	117,309.04	59,065	60,535	56,774	33.78	1,681
1992	25,030.74	12,318	12,625	12,406	34.32	361
1993	12,460.42	5,947	6,095	6,365	35.32	180
1994	6,889.97	3,187	3,266	3,624	36.32	100
1995	12,673.77	5,712	5,854	6,820	36.87	185
1996	12,902.15	5,623	5,763	7,139	37.87	189
1997	66,170.17	27,851	28,544	37,626	38.87	968
1998	16,023.55	6,506	6,668	9,356	39.87	235
1999	3,898.06	1,525	1,563	2,335	40.87	57
2000	5,089.04	1,928	1,976	3,113	41.41	75

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 365.2 RIGHTS-OF-WAY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
2001	2,659.41	967	991	1,668	42.41	39
2002	551.45	192	197	355	43.41	8
2003	1,306.89	436	447	860	44.41	19
2004	373.65	119	122	252	45.41	6
2007	10,611.38	2,924	2,997	7,615	47.97	159
2024	114.45	3	3	111	64.29	2
	868,159.56	558,250	571,904	296,256		11,331
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.1 1.31

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 366 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 30-R1						
NET SALVAGE PERCENT.. 0						
1915	44.03	44	44			
1931	22.41	22	22			
1936	428.90	429	429			
1939	2,662.19	2,662	2,662			
1940	342.66	343	343			
1946	195.14	195	195			
1953	97.16	97	97			
1954	398.72	399	399			
1955	1,082.26	1,082	1,082			
1956	2,295.78	2,296	2,296			
1957	310.18	310	310			
1958	2,058.46	2,058	2,058			
1959	300.33	300	300			
1960	6,541.37	6,541	6,541			
1961	4,353.35	4,353	4,353			
1962	2,282.71	2,283	2,283			
1963	736.08	736	736			
1964	190.55	191	191			
1965	2,343.06	2,341	2,343			
1966	2,250.24	2,224	2,250			
1967	9,977.71	9,752	9,978			
1968	2,151.32	2,079	2,151			
1969	544.69	520	545			
1970	40.03	38	40			
1971	1,214.19	1,134	1,214			
1973	700.59	640	701			
1974	4,750.87	4,295	4,751			
1977	193.66	169	194			
1978	2,207.46	1,904	2,207			
1979	2,203.60	1,877	2,204			
1983	5,281.99	4,664	5,282			
1984	369.17	323	369			
1985	9,821.44	8,499	9,821			
1986	241.46	208	241			
1987	1,014.54	862	1,015			
1988	31,015.80	25,994	31,016			
1989	44,844.88	37,064	44,845			
1994	601.90	463	602			
1996	1,215.58	903	1,216			
1998	1,575.63	1,125	1,576			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 366 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 30-R1						
NET SALVAGE PERCENT.. 0						
2004	1,760.08	1,077	1,760			
2019	11,416.29	2,945	5,970	5,446	18.69	291
2020	138.01	31	63	75	18.77	4
	162,216.47	135,472	156,695	5,521		295
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.7 0.18						

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 367 MAINS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1900	71,113.66	67,586	71,114			
1902	24,056.23	22,693	24,056			
1903	33,197.34	31,201	33,197			
1904	1,964.62	1,840	1,965			
1906	2,420.69	2,252	2,421			
1907	8,730.25	8,095	8,730			
1910	749.15	688	749			
1913	1,738.46	1,582	1,738			
1915	63.32	57	63			
1922	35.55	31	36			
1925	1,356.81	1,184	1,357			
1926	46,464.38	40,405	46,464			
1927	2,171.63	1,881	2,172			
1928	180.25	156	180			
1929	27,529.19	23,661	27,529			
1930	2,522.76	2,159	2,523			
1931	296.56	253	297			
1932	122,819.26	104,233	122,819			
1933	4,897.35	4,138	4,897			
1934	10,855.44	9,130	10,855			
1935	1,410.95	1,181	1,411			
1936	16,622.35	13,848	16,622			
1937	2,388.88	1,980	2,389			
1938	2,797.65	2,307	2,798			
1939	797.65	654	798			
1940	11,364.66	9,270	11,365			
1941	11,633.51	9,436	11,634			
1942	1,215.69	980	1,211	4	14.53	
1943	5,838.88	4,679	5,784	55	14.90	4
1944	48.34	38	47	1	15.28	
1945	1,498.10	1,185	1,465	33	15.67	2
1946	4,905.03	3,853	4,763	142	16.08	9
1947	24,941.60	19,458	24,052	889	16.49	54
1948	98,837.20	76,540	94,612	4,225	16.92	250
1949	28,199.11	21,672	26,789	1,410	17.36	81
1950	2,735.68	2,086	2,579	157	17.81	9
1951	202,177.37	152,927	189,036	13,142	18.27	719
1952	22,207.66	16,659	20,592	1,615	18.74	86
1953	200,020.82	148,735	183,854	16,167	19.23	841
1954	797,823.90	588,052	726,901	70,922	19.72	3,596
1955	81,749.31	59,699	73,795	7,954	20.23	393

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 367 MAINS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1956	1,473,781.22	1,066,030	1,317,739	156,043	20.75	7,520
1957	311,182.44	222,891	275,520	35,663	21.28	1,676
1958	299,804.72	212,583	262,778	37,027	21.82	1,697
1959	613,382.04	430,349	531,962	81,420	22.38	3,638
1960	674,919.59	468,482	579,099	95,821	22.94	4,177
1961	47,891.52	32,879	40,642	7,249	23.51	308
1962	190,718.09	129,435	159,997	30,721	24.10	1,275
1963	122,060.87	81,878	101,211	20,850	24.69	844
1964	290,969.66	192,855	238,391	52,578	25.29	2,079
1965	701,420.51	459,101	567,503	133,918	25.91	5,169
1966	742,304.44	479,729	593,002	149,303	26.53	5,628
1967	215,827.53	137,670	170,176	45,651	27.16	1,681
1968	370,389.64	233,097	288,135	82,254	27.80	2,959
1969	640,487.71	397,532	491,396	149,091	28.45	5,240
1970	874,219.01	534,908	661,209	213,010	29.11	7,317
1971	453,818.02	273,620	338,227	115,591	29.78	3,881
1972	966,536.05	574,122	709,682	256,854	30.45	8,435
1973	372,161.96	217,640	269,029	103,133	31.14	3,312
1974	485,847.07	279,654	345,685	140,162	31.83	4,403
1975	297,092.08	168,273	208,005	89,087	32.52	2,739
1976	137,471.87	76,562	94,640	42,832	33.23	1,289
1977	134,299.99	73,525	90,886	43,414	33.94	1,279
1978	287,058.05	154,400	190,857	96,201	34.66	2,776
1979	501,981.46	265,111	327,708	174,273	35.39	4,924
1980	243,613.68	126,258	156,070	87,544	36.13	2,423
1981	283,711.51	144,239	178,296	105,415	36.87	2,859
1982	319,398.12	180,971	223,701	95,697	33.08	2,893
1983	524,887.81	292,730	361,849	163,039	33.51	4,865
1984	749,802.45	408,267	504,666	245,136	34.51	7,103
1985	455,843.70	244,013	301,629	154,215	34.94	4,414
1986	565,064.08	297,224	367,404	197,660	35.37	5,588
1987	414,536.27	212,491	262,664	151,872	36.37	4,176
1988	491,903.15	247,378	305,788	186,115	36.82	5,055
1989	207,476.32	102,286	126,438	81,039	37.28	2,174
1990	360,151.18	172,656	213,423	146,728	38.28	3,833
1991	2,298,208.76	1,078,320	1,332,930	965,278	38.74	24,917
1992	1,177,930.89	540,435	668,041	509,890	39.22	13,001
1993	1,136,543.85	505,762	625,181	511,362	40.22	12,714
1994	971,986.45	422,231	521,927	450,059	40.69	11,061
1995	571,362.11	241,972	299,106	272,256	41.18	6,611
1996	804,324.21	329,371	407,141	397,183	42.18	9,416

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 367 MAINS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1997	1,997,584.37	795,638	983,502	1,014,082	42.67	23,766
1998	1,718,962.57	665,239	822,314	896,649	43.17	20,770
1999	1,080,765.90	405,720	501,518	579,248	43.68	13,261
2000	2,093,639.95	756,013	934,521	1,159,119	44.68	25,943
2001	940,486.78	328,418	405,963	534,523	45.19	11,828
2002	1,450,386.34	488,925	604,369	846,017	45.72	18,504
2003	537,154.95	173,286	214,202	322,953	46.72	6,913
2004	239,158.46	74,187	91,704	147,455	47.25	3,121
2005	237,738.75	70,775	87,486	150,253	47.78	3,145
2006	169,927.36	48,412	59,843	110,084	48.32	2,278
2007	509,991.81	137,749	170,274	339,718	49.32	6,888
2008	103,422.99	26,973	33,342	70,081	49.61	1,413
2009	74,105.67	18,341	22,672	51,434	50.17	1,025
2010	158,384.81	37,062	45,813	112,572	50.73	2,219
2011	140,623.77	30,797	38,069	102,555	51.72	1,983
2012	2,357,530.59	483,765	597,990	1,759,540	52.29	33,650
2013	41,989.81	8,028	9,924	32,066	52.86	607
2024	307,730.46	7,939	9,814	297,917	56.64	5,260
2025	643,848.72	5,859	7,242	636,606	54.45	11,692
	39,468,181.38	18,730,520	23,115,954	16,352,228		407,659
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.1						1.03

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 49-R2.5						
NET SALVAGE PERCENT.. 0						
1927	43.41	43	43			
1935	1.00	1	1			
1937	63.36	62	63			
1938	130.20	128	130			
1939	199.99	195	200			
1940	188.95	183	189			
1942	115.52	111	116			
1943	207.70	198	208			
1944	83.77	79	84			
1945	174.42	164	174			
1946	163.63	153	164			
1947	277.29	258	277			
1948	89.09	83	89			
1950	7.97	7	8			
1952	18.79	17	19			
1953	5,944.35	5,379	5,944			
1954	8,508.82	7,660	8,509			
1955	7,542.08	6,756	7,542			
1956	39,702.37	35,376	39,702			
1957	13,574.54	12,032	13,575			
1958	6,469.06	5,702	6,469			
1959	9,801.88	8,594	9,802			
1960	24,067.26	20,978	24,067			
1961	5,498.45	4,765	5,468	30	6.54	5
1962	12,455.03	10,729	12,313	142	6.79	21
1963	5,203.12	4,454	5,112	92	7.05	13
1964	19,172.75	16,309	18,717	456	7.32	62
1965	16,408.17	13,863	15,909	499	7.60	66
1966	43,116.46	36,174	41,514	1,602	7.89	203
1967	18,626.28	15,513	17,803	823	8.19	100
1968	18,055.59	14,920	17,123	933	8.51	110
1969	32,278.33	26,455	30,360	1,918	8.84	217
1970	15,250.12	12,393	14,222	1,028	9.18	112
1971	26,308.31	21,186	24,314	1,995	9.54	209
1972	26,694.33	21,290	24,433	2,261	9.92	228
1973	12,036.90	9,504	10,907	1,130	10.31	110
1974	18,632.52	14,556	16,705	1,928	10.72	180
1975	30,467.80	23,535	27,009	3,459	11.15	310
1976	138,678.97	105,877	121,507	17,172	11.59	1,482
1977	14,832.80	11,182	12,833	2,000	12.06	166
1978	22,161.07	16,490	18,924	3,237	12.54	258

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 49-R2.5						
NET SALVAGE PERCENT.. 0						
1979	41,008.38	30,095	34,538	6,471	13.04	496
1980	13,577.55	9,823	11,273	2,304	13.55	170
1981	82,437.31	58,732	67,402	15,035	14.09	1,067
1982	156,832.69	120,055	137,778	19,055	13.25	1,438
1983	24,048.18	18,188	20,873	3,175	13.61	233
1984	50,677.87	37,628	43,183	7,495	14.31	524
1985	86,879.75	63,648	73,044	13,836	14.69	942
1986	86,985.91	62,821	72,095	14,891	15.10	986
1987	52,185.49	36,926	42,377	9,808	15.81	620
1988	411,643.09	286,751	329,082	82,561	16.22	5,090
1989	41,658.60	28,390	32,581	9,078	16.94	536
1990	297,917.74	199,545	229,002	68,915	17.38	3,965
1991	147,610.27	96,567	110,822	36,788	18.10	2,032
1992	264,883.76	169,976	195,068	69,816	18.56	3,762
1993	163,266.69	102,678	117,836	45,431	19.03	2,387
1994	349,935.44	214,335	245,976	103,960	19.77	5,258
1995	117,235.62	70,224	80,591	36,645	20.25	1,810
1996	215,121.50	125,222	143,708	71,414	21.00	3,401
1997	728,580.35	413,688	474,758	253,823	21.50	11,806
1998	560,594.04	308,551	354,100	206,494	22.26	9,276
1999	16,725.51	8,957	10,279	6,446	22.77	283
2000	174,732.10	90,441	103,792	70,940	23.53	3,015
2001	495,273.00	248,627	285,330	209,943	24.06	8,726
2002	154,135.03	74,540	85,544	68,591	24.83	2,762
2003	301,200.83	140,721	161,495	139,706	25.37	5,507
2004	59,852.58	26,964	30,944	28,908	25.92	1,115
2005	86,161.34	37,161	42,647	43,515	26.70	1,630
2006	82,235.60	34,037	39,062	43,174	27.26	1,584
2007	11,729.27	4,624	5,307	6,423	28.05	229
2008	249,781.89	95,292	109,359	140,423	28.37	4,950
2012	21,662.45	6,551	7,518	14,144	31.14	454
2013	8,571.24	2,421	2,778	5,793	31.75	182
2021	1,310.54	144	165	1,145	36.48	31
2022	23,129.77	1,998	2,293	20,837	36.99	563
	6,172,833.83	3,709,675	4,255,146	1,917,688		90,682
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.1 1.47

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 370 COMMUNICATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 23-R0.5						
NET SALVAGE PERCENT.. 0						
1955	5,466.25	5,466	5,466			
1965	7,727.57	7,728	7,728			
1966	1,743.15	1,743	1,743			
1967	249.76	250	250			
1968	2,500.34	2,500	2,500			
1972	1,946.45	1,946	1,946			
1979	706.12	706	706			
1982	5,572.11	5,422	5,572			
1983	1,354.71	1,299	1,355			
1984	2,338.50	2,219	2,339			
1985	8,363.40	7,877	8,363			
1986	1,865.01	1,735	1,865			
1987	8,236.27	7,561	8,236			
1988	56,812.32	51,637	56,812			
1989	6,202.17	5,576	6,202			
1990	81,477.96	72,377	81,478			
1991	19,398.63	17,009	19,399			
1992	11,826.34	10,224	11,826			
1993	4,988.84	4,263	4,989			
1994	24,237.82	20,452	24,238			
1995	53,971.10	44,731	53,971			
1996	2,814.71	2,297	2,815			
1997	270.53	218	271			
2000	83,012.05	63,089	78,563	4,449	7.97	558
2001	21,876.59	16,287	20,282	1,595	8.32	192
2004	19,336.59	13,396	16,682	2,655	9.42	282
2009	679,443.48	405,832	505,369	174,074	11.12	15,654
2010	158,522.71	90,913	113,211	45,312	11.53	3,930
2011	574,467.00	316,531	394,166	180,301	11.82	15,254
2012	649,682.90	341,213	424,901	224,782	12.21	18,410
2013	552,258.31	276,129	343,854	208,404	12.50	16,672
2014	229,452.61	108,715	135,379	94,073	12.77	7,367
2015	208,014.12	92,608	115,322	92,692	13.08	7,087
2022	19,067.98	3,890	4,844	14,224	13.65	1,042
	3,505,204.40	2,003,839	2,462,642	1,042,562		86,448
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.1 2.47

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 371 OTHER EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
1931	73.41	73	73			
1932	22.79	23	23			
1934	159.65	160	160			
1935	148.67	149	149			
1937	75.60	76	76			
1938	348.00	348	348			
1952	193.45	193	193			
1956	802.14	802	802			
1958	54.05	54	54			
1959	1,630.62	1,631	1,631			
1962	268.78	265	269			
1964	542.39	527	542			
1965	237.71	229	238			
1966	1,610.42	1,541	1,610			
1967	1,046.31	993	1,046			
1968	8,185.23	7,706	8,185			
1969	1,294.81	1,210	1,295			
1970	2,302.48	2,136	2,302			
1971	4,402.26	4,055	4,402			
1972	6,378.34	5,837	6,378			
1973	2,116.13	1,923	2,116			
1974	772.96	698	773			
1975	728.51	653	729			
1976	666.84	593	667			
1977	2,372.22	2,094	2,356	16	4.10	4
1978	395.78	347	390	5	4.34	1
1979	1,489.70	1,295	1,457	32	4.58	7
1980	1,156.83	997	1,122	35	4.83	7
1981	1,410.00	1,205	1,356	54	5.09	11
1982	4,310.08	3,859	4,310			
1983	3,348.16	2,970	3,343	5	5.37	1
1984	3,634.15	3,208	3,611	23	5.48	4
1985	5,292.73	4,623	5,204	88	5.83	15
1986	1,466.52	1,266	1,425	41	6.20	7
1987	1,617.48	1,386	1,560	57	6.39	9
1988	7,215.84	6,102	6,869	347	6.80	51
1989	11,462.74	9,558	10,760	703	7.23	97
1990	14,888.28	12,280	13,824	1,064	7.49	142
1991	14,350.24	11,648	13,113	1,238	7.95	156
1992	10,561.54	8,428	9,488	1,074	8.42	128

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 371 OTHER EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
1993	9,905.10	7,794	8,774	1,131	8.73	130
1994	3,879.74	2,995	3,372	508	9.23	55
1995	7,818.56	5,912	6,655	1,163	9.75	119
	140,637.24	119,842	133,053	7,584		944
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.0						0.67

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 371.1 TESTING EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 20-R3						
NET SALVAGE PERCENT.. 0						
1982	15,664.23	15,664	15,664			
1983	11,125.29	11,125	11,125			
1985	4,384.63	4,385	4,385			
1986	38,021.86	38,022	38,022			
1990	11,962.90	11,963	11,963			
1991	2,199.99	2,125	2,200			
1992	1,383.30	1,383	1,383			
1995	24,385.78	23,827	24,386			
1996	494.25	477	494			
2015	100,388.74	53,447	58,228	42,161	9.22	4,573
	210,010.97	162,418	167,850	42,161		4,573
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.2 2.18

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 374.2 RIGHTS-OF-WAY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1903	298.00	294	298			
1904	222.17	218	222			
1929	410.41	369	410			
1930	548.08	490	548			
1931	10,677.87	9,513	10,651	27	8.18	3
1932	38.71	34	38	1	8.46	
1933	55.00	49	55			
1934	123.52	109	122	1	9.04	
1935	533.10	467	523	10	9.34	1
1936	100.54	88	99	2	9.65	
1937	223.29	194	217	6	9.96	1
1938	178.56	154	172	6	10.28	1
1939	285.78	245	274	11	10.62	1
1940	249.96	213	238	11	10.96	1
1941	57.82	49	55	3	11.31	
1942	19.44	16	18	2	11.68	
1944	36.92	31	35	2	12.44	
1945	59.80	50	56	4	12.84	
1946	160.11	132	148	12	13.25	1
1947	235.63	193	216	20	13.67	1
1948	51.03	41	46	5	14.11	
1949	2,077.70	1,675	1,875	202	14.55	14
1950	1,726.56	1,381	1,546	180	15.01	12
1951	360.18	286	320	40	15.49	3
1952	287.05	226	253	34	15.97	2
1953	1,145.40	894	1,001	144	16.47	9
1954	877.98	679	760	118	16.98	7
1955	3,133.21	2,402	2,689	444	17.51	25
1956	1,794.30	1,363	1,526	268	18.04	15
1957	5,277.55	3,969	4,444	834	18.59	45
1958	1,136.57	846	947	189	19.15	10
1959	1,431.64	1,055	1,181	250	19.72	13
1960	1,139.60	831	930	209	20.31	10
1961	1,739.80	1,255	1,405	335	20.91	16
1962	534.64	381	427	108	21.51	5
1963	1,024.78	722	808	216	22.13	10
1964	2,424.42	1,689	1,891	533	22.76	23
1965	1,904.74	1,310	1,467	438	23.40	19
1966	14,200.26	9,647	10,801	3,399	24.05	141
1967	36,083.66	24,195	27,089	8,995	24.71	364
1968	18,362.30	12,148	13,601	4,761	25.38	188

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 374.2 RIGHTS-OF-WAY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1969	11,282.03	7,362	8,243	3,040	26.06	117
1970	6,080.40	3,912	4,380	1,701	26.75	64
1971	15,534.05	9,849	11,027	4,507	27.45	164
1972	18,498.57	11,553	12,935	5,564	28.16	198
1973	38,364.70	23,592	26,414	11,951	28.88	414
1974	49,272.90	29,826	33,393	15,880	29.60	536
1975	37,863.68	22,552	25,249	12,614	30.33	416
1976	13,898.67	8,139	9,112	4,786	31.08	154
1977	19,181.60	11,043	12,364	6,818	31.82	214
1978	24,833.70	14,046	15,726	9,108	32.58	280
1979	27,735.34	15,402	17,244	10,491	33.35	315
1980	38,526.40	21,000	23,512	15,015	34.12	440
1981	41,644.61	22,266	24,929	16,716	34.90	479
1982	29,660.39	17,061	19,102	10,559	31.94	331
1983	47,020.30	26,623	29,807	17,213	32.37	532
1984	51,245.11	28,328	31,716	19,529	33.37	585
1985	70,214.20	38,154	42,717	27,497	33.82	813
1986	74,675.20	39,570	44,303	30,372	34.82	872
1987	61,590.79	32,040	35,872	25,719	35.28	729
1988	64,488.00	32,670	36,577	27,911	36.28	769
1989	63,293.80	31,432	35,191	28,102	36.74	765
1990	76,971.45	37,439	41,917	35,055	37.22	942
1991	69,790.71	32,983	36,928	32,863	38.22	860
1992	74,877.76	34,609	38,748	36,129	38.69	934
1993	94,389.03	42,315	47,376	47,013	39.69	1,185
1994	63,758.76	27,894	31,230	32,529	40.18	810
1995	64,141.55	27,164	30,413	33,729	41.18	819
1996	101,676.17	41,931	46,946	54,730	41.67	1,313
1997	147,067.21	58,577	65,583	81,484	42.67	1,910
1998	219,807.88	85,066	95,240	124,568	43.17	2,886
1999	109,098.49	40,672	45,537	63,562	44.17	1,439
2000	148,695.59	53,694	60,116	88,580	44.68	1,983
2001	49,857.74	17,291	19,359	30,499	45.68	668
2002	51,469.65	17,232	19,293	32,177	46.19	697
2003	48,988.25	15,696	17,573	31,415	47.19	666
2004	503,472.20	155,120	173,673	329,799	47.72	6,911
2005	99,247.65	29,139	32,624	66,624	48.72	1,367
2006	21,099.30	5,889	6,593	14,506	49.72	292
2007	21,366.27	5,692	6,373	14,993	50.25	298
2008	132,857.20	33,945	38,005	94,852	50.99	1,860
2009	5,977.08	1,450	1,623	4,354	51.52	85

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 374.2 RIGHTS-OF-WAY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
2010	18,300.47	4,169	4,668	13,633	52.53	260
2011	20,776.70	4,459	4,992	15,784	53.07	297
2012	7,943.52	1,587	1,777	6,167	54.07	114
2013	93,193.26	17,353	19,428	73,765	54.62	1,351
2014	11,063.41	1,896	2,123	8,941	55.61	161
2015	2,375.70	372	416	1,959	56.62	35
2016	108,946.54	15,525	17,382	91,565	57.17	1,602
2017	88,797.46	11,322	12,676	76,121	58.17	1,309
2018	1,675.04	190	213	1,462	58.73	25
2019	189.14	19	21	168	59.72	3
	3,374,003.70	1,347,013	1,508,064	1,865,940		43,210
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.2 1.28						

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1902	1,745.39	1,745	1,745			
1905	1,321.50	1,322	1,322			
1906	2,135.22	2,135	2,135			
1908	880.43	880	880			
1909	770.06	770	770			
1910	681.05	681	681			
1912	356.78	357	357			
1916	122.09	122	122			
1917	5,254.50	5,254	5,255			
1918	4,743.98	4,744	4,744			
1919	2,219.29	2,219	2,219			
1920	2,532.43	2,532	2,532			
1921	17,407.66	17,408	17,408			
1922	1,544.59	1,545	1,545			
1923	444.90	445	445			
1924	49,481.98	49,482	49,482			
1925	9,550.78	9,551	9,551			
1926	1,437.54	1,429	1,438			
1927	12,577.28	12,416	12,577			
1928	169.18	166	169			
1929	1,786.94	1,739	1,787			
1930	5,907.90	5,708	5,908			
1931	886.67	851	887			
1932	690.68	658	691			
1933	4,845.58	4,583	4,846			
1934	599.15	563	599			
1937	206.12	189	206			
1939	941.28	852	941			
1941	1,497.83	1,336	1,498			
1942	1,321.59	1,170	1,322			
1943	3,799.03	3,338	3,799			
1944	480.46	419	480			
1945	7,388.06	6,392	7,375	13	6.74	2
1946	24,241.93	20,809	24,010	232	7.08	33
1947	1,212.46	1,033	1,192	21	7.42	3
1948	11,813.70	9,980	11,515	299	7.76	39
1949	155,416.10	130,239	150,271	5,145	8.10	635
1950	314,103.69	261,083	301,241	12,863	8.44	1,524
1951	117,565.93	96,898	111,802	5,764	8.79	656
1952	14,011.46	11,450	13,211	800	9.14	88
1953	64,035.02	51,894	59,876	4,159	9.48	439

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1954	82,747.60	66,479	76,704	6,043	9.83	615
1955	21,708.32	17,284	19,942	1,766	10.19	173
1956	33,265.27	26,253	30,291	2,974	10.54	282
1957	16,795.88	13,134	15,154	1,642	10.90	151
1958	16,398.95	12,706	14,660	1,739	11.26	154
1959	32,555.72	24,990	28,834	3,722	11.62	320
1960	28,812.28	21,909	25,279	3,533	11.98	295
1961	30,404.90	22,895	26,417	3,988	12.35	323
1962	27,753.65	20,693	23,876	3,878	12.72	305
1963	14,913.85	11,009	12,702	2,212	13.09	169
1964	4,880.13	3,565	4,113	767	13.47	57
1965	18,536.25	13,402	15,463	3,073	13.85	222
1966	5,038.93	3,605	4,159	879	14.23	62
1967	4,718.58	3,339	3,853	866	14.62	59
1968	4,278.86	2,994	3,455	824	15.01	55
1969	8,771.59	6,068	7,001	1,770	15.41	115
1970	5,741.53	3,927	4,531	1,211	15.80	77
1971	25,767.69	17,414	20,092	5,675	16.21	350
1973	11,871.49	7,830	9,034	2,837	17.02	167
1974	25,525.37	16,622	19,179	6,347	17.44	364
1975	87,663.74	56,350	65,017	22,646	17.86	1,268
1976	4,598.73	2,917	3,366	1,233	18.29	67
1977	8,040.17	5,030	5,804	2,236	18.72	119
1978	13,389.00	8,261	9,532	3,857	19.15	201
1979	6,024.51	3,664	4,228	1,797	19.59	92
1980	2,625.97	1,573	1,815	811	20.04	40
1981	3,896.41	2,300	2,654	1,243	20.49	61
1982	4,195.18	2,958	3,413	782	18.10	43
1984	107,312.77	73,488	84,791	22,521	18.99	1,186
1985	3,250.91	2,198	2,536	715	19.27	37
1987	11,800.00	7,763	8,957	2,843	19.89	143
1989	18,115.32	11,558	13,336	4,780	20.57	232
1993	4,421.64	2,624	3,028	1,394	22.10	63
1995	3,605.96	2,062	2,379	1,227	22.66	54
1996	28,053.64	15,674	18,085	9,969	23.10	432
1998	37,254.30	19,898	22,959	14,296	23.77	601
1999	24,770.91	12,876	14,856	9,914	24.25	409
2000	23,959.75	12,160	14,030	9,929	24.50	405
2001	34,304.98	16,888	19,486	14,819	25.01	593
2002	6,262.15	3,000	3,461	2,801	25.29	111
2003	8,507.00	3,956	4,564	3,943	25.60	154

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
2004	14,150.50	6,345	7,321	6,830	26.14	261
2005	14,063.28	6,095	7,032	7,031	26.48	266
2006	17,523.06	7,319	8,445	9,078	26.83	338
2007	55,195.64	22,161	25,570	29,626	27.20	1,089
2008	20,558.92	7,987	9,215	11,343	27.55	412
2011	27,987.49	9,376	10,818	17,169	28.79	596
2013	103,921.61	30,917	35,672	68,249	29.52	2,312
2014	188,343.09	52,209	60,239	128,104	29.99	4,272
2019	56,478.77	9,545	11,013	45,466	31.96	1,423
2020	20,252.13	2,941	3,393	16,859	32.38	521
2021	3,292.94	397	458	2,835	32.81	86
2022	36,972.61	3,535	4,079	32,894	33.13	993
2024	446,028.38	18,912	21,821	424,207	33.84	12,536
2025	65,974.61	950	1,096	64,878	34.10	1,903
	2,781,411.12	1,488,392	1,698,044	1,083,367		41,053

PNG

SURVIVOR CURVE.. IOWA 50-S0.5

NET SALVAGE PERCENT.. 0

1901	435.33	435	435			
1914	47.48	47	47			
1922	4,142.29	4,142	4,142			
1927	2,693.18	2,659	2,693			
1930	189.29	183	189			
1933	847.72	802	848			
1936	544.45	504	544			
1938	32.84	30	33			
1952	9,309.40	7,608	8,976	334	9.14	37
1956	5,775.22	4,558	5,377	398	10.54	38
1957	65,555.21	51,264	60,479	5,076	10.90	466
1958	3,928.05	3,043	3,590	338	11.26	30
1959	1,740.26	1,336	1,576	164	11.62	14
1960	10,837.04	8,240	9,721	1,116	11.98	93
1961	15,060.14	11,340	13,378	1,682	12.35	136
1962	44,412.35	33,114	39,066	5,346	12.72	420
1963	61,579.91	45,458	53,629	7,951	13.09	607
1964	33,613.04	24,558	28,972	4,641	13.47	345
1965	24,411.66	17,650	20,823	3,589	13.85	259
1966	17,104.75	12,237	14,437	2,668	14.23	187

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1967	43,814.66	31,003	36,576	7,239	14.62	495
1968	31,758.04	22,224	26,219	5,539	15.01	369
1969	35,461.98	24,533	28,943	6,519	15.41	423
1970	109,477.63	74,883	88,343	21,134	15.80	1,338
1971	28,682.10	19,383	22,867	5,815	16.21	359
1972	14,929.02	9,970	11,762	3,167	16.61	191
1973	43,388.65	28,619	33,763	9,625	17.02	566
1974	6,679.10	4,349	5,131	1,548	17.44	89
1975	2,388.78	1,536	1,812	577	17.86	32
1976	325.75	207	244	82	18.29	4
1977	310.42	194	229	82	18.72	4
1978	5,350.19	3,301	3,894	1,456	19.15	76
1980	6,000.02	3,595	4,241	1,759	20.04	88
1981	66,216.28	39,081	46,106	20,110	20.49	981
1982	55,560.11	39,170	46,211	9,349	18.10	517
1983	28,861.79	20,120	23,737	5,125	18.36	279
1984	5,806.34	3,976	4,691	1,116	18.99	59
1985	10,388.00	7,024	8,287	2,101	19.27	109
1986	10,162.46	6,780	7,999	2,164	19.58	111
1987	21,773.61	14,325	16,900	4,874	19.89	245
1988	9,500.30	6,158	7,265	2,235	20.22	111
1989	21,764.75	13,886	16,382	5,383	20.57	262
1990	17,697.49	11,103	13,099	4,599	20.93	220
1991	2,527.62	1,558	1,838	690	21.31	32
1993	14,187.04	8,419	9,932	4,255	22.10	193
1994	31,906.90	18,646	21,998	9,909	22.22	446
1995	24,723.97	14,135	16,676	8,048	22.66	355
1996	64,217.36	35,878	42,327	21,890	23.10	948
1997	106,890.33	58,576	69,105	37,785	23.30	1,622
1998	90,466.61	48,318	57,003	33,463	23.77	1,408
1999	26,987.42	14,028	16,550	10,438	24.25	430
2000	20,094.65	10,198	12,031	8,064	24.50	329
2001	27,792.71	13,682	16,141	11,651	25.01	466
2002	74,704.50	35,783	42,215	32,489	25.29	1,285
2003	35,723.93	16,612	19,598	16,126	25.60	630
2004	12,600.58	5,650	6,666	5,935	26.14	227
2005	1,094.30	474	559	535	26.48	20
2006	2,275.29	950	1,121	1,155	26.83	43
2007	50,329.62	20,207	23,839	26,490	27.20	974
2008	4,380.00	1,702	2,008	2,372	27.55	86
2009	6,511.91	2,417	2,851	3,660	27.95	131

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
2010	2,023.74	715	844	1,180	28.36	42
2014	1,151,949.73	319,320	376,718	775,232	29.99	25,850
2017	18,705.63	4,007	4,727	13,978	31.18	448
2019	630,236.94	106,510	125,655	504,582	31.96	15,788
2020	35,373.19	5,136	6,059	29,314	32.38	905
2023	6,264.54	435	513	5,751	33.47	172
2024	2,560.25	109	129	2,432	33.84	72
	3,323,085.84	1,358,093	1,600,760	1,722,326		62,462

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

1900	123.38	123	123			
1902	2,860.00	2,860	2,860			
1908	2,901.80	2,902	2,902			
1910	7,556.70	7,557	7,557			
1915	161.12	161	161			
1923	266.11	266	266			
1925	212.80	213	213			
1927	13,724.13	13,548	13,724			
1928	894.16	876	894			
1930	38.28	37	38			
1936	572.62	530	573			
1937	4,600.60	4,227	4,569	32	4.06	8
1945	12.36	11	12			
1947	432.79	369	399	34	7.42	5
1948	6,857.71	5,793	6,262	596	7.76	77
1949	1,464.38	1,227	1,326	138	8.10	17
1950	23,781.96	19,768	21,367	2,415	8.44	286
1952	8.07	7	8	1	9.14	
1953	1,809.10	1,466	1,585	225	9.48	24
1954	0.60			1	9.83	
1955	768.66	612	662	107	10.19	11
1956	123.78	98	106	18	10.54	2
1957	1,865.14	1,459	1,577	288	10.90	26
1959	2,255.90	1,732	1,872	384	11.62	33
1960	2,692.32	2,047	2,213	480	11.98	40
1961	2,889.36	2,176	2,352	537	12.35	43
1962	2,147.00	1,601	1,730	417	12.72	33

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1963	1,552.28	1,146	1,239	314	13.09	24
1964	251.74	184	199	53	13.47	4
1965	898.68	650	703	196	13.85	14
1966	2,957.44	2,116	2,287	670	14.23	47
1967	6,310.72	4,465	4,826	1,485	14.62	102
1968	8,455.01	5,917	6,396	2,059	15.01	137
1969	1,245.94	862	932	314	15.41	20
1970	15,473.04	10,584	11,440	4,033	15.80	255
1971	1,369.67	926	1,001	369	16.21	23
1972	1,726.18	1,153	1,246	480	16.61	29
1973	486.52	321	347	140	17.02	8
1974	909.12	592	640	269	17.44	15
1975	1,641.93	1,055	1,140	502	17.86	28
1977	1,522.09	952	1,029	493	18.72	26
1980	1,579.82	947	1,024	556	20.04	28
1984	1,166.22	799	864	303	18.99	16
1985	57,181.74	38,666	41,794	15,388	19.27	799
1986	5,760.94	3,844	4,155	1,606	19.58	82
1988	3,798.31	2,462	2,661	1,137	20.22	56
1989	1,768.35	1,128	1,219	549	20.57	27
1990	2,041.00	1,281	1,385	656	20.93	31
1991	2,626.45	1,619	1,750	876	21.31	41
1994	422.40	247	267	155	22.22	7
1995	825.00	472	510	315	22.66	14
1996	2,848.85	1,592	1,721	1,128	23.10	49
1997	2,075.00	1,137	1,229	846	23.30	36
2003	2,542.54	1,182	1,278	1,265	25.60	49
2004	5,268.60	2,362	2,553	2,716	26.14	104
2006	3,944.55	1,648	1,781	2,163	26.83	81
2007	1,852.48	744	804	1,048	27.20	39
2011	2,856.60	957	1,034	1,822	28.79	63
2012	17,301.02	5,488	5,932	11,369	29.06	391
2015	14,100.64	3,627	3,920	10,180	30.32	336
2016	24,876.66	5,861	6,335	18,542	30.82	602
2017	102,422.10	21,939	23,714	78,709	31.18	2,524
2018	151,278.96	29,046	31,395	119,884	31.56	3,799
2019	53,035.35	8,963	9,688	43,347	31.96	1,356
2020	8,630.89	1,253	1,354	7,277	32.38	225

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
2023	79,513.69	5,526	5,973	73,541	33.47	2,197
2024	294,849.51	12,502	13,513	281,336	33.84	8,314
2025	106,059.63	1,527	1,651	104,409	34.10	3,062
	1,076,448.49	259,408	278,277	798,171		25,665
	7,180,945.45	3,105,893	3,577,081	3,603,864		129,180
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.9						1.80

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1924	105,072.26	92,057	89,238	15,834	9.29	1,704
1925	16,078.22	14,035	13,605	2,473	9.53	259
1926	296,126.75	257,512	249,627	46,500	9.78	4,755
1927	22,548.31	19,533	18,935	3,613	10.03	360
1928	114,037.09	98,406	95,393	18,644	10.28	1,814
1929	133,799.34	114,997	111,476	22,324	10.54	2,118
1930	311,240.08	266,422	258,264	52,976	10.80	4,905
1931	161,660.76	137,800	133,581	28,080	11.07	2,537
1932	16,425.46	13,940	13,513	2,912	11.35	257
1933	5,702.07	4,818	4,670	1,032	11.63	89
1934	10,275.01	8,642	8,377	1,898	11.92	159
1935	7,275.96	6,091	5,904	1,371	12.21	112
1936	4,523.96	3,769	3,654	870	12.52	69
1937	9,372.98	7,770	7,532	1,841	12.83	143
1938	6,706.05	5,530	5,361	1,345	13.15	102
1939	15,778.35	12,943	12,547	3,232	13.48	240
1940	15,321.43	12,498	12,115	3,206	13.82	232
1941	28,581.36	23,181	22,471	6,110	14.17	431
1942	28,640.15	23,092	22,385	6,255	14.53	430
1943	4,086.55	3,275	3,175	912	14.90	61
1944	5,466.19	4,353	4,220	1,246	15.28	82
1945	9,459.21	7,483	7,254	2,205	15.67	141
1946	349,795.67	274,799	266,385	83,411	16.08	5,187
1947	56,220.97	43,860	42,517	13,704	16.49	831
1948	105,675.94	81,835	79,329	26,347	16.92	1,557
1949	121,980.78	93,746	90,876	31,105	17.36	1,792
1950	1,641,297.81	1,251,539	1,213,217	428,080	17.81	24,036
1951	356,012.23	269,288	261,043	94,970	18.27	5,198
1952	613,470.27	460,182	446,091	167,379	18.74	8,932
1953	708,423.35	526,784	510,654	197,769	19.23	10,284
1954	1,370,123.69	1,009,877	978,955	391,169	19.72	19,836
1955	1,174,541.09	857,732	831,469	343,073	20.23	16,959
1956	1,762,616.14	1,274,953	1,235,914	526,702	20.75	25,383
1957	1,501,549.82	1,075,515	1,042,583	458,967	21.28	21,568
1958	2,997,830.29	2,125,672	2,060,585	937,246	21.82	42,954
1959	1,764,715.08	1,238,124	1,200,213	564,502	22.38	25,224
1960	2,872,448.35	1,993,853	1,932,802	939,646	22.94	40,961
1961	1,676,944.17	1,151,272	1,116,020	560,924	23.51	23,859
1962	1,787,461.53	1,213,097	1,175,952	611,509	24.10	25,374
1963	2,236,108.47	1,499,982	1,454,053	782,055	24.69	31,675
1964	2,223,248.89	1,473,569	1,428,449	794,800	25.29	31,427

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1965	2,797,514.13	1,831,057	1,774,991	1,022,523	25.91	39,464
1966	2,974,334.23	1,922,223	1,863,365	1,110,969	26.53	41,876
1967	3,095,712.85	1,974,662	1,914,199	1,181,514	27.16	43,502
1968	3,477,602.46	2,188,560	2,121,547	1,356,055	27.80	48,779
1969	3,885,431.29	2,411,571	2,337,730	1,547,702	28.45	54,401
1970	3,273,314.65	2,002,843	1,941,517	1,331,798	29.11	45,751
1971	3,152,236.35	1,900,578	1,842,383	1,309,853	29.78	43,984
1972	3,033,976.31	1,802,182	1,747,000	1,286,976	30.45	42,265
1973	2,756,115.16	1,611,776	1,562,424	1,193,691	31.14	38,333
1974	3,062,174.01	1,762,587	1,708,617	1,353,557	31.83	42,525
1975	2,208,922.47	1,251,134	1,212,825	996,098	32.52	30,630
1976	1,942,498.17	1,081,836	1,048,711	893,788	33.23	26,897
1977	2,346,256.83	1,284,505	1,245,174	1,101,083	33.94	32,442
1978	2,057,923.24	1,106,895	1,073,002	984,921	34.66	28,417
1979	4,174,942.80	2,204,913	2,137,399	2,037,543	35.39	57,574
1980	8,504,909.80	4,407,840	4,272,874	4,232,036	36.13	117,134
1981	6,187,587.87	3,145,770	3,049,448	3,138,140	36.87	85,114
1982	6,752,567.44	3,826,005	3,708,854	3,043,713	33.08	92,011
1983	1,526,982.31	851,598	825,522	701,460	33.51	20,933
1984	2,221,241.47	1,209,466	1,172,433	1,048,809	34.51	30,391
1985	2,941,994.97	1,574,850	1,526,629	1,415,366	34.94	40,508
1986	4,744,328.34	2,495,517	2,419,105	2,325,223	35.37	65,740
1987	2,049,943.19	1,050,801	1,018,626	1,031,317	36.37	28,356
1988	4,133,865.39	2,078,921	2,015,265	2,118,600	36.82	57,539
1989	3,554,308.11	1,752,274	1,698,620	1,855,688	37.28	49,777
1990	3,292,738.12	1,578,539	1,530,205	1,762,533	38.28	46,043
1991	3,116,681.32	1,462,347	1,417,570	1,699,111	38.74	43,859
1992	2,412,605.72	1,106,904	1,073,011	1,339,595	39.22	34,156
1993	1,063,940.34	473,453	458,956	604,984	40.22	15,042
1994	868,141.87	377,121	365,574	502,568	40.69	12,351
1995	5,072,614.45	2,148,252	2,082,473	2,990,141	41.18	72,611
1996	4,909,090.15	2,010,272	1,948,718	2,960,372	42.18	70,184
1997	1,908,175.14	760,026	736,754	1,171,421	42.67	27,453
1998	2,317,905.41	897,029	869,562	1,448,343	43.17	33,550
1999	1,116,075.83	418,975	406,146	709,930	43.68	16,253
2000	2,556,980.59	923,326	895,054	1,661,926	44.68	37,196
2001	5,870,466.65	2,049,967	1,987,198	3,883,269	45.19	85,932
2002	1,049,992.56	353,952	343,114	706,878	45.72	15,461
2003	3,324,305.34	1,072,421	1,039,584	2,284,721	46.72	48,902
2004	1,751,054.17	543,177	526,545	1,224,509	47.25	25,916
2005	1,018,982.53	303,351	294,063	724,920	47.78	15,172

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
2006	2,676,633.92	762,573	739,223	1,937,411	48.32	40,095
2007	882,469.49	238,355	231,057	651,413	49.32	13,208
2008	2,142,692.29	558,814	541,703	1,600,989	49.61	32,271
2009	2,496,256.14	617,823	598,905	1,897,351	50.17	37,818
2010	2,047,428.93	479,098	464,428	1,583,001	50.73	31,204
2011	1,838,964.34	402,733	390,401	1,448,563	51.72	28,008
2012	2,345,422.42	481,281	466,544	1,878,878	52.29	35,932
2013	3,396,529.84	649,417	629,532	2,766,998	52.86	52,346
2014	4,897,290.75	867,310	840,753	4,056,537	53.44	75,908
2015	9,548,185.76	1,554,445	1,506,848	8,041,337	54.01	148,886
2016	12,543,639.26	1,858,967	1,802,046	10,741,593	54.60	196,732
2017	23,573,103.17	3,144,652	3,048,364	20,524,739	55.20	371,825
2018	19,048,888.55	2,270,628	2,201,102	16,847,786	55.40	304,112
2019	10,579,885.38	1,100,308	1,066,617	9,513,268	56.00	169,880
2020	10,788,910.20	955,897	926,628	9,862,282	56.61	174,214
2021	24,375,021.21	1,789,127	1,734,345	22,640,677	56.85	398,253
2022	23,050,342.38	1,332,310	1,291,515	21,758,827	57.10	381,065
2023	26,753,261.60	1,123,637	1,089,232	25,664,030	57.02	450,088
2024	15,455,531.27	398,753	386,543	15,068,988	56.64	266,049
2025	21,644,324.90	196,963	190,932	21,453,393	54.45	394,002
	375,239,857.91	105,046,393	101,829,911	273,409,947		5,790,357

PNG

SURVIVOR CURVE.. IOWA 75-R2.5
NET SALVAGE PERCENT.. 0

1901	2,228.05	2,110	2,128	100	3.98	25
1903	551.10	518	522	29	4.51	6
1904	358.50	336	339	20	4.75	4
1905	1,654.35	1,544	1,557	97	5.00	19
1906	4,409.08	4,102	4,137	272	5.23	52
1907	11,153.26	10,341	10,430	724	5.46	133
1908	22,399.21	20,703	20,881	1,519	5.68	267
1909	460.40	424	428	33	5.91	6
1910	3,046.25	2,798	2,822	224	6.12	37
1911	5.83	5	5	1	6.34	
1913	2,389.75	2,174	2,193	197	6.77	29
1914	343.18	311	314	30	6.99	4
1916	14.29	13	13	1	7.44	
1920	4,915.09	4,369	4,406	509	8.34	61

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1921	37,757.51	33,438	33,725	4,033	8.58	470
1922	26,299.27	23,210	23,409	2,890	8.81	328
1923	35,985.14	31,643	31,914	4,071	9.05	450
1924	42,895.65	37,582	37,904	4,991	9.29	537
1925	44,602.85	38,935	39,269	5,334	9.53	560
1926	11,674.21	10,152	10,239	1,435	9.78	147
1927	30,400.95	26,335	26,561	3,840	10.03	383
1928	9,884.85	8,530	8,603	1,282	10.28	125
1929	835.02	718	724	111	10.54	11
1930	75,623.54	64,734	65,289	10,334	10.80	957
1931	213,212.82	181,743	183,302	29,911	11.07	2,702
1932	6,429.65	5,457	5,504	926	11.35	82
1933	11,189.08	9,454	9,535	1,654	11.63	142
1934	1,709.23	1,438	1,450	259	11.92	22
1935	2,433.53	2,037	2,054	379	12.21	31
1936	17,605.61	14,667	14,793	2,813	12.52	225
1937	3,851.45	3,193	3,220	631	12.83	49
1938	3,437.92	2,835	2,859	579	13.15	44
1939	1,769.83	1,452	1,464	305	13.48	23
1940	10,400.55	8,484	8,557	1,844	13.82	133
1941	1,412.00	1,145	1,155	257	14.17	18
1942	811.48	654	660	152	14.53	10
1944	463.83	369	372	92	15.28	6
1946	73,844.45	58,012	58,510	15,335	16.08	954
1947	15,125.48	11,800	11,901	3,224	16.49	196
1948	8,584.41	6,648	6,705	1,879	16.92	111
1949	12,988.45	9,982	10,068	2,921	17.36	168
1950	8,783.43	6,698	6,755	2,028	17.81	114
1951	13,305.34	10,064	10,150	3,155	18.27	173
1952	153,901.08	115,446	116,436	37,465	18.74	1,999
1953	341,194.90	253,713	255,889	85,306	19.23	4,436
1954	7,558.01	5,571	5,619	1,939	19.72	98
1955	105,235.77	76,851	77,510	27,726	20.23	1,371
1956	613,852.08	444,018	447,827	166,025	20.75	8,001
1957	1,594,496.20	1,142,090	1,151,887	442,610	21.28	20,799
1958	174,294.09	123,587	124,647	49,647	21.82	2,275
1959	1,095,276.95	768,446	775,038	320,239	22.38	14,309
1960	614,802.64	426,753	430,414	184,389	22.94	8,038
1961	1,232,965.25	846,468	853,729	379,236	23.51	16,131
1962	984,401.62	668,084	673,815	310,587	24.10	12,887
1963	1,754,555.09	1,176,956	1,187,052	567,503	24.69	22,985

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1964	2,916,715.53	1,933,199	1,949,781	966,934	25.29	38,234
1965	2,223,823.28	1,455,559	1,468,044	755,779	25.91	29,169
1966	1,956,094.36	1,264,165	1,275,009	681,086	26.53	25,672
1967	2,187,764.11	1,395,509	1,407,479	780,285	27.16	28,729
1968	3,304,609.17	2,079,690	2,097,529	1,207,080	27.80	43,420
1969	2,943,830.15	1,827,147	1,842,820	1,101,010	28.45	38,700
1970	2,430,248.10	1,486,996	1,499,751	930,497	29.11	31,965
1971	2,205,588.05	1,329,815	1,341,222	864,366	29.78	29,025
1972	3,245,868.41	1,928,046	1,944,584	1,301,284	30.45	42,735
1973	1,178,282.83	689,060	694,971	483,312	31.14	15,521
1974	544,897.57	313,643	316,333	228,564	31.83	7,181
1975	607,131.78	343,879	346,829	260,303	32.52	8,004
1976	409,665.88	228,155	230,112	179,554	33.23	5,403
1977	611,909.55	335,002	337,876	274,034	33.94	8,074
1978	580,670.27	312,325	315,004	265,666	34.66	7,665
1979	1,015,825.10	536,488	541,090	474,735	35.39	13,414
1980	962,976.53	499,082	503,363	459,614	36.13	12,721
1981	2,989,830.03	1,520,030	1,533,068	1,456,762	36.87	39,511
1982	4,664,574.41	2,642,948	2,665,618	1,998,956	33.08	60,428
1983	447,750.15	249,710	251,852	195,898	33.51	5,846
1984	1,527,801.92	831,888	839,024	688,778	34.51	19,959
1985	1,499,956.68	802,927	809,814	690,142	34.94	19,752
1986	1,335,793.43	702,627	708,654	627,139	35.37	17,731
1987	1,652,651.26	847,149	854,416	798,236	36.37	21,948
1988	1,755,837.98	883,011	890,585	865,253	36.82	23,500
1989	1,567,155.86	772,608	779,235	787,921	37.28	21,135
1990	1,296,148.55	621,374	626,704	669,445	38.28	17,488
1991	832,465.18	390,593	393,943	438,522	38.74	11,320
1992	2,818,493.78	1,293,125	1,304,217	1,514,277	39.22	38,610
1993	859,192.37	382,341	385,621	473,572	40.22	11,775
1994	1,531,194.04	665,151	670,856	860,338	40.69	21,144
1995	1,210,666.83	512,717	517,115	693,552	41.18	16,842
1996	8,853,784.25	3,625,625	3,656,725	5,197,060	42.18	123,211
1997	7,727,774.16	3,077,972	3,104,374	4,623,400	42.67	108,352
1998	3,538,930.75	1,369,566	1,381,314	2,157,617	43.17	49,980
1999	442,805.93	166,229	167,655	275,151	43.68	6,299
2000	8,110,526.11	2,928,711	2,953,833	5,156,693	44.68	115,414
2001	2,138,117.19	746,631	753,035	1,385,082	45.19	30,650
2002	5,035,598.24	1,697,500	1,712,061	3,323,538	45.72	72,693
2003	2,489,177.65	803,009	809,897	1,679,281	46.72	35,944
2004	2,650,830.47	822,288	829,341	1,821,489	47.25	38,550

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
2005	2,724,517.60	811,089	818,046	1,906,471	47.78	39,901
2006	1,311,491.42	373,644	376,849	934,642	48.32	19,343
2007	914,328.73	246,960	249,078	665,250	49.32	13,488
2008	2,782,720.98	725,734	731,959	2,050,762	49.61	41,338
2009	550,585.12	136,270	137,439	413,146	50.17	8,235
2010	2,404,204.56	562,584	567,410	1,836,795	50.73	36,207
2011	1,323,738.90	289,899	292,386	1,031,353	51.72	19,941
2012	2,644,697.85	542,692	547,347	2,097,351	52.29	40,110
2013	4,760,365.28	910,182	917,989	3,842,376	52.86	72,690
2014	15,649,238.11	2,771,480	2,795,253	12,853,985	53.44	240,531
2015	16,466,229.15	2,680,702	2,703,696	13,762,533	54.01	254,815
2016	11,970,753.94	1,774,066	1,789,283	10,181,471	54.60	186,474
2017	7,086,089.47	945,284	953,392	6,132,697	55.20	111,100
2018	60,926,631.53	7,262,454	7,324,749	53,601,882	55.40	967,543
2019	7,284,170.98	757,554	764,052	6,520,119	56.00	116,431
2020	9,051,292.25	801,944	808,823	8,242,469	56.61	145,601
2021	3,418,593.84	250,925	253,077	3,165,516	56.85	55,682
2022	7,431,380.76	429,534	433,218	6,998,162	57.10	122,560
2023	9,786,110.04	411,017	414,543	9,371,567	57.02	164,356
2024	3,835,370.12	98,953	99,802	3,735,568	56.64	65,953
2025	4,777,512.60	43,475	43,848	4,733,665	54.45	86,936
	282,852,760.67	75,849,072	76,499,684	206,353,077		4,246,092

CPG
SURVIVOR CURVE.. IOWA 75-R2.5
NET SALVAGE PERCENT.. 0

1903	583.13	548	583		
1906	158.56	148	159		
1908	16.94	16	17		
1909	59.38	55	59		
1910	474.52	436	475		
1911	4.16	4	4		
1912	75.53	69	76		
1913	941.60	857	942		
1915	258.93	234	258	1	7.22
1916	85.45	77	85	1	7.44
1918	100.00	89	98	2	7.89
1919	146.35	131	144	2	8.11
1921	55.23	49	54	1	8.58

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1923	9,519.11	8,370	9,230	289	9.05	32
1924	615.15	539	594	21	9.29	2
1925	6,283.14	5,485	6,049	235	9.53	25
1926	4,581.08	3,984	4,393	188	9.78	19
1927	8,190.86	7,095	7,824	367	10.03	37
1928	26,201.23	22,610	24,933	1,268	10.28	123
1929	83.58	72	79	4	10.54	
1930	197.44	169	186	11	10.80	1
1931	5.86	5	6			
1932	56,310.34	47,789	52,699	3,611	11.35	318
1933	178.90	151	167	12	11.63	1
1934	9.92	8	9	1	11.92	
1935	88.50	74	82	7	12.21	1
1936	602.04	502	554	48	12.52	4
1937	1.18	1	1			
1938	77.09	64	71	7	13.15	1
1939	5,290.28	4,339	4,785	505	13.48	37
1940	3,133.75	2,556	2,819	315	13.82	23
1941	39,890.95	32,354	35,678	4,213	14.17	297
1942	293.84	237	261	32	14.53	2
1943	1,830.05	1,466	1,617	213	14.90	14
1944	6,105.49	4,862	5,362	744	15.28	49
1945	330.51	261	288	43	15.67	3
1946	8,847.37	6,950	7,664	1,183	16.08	74
1947	9,495.33	7,408	8,169	1,326	16.49	80
1948	3,810.15	2,951	3,254	556	16.92	33
1949	88,189.17	67,776	74,740	13,449	17.36	775
1951	20,806.11	15,738	17,355	3,451	18.27	189
1952	2,875.35	2,157	2,379	497	18.74	27
1953	32,287.32	24,009	26,476	5,811	19.23	302
1954	24,778.86	18,264	20,141	4,638	19.72	235
1955	11,336.59	8,279	9,130	2,207	20.23	109
1956	41,421.03	29,961	33,039	8,382	20.75	404
1957	54,569.44	39,086	43,102	11,467	21.28	539
1958	17,486.03	12,399	13,673	3,813	21.82	175
1959	60,072.43	42,147	46,478	13,595	22.38	607
1960	52,283.75	36,292	40,021	12,263	22.94	535
1961	143,608.66	98,592	108,722	34,886	23.51	1,484
1962	220,608.97	149,721	165,105	55,504	24.10	2,303
1963	450,258.10	302,033	333,066	117,192	24.69	4,747
1964	487,963.98	323,423	356,654	131,310	25.29	5,192

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1965	340,832.23	223,085	246,007	94,826	25.91	3,660
1966	713,438.52	461,074	508,449	204,990	26.53	7,727
1967	308,779.02	196,961	217,198	91,581	27.16	3,372
1968	544,819.99	342,872	378,102	166,718	27.80	5,997
1969	453,146.42	281,254	310,152	142,994	28.45	5,026
1970	346,667.58	212,115	233,909	112,758	29.11	3,874
1971	273,042.91	164,626	181,541	91,502	29.78	3,073
1972	159,947.59	95,009	104,771	55,177	30.45	1,812
1973	325,767.38	190,509	210,083	115,684	31.14	3,715
1974	314,334.42	180,931	199,521	114,813	31.83	3,607
1975	111,588.03	63,203	69,697	41,891	32.52	1,288
1976	263,099.47	146,528	161,584	101,516	33.23	3,055
1977	120,745.44	66,105	72,897	47,848	33.94	1,410
1978	356,689.91	191,853	211,566	145,124	34.66	4,187
1979	158,751.97	83,842	92,457	66,295	35.39	1,873
1980	219,162.71	113,585	125,256	93,907	36.13	2,599
1981	224,528.56	114,150	125,879	98,650	36.87	2,676
1982	234,052.78	132,614	146,240	87,813	33.08	2,655
1983	353,108.49	196,929	217,163	135,945	33.51	4,057
1984	137,400.21	74,814	82,501	54,899	34.51	1,591
1985	400,453.81	214,363	236,388	164,065	34.94	4,696
1986	641,082.05	337,209	371,857	269,225	35.37	7,612
1987	121,537.00	62,300	68,701	52,836	36.37	1,453
1988	168,762.62	84,871	93,591	75,171	36.82	2,042
1989	381,905.73	188,280	207,625	174,280	37.28	4,675
1990	82,807.78	39,698	43,777	39,031	38.28	1,020
1991	534,685.46	250,874	276,651	258,035	38.74	6,661
1992	1,299,453.53	596,189	657,446	642,007	39.22	16,369
1993	621,169.88	276,421	304,823	316,347	40.22	7,865
1995	954.52	404	446	509	41.18	12
1996	641,715.55	262,783	289,784	351,932	42.18	8,344
1997	676,730.08	269,542	297,237	379,493	42.67	8,894
1998	953,126.63	368,860	406,760	546,367	43.17	12,656
1999	349,130.34	131,064	144,531	204,600	43.68	4,684
2000	3,613,421.29	1,304,806	1,438,873	2,174,549	44.68	48,669
2001	406,639.77	141,999	156,589	250,051	45.19	5,533
2002	1,545,609.94	521,025	574,559	971,050	45.72	21,239
2003	341,151.07	110,055	121,363	219,788	46.72	4,704
2004	4,206,022.68	1,304,708	1,438,765	2,767,258	47.25	58,566
2005	6,357,629.75	1,892,666	2,087,134	4,270,495	47.78	89,378
2006	2,587,119.70	737,070	812,803	1,774,317	48.32	36,720

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
2007	1,041,492.17	281,307	310,211	731,281	49.32	14,827
2008	148,227.68	38,658	42,630	105,598	49.61	2,129
2009	3,189,007.87	789,279	870,376	2,318,632	50.17	46,216
2010	952,964.75	222,994	245,906	707,058	50.73	13,938
2011	2,259,063.89	494,735	545,568	1,713,496	51.72	33,130
2012	504,205.01	103,463	114,094	390,111	52.29	7,461
2013	945,363.74	180,754	199,326	746,038	52.86	14,113
2014	488,857.58	86,577	95,473	393,385	53.44	7,361
2015	2,328,644.91	379,103	418,055	1,910,590	54.01	35,375
2016	9,569,265.35	1,418,165	1,563,879	8,005,386	54.60	146,619
2017	7,607,601.83	1,014,854	1,119,129	6,488,473	55.20	117,545
2018	5,200,330.17	619,879	683,571	4,516,760	55.40	81,530
2019	4,122,032.64	428,691	472,738	3,649,294	56.00	65,166
2020	12,088,916.03	1,071,078	1,181,129	10,907,787	56.61	192,683
2021	3,984,186.41	292,439	322,487	3,661,700	56.85	64,410
2022	7,580,288.60	438,141	483,159	7,097,129	57.10	124,293
2023	1,595,201.32	66,998	73,882	1,521,319	57.02	26,680
2024	5,560,873.15	143,471	158,212	5,402,661	56.64	95,386
2025	437,103.09	3,978	4,387	432,716	54.45	7,947
	103,398,117.71	22,034,702	24,298,693	79,099,425		1,534,654
	761,490,736.29	202,930,167	202,628,288	558,862,449		11,571,103
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 48.3						1.52

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 9-2027						
NET SALVAGE PERCENT.. 0						
1901	665.32	651	631	34	1.44	24
1902	1,876.45	1,833	1,777	100	1.51	66
1903	661.31	645	625	36	1.56	23
1904	1,470.23	1,434	1,390	80	1.61	50
1905	930.38	907	879	51	1.64	31
1906	1,039.29	1,013	982	57	1.66	34
1907	1,672.43	1,629	1,579	93	1.68	55
1908	4,594.00	4,474	4,337	257	1.70	151
1909	1,516.23	1,476	1,431	85	1.72	49
1910	781.01	760	737	44	1.73	25
1911	3,276.38	3,188	3,090	186	1.75	106
1912	2,805.58	2,729	2,645	160	1.76	91
1913	870.86	847	821	50	1.77	28
1914	3,083.63	2,999	2,907	176	1.78	99
1915	3,725.15	3,622	3,511	214	1.79	120
1916	2,084.30	2,026	1,964	120	1.80	67
1917	2,302.84	2,238	2,169	133	1.81	73
1918	1,613.19	1,568	1,520	93	1.82	51
1919	5,743.39	5,581	5,410	333	1.83	182
1920	5,437.10	5,283	5,121	316	1.83	173
1921	2,270.62	2,206	2,138	132	1.84	72
1922	33,123.16	32,170	31,185	1,938	1.85	1,048
1923	7,935.08	7,706	7,470	465	1.85	251
1924	36,316.13	35,262	34,182	2,134	1.86	1,147
1925	7,038.34	6,834	6,625	414	1.86	223
1926	16,015.63	15,547	15,071	945	1.87	505
1927	19,332.45	18,765	18,190	1,142	1.87	611
1928	14,711.22	14,276	13,839	872	1.88	464
1929	22,640.69	21,970	21,297	1,343	1.88	714
1930	11,103.53	10,772	10,442	661	1.89	350
1931	3,414.62	3,312	3,211	204	1.89	108
1932	1,643.47	1,594	1,545	98	1.89	52
1933	93.97	91	88	6	1.90	3
1934	201.46	195	189	12	1.90	6
1935	1,404.76	1,362	1,320	84	1.90	44
1936	2,219.81	2,152	2,086	134	1.91	70
1937	1,507.39	1,461	1,416	91	1.91	48
1938	1,013.48	982	952	62	1.91	32
1939	4,543.85	4,402	4,267	277	1.92	144
1940	3,443.16	3,335	3,233	210	1.92	109

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 9-2027						
NET SALVAGE PERCENT.. 0						
1941	6,305.26	6,107	5,920	385	1.92	201
1942	455.82	441	427	28	1.92	15
1943	1,059.36	1,025	994	66	1.93	34
1944	2,021.15	1,956	1,896	125	1.93	65
1945	233.29	226	219	14	1.93	7
1946	3,466.43	3,354	3,251	215	1.93	111
1947	4,534.23	4,385	4,251	283	1.94	146
1948	13,944.47	13,484	13,071	873	1.94	450
1949	14,981.32	14,483	14,040	942	1.94	486
1950	9,771.29	9,444	9,155	616	1.94	318
1951	14,464.65	13,977	13,549	916	1.94	472
1952	19,332.52	18,677	18,105	1,227	1.94	632
1953	13,918.64	13,441	13,029	889	1.95	456
1954	23,732.78	22,911	22,209	1,523	1.95	781
1955	45,943.45	44,341	42,983	2,960	1.95	1,518
1956	22,722.46	21,923	21,252	1,471	1.95	754
1957	31,202.14	30,096	29,174	2,028	1.95	1,040
1958	12,729.72	12,274	11,898	832	1.95	427
1959	34,438.45	33,196	32,180	2,259	1.95	1,158
1960	5,230.46	5,039	4,885	346	1.96	177
1962	3,625.02	3,490	3,383	242	1.96	123
1968	316.24	304	295	22	1.97	11
2025	30,687.51	6,205	6,015	24,673	1.97	12,524
	551,238.55	510,076	494,458	56,781		29,405

PNG

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

1903	827.90	808	815	13	1.56	8
1904	1,600.92	1,561	1,574	27	1.61	17
1905	59.45	58	58	1	1.64	1
1906	3,388.02	3,301	3,329	59	1.66	36
1908	45.16	44	44	1	1.70	1
1910	2,040.42	1,986	2,003	37	1.73	21
1911	13,104.26	12,751	12,860	244	1.75	139
1912	4,993.79	4,858	4,900	94	1.76	53

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 9-2027						
NET SALVAGE PERCENT.. 0						
1923	297.99	289	291	7	1.85	4
1943	508.36	492	496	12	1.93	6
1952	86,661.17	83,721	84,439	2,222	1.94	1,145
	113,527.44	109,869	110,811	2,716		1,431
	664,765.99	619,945	605,269	59,497		30,836
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.9						4.64

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

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

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 68-R3						
NET SALVAGE PERCENT.. 0						
1972	23,054.83	15,555	15,079	7,976	22.12	361
1973	52,646.57	35,010	33,938	18,709	22.78	821
1974	12,648.66	8,285	8,031	4,617	23.46	197
1975	44,844.46	28,918	28,033	16,812	24.15	696
1976	461,953.69	293,137	284,161	177,792	24.85	7,155
1977	472,283.71	294,828	285,800	186,483	25.55	7,299
1978	680,937.03	417,877	405,082	275,855	26.27	10,501
1979	527,971.23	318,335	308,588	219,384	27.00	8,125
1980	1,132,533.24	670,698	650,161	482,372	27.73	17,395
1981	1,466,339.21	852,207	826,113	640,226	28.48	22,480
1982	2,002,821.21	1,247,357	1,209,163	793,658	26.19	30,304
1983	2,424,124.04	1,485,018	1,439,547	984,577	26.72	36,848
1984	3,320,390.53	1,985,926	1,925,118	1,395,273	27.72	50,335
1985	3,509,898.36	2,062,416	1,999,266	1,510,633	28.25	53,474
1986	4,367,095.46	2,519,814	2,442,658	1,924,437	28.78	66,867
1987	7,640,059.83	4,296,006	4,164,464	3,475,596	29.78	116,709
1988	10,914,047.49	6,016,914	5,832,678	5,081,369	30.32	167,591
1989	13,250,594.24	7,156,646	6,937,512	6,313,082	30.87	204,505
1990	15,068,732.14	7,914,098	7,671,771	7,396,961	31.87	232,098
1991	9,063,229.36	4,656,687	4,514,101	4,549,128	32.41	140,362
1992	7,050,159.96	3,539,885	3,431,495	3,618,665	32.97	109,756
1993	5,238,952.15	2,568,134	2,489,499	2,749,453	33.54	81,975
1994	9,502,539.50	4,513,706	4,375,498	5,127,042	34.54	148,438
1995	15,259,193.47	7,061,955	6,845,721	8,413,473	35.11	239,632
1996	9,163,159.70	4,100,514	3,974,958	5,188,202	36.11	143,678
1997	14,125,837.91	6,144,739	5,956,589	8,169,249	36.69	222,656
1998	9,962,734.31	4,208,259	4,079,404	5,883,331	37.26	157,899
1999	10,493,923.34	4,269,977	4,139,232	6,354,691	38.26	166,092
2000	10,948,523.74	4,312,624	4,180,573	6,767,951	38.85	174,207
2001	11,038,450.29	4,202,338	4,073,664	6,964,786	39.45	176,547
2002	10,197,873.40	3,722,224	3,608,251	6,589,623	40.45	162,908
2003	14,300,294.12	5,027,983	4,874,028	9,426,266	41.04	229,685
2004	13,334,281.61	4,477,652	4,340,548	8,993,734	42.04	213,933
2005	14,320,883.98	4,611,325	4,470,128	9,850,756	42.64	231,021
2006	15,003,855.91	4,592,680	4,452,054	10,551,802	43.64	241,792
2007	14,151,643.32	4,132,280	4,005,751	10,145,892	44.25	229,286
2008	11,833,408.37	3,313,354	3,211,900	8,621,508	45.00	191,589
2009	11,358,432.75	3,016,800	2,924,427	8,434,006	45.61	184,916
2010	11,857,384.27	2,977,389	2,886,222	8,971,162	46.23	194,055
2011	16,700,544.44	3,922,958	3,802,838	12,897,706	47.23	273,083
2012	22,340,879.43	4,914,993	4,764,498	17,576,382	47.85	367,323

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 68-R3						
NET SALVAGE PERCENT.. 0						
2013	29,855,934.40	6,084,639	5,898,330	23,957,605	48.85	490,432
2014	33,122,689.45	6,246,939	6,055,660	27,067,029	49.48	547,030
2015	31,441,973.88	5,414,308	5,248,524	26,193,450	50.48	518,888
2016	43,922,801.81	6,887,095	6,676,215	37,246,587	51.10	728,896
2017	39,471,173.42	5,533,859	5,364,414	34,106,759	52.11	654,515
2018	51,383,538.12	6,397,250	6,201,369	45,182,170	52.74	856,696
2019	71,517,687.98	7,766,821	7,529,004	63,988,684	53.38	1,198,739
2020	79,221,639.35	7,272,546	7,049,863	72,171,776	54.38	1,327,175
2021	88,047,499.52	6,656,391	6,452,575	81,594,925	55.02	1,483,005
2022	108,438,099.94	6,419,536	6,222,972	102,215,128	55.67	1,836,090
2023	129,150,040.75	5,488,877	5,320,810	123,829,231	56.32	2,198,672
2024	101,389,109.75	2,595,561	2,516,086	98,873,024	56.98	1,735,223
2025	117,456,950.04	1,021,875	990,586	116,466,364	56.97	2,044,346
	1,259,038,299.67	205,693,198	199,394,947	1,059,643,352		20,934,301

PNG

SURVIVOR CURVE.. IOWA 68-R3
NET SALVAGE PERCENT.. 0

1973	290,280.03	193,036	194,692	95,588	22.78	4,196
1974	579,124.32	379,326	382,580	196,545	23.46	8,378
1975	1,605,904.83	1,035,568	1,044,450	561,454	24.15	23,249
1976	1,095,423.94	695,112	701,074	394,350	24.85	15,869
1977	1,350,958.02	843,349	850,583	500,375	25.55	19,584
1978	1,726,649.21	1,059,610	1,068,699	657,951	26.27	25,046
1979	1,948,169.09	1,174,629	1,184,704	763,465	27.00	28,276
1980	2,092,521.20	1,239,212	1,249,841	842,680	27.73	30,389
1981	1,522,689.50	884,957	892,548	630,142	28.48	22,126
1982	1,543,235.48	961,127	969,371	573,865	26.19	21,912
1983	811,337.73	497,025	501,288	310,050	26.72	11,604
1984	1,014,038.88	606,497	611,699	402,340	27.72	14,514
1985	1,299,517.77	763,597	770,147	529,371	28.25	18,739
1986	1,977,583.02	1,141,065	1,150,852	826,731	28.78	28,726
1987	3,204,490.23	1,801,885	1,817,340	1,387,150	29.78	46,580
1988	5,835,270.15	3,216,984	3,244,577	2,590,693	30.32	85,445
1989	4,293,067.06	2,318,686	2,338,574	1,954,493	30.87	63,314
1990	4,757,446.54	2,498,611	2,520,042	2,237,404	31.87	70,204
1991	2,205,471.26	1,133,171	1,142,891	1,062,581	32.41	32,786
1992	2,733,486.23	1,372,483	1,384,255	1,349,231	32.97	40,923
1993	2,633,746.10	1,291,062	1,302,136	1,331,610	33.54	39,702

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 68-R3						
NET SALVAGE PERCENT.. 0						
1994	5,317,507.87	2,525,816	2,547,481	2,770,027	34.54	80,198
1995	5,579,518.88	2,582,201	2,604,349	2,975,170	35.11	84,739
1996	6,504,900.92	2,910,943	2,935,911	3,568,990	36.11	98,837
1997	9,967,331.34	4,335,789	4,372,978	5,594,353	36.69	152,476
1998	7,438,860.40	3,142,175	3,169,126	4,269,734	37.26	114,593
1999	5,221,803.07	2,124,752	2,142,977	3,078,826	38.26	80,471
2000	4,069,860.23	1,603,118	1,616,868	2,452,992	38.85	63,140
2001	7,101,942.73	2,703,710	2,726,901	4,375,042	39.45	110,901
2002	3,175,838.76	1,159,181	1,169,124	2,006,715	40.45	49,610
2003	3,588,415.04	1,261,687	1,272,509	2,315,906	41.04	56,430
2004	8,105,046.24	2,721,675	2,745,020	5,360,027	42.04	127,498
2005	6,603,258.45	2,126,249	2,144,487	4,458,772	42.64	104,568
2006	3,981,254.78	1,218,662	1,229,115	2,752,140	43.64	63,065
2007	5,612,897.22	1,638,966	1,653,024	3,959,873	44.25	89,489
2008	4,659,907.46	1,304,774	1,315,965	3,343,942	45.00	74,310
2009	5,590,409.78	1,484,813	1,497,549	4,092,861	45.61	89,736
2010	4,091,931.61	1,027,484	1,036,297	3,055,635	46.23	66,096
2011	5,588,116.08	1,312,648	1,323,907	4,264,209	47.23	90,286
2012	8,827,627.50	1,942,078	1,958,736	6,868,892	47.85	143,551
2013	5,530,661.71	1,127,149	1,136,817	4,393,845	48.85	89,946
2014	8,079,206.43	1,523,738	1,536,808	6,542,399	49.48	132,223
2015	15,571,691.96	2,681,445	2,704,445	12,867,247	50.48	254,898
2016	18,105,563.27	2,838,952	2,863,303	15,242,261	51.10	298,283
2017	21,020,709.76	2,947,104	2,972,382	18,048,328	52.11	346,351
2018	22,655,048.38	2,820,554	2,844,747	19,810,302	52.74	375,622
2019	28,522,567.96	3,097,551	3,124,120	25,398,448	53.38	475,805
2020	26,700,530.69	2,451,109	2,472,133	24,228,398	54.38	445,539
2021	24,405,343.34	1,845,044	1,860,870	22,544,474	55.02	409,751
2022	32,690,535.42	1,935,280	1,951,880	30,738,656	55.67	552,158
2023	32,088,246.40	1,363,750	1,375,447	30,712,799	56.32	545,327
2024	22,702,922.20	581,195	586,180	22,116,742	56.98	388,149
2025	22,685,183.74	197,361	199,054	22,486,130	56.97	394,701
	436,305,050.21	89,643,945	90,412,849	345,892,201		7,100,309

CPG

SURVIVOR CURVE.. IOWA 68-R3

NET SALVAGE PERCENT.. 0

1966	7.46	5	6	2	18.36	
1967	6,583.70	4,748	5,236	1,348	18.96	71

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 68-R3						
NET SALVAGE PERCENT.. 0						
1968	13,357.68	9,515	10,493	2,865	19.56	146
1969	7,310.82	5,140	5,668	1,643	20.19	81
1970	26,751.63	18,561	20,468	6,284	20.82	302
1971	375,873.37	257,251	283,683	92,191	21.46	4,296
1972	567,307.30	382,768	422,096	145,211	22.12	6,565
1973	441,598.79	293,663	323,836	117,763	22.78	5,170
1974	663,021.92	434,279	478,900	184,122	23.46	7,848
1975	590,110.57	380,533	419,631	170,479	24.15	7,059
1976	363,578.67	230,712	254,417	109,162	24.85	4,393
1977	664,472.47	414,804	457,424	207,049	25.55	8,104
1978	548,693.35	336,722	371,319	177,374	26.27	6,752
1979	506,056.32	305,122	336,472	169,584	27.00	6,281
1980	731,682.64	433,310	477,831	253,852	27.73	9,154
1981	856,365.99	497,703	548,840	307,526	28.48	10,798
1982	771,892.54	480,735	530,129	241,764	26.19	9,231
1983	894,656.44	548,067	604,379	290,277	26.72	10,864
1984	1,428,081.00	854,135	941,894	486,187	27.72	17,539
1985	1,622,455.27	953,355	1,051,309	571,146	28.25	20,218
1986	1,916,781.75	1,105,983	1,219,619	697,163	28.78	24,224
1987	1,463,966.29	823,188	907,768	556,199	29.78	18,677
1988	2,141,706.63	1,180,723	1,302,038	839,668	30.32	27,694
1989	2,204,596.90	1,190,703	1,313,044	891,553	30.87	28,881
1990	2,325,536.69	1,221,372	1,346,864	978,673	31.87	30,708
1991	2,677,870.99	1,375,890	1,517,258	1,160,613	32.41	35,810
1992	2,195,623.32	1,102,422	1,215,692	979,931	32.97	29,722
1993	3,430,483.75	1,681,623	1,854,404	1,576,080	33.54	46,991
1994	3,491,635.47	1,658,527	1,828,935	1,662,700	34.54	48,138
1995	3,858,993.28	1,785,942	1,969,441	1,889,552	35.11	53,818
1996	4,774,345.77	2,136,520	2,356,040	2,418,306	36.11	66,971
1997	4,912,561.78	2,136,964	2,356,530	2,556,032	36.69	69,666
1998	5,725,814.79	2,418,584	2,667,085	3,058,730	37.26	82,092
1999	3,407,045.81	1,386,327	1,528,767	1,878,278	38.26	49,092
2000	4,963,296.21	1,955,042	2,155,916	2,807,380	38.85	72,262
2001	2,515,338.68	957,589	1,055,978	1,459,361	39.45	36,993
2002	4,159,141.34	1,518,087	1,674,065	2,485,076	40.45	61,436
2003	4,419,998.48	1,554,071	1,713,746	2,706,252	41.04	65,942
2004	4,636,949.86	1,557,088	1,717,073	2,919,876	42.04	69,455
2005	4,746,834.86	1,528,481	1,685,527	3,061,308	42.64	71,794
2006	6,367,980.58	1,949,239	2,149,517	4,218,464	43.64	96,665
2007	5,431,491.95	1,585,996	1,748,952	3,682,540	44.25	83,221
2008	4,902,125.98	1,372,595	1,513,624	3,388,502	45.00	75,300

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 68-R3						
NET SALVAGE PERCENT.. 0						
2009	4,339,584.70	1,152,594	1,271,019	3,068,566	45.61	67,278
2010	6,209,619.02	1,559,235	1,719,441	4,490,178	46.23	97,127
2011	7,186,786.31	1,688,176	1,861,630	5,325,156	47.23	112,749
2012	5,196,175.59	1,143,159	1,260,615	3,935,561	47.85	82,248
2013	5,532,307.93	1,127,484	1,243,329	4,288,979	48.85	87,799
2014	7,540,947.58	1,422,223	1,568,352	5,972,596	49.48	120,707
2015	14,023,885.62	2,414,913	2,663,037	11,360,849	50.48	225,056
2016	12,514,157.10	1,962,220	2,163,831	10,350,326	51.10	202,550
2017	12,716,689.91	1,782,880	1,966,065	10,750,625	52.11	206,306
2018	16,664,225.90	2,074,696	2,287,864	14,376,362	52.74	272,589
2019	7,837,758.23	851,181	938,637	6,899,121	53.38	129,245
2020	4,761,041.54	437,064	481,971	4,279,071	54.38	78,688
2021	11,473,786.34	867,418	956,542	10,517,244	55.02	191,153
2022	15,256,990.51	903,214	996,016	14,260,974	55.67	256,170
2023	18,777,208.82	798,031	880,026	17,897,183	56.32	317,777
2024	21,564,045.93	552,040	608,760	20,955,286	56.98	367,766
2025	23,705,081.99	206,234	227,424	23,477,658	56.97	412,106
	293,050,272.11	62,966,846	69,436,475	223,613,797		4,607,738
	1,988,393,621.99	358,303,989	359,244,272	1,629,149,350		32,642,348
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						49.9 1.64

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.5 MAINS - PRIMARILY WROUGHT IRON

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 9-2041						
NET SALVAGE PERCENT.. 0						
1901	1,823.44	1,684	1,632	191	5.34	36
1902	858.12	789	765	93	5.63	17
1903	2,783.58	2,548	2,470	314	5.92	53
1904	6,859.36	6,253	6,062	798	6.19	129
1905	2,828.98	2,568	2,489	340	6.46	53
1906	4,634.90	4,190	4,062	573	6.72	85
1907	3,011.94	2,712	2,629	383	6.96	55
1908	6,470.50	5,805	5,627	843	7.20	117
1909	6,566.28	5,869	5,689	877	7.43	118
1910	8,992.96	8,008	7,763	1,230	7.66	161
1911	19,368.44	17,190	16,664	2,705	7.87	344
1912	12,488.38	11,044	10,706	1,783	8.09	220
1913	19,952.20	17,587	17,048	2,904	8.29	350
1914	52,379.23	46,019	44,610	7,769	8.49	915
1915	24,228.79	21,217	20,567	3,661	8.69	421
1916	19,636.02	17,140	16,615	3,021	8.88	340
1917	3,879.82	3,377	3,274	606	9.06	67
1918	4,097.87	3,555	3,446	652	9.24	71
1919	5,274.03	4,562	4,422	852	9.42	90
1920	2,322.08	2,003	1,942	380	9.59	40
1921	9,356.23	8,047	7,801	1,556	9.75	160
1922	14,230.62	12,206	11,832	2,398	9.91	242
1923	14,826.56	12,681	12,293	2,534	10.07	252
1924	43,133.11	36,793	35,666	7,467	10.22	731
2025	4,827.55	172	167	4,661	13.51	345
	294,830.99	254,019	246,241	48,590		5,412

PNG

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

1904	1,183.84	1,079	1,088	96	6.19	16
1906	505.47	457	461	45	6.72	7
1911	733.05	651	657	77	7.87	10
1912	2,886.54	2,553	2,575	312	8.09	39
1914	339.20	298	301	39	8.49	5
1915	4,350.95	3,810	3,842	509	8.69	59
1916	121.20	106	107	14	8.88	2

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.5 MAINS - PRIMARILY WROUGHT IRON

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 9-2041						
NET SALVAGE PERCENT.. 0						
1924	17.25	15	15	2	10.22	
1928	52.02	44	44	8	10.78	1
1939	125.74	103	104	22	12.04	2
1940	30.00	25	25	5	12.14	
1943	25.03	20	20	5	12.42	
	10,370.29	9,161	9,239	1,131		141
	305,201.28	263,180	255,480	49,721		5,553
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.0						1.82

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.7 REG AFUDC

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. 40-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	1,322,088.00	148,735	267,172	1,054,916	35.50	29,716
	1,322,088.00	148,735	267,172	1,054,916		29,716
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.5						2.25

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 48-S0						
NET SALVAGE PERCENT.. 0						
1910	60.11	60	60			
1916	181.38	181	181			
1919	866.04	866	866			
1920	206.24	206	206			
1921	61.35	61	61			
1923	344.32	344	344			
1924	964.73	965	965			
1926	1,128.81	1,129	1,129			
1927	2,475.31	2,475	2,475			
1928	46.54	47	47			
1929	648.47	648	648			
1930	760.31	756	760			
1931	2,359.80	2,328	2,360			
1935	52.66	50	53			
1936	389.94	370	390			
1937	1,324.03	1,245	1,324			
1940	177.98	163	176	2	3.97	1
1941	67.66	62	67	1	4.35	
1942	2,251.19	2,029	2,195	57	4.73	12
1943	951.02	850	919	32	5.10	6
1945	662.30	581	628	34	5.86	6
1946	836.20	727	786	50	6.25	8
1947	2,582.50	2,226	2,408	175	6.63	26
1948	1,731.51	1,478	1,599	133	7.02	19
1949	1,284.38	1,086	1,175	110	7.40	15
1950	12,348.68	10,345	11,189	1,159	7.79	149
1951	9,097.79	7,547	8,163	935	8.18	114
1952	18,233.00	14,978	16,201	2,032	8.57	237
1953	16,010.31	13,022	14,085	1,925	8.96	215
1954	58,460.58	47,061	50,903	7,558	9.36	807
1955	21,916.49	17,465	18,891	3,026	9.75	310
1956	93,634.68	73,835	79,862	13,772	10.15	1,357
1957	22,718.71	17,725	19,172	3,547	10.55	336
1958	34,439.52	26,583	28,753	5,686	10.95	519
1959	4,247.36	3,243	3,508	740	11.35	65
1960	30,885.78	23,319	25,223	5,663	11.76	482
1961	35,479.51	26,491	28,654	6,826	12.16	561
1962	39,510.06	29,163	31,544	7,966	12.57	634
1963	23,683.58	17,279	18,690	4,994	12.98	385
1964	17,515.14	12,625	13,656	3,860	13.40	288
1965	12,598.78	8,974	9,707	2,892	13.81	209

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 48-S0						
NET SALVAGE PERCENT.. 0						
1966	23,234.84	16,347	17,681	5,553	14.23	390
1967	50,058.92	34,780	37,619	12,440	14.65	849
1968	37,129.12	25,472	27,551	9,578	15.07	636
1969	26,218.37	17,757	19,207	7,012	15.49	453
1970	35,888.36	23,985	25,943	9,945	15.92	625
1971	179,160.05	118,135	127,779	51,381	16.35	3,143
1972	52,486.52	34,138	36,925	15,562	16.78	927
1973	11,695.29	7,502	8,114	3,581	17.21	208
1974	61,322.33	38,773	41,938	19,384	17.65	1,098
1975	44,847.84	27,946	30,227	14,621	18.09	808
1976	70,074.81	43,023	46,535	23,540	18.53	1,270
1977	29,085.96	17,591	19,027	10,059	18.97	530
1978	35,308.33	21,023	22,739	12,569	19.42	647
1979	33,031.61	19,358	20,938	12,093	19.87	609
1980	104,150.59	60,039	64,940	39,210	20.33	1,929
1981	179,956.67	102,050	110,381	69,576	20.78	3,348
1982	171,508.31	120,159	129,968	41,540	18.48	2,248
1983	36,280.59	25,139	27,191	9,089	18.73	485
1984	82,719.21	56,299	60,895	21,824	19.36	1,127
1985	182,636.27	122,768	132,790	49,846	19.63	2,539
1986	198,465.24	131,642	142,388	56,077	19.92	2,815
1987	148,175.08	96,921	104,833	43,342	20.23	2,142
1988	156,311.04	100,727	108,950	47,361	20.55	2,305
1989	338,101.06	214,491	232,000	106,101	20.89	5,079
1990	138,197.78	86,222	93,261	44,937	21.25	2,115
1991	195,436.44	120,487	130,323	65,114	21.31	3,056
1992	285,466.97	172,765	186,868	98,599	21.69	4,546
1993	87,332.58	51,823	56,053	31,279	22.10	1,415
1994	182,839.56	106,266	114,941	67,899	22.52	3,015
1995	400,287.88	228,845	247,526	152,762	22.66	6,741
1996	825,680.21	461,308	498,966	326,714	23.10	14,143
1997	297,001.05	162,757	176,043	120,958	23.30	5,191
1998	507,766.75	272,569	294,820	212,947	23.51	9,058
1999	147,679.71	77,148	83,446	64,234	24.00	2,676
2000	651,311.57	332,169	359,285	292,027	24.26	12,037
2001	425,833.59	211,682	228,962	196,871	24.53	8,026
2002	262,462.50	126,927	137,288	125,174	24.83	5,041
2003	2,217,243.86	1,040,996	1,125,975	1,091,268	25.14	43,408
2004	1,213,633.44	551,960	597,018	616,615	25.48	24,200
2005	896,588.50	395,754	428,061	468,528	25.62	18,288
2006	871,629.05	370,791	401,060	470,569	26.00	18,099

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 48-S0						
NET SALVAGE PERCENT.. 0						
2007	742,517.91	304,878	329,766	412,752	26.20	15,754
2008	1,448,013.32	577,757	624,921	823,092	26.36	31,225
2009	550,458.78	209,835	226,964	323,494	26.79	12,075
2010	585,387.03	213,198	230,602	354,785	27.06	13,111
2011	2,489,954.94	866,504	937,239	1,552,716	27.17	57,148
2012	2,440,498.11	803,900	869,525	1,570,974	27.48	57,168
2013	967,365.61	301,044	325,619	641,747	27.66	23,201
2014	1,517,749.53	441,665	477,719	1,040,030	28.02	37,117
2015	5,070,616.34	1,373,630	1,485,763	3,584,853	28.26	126,853
2016	3,462,894.29	868,494	939,392	2,523,503	28.38	88,918
2017	3,151,962.45	720,539	779,359	2,372,604	28.68	82,727
2018	1,750,868.81	361,029	390,501	1,360,368	28.87	47,120
2019	5,094,877.45	933,891	1,010,127	4,084,750	28.96	141,048
2020	3,177,727.34	505,259	546,505	2,631,223	29.10	90,420
2021	7,838,749.92	1,044,121	1,129,356	6,709,394	29.28	229,146
2022	8,148,535.82	867,004	937,780	7,210,756	29.39	245,347
2023	8,111,743.98	634,338	686,121	7,425,623	29.45	252,143
2024	2,928,790.01	142,339	153,959	2,774,831	29.36	94,511
2025	4,333,181.76	72,797	78,740	4,254,442	29.18	145,800
	76,179,326.00	17,859,344	19,316,434	56,862,892		2,014,858

PNG
SURVIVOR CURVE.. IOWA 48-S0
NET SALVAGE PERCENT.. 0

1929	62.39	62	62			
1930	110.70	110	111			
1932	198.75	195	199			
1952	2,329.83	1,914	1,971	359	8.57	42
1953	1,161.22	944	972	189	8.96	21
1954	1,184.67	954	983	202	9.36	22
1955	9,020.40	7,188	7,403	1,617	9.75	166
1956	489.68	386	398	92	10.15	9
1957	73,352.05	57,230	58,943	14,409	10.55	1,366
1958	56,853.89	43,884	45,198	11,656	10.95	1,064
1959	12,832.66	9,798	10,091	2,741	11.35	241
1960	32,622.98	24,630	25,367	7,256	11.76	617
1961	23,824.55	17,789	18,322	5,503	12.16	453
1962	27,434.39	20,250	20,856	6,578	12.57	523
1963	57,606.75	42,029	43,287	14,319	12.98	1,103

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 48-S0						
NET SALVAGE PERCENT.. 0						
1964	58,479.46	42,154	43,416	15,063	13.40	1,124
1965	115,288.20	82,119	84,578	30,711	13.81	2,224
1966	93,450.78	65,746	67,714	25,736	14.23	1,809
1967	110,164.83	76,541	78,833	31,332	14.65	2,139
1968	158,485.22	108,727	111,982	46,503	15.07	3,086
1969	420,422.42	284,748	293,273	127,149	15.49	8,208
1970	357,141.46	238,688	245,834	111,307	15.92	6,992
1971	177,034.25	116,733	120,228	56,806	16.35	3,474
1972	61,924.75	40,277	41,483	20,442	16.78	1,218
1973	160,168.83	102,742	105,818	54,351	17.21	3,158
1974	60,341.95	38,154	39,296	21,046	17.65	1,192
1975	28,121.60	17,523	18,048	10,074	18.09	557
1976	50,283.75	30,872	31,796	18,487	18.53	998
1977	213,489.46	129,116	132,982	80,508	18.97	4,244
1978	8,203.40	4,884	5,030	3,173	19.42	163
1979	28,407.30	16,648	17,146	11,261	19.87	567
1980	113,721.31	65,556	67,519	46,203	20.33	2,273
1981	456,117.84	258,655	266,399	189,719	20.78	9,130
1982	329,811.92	231,066	237,984	91,828	18.48	4,969
1983	225,068.98	155,950	160,619	64,450	18.73	3,441
1984	56,272.69	38,299	39,446	16,827	19.36	869
1985	104,584.42	70,302	72,407	32,178	19.63	1,639
1986	133,483.26	88,539	91,190	42,293	19.92	2,123
1987	262,517.66	171,713	176,854	85,664	20.23	4,235
1988	120,169.63	77,437	79,755	40,414	20.55	1,967
1989	200,959.40	127,489	131,306	69,653	20.89	3,334
1990	106,581.06	66,496	68,487	38,094	21.25	1,793
1991	79,951.77	49,290	50,766	29,186	21.31	1,370
1992	148,014.46	89,578	92,260	55,755	21.69	2,571
1993	179,613.22	106,582	109,773	69,840	22.10	3,160
1994	426,429.44	247,841	255,261	171,168	22.52	7,601
1995	293,503.97	167,796	172,820	120,684	22.66	5,326
1996	198,837.25	111,090	114,416	84,421	23.10	3,655
1997	426,703.61	233,834	240,835	185,869	23.30	7,977
1998	449,206.85	241,134	248,353	200,853	23.51	8,543
1999	143,642.05	75,039	77,286	66,356	24.00	2,765
2000	131,131.51	66,877	68,879	62,252	24.26	2,566
2001	716,454.38	356,149	366,812	349,643	24.53	14,254
2002	109,571.13	52,989	54,575	54,996	24.83	2,215
2003	118,221.43	55,505	57,167	61,055	25.14	2,429
2004	494,646.96	224,965	231,700	262,947	25.48	10,320

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 48-S0						
NET SALVAGE PERCENT.. 0						
2005	286,227.78	126,341	130,124	156,104	25.62	6,093
2006	251,806.96	107,119	110,326	141,481	26.00	5,442
2007	893,846.74	367,013	378,001	515,846	26.20	19,689
2008	793,408.05	316,570	326,048	467,360	26.36	17,730
2009	101,340.29	38,631	39,788	61,553	26.79	2,298
2010	91,265.11	33,239	34,234	57,031	27.06	2,108
2011	1,503,528.26	523,228	538,893	964,635	27.17	35,504
2012	453,390.05	149,347	153,818	299,572	27.48	10,901
2013	22,544.79	7,016	7,226	15,319	27.66	554
2014	3,026,368.23	880,673	907,040	2,119,328	28.02	75,636
2015	1,487,376.42	402,930	414,993	1,072,383	28.26	37,947
2016	1,044,872.38	262,054	269,900	774,973	28.38	27,307
2017	1,887,319.71	431,441	444,358	1,442,962	28.68	50,312
2018	10,750,498.07	2,216,753	2,283,121	8,467,377	28.87	293,293
2019	4,127,665.27	756,601	779,253	3,348,412	28.96	115,622
2020	4,241,025.17	674,323	694,512	3,546,513	29.10	121,873
2021	2,164,451.78	288,305	296,937	1,867,515	29.28	63,781
2022	7,508,181.69	798,871	822,789	6,685,393	29.39	227,472
2023	2,213,333.41	173,083	178,265	2,035,068	29.45	69,102
2024	1,667,743.79	81,052	83,479	1,584,265	29.36	53,960
2025	1,841,806.11	30,942	31,868	1,809,938	29.18	62,027
	54,783,708.83	13,718,738	14,129,462	40,654,247		1,455,956

CPG
SURVIVOR CURVE.. IOWA 48-S0
NET SALVAGE PERCENT.. 0

1910	59.72	60	60
1911	77.00	77	77
1922	246.71	247	247
1926	227.78	228	228
1927	201.25	201	201
1928	1,840.28	1,840	1,840
1929	56.71	57	57
1930	20.00	20	20
1931	25.00	25	25
1932	105.36	103	105
1934	274.21	264	274
1935	279.38	267	279
1936	449.37	426	449

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 48-S0						
NET SALVAGE PERCENT.. 0						
1937	1,104.93	1,039	1,105			
1938	461.30	430	461			
1939	446.16	413	446			
1940	101.96	94	102			
1941	248.41	226	248			
1945	106.56	94	105	1	5.86	
1947	493.03	425	475	18	6.63	3
1948	542.60	463	518	25	7.02	4
1949	71.03	60	67	4	7.40	1
1950	51.06	43	48	3	7.79	
1951	43.61	36	40	3	8.18	
1952	325.19	267	299	27	8.57	3
1953	322.15	262	293	29	8.96	3
1954	1,096.04	882	986	110	9.36	12
1955	530.06	422	472	58	9.75	6
1956	7,634.79	6,020	6,730	905	10.15	89
1957	7,465.05	5,824	6,511	954	10.55	90
1958	2,949.29	2,276	2,545	405	10.95	37
1959	1,747.49	1,334	1,491	256	11.35	23
1960	4,346.71	3,282	3,669	677	11.76	58
1961	4,388.76	3,277	3,664	725	12.16	60
1962	3,975.82	2,935	3,281	695	12.57	55
1963	7,791.31	5,684	6,355	1,437	12.98	111
1964	7,770.53	5,601	6,262	1,509	13.40	113
1965	26,322.50	18,749	20,961	5,361	13.81	388
1966	17,123.14	12,047	13,468	3,655	14.23	257
1967	8,251.41	5,733	6,409	1,842	14.65	126
1968	12,121.37	8,316	9,297	2,824	15.07	187
1969	12,319.83	8,344	9,328	2,991	15.49	193
1970	8,708.66	5,820	6,507	2,202	15.92	138
1971	19,997.61	13,186	14,742	5,256	16.35	321
1972	17,355.92	11,289	12,621	4,735	16.78	282
1973	16,876.10	10,825	12,102	4,774	17.21	277
1974	42,435.55	26,832	29,998	12,438	17.65	705
1975	7,785.89	4,852	5,424	2,361	18.09	131
1976	25,005.27	15,352	17,163	7,842	18.53	423
1977	10,014.34	6,057	6,772	3,243	18.97	171
1978	40,405.84	24,058	26,896	13,509	19.42	696
1979	29,172.13	17,096	19,113	10,059	19.87	506
1980	38,163.48	22,000	24,596	13,568	20.33	667
1981	104,206.24	59,093	66,065	38,141	20.78	1,835

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 48-S0						
NET SALVAGE PERCENT.. 0						
1982	86,260.92	60,434	67,564	18,697	18.48	1,012
1983	60,843.06	42,158	47,132	13,711	18.73	732
1984	50,463.38	34,345	38,397	12,066	19.36	623
1985	95,865.17	64,441	72,044	23,821	19.63	1,213
1986	85,664.81	56,821	63,525	22,140	19.92	1,111
1987	80,921.17	52,931	59,176	21,745	20.23	1,075
1988	73,193.89	47,166	52,731	20,463	20.55	996
1989	108,490.02	68,826	76,946	31,544	20.89	1,510
1990	76,293.48	47,600	53,216	23,077	21.25	1,086
1991	128,733.69	79,364	88,728	40,006	21.31	1,877
1992	140,158.45	84,824	94,832	45,327	21.69	2,090
1993	102,404.76	60,767	67,936	34,468	22.10	1,560
1994	130,637.67	75,927	84,885	45,753	22.52	2,032
1995	234,053.65	133,808	149,595	84,459	22.66	3,727
1996	174,963.78	97,752	109,285	65,679	23.10	2,843
1997	161,225.41	88,352	98,776	62,449	23.30	2,680
1998	256,965.58	137,939	154,213	102,752	23.51	4,371
1999	132,283.75	69,105	77,258	55,026	24.00	2,293
2000	469,508.63	239,449	267,700	201,809	24.26	8,319
2001	174,540.00	86,764	97,001	77,539	24.53	3,161
2002	364,513.07	176,279	197,077	167,436	24.83	6,743
2003	211,545.74	99,321	111,039	100,507	25.14	3,998
2004	273,572.08	124,421	139,101	134,471	25.48	5,278
2005	434,868.62	191,951	214,598	220,271	25.62	8,598
2006	205,280.32	87,326	97,629	107,651	26.00	4,140
2007	376,599.91	154,632	172,876	203,724	26.20	7,776
2008	403,945.38	161,174	180,190	223,756	26.36	8,488
2009	346,321.64	132,018	147,594	198,728	26.79	7,418
2010	115,623.92	42,110	47,078	68,546	27.06	2,533
2011	721,973.08	251,247	280,890	441,083	27.17	16,234
2012	335,639.58	110,560	123,604	212,035	27.48	7,716
2013	893,607.58	278,091	310,901	582,707	27.66	21,067
2014	1,772,166.07	515,700	576,544	1,195,622	28.02	42,670
2015	2,794,301.60	756,976	846,286	1,948,015	28.26	68,932
2016	907,181.96	227,521	254,365	652,817	28.38	23,003
2017	649,629.67	148,505	166,026	483,604	28.68	16,862
2018	233,259.94	48,098	53,773	179,487	28.87	6,217
2019	408,707.36	74,916	83,755	324,953	28.96	11,221
2020	1,610,640.03	256,092	286,307	1,324,333	29.10	45,510
2021	4,779,150.10	636,583	711,689	4,067,461	29.28	138,916
2022	3,528,845.45	375,469	419,768	3,109,077	29.39	105,787

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 48-S0						
NET SALVAGE PERCENT.. 0						
2023	2,360,822.85	184,616	206,398	2,154,425	29.45	73,155
2024	4,675,667.29	227,237	254,047	4,421,620	29.36	150,600
2025	1,536,300.76	25,810	28,855	1,507,446	29.18	51,660
	33,257,777.16	7,230,279	8,082,829	25,174,948		886,804
	164,220,811.99	38,808,361	41,528,724	122,692,087		4,357,618
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.2 2.65

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R1.5						
NET SALVAGE PERCENT.. 0						
1954	1,330.58	1,172	1,236	95	5.37	18
1956	21,290.16	18,499	19,507	1,784	5.90	302
1957	5,372.45	4,635	4,887	485	6.18	78
1958	8,518.07	7,295	7,692	826	6.46	128
1959	4,392.86	3,735	3,938	454	6.74	67
1960	27,087.71	22,856	24,101	2,987	7.03	425
1961	1,916.00	1,604	1,691	225	7.33	31
1962	1,339.47	1,113	1,174	166	7.62	22
1963	30.71	25	26	4	7.93	1
1965	41,595.76	33,683	35,518	6,078	8.56	710
1966	19,579.16	15,716	16,572	3,007	8.88	339
1967	14,375.52	11,433	12,056	2,320	9.21	252
1968	818.29	645	680	138	9.54	14
1969	15,932.36	12,431	13,108	2,824	9.89	286
1970	553.00	427	450	103	10.24	10
1972	36,690.90	27,738	29,249	7,442	10.98	678
1973	38,195.02	28,553	30,108	8,087	11.36	712
1974	19,018.54	14,048	14,813	4,205	11.76	358
1975	25,329.73	18,485	19,492	5,838	12.16	480
1976	12,818.60	9,238	9,741	3,077	12.57	245
1977	148.01	105	111	37	13.00	3
1978	4,242.67	2,976	3,138	1,105	13.44	82
1979	1,542.38	1,066	1,124	418	13.89	30
1980	4,638.03	3,159	3,331	1,307	14.35	91
1981	80,176.22	53,772	56,701	23,476	14.82	1,584
1982	141,945.62	108,049	113,934	28,012	13.57	2,064
1983	6,800.47	5,114	5,393	1,408	13.93	101
1984	199,926.07	147,625	155,665	44,261	14.61	3,030
1985	433,461.53	315,777	332,975	100,486	15.00	6,699
1986	265,735.11	190,878	201,274	64,461	15.39	4,188
1987	791,585.85	560,126	590,633	200,953	15.81	12,710
1988	18,764.80	13,072	13,784	4,981	16.22	307
1989	37,807.02	25,902	27,313	10,494	16.66	630
1990	128,484.87	86,509	91,221	37,264	17.10	2,179
1991	257,739.07	170,366	179,645	78,094	17.56	4,447
1992	198,243.74	128,541	135,542	62,702	18.03	3,478
1993	32,985.36	20,956	22,097	10,888	18.51	588
1994	6,197.62	3,854	4,064	2,134	19.00	112
1995	265,285.40	161,294	170,079	95,207	19.50	4,882
1996	390,043.61	231,608	244,222	145,821	20.01	7,287
1998	8,401.63	4,762	5,021	3,380	20.83	162

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R1.5						
NET SALVAGE PERCENT.. 0						
2003	278,252.13	135,592	142,977	135,275	23.41	5,779
2009	23,277.53	9,027	9,519	13,759	26.05	528
2014	78,923.32	22,872	24,118	54,806	28.18	1,945
2016	168,831.19	41,870	44,150	124,681	28.81	4,328
2017	32,073.62	7,252	7,647	24,427	29.09	840
2019	90,422.23	16,339	17,229	73,193	29.47	2,484
2020	191,930.65	30,095	31,734	160,197	29.59	5,414
2021	1,737,045.60	228,943	241,412	1,495,633	29.63	50,477
2022	16,273,209.43	1,731,469	1,825,772	14,447,438	29.39	491,577
2023	11,855,743.76	942,532	993,866	10,861,878	28.95	375,194
2024	909,861.73	46,221	48,738	861,123	28.00	30,754
2025	14,466,646.64	283,546	298,989	14,167,658	25.07	565,124
	49,676,557.80	5,964,600	6,289,456	43,387,102		1,594,254

PNG
SURVIVOR CURVE.. IOWA 45-R1.5
NET SALVAGE PERCENT.. 0

1960	16,780.37	14,159	13,575	3,205	7.03	456
1962	29,310.05	24,347	23,343	5,967	7.62	783
1963	28,716.91	23,656	22,680	6,037	7.93	761
1964	1,610.71	1,316	1,262	349	8.24	42
1965	15,073.47	12,206	11,703	3,371	8.56	394
1966	113,790.28	91,336	87,569	26,222	8.88	2,953
1967	4,284.76	3,408	3,267	1,017	9.21	110
1968	122,380.44	96,436	92,458	29,922	9.54	3,136
1969	114,417.87	89,271	85,589	28,829	9.89	2,915
1970	18,752.91	14,485	13,888	4,865	10.24	475
1971	13,464.24	10,290	9,866	3,599	10.61	339
1972	2,349.36	1,776	1,703	647	10.98	59
1974	21,308.55	15,740	15,091	6,218	11.76	529
1975	37,036.13	27,028	25,913	11,123	12.16	915
1977	2,043.72	1,453	1,393	651	13.00	50
1978	2,934.41	2,058	1,973	961	13.44	72
1979	1,353.24	936	897	456	13.89	33
1980	47,010.45	32,019	30,698	16,312	14.35	1,137
1981	687,198.17	460,883	441,874	245,325	14.82	16,554
1982	114,036.20	86,804	83,224	30,812	13.57	2,271
1983	6,538.51	4,917	4,714	1,824	13.93	131
1984	1,848.56	1,365	1,309	540	14.61	37

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 45-R1.5						
NET SALVAGE PERCENT.. 0						
1985	33,053.50	24,079	23,086	9,968	15.00	665
1986	796.80	572	548	248	15.39	16
1987	900.93	637	611	290	15.81	18
1988	228,712.92	159,321	152,750	75,963	16.22	4,683
1989	5,767.35	3,951	3,788	1,979	16.66	119
1990	8,208.45	5,527	5,299	2,909	17.10	170
1991	15,153.04	10,016	9,603	5,550	17.56	316
1992	1,292.66	838	803	489	18.03	27
1993	49,169.36	31,237	29,949	19,221	18.51	1,038
1994	82,378.57	51,231	49,118	33,261	19.00	1,751
1995	42,532.19	25,860	24,793	17,739	19.50	910
1996	44,580.63	26,472	25,380	19,200	20.01	960
1997	515,665.73	298,622	286,305	229,361	20.53	11,172
1998	118,063.23	66,918	64,158	53,905	20.83	2,588
1999	58,548.09	32,272	30,941	27,607	21.37	1,292
2000	69,703.96	37,313	35,774	33,930	21.92	1,548
2001	173,986.69	90,717	86,975	87,011	22.26	3,909
2002	184,888.86	93,276	89,429	95,460	22.83	4,181
2003	175,733.00	85,635	82,103	93,630	23.41	4,000
2004	75,956.41	35,836	34,358	41,598	23.79	1,749
2005	48,587.58	22,039	21,130	27,458	24.39	1,126
2006	162,733.73	71,115	68,182	94,552	24.80	3,813
2007	9,461.70	3,972	3,808	5,654	25.23	224
2008	460,995.77	187,164	179,444	281,551	25.60	10,998
2009	53,996.90	20,940	20,076	33,921	26.05	1,302
2010	265,809.52	98,057	94,013	171,797	26.52	6,478
2011	1,348,202.00	471,062	451,633	896,569	27.00	33,206
2012	963,681.06	318,786	305,637	658,044	27.31	24,095
2013	309,369.28	95,904	91,948	217,421	27.82	7,815
2014	7,850,809.11	2,275,164	2,181,323	5,669,486	28.18	201,188
2015	784,772.22	211,732	202,999	581,773	28.41	20,478
2018	1.37			1	29.26	
2019	2,147,672.02	388,084	372,077	1,775,595	29.47	60,251
2020	350,661.95	54,984	52,716	297,946	29.59	10,069
2021	214,987.16	28,335	27,166	187,821	29.63	6,339
2022	5,163,458.24	549,392	526,732	4,636,726	29.39	157,765
2023	4,648,863.73	369,585	354,341	4,294,523	28.95	148,343
2024	667,067.84	33,887	32,489	634,579	28.00	22,664
2025	820,714.65	16,086	15,423	805,292	25.07	32,122
	29,559,177.51	7,312,507	7,010,897	22,548,280		823,540

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 45-R1.5						
NET SALVAGE PERCENT.. 0						
1954	266.15	234	169	97	5.37	18
1956	1,419.60	1,233	889	530	5.90	90
1958	1,154.96	989	713	442	6.46	68
1959	352.50	300	216	136	6.74	20
1960	3,229.10	2,725	1,965	1,264	7.03	180
1965	2,958.56	2,396	1,728	1,231	8.56	144
1966	3,788.99	3,041	2,193	1,596	8.88	180
1967	2,785.64	2,216	1,598	1,188	9.21	129
1969	2,147.66	1,676	1,209	939	9.89	95
1971	481.68	368	265	216	10.61	20
1972	1,415.71	1,070	772	644	10.98	59
1973	1,983.52	1,483	1,069	914	11.36	80
1974	1,411.62	1,043	752	659	11.76	56
1976	3,626.30	2,613	1,884	1,742	12.57	139
1978	10,681.17	7,491	5,402	5,279	13.44	393
1980	703.40	479	345	358	14.35	25
1981	2,492.78	1,672	1,206	1,287	14.82	87
1987	1,548.80	1,096	790	758	15.81	48
1988	1,790.48	1,247	899	891	16.22	55
1991	417.27	276	199	218	17.56	12
1994	551.52	343	247	304	19.00	16
2012	1,055.35	349	252	804	27.31	29
2013	422.81	131	94	328	27.82	12
2019	181,294.79	32,760	23,624	157,671	29.47	5,350
2023	653,815.24	51,978	37,483	616,333	28.95	21,290
2024	1,265,047.41	64,264	46,342	1,218,705	28.00	43,525
2025	397,245.69	7,786	5,615	391,631	25.07	15,621
	2,544,088.70	191,259	137,921	2,406,168		87,741
	81,779,824.01	13,468,366	13,438,274	68,341,550		2,505,535

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.3 3.06

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1901	31.86	32	32			
1902	72.19	72	72			
1903	135.03	135	135			
1904	51.59	52	52			
1905	17.64	18	18			
1906	192.85	193	193			
1907	198.52	199	199			
1908	390.45	390	390			
1909	240.92	241	241			
1910	371.33	371	371			
1911	477.41	477	477			
1912	461.94	462	462			
1913	335.48	335	335			
1914	558.70	559	559			
1915	798.52	799	799			
1916	836.03	836	836			
1917	1,030.69	1,031	1,031			
1918	681.77	682	682			
1919	680.60	681	681			
1920	699.32	699	699			
1921	1,153.12	1,153	1,153			
1922	1,900.89	1,901	1,901			
1923	2,455.73	2,456	2,456			
1924	2,216.10	2,216	2,216			
1925	2,730.99	2,731	2,731			
1926	2,367.12	2,367	2,367			
1927	4,900.96	4,901	4,901			
1928	3,110.70	3,111	3,111			
1929	5,369.33	5,369	5,369			
1930	5,343.27	5,343	5,343			
1931	3,008.10	3,008	3,008			
1932	796.52	797	797			
1933	1,809.59	1,810	1,810			
1934	1,577.41	1,577	1,577			
1935	1,470.47	1,470	1,470			
1936	2,753.25	2,753	2,753			
1937	2,456.37	2,456	2,456			
1938	2,150.14	2,150	2,150			
1939	2,523.60	2,524	2,524			
1940	2,577.25	2,577	2,577			
1941	3,889.96	3,890	3,890			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1942	1,716.00	1,707	1,586	130	0.23	130
1943	1,133.00	1,124	1,044	89	0.34	89
1944	1,828.70	1,805	1,677	152	0.59	152
1945	950.37	932	866	84	0.85	84
1946	2,634.44	2,569	2,387	247	1.12	221
1947	9,329.37	9,043	8,403	927	1.38	672
1948	7,533.65	7,257	6,743	791	1.65	479
1949	14,058.10	13,458	12,505	1,553	1.92	809
1950	14,965.20	14,234	13,226	1,739	2.20	790
1951	10,718.25	10,128	9,411	1,307	2.48	527
1952	11,528.72	10,819	10,053	1,476	2.77	533
1953	11,319.50	10,552	9,805	1,515	3.05	497
1954	16,453.84	15,233	14,154	2,300	3.34	689
1955	37,964.65	34,902	32,430	5,534	3.63	1,525
1956	69,288.23	63,253	58,774	10,514	3.92	2,682
1957	83,793.08	75,953	70,575	13,219	4.21	3,140
1958	114,201.24	102,781	95,503	18,698	4.50	4,155
1959	202,817.88	181,230	168,397	34,421	4.79	7,186
1960	280,512.76	248,784	231,167	49,346	5.09	9,695
1961	303,863.16	267,533	248,588	55,275	5.38	10,274
1962	284,792.62	248,909	231,283	53,510	5.67	9,437
1963	325,282.82	282,128	262,150	63,133	5.97	10,575
1964	312,557.89	268,937	249,893	62,665	6.28	9,979
1965	387,717.18	330,940	307,505	80,212	6.59	12,172
1966	546,888.10	463,034	430,245	116,643	6.90	16,905
1967	502,254.87	421,673	391,813	110,442	7.22	15,297
1968	588,000.03	489,345	454,693	133,307	7.55	17,657
1969	618,454.37	510,021	473,905	144,550	7.89	18,321
1970	611,665.44	499,663	464,280	147,385	8.24	17,887
1971	681,667.07	551,544	512,487	169,180	8.59	19,695
1972	951,604.26	762,130	708,161	243,443	8.96	27,170
1973	1,174,381.82	930,627	864,726	309,656	9.34	33,154
1974	1,220,345.17	956,482	888,750	331,595	9.73	34,080
1975	794,855.64	615,926	572,310	222,545	10.13	21,969
1976	876,909.07	671,327	623,788	253,121	10.55	23,993
1977	1,685,824.08	1,274,854	1,184,577	501,247	10.97	45,693
1978	1,556,834.41	1,162,083	1,079,792	477,042	11.41	41,809
1979	2,861,428.84	2,107,271	1,958,048	903,381	11.86	76,170
1980	4,807,997.86	3,490,606	3,243,425	1,564,573	12.33	126,892
1981	4,859,440.98	3,476,104	3,229,950	1,629,491	12.81	127,205
1982	4,270,234.10	3,342,739	3,106,029	1,164,205	12.00	97,017

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1983	3,151,174.46	2,436,488	2,263,952	887,222	12.39	71,608
1984	3,327,898.51	2,539,519	2,359,687	968,211	12.81	75,582
1985	3,815,277.65	2,871,759	2,668,400	1,146,877	13.22	86,753
1986	4,108,532.05	3,031,686	2,817,002	1,291,530	13.94	92,649
1987	4,858,890.61	3,531,442	3,281,369	1,577,522	14.38	109,703
1988	6,240,056.34	4,462,888	4,146,856	2,093,200	14.83	141,146
1989	8,859,870.41	6,230,261	5,789,076	3,070,795	15.30	200,706
1990	9,823,430.81	6,787,008	6,306,398	3,517,033	15.77	223,020
1991	8,890,435.10	6,029,493	5,602,525	3,287,910	16.25	202,333
1992	8,855,179.12	5,888,694	5,471,696	3,383,483	16.75	201,999
1993	6,050,619.96	3,941,374	3,662,272	2,388,348	17.26	138,375
1994	11,915,673.18	7,596,242	7,058,327	4,857,346	17.77	273,345
1995	12,650,716.65	7,883,927	7,325,640	5,325,076	18.29	291,147
1996	10,498,424.13	6,387,241	5,934,940	4,563,485	18.83	242,352
1997	11,731,486.18	6,959,118	6,466,320	5,265,166	19.37	271,821
1998	9,376,013.00	5,416,523	5,032,961	4,343,052	19.92	218,025
1999	9,530,802.58	5,354,405	4,975,242	4,555,560	20.48	222,439
2000	10,000,417.60	5,479,229	5,091,227	4,909,191	20.83	235,679
2001	9,860,616.91	5,236,974	4,866,127	4,994,490	21.41	233,278
2002	10,362,258.96	5,324,129	4,947,110	5,415,149	22.00	246,143
2003	8,160,247.85	4,049,115	3,762,384	4,397,864	22.59	194,682
2004	11,182,595.36	5,346,399	4,967,803	6,214,792	23.20	267,879
2005	9,389,280.55	4,335,031	4,028,053	5,361,227	23.61	227,074
2006	10,207,440.40	4,519,855	4,199,789	6,007,651	24.23	247,943
2007	10,144,560.67	4,295,207	3,991,049	6,153,511	24.85	247,626
2008	13,308,097.84	5,449,666	5,063,757	8,244,340	25.24	326,638
2009	13,550,394.03	5,276,523	4,902,875	8,647,519	25.87	334,268
2010	14,002,116.39	5,186,384	4,819,119	9,182,997	26.34	348,633
2011	21,470,072.80	7,501,643	6,970,427	14,499,646	27.00	537,024
2012	31,578,691.19	10,402,021	9,665,420	21,913,271	27.48	797,426
2013	40,916,952.62	12,635,155	11,740,418	29,176,534	27.98	1,042,764
2014	39,796,783.60	11,441,575	10,631,360	29,165,424	28.50	1,023,348
2015	41,552,718.24	11,036,402	10,254,878	31,297,840	29.03	1,078,121
2016	45,293,581.06	11,015,399	10,235,363	35,058,218	29.56	1,186,002
2017	42,941,063.64	9,489,975	8,817,959	34,123,105	29.96	1,138,955
2018	49,012,958.42	9,665,355	8,980,920	40,032,039	30.52	1,311,666
2019	64,974,483.69	11,279,570	10,480,827	54,493,657	30.95	1,760,700
2020	56,799,065.66	8,497,140	7,895,430	48,903,636	31.26	1,564,416
2021	74,833,113.88	9,324,206	8,663,929	66,169,185	31.60	2,093,962
2022	94,871,890.46	9,392,317	8,727,216	86,144,674	31.84	2,705,549

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
2023	98,971,938.33	7,224,951	6,713,329	92,258,610	31.75	2,905,783
2024	66,132,616.09	3,015,647	2,802,099	63,330,517	31.39	2,017,538
2025	54,845,598.36	910,437	845,966	53,999,632	29.62	1,823,080
	1,109,024,605.81	298,672,837	277,527,428	831,497,177		29,806,586

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

1912	316.08	316	316			
1917	4,216.37	4,216	4,216			
1918	859.13	859	859			
1919	3,477.63	3,478	3,478			
1920	4,143.36	4,143	4,143			
1921	3,807.14	3,807	3,807			
1922	10,244.87	10,245	10,245			
1923	12,177.47	12,177	12,177			
1924	20,910.20	20,910	20,910			
1925	24,765.80	24,766	24,766			
1926	18,434.03	18,434	18,434			
1927	16,054.69	16,055	16,055			
1928	14,479.95	14,480	14,480			
1929	13,535.42	13,535	13,535			
1930	13,568.21	13,568	13,568			
1931	13,326.51	13,327	13,327			
1932	10,830.93	10,831	10,831			
1933	6,726.58	6,727	6,727			
1934	8,773.01	8,773	8,773			
1935	6,694.55	6,695	6,695			
1936	9,338.60	9,339	9,339			
1937	10,025.01	10,025	10,025			
1938	7,784.82	7,785	7,785			
1939	12,403.70	12,404	12,404			
1940	11,117.77	11,118	11,118			
1941	10,030.38	10,030	10,030			
1942	6,049.91	6,019	5,928	122	0.23	122
1943	4,274.07	4,242	4,178	96	0.34	96
1944	6,869.42	6,779	6,676	193	0.59	193
1945	11,193.49	10,982	10,815	378	0.85	378
1946	18,818.93	18,351	18,073	746	1.12	666

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1947	20,023.31	19,409	19,115	909	1.38	659
1948	24,183.32	23,297	22,944	1,240	1.65	752
1949	21,570.50	20,650	20,337	1,234	1.92	643
1950	30,589.50	29,094	28,653	1,937	2.20	880
1951	23,066.28	21,795	21,464	1,602	2.48	646
1952	1,731,328.71	1,624,748	1,600,109	131,220	2.77	47,372
1953	18,005.15	16,785	16,530	1,475	3.05	484
1954	25,531.37	23,636	23,278	2,254	3.34	675
1955	43,141.87	39,662	39,061	4,081	3.63	1,124
1956	49,594.47	45,274	44,587	5,007	3.92	1,277
1957	68,796.57	62,360	61,414	7,382	4.21	1,753
1958	100,877.91	90,790	89,413	11,465	4.50	2,548
1959	159,899.94	142,880	140,713	19,187	4.79	4,006
1960	140,028.78	124,190	122,307	17,722	5.09	3,482
1961	168,314.34	148,191	145,944	22,371	5.38	4,158
1962	305,305.69	266,837	262,790	42,515	5.67	7,498
1963	383,789.12	332,872	327,824	55,965	5.97	9,374
1964	517,318.40	445,121	438,371	78,948	6.28	12,571
1965	615,467.52	525,338	517,371	98,096	6.59	14,886
1966	679,637.53	575,429	566,703	112,935	6.90	16,367
1967	794,823.67	667,302	657,183	137,641	7.22	19,064
1968	1,027,607.07	855,195	842,226	185,381	7.55	24,554
1969	1,083,589.99	893,604	880,053	203,537	7.89	25,797
1970	1,241,284.05	1,013,993	998,616	242,668	8.24	29,450
1971	418,613.45	338,704	333,568	85,046	8.59	9,901
1972	703,924.33	563,766	555,217	148,708	8.96	16,597
1973	1,315,111.11	1,042,147	1,026,343	288,768	9.34	30,917
1974	1,350,366.50	1,058,390	1,042,340	308,027	9.73	31,657
1975	1,151,836.17	892,546	879,011	272,825	10.13	26,932
1976	1,393,091.79	1,066,495	1,050,322	342,770	10.55	32,490
1977	1,772,387.37	1,340,315	1,319,989	452,398	10.97	41,240
1978	1,347,230.42	1,005,627	990,377	356,854	11.41	31,276
1979	1,698,077.73	1,250,532	1,231,568	466,510	11.86	39,335
1980	1,925,293.74	1,397,763	1,376,566	548,728	12.33	44,503
1981	1,763,146.82	1,261,232	1,242,106	521,041	12.81	40,675
1982	1,443,638.01	1,130,080	1,112,943	330,695	12.00	27,558
1983	1,107,044.43	855,967	842,986	264,058	12.39	21,312
1984	1,572,672.77	1,200,107	1,181,908	390,765	12.81	30,505
1985	2,011,905.13	1,514,361	1,491,396	520,509	13.22	39,373
1986	2,519,948.43	1,859,470	1,831,272	688,677	13.94	49,403
1987	3,338,790.66	2,426,633	2,389,834	948,957	14.38	65,991

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1988	4,438,565.73	3,174,462	3,126,322	1,312,244	14.83	88,486
1989	4,204,630.23	2,956,696	2,911,858	1,292,772	15.30	84,495
1990	4,622,072.52	3,193,390	3,144,963	1,477,110	15.77	93,666
1991	3,388,060.47	2,297,783	2,262,938	1,125,123	16.25	69,238
1992	4,191,150.20	2,787,115	2,744,849	1,446,301	16.75	86,346
1993	4,433,083.49	2,887,711	2,843,919	1,589,164	17.26	92,072
1994	4,514,330.79	2,877,886	2,834,243	1,680,087	17.77	94,546
1995	5,184,956.98	3,231,265	3,182,264	2,002,693	18.29	109,497
1996	5,060,243.89	3,078,652	3,031,965	2,028,279	18.83	107,715
1997	6,132,858.49	3,638,012	3,582,842	2,550,016	19.37	131,648
1998	5,567,920.47	3,216,588	3,167,809	2,400,111	19.92	120,488
1999	4,033,494.97	2,266,017	2,231,653	1,801,842	20.48	87,981
2000	3,230,828.86	1,770,171	1,743,327	1,487,502	20.83	71,412
2001	5,921,692.41	3,145,011	3,097,318	2,824,375	21.41	131,918
2002	4,945,913.35	2,541,210	2,502,673	2,443,240	22.00	111,056
2003	5,310,703.27	2,635,171	2,595,209	2,715,494	22.59	120,208
2004	11,395,425.16	5,448,153	5,365,533	6,029,892	23.20	259,909
2005	7,379,236.51	3,406,993	3,355,327	4,023,910	23.61	170,432
2006	4,327,188.73	1,916,079	1,887,022	2,440,167	24.23	100,709
2007	5,943,536.18	2,516,493	2,478,331	3,465,205	24.85	139,445
2008	6,371,077.39	2,608,956	2,569,392	3,801,686	25.24	150,621
2009	6,369,356.75	2,480,228	2,442,616	3,926,741	25.87	151,787
2010	4,229,479.73	1,566,599	1,542,842	2,686,638	26.34	101,998
2011	7,335,484.57	2,563,018	2,524,150	4,811,334	27.00	178,198
2012	9,231,103.20	3,040,725	2,994,613	6,236,490	27.48	226,947
2013	9,123,380.77	2,817,300	2,774,576	6,348,805	27.98	226,905
2014	9,675,205.84	2,781,622	2,739,439	6,935,767	28.50	243,360
2015	14,042,601.81	3,729,715	3,673,155	10,369,447	29.03	357,198
2016	15,588,014.78	3,791,005	3,733,515	11,854,500	29.56	401,032
2017	17,129,013.06	3,785,512	3,728,105	13,400,908	29.96	447,293
2018	19,390,522.37	3,823,811	3,765,824	15,624,699	30.52	511,950
2019	23,540,142.87	4,086,569	4,024,597	19,515,546	30.95	630,551
2020	18,169,135.80	2,718,103	2,676,884	15,492,252	31.26	495,593
2021	32,240,949.33	4,017,222	3,956,302	28,284,648	31.60	895,084
2022	29,078,461.42	2,878,768	2,835,112	26,243,349	31.84	824,226
2023	25,345,527.31	1,850,223	1,822,165	23,523,363	31.75	740,893
2024	16,407,054.15	748,162	736,816	15,670,238	31.39	499,211
2025	19,198,917.00	318,702	313,869	18,885,048	29.62	637,578
	423,113,422.80	137,118,101	135,042,798	288,070,625		10,802,832

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1929	393.08	393	393			
1930	412.70	413	413			
1934	20.28	20	20			
1940	55.25	55	55			
1941	35.71	36	36			
1945	295.40	290	286	10	0.85	10
1946	129.32	126	124	5	1.12	4
1947	4.26	4	4			
1948	225.53	217	214	12	1.65	7
1950	66.68	63	62	5	2.20	2
1951	45.62	43	42	3	2.48	1
1952	75.13	71	70	5	2.77	2
1953	455.66	425	419	37	3.05	12
1954	1,300.00	1,204	1,187	113	3.34	34
1955	926.71	852	840	87	3.63	24
1957	3,176.75	2,880	2,839	338	4.21	80
1958	1,183.16	1,065	1,050	133	4.50	30
1959	208.57	186	183	25	4.79	5
1960	21,168.19	18,774	18,505	2,663	5.09	523
1961	7,856.86	6,917	6,818	1,039	5.38	193
1962	17,208.34	15,040	14,825	2,384	5.67	420
1963	18,776.69	16,286	16,053	2,724	5.97	456
1964	15,829.89	13,621	13,426	2,404	6.28	383
1965	13,781.27	11,763	11,595	2,187	6.59	332
1966	28,195.75	23,872	23,530	4,665	6.90	676
1967	32,358.58	27,167	26,778	5,580	7.22	773
1968	28,452.87	23,679	23,340	5,113	7.55	677
1969	31,350.23	25,854	25,484	5,866	7.89	743
1970	50,291.04	41,082	40,494	9,797	8.24	1,189
1971	74,021.56	59,892	59,035	14,987	8.59	1,745
1972	43,241.02	34,631	34,135	9,106	8.96	1,016
1973	91,526.88	72,530	71,492	20,035	9.34	2,145
1974	136,645.99	107,100	105,567	31,079	9.73	3,194
1975	96,980.27	75,149	74,074	22,907	10.13	2,261
1976	49,459.99	37,865	37,323	12,137	10.55	1,150
1977	65,537.14	49,560	48,851	16,686	10.97	1,521
1978	59,148.61	44,151	43,519	15,629	11.41	1,370
1979	145,144.35	106,890	105,360	39,784	11.86	3,354
1980	339,140.31	246,216	242,693	96,448	12.33	7,822
1981	331,539.03	237,160	233,766	97,773	12.81	7,633
1982	278,665.57	218,139	215,018	63,648	12.00	5,304

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

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

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
CPG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1983	399,124.38	308,603	304,187	94,937	12.39	7,662
1984	512,283.88	390,924	385,330	126,954	12.81	9,911
1985	580,334.94	436,818	430,567	149,768	13.22	11,329
1986	748,903.47	552,616	544,708	204,195	13.94	14,648
1987	720,678.45	523,789	516,294	204,385	14.38	14,213
1988	1,202,624.51	860,117	847,809	354,815	14.83	23,925
1989	1,268,651.98	892,116	879,350	389,302	15.30	25,445
1990	1,108,641.00	765,960	754,999	353,642	15.77	22,425
1991	1,706,381.35	1,157,268	1,140,708	565,673	16.25	34,811
1992	1,244,947.91	827,890	816,043	428,905	16.75	25,606
1993	2,197,512.30	1,431,460	1,410,976	786,536	17.26	45,570
1994	2,513,607.85	1,602,425	1,579,495	934,113	17.77	52,567
1995	2,415,803.60	1,505,529	1,483,985	931,818	18.29	50,947
1996	2,459,155.61	1,496,150	1,474,741	984,415	18.83	52,279
1997	2,784,901.64	1,652,004	1,628,364	1,156,537	19.37	59,708
1998	2,474,376.24	1,429,447	1,408,992	1,065,384	19.92	53,483
1999	2,183,978.93	1,226,959	1,209,402	974,577	20.48	47,587
2000	2,266,171.35	1,241,635	1,223,868	1,042,304	20.83	50,039
2001	1,832,142.67	973,051	959,127	873,016	21.41	40,776
2002	2,328,262.04	1,196,261	1,179,143	1,149,119	22.00	52,233
2003	2,670,887.96	1,325,295	1,306,331	1,364,557	22.59	60,405
2004	2,231,553.64	1,066,906	1,051,639	1,179,915	23.20	50,858
2005	2,332,760.29	1,077,035	1,061,623	1,271,137	23.61	53,839
2006	2,289,114.27	1,013,620	999,116	1,289,999	24.23	53,240
2007	2,501,935.40	1,059,319	1,044,161	1,457,775	24.85	58,663
2008	3,645,330.98	1,492,763	1,471,402	2,173,929	25.24	86,130
2009	3,068,037.01	1,194,694	1,177,598	1,890,439	25.87	73,075
2010	3,334,054.32	1,234,934	1,217,263	2,116,792	26.34	80,364
2011	5,940,547.48	2,075,627	2,045,926	3,894,622	27.00	144,245
2012	5,371,797.31	1,769,470	1,744,150	3,627,648	27.48	132,010
2013	6,994,260.87	2,159,828	2,128,922	4,865,339	27.98	173,886
2014	6,801,704.01	1,955,490	1,927,508	4,874,196	28.50	171,024
2015	6,454,125.95	1,714,216	1,689,686	4,764,440	29.03	164,121
2016	4,833,092.94	1,175,408	1,158,588	3,674,505	29.56	124,307
2017	5,158,189.00	1,139,960	1,123,648	4,034,541	29.96	134,664
2018	1,323,058.32	260,907	257,174	1,065,885	30.52	34,924
2019	5,740,114.57	996,484	982,225	4,757,890	30.95	153,728
2020	4,758,612.39	711,888	701,701	4,056,911	31.26	129,780
2021	8,696,119.03	1,083,536	1,068,031	7,628,088	31.60	241,395
2022	6,438,972.99	637,458	628,336	5,810,637	31.84	182,495

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
2023	6,613,803.29	482,808	475,899	6,137,904	31.75	193,320
2024	13,487,157.51	615,014	606,213	12,880,944	31.39	410,352
2025	6,723,662.12	111,613	110,016	6,613,646	29.62	223,283
	152,342,705.99	48,346,976	47,655,163	104,687,543		3,870,363
	1,684,480,734.60	484,137,914	460,225,389	1,224,255,345		44,479,781
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.5 2.64

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 36-R2						
NET SALVAGE PERCENT.. 0						
1929	54.93	55	55			
1930	68.92	69	69			
1931	135.58	136	136			
1932	144.99	145	145			
1933	39.72	40	40			
1934	261.78	262	262			
1935	618.93	619	619			
1936	1,035.81	1,036	1,036			
1937	1,823.58	1,824	1,824			
1938	1,847.19	1,847	1,847			
1939	2,407.63	2,408	2,408			
1940	2,769.15	2,769	2,769			
1941	3,972.53	3,973	3,973			
1942	1,538.43	1,538	1,538			
1943	453.32	453	453			
1944	1,187.04	1,187	1,187			
1945	1,401.16	1,401	1,401			
1946	2,671.69	2,672	2,672			
1947	2,949.57	2,950	2,950			
1948	2,240.76	2,241	2,241			
1949	4,716.53	4,717	4,717			
1950	4,328.97	4,329	4,329			
1951	5,119.55	5,120	5,120			
1952	7,227.53	7,228	7,228			
1953	5,643.52	5,644	5,644			
1954	2,064.71	2,065	2,065			
1955	3,721.22	3,721	3,721			
1956	4,101.54	4,102	4,102			
1957	3,284.12	3,284	3,284			
1958	4,845.09	4,845	4,845			
1959	4,888.83	4,863	4,889			
1960	5,755.01	5,688	5,755			
1961	7,242.33	7,108	7,242			
1962	8,728.09	8,503	8,728			
1963	8,961.79	8,663	8,962			
1964	10,735.77	10,297	10,736			
1965	10,194.55	9,699	10,195			
1966	9,922.71	9,363	9,923			
1967	25,856.68	24,197	25,857			
1968	57,230.94	53,098	57,231			
1969	55,594.39	51,131	55,594			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 36-R2						
NET SALVAGE PERCENT.. 0						
1970	48,552.65	44,264	48,553			
1971	20,784.63	18,781	20,785			
1972	20,162.18	18,056	20,162			
1973	40,590.67	36,024	40,536	54	4.05	13
1974	44,803.80	39,390	44,324	480	4.35	110
1975	37,239.10	32,439	36,502	737	4.64	159
1976	25,050.02	21,606	24,312	738	4.95	149
1977	33,195.05	28,354	31,906	1,289	5.25	246
1978	82,642.34	69,856	78,606	4,036	5.57	725
1979	100,569.81	84,116	94,652	5,918	5.89	1,005
1980	425,619.49	351,962	396,049	29,571	6.23	4,747
1981	248,368.43	203,041	228,474	19,895	6.57	3,028
1982	153,231.64	133,204	149,889	3,343	6.50	514
1983	17,034.57	14,682	16,521	514	6.77	76
1984	86,684.41	74,020	83,292	3,393	7.06	481
1985	301,208.91	254,582	286,471	14,738	7.37	2,000
1986	192,231.72	159,956	179,992	12,240	7.92	1,545
1987	301,684.58	248,105	279,182	22,502	8.26	2,724
1988	282,056.47	229,030	257,718	24,338	8.62	2,823
1989	367,994.48	294,800	331,726	36,268	9.00	4,030
1990	720,749.46	569,104	640,390	80,360	9.39	8,558
1991	774,395.09	602,092	677,510	96,885	9.80	9,886
1992	743,869.79	568,912	640,174	103,696	10.23	10,136
1993	621,759.88	467,190	525,710	96,050	10.67	9,002
1994	862,793.62	636,310	716,014	146,780	11.12	13,200
1995	1,071,678.74	774,824	871,878	199,801	11.59	17,239
1996	761,905.61	539,277	606,826	155,079	12.07	12,848
1997	980,451.53	678,571	763,568	216,883	12.57	17,254
1998	897,676.23	606,650	682,639	215,038	13.07	16,453
1999	1,166,438.55	768,566	864,836	301,603	13.59	22,193
2000	1,223,499.58	784,753	883,051	340,449	14.12	24,111
2001	1,608,129.51	1,006,046	1,132,063	476,067	14.51	32,810
2002	1,350,103.03	819,243	921,861	428,242	15.07	28,417
2003	1,082,817.26	636,047	715,718	367,099	15.63	23,487
2004	1,020,555.55	579,063	651,596	368,960	16.20	22,775
2005	1,143,770.43	627,701	706,326	437,444	16.65	26,273
2006	6,319,800.69	3,333,063	3,750,560	2,569,241	17.25	148,942
2007	722,561.60	365,255	411,007	311,555	17.85	17,454
2008	2,624,223.56	1,285,870	1,446,937	1,177,286	18.21	64,651
2009	1,078,831.55	503,814	566,921	511,910	18.83	27,186
2010	812,685.18	361,482	406,761	405,924	19.34	20,989

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 36-R2						
NET SALVAGE PERCENT.. 0						
2011	1,586,020.71	669,301	753,137	832,884	19.86	41,938
2012	1,307,599.21	518,986	583,994	723,605	20.51	35,281
2013	2,116,427.49	788,369	887,120	1,229,308	21.06	58,372
2014	2,721,449.77	945,160	1,063,550	1,657,900	21.61	76,719
2015	1,823,437.84	585,871	659,257	1,164,181	22.18	52,488
2016	2,661,836.01	786,306	884,798	1,777,038	22.66	78,422
2017	3,000,921.21	806,047	907,012	2,093,909	23.15	90,450
2018	6,513,499.43	1,568,451	1,764,914	4,748,585	23.65	200,786
2019	2,182,007.19	462,367	520,283	1,661,724	24.17	68,752
2020	2,344,702.48	428,143	481,772	1,862,931	24.62	75,667
2021	2,638,684.59	402,663	453,100	2,185,584	25.00	87,423
2022	5,361,280.40	650,859	732,385	4,628,895	25.32	182,816
2023	3,764,873.09	336,956	379,163	3,385,710	25.43	133,138
2024	4,647,227.51	260,245	292,843	4,354,384	25.31	172,042
2025	6,612,783.47	134,901	151,799	6,460,985	23.95	269,770
	79,978,938.37	28,480,016	32,024,909	47,954,030		2,222,303

PNG

SURVIVOR CURVE.. IOWA 36-R2

NET SALVAGE PERCENT.. 0

1955	1,580.33	1,580	1,580
1956	4,300.53	4,301	4,301
1957	1,540.55	1,541	1,541
1958	6,960.79	6,961	6,961
1959	3,293.84	3,276	3,294
1960	9,934.81	9,819	9,935
1961	30,774.25	30,202	30,774
1962	53,446.21	52,066	53,446
1963	61,997.05	59,931	61,997
1964	135,933.60	130,383	135,934
1965	249,744.91	237,605	249,745
1966	366,936.66	346,245	366,937
1967	287,501.54	269,053	287,502
1968	336,891.85	312,562	336,892
1969	504,487.83	463,988	504,488
1970	430,853.59	392,796	430,854
1971	278,816.49	251,941	278,816
1972	275,265.69	246,517	275,266
1973	121,606.65	107,926	121,607

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 36-R2						
NET SALVAGE PERCENT.. 0						
1974	37,635.38	33,088	37,635			
1975	61,849.99	53,878	61,349	501	4.64	108
1976	26,707.52	23,035	26,229	478	4.95	97
1977	44,209.87	37,763	42,999	1,210	5.25	230
1978	38,890.94	32,874	37,433	1,458	5.57	262
1979	119,508.80	99,956	113,817	5,692	5.89	966
1980	904,600.55	748,050	851,779	52,821	6.23	8,478
1981	1,294,047.99	1,057,884	1,204,577	89,471	6.57	13,618
1982	83,479.05	72,568	82,631	848	6.50	130
1983	49,156.18	42,368	48,243	913	6.77	135
1984	246,629.04	210,597	239,800	6,829	7.06	967
1985	486,526.28	411,212	468,233	18,293	7.37	2,482
1986	593,793.28	494,095	562,609	31,184	7.92	3,937
1987	529,897.58	435,788	496,217	33,681	8.26	4,078
1988	646,599.81	525,039	597,844	48,756	8.62	5,656
1989	606,522.44	485,885	553,261	53,262	9.00	5,918
1990	605,801.28	478,341	544,671	61,131	9.39	6,510
1991	715,652.75	556,420	633,577	82,076	9.80	8,375
1992	1,088,478.20	832,468	947,903	140,575	10.23	13,741
1993	1,290,370.30	969,584	1,104,032	186,338	10.67	17,464
1994	2,316,786.26	1,708,630	1,945,559	371,227	11.12	33,384
1995	377,540.62	272,962	310,813	66,728	11.59	5,757
1996	1,159,891.15	820,971	934,812	225,079	12.07	18,648
1997	1,086,479.34	751,952	856,222	230,257	12.57	18,318
1998	1,502,029.80	1,015,072	1,155,828	346,202	13.07	26,488
1999	749,011.47	493,524	561,959	187,052	13.59	13,764
2000	802,171.59	514,513	585,858	216,313	14.12	15,320
2001	943,108.07	590,008	671,822	271,286	14.51	18,696
2002	961,435.81	583,399	664,297	297,139	15.07	19,717
2003	588,753.77	345,834	393,789	194,964	15.63	12,474
2004	1,792,950.01	1,017,320	1,158,388	634,562	16.20	39,170
2005	1,230,423.70	675,257	768,892	461,531	16.65	27,720
2006	1,280,976.35	675,587	769,268	511,708	17.25	29,664
2007	960,657.73	485,612	552,950	407,708	17.85	22,841
2008	519,264.56	254,440	289,722	229,542	18.21	12,605
2009	739,859.39	345,514	393,425	346,434	18.83	18,398
2010	389,053.63	173,051	197,047	192,006	19.34	9,928
2011	1,189,954.49	502,161	571,794	618,161	19.86	31,126
2012	521,444.49	206,961	235,659	285,785	20.51	13,934
2013	659,649.16	245,719	279,792	379,857	21.06	18,037
2014	1,009,264.64	350,518	399,123	610,142	21.61	28,234

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 36-R2						
NET SALVAGE PERCENT.. 0						
2015	1,067,261.53	342,911	390,461	676,800	22.18	30,514
2016	947,810.78	279,983	318,807	629,004	22.66	27,758
2017	918,036.62	246,585	280,778	637,259	23.15	27,527
2018	3,360,974.95	809,323	921,549	2,439,426	23.65	103,147
2019	675,769.87	143,196	163,052	512,717	24.17	21,213
2020	1,807,301.53	330,013	375,775	1,431,527	24.62	58,145
2021	1,190,949.39	181,739	206,940	984,009	25.00	39,360
2022	3,558,926.48	432,054	491,965	3,066,961	25.32	121,128
2023	2,710,972.60	242,632	276,277	2,434,696	25.43	95,741
2024	2,558,100.86	143,254	163,118	2,394,982	25.31	94,626
2025	5,207,716.98	106,237	120,968	5,086,749	23.95	212,390

57,416,752.02	25,816,518	29,223,416	28,193,336	1,358,924

CPG
SURVIVOR CURVE.. IOWA 36-R2
NET SALVAGE PERCENT.. 0

1966	16,556.84	15,623	13,643	2,913	2.03	1,435
1967	23,712.61	22,191	19,379	4,333	2.31	1,876
1968	41,343.79	38,358	33,498	7,846	2.60	3,018
1969	27,869.04	25,632	22,384	5,485	2.89	1,898
1970	26,296.73	23,974	20,936	5,361	3.18	1,686
1971	65,302.00	59,008	51,531	13,771	3.47	3,969
1972	90,224.32	80,801	70,562	19,662	3.76	5,229
1973	48,674.77	43,199	37,725	10,950	4.05	2,704
1974	51,686.57	45,441	39,683	12,004	4.35	2,760
1975	33,514.45	29,195	25,496	8,019	4.64	1,728
1976	13,638.29	11,763	10,272	3,366	4.95	680
1977	8,024.64	6,854	5,986	2,039	5.25	388
1978	20,233.89	17,103	14,936	5,298	5.57	951
1979	82,217.01	68,765	60,052	22,165	5.89	3,763
1980	35,257.75	29,156	25,462	9,796	6.23	1,572
1981	74,655.56	61,031	53,298	21,358	6.57	3,251
1982	65,297.22	56,763	49,570	15,727	6.50	2,420
1983	51,113.58	44,055	38,473	12,641	6.77	1,867
1984	67,115.22	57,310	50,048	17,067	7.06	2,417
1985	88,458.81	74,765	65,291	23,167	7.37	3,143
1986	61,903.59	51,510	44,983	16,921	7.92	2,136
1987	10,880.03	8,948	7,814	3,066	8.26	371
1988	24,115.88	19,582	17,101	7,015	8.62	814

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 36-R2						
NET SALVAGE PERCENT.. 0						
1989	152,844.75	122,444	106,929	45,916	9.00	5,102
1990	178,467.28	140,918	123,062	55,405	9.39	5,900
1991	153,366.57	119,243	104,133	49,233	9.80	5,024
1992	73,625.00	56,308	49,173	24,452	10.23	2,390
1993	63,391.72	47,633	41,597	21,794	10.67	2,043
1995	23,870.99	17,259	15,072	8,799	11.59	759
1996	16,217.76	11,479	10,024	6,193	12.07	513
2000	4,157.02	2,666	2,328	1,829	14.12	130
2001	3,650.45	2,284	1,995	1,656	14.51	114
2002	14,474.51	8,783	7,670	6,804	15.07	451
2003	101,296.17	59,501	51,961	49,335	15.63	3,156
2004	44,912.16	25,483	22,254	22,658	16.20	1,399
2006	128,924.74	67,995	59,379	69,546	17.25	4,032
2008	82,533.52	40,441	35,317	47,217	18.21	2,593
2011	31,395.48	13,249	11,570	19,825	19.86	998
2012	741,450.15	294,282	256,993	484,457	20.51	23,621
2013	1,254,670.45	467,365	408,144	846,526	21.06	40,196
2014	612,660.37	212,777	185,815	426,845	21.61	19,752
2015	881,785.59	283,318	247,418	634,368	22.18	28,601
2016	425,095.44	125,573	109,661	315,434	22.66	13,920
2017	803,126.17	215,720	188,386	614,741	23.15	26,555
2018	973,306.51	234,372	204,674	768,632	23.65	32,500
2019	876,093.76	185,644	162,121	713,973	24.17	29,540
2020	835,716.50	152,602	133,265	702,451	24.62	28,532
2021	961,735.97	146,761	128,165	833,571	25.00	33,343
2022	1,206,631.42	146,485	127,924	1,078,708	25.32	42,603
2023	1,449,796.15	129,757	113,315	1,336,481	25.43	52,555
2024	900,867.78	50,449	44,056	856,811	25.31	33,853
2025	779,913.33	15,910	13,894	766,019	23.95	31,984
	14,804,070.30	4,287,728	3,744,419	11,059,651		522,235
	152,199,760.69	58,584,262	64,992,744	87,207,017		4,103,462
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.3 2.70

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381.1 METERS - ERTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 17-S3						
NET SALVAGE PERCENT.. 0						
2010	2,621,381.98	2,124,892	1,183,584	1,437,798	3.62	397,182
2012	2,608,923.22	1,958,258	1,090,767	1,518,156	4.49	338,119
2013	1,298,830.51	927,105	516,406	782,425	5.01	156,173
2014	85,274.96	57,373	31,957	53,318	5.59	9,538
2015	1,101,904.94	691,886	385,387	716,518	6.22	115,196
2016	696,097.15	402,066	223,954	472,143	6.95	67,934
2017	1,098,229.00	575,911	320,788	777,441	7.71	100,835
2018	1,123,894.11	525,083	292,476	831,418	8.55	97,242
2019	2,500,726.73	1,019,296	567,757	1,932,970	9.45	204,547
2020	2,700,294.24	934,302	520,414	2,179,880	10.40	209,604
2021	2,390,681.37	677,758	377,517	2,013,164	11.37	177,059
2022	1,549,777.67	342,191	190,603	1,359,174	12.35	110,055
2023	1,782,623.74	281,298	156,685	1,625,938	13.35	121,793
2024	1,288,296.26	121,873	67,884	1,220,412	14.35	85,046
2025	387,546.05	12,246	6,821	380,725	15.35	24,803
	23,234,481.93	10,651,538	5,933,001	17,301,481		2,215,126

PNG

SURVIVOR CURVE.. IOWA 17-S3

NET SALVAGE PERCENT.. 0

1999	32,312.09	31,213	31,838	474	0.92	474
2000	85,693.63	82,223	83,869	1,825	1.07	1,706
2001	490,180.03	465,965	475,292	14,888	1.26	11,816
2002	1,492,633.20	1,402,030	1,430,094	62,540	1.50	41,693
2003	628,620.53	584,617	596,319	32,302	1.67	19,343
2004	2,471,729.47	2,269,048	2,314,466	157,263	1.90	82,770
2005	1,040,735.70	942,074	960,931	79,805	2.12	37,644
2006	1,110,430.16	987,617	1,007,386	103,045	2.39	43,115
2007	1,298,046.31	1,132,416	1,155,083	142,963	2.67	53,544
2008	423,996.07	363,577	370,855	53,142	2.91	18,262
2009	46,783.61	39,060	39,842	6,942	3.26	2,129
2010	221,968.21	179,927	183,528	38,440	3.62	10,619
2011	176,842.91	138,468	141,240	35,603	4.02	8,856
2012	96,274.94	72,264	73,710	22,564	4.49	5,025
2013	68,490.16	48,888	49,867	18,624	5.01	3,717
2014	166,697.23	112,154	114,399	52,298	5.59	9,356
2016	193,253.15	111,623	113,857	79,396	6.95	11,424
2017	979,813.87	513,814	524,099	455,715	7.71	59,107
2018	334,938.54	156,483	159,615	175,323	8.55	20,506

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381.1 METERS - ERTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 17-S3						
NET SALVAGE PERCENT.. 0						
2019	40,596.18	16,547	16,878	23,718	9.45	2,510
2020	312,422.28	108,098	110,262	202,161	10.40	19,439
2021	547,336.89	155,170	158,276	389,061	11.37	34,218
2022	892,784.28	197,127	201,073	691,711	12.35	56,009
2023	1,677,936.87	264,778	270,078	1,407,859	13.35	105,458
2024	1,555,326.46	147,134	150,079	1,405,247	14.35	97,927
2025	598,190.74	18,903	19,281	578,909	15.35	37,714
	16,984,033.51	10,541,218	10,752,216	6,231,818		794,381

CPG						
SURVIVOR CURVE.. IOWA 17-S3						
NET SALVAGE PERCENT.. 0						
1986	6,845.85	6,846	6,846			
1988	2,865.11	2,865	2,865			
1989	1,391.92	1,392	1,392			
1991	2,630.18	2,630	2,630			
1992	212.29	212	212			
1993	424.58	425	425			
2009	396,383.10	330,940	336,896	59,487	3.26	18,248
2020	5,164.22	1,787	1,819	3,345	10.40	322
2021	5,127.99	1,454	1,480	3,648	11.37	321
	421,045.24	348,551	354,565	66,480		18,891
	40,639,560.68	21,541,307	17,039,782	23,599,779		3,028,398

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.8 7.45

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1971	101,732.53	82,313	92,399	9,334	8.59	1,087
1972	93,455.11	74,847	84,018	9,437	8.96	1,053
1973	127,135.54	100,747	113,092	14,044	9.34	1,504
1974	135,075.88	105,870	118,842	16,233	9.73	1,668
1975	92,936.59	72,016	80,840	12,096	10.13	1,194
1976	48,364.14	37,026	41,563	6,801	10.55	645
1977	83,542.25	63,176	70,917	12,625	10.97	1,151
1978	97,632.01	72,876	81,806	15,826	11.41	1,387
1979	306,516.75	225,731	253,390	53,127	11.86	4,480
1980	578,785.99	420,199	471,687	107,099	12.33	8,686
1981	653,208.51	467,260	524,514	128,694	12.81	10,046
1982	524,387.93	410,491	460,789	63,599	12.00	5,300
1983	544,482.64	420,994	472,579	71,903	12.39	5,803
1984	476,450.45	363,579	408,129	68,321	12.81	5,333
1985	668,713.44	503,341	565,016	103,697	13.22	7,844
1986	684,038.52	504,752	566,600	117,438	13.94	8,425
1987	765,418.74	556,306	624,471	140,948	14.38	9,802
1988	985,892.19	705,110	791,508	194,384	14.83	13,107
1989	1,070,134.50	752,519	844,727	225,408	15.30	14,733
1990	1,334,644.62	922,106	1,035,093	299,551	15.77	18,995
1991	1,328,153.09	900,753	1,011,124	317,029	16.25	19,509
1992	1,244,966.55	827,903	929,347	315,619	16.75	18,843
1993	967,023.30	629,919	707,104	259,919	17.26	15,059
1994	1,371,891.22	874,581	981,745	390,146	17.77	21,955
1995	1,516,299.40	944,958	1,060,745	455,554	18.29	24,907
1996	1,411,075.57	858,498	963,691	447,384	18.83	23,759
1997	1,661,272.15	985,467	1,106,218	555,054	19.37	28,655
1998	1,836,056.22	1,060,690	1,190,658	645,398	19.92	32,399
1999	1,801,930.71	1,012,325	1,136,367	665,564	20.48	32,498
2000	1,835,296.69	1,005,559	1,128,772	706,525	20.83	33,919
2001	1,780,558.22	945,654	1,061,527	719,032	21.41	33,584
2002	1,029,425.71	528,919	593,728	435,697	22.00	19,804
2003	1,431,100.42	710,112	797,123	633,977	22.59	28,064
2004	1,123,563.48	537,176	602,997	520,566	23.20	22,438
2005	1,297,983.39	599,279	672,710	625,274	23.61	26,483
2006	1,361,922.07	603,059	676,953	684,969	24.23	28,269
2007	7,191,674.98	3,044,955	3,418,059	3,773,616	24.85	151,856
2008	3,024,995.30	1,238,736	1,390,521	1,634,475	25.24	64,757
2009	2,217,742.35	863,589	969,406	1,248,336	25.87	48,254
2011	1,800,694.03	629,162	706,254	1,094,440	27.00	40,535
2012	2,221,300.70	731,696	821,352	1,399,949	27.48	50,944

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
2013	2,737,348.87	845,293	948,868	1,788,481	27.98	63,920
2014	2,031,120.21	583,947	655,499	1,375,621	28.50	48,267
2015	2,708,188.69	719,295	807,432	1,900,757	29.03	65,476
2016	2,890,225.25	702,903	789,031	2,101,194	29.56	71,082
2017	2,912,602.40	643,685	722,557	2,190,046	29.96	73,099
2018	3,947,225.70	778,393	873,771	3,073,455	30.52	100,703
2019	2,989,579.81	518,991	582,584	2,406,996	30.95	77,770
2020	1,914,224.80	286,368	321,457	1,592,768	31.26	50,952
2021	4,728,885.38	589,219	661,417	4,067,468	31.60	128,717
2022	5,660,278.54	560,368	629,031	5,031,248	31.84	158,017
2023	9,101,328.88	664,397	745,807	8,355,522	31.75	263,166
2024	5,586,664.09	254,752	285,967	5,300,697	31.39	168,866
2025	4,062,914.48	67,444	75,708	3,987,206	29.62	134,612
	100,098,060.98	33,609,304	37,727,512	62,370,549		2,293,381

PNG

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

1977	203.20	154	182	21	10.97	2
1978	411.20	307	363	48	11.41	4
1979	958.15	706	836	122	11.86	10
1980	1,782.81	1,294	1,532	251	12.33	20
1981	1,056.40	756	895	161	12.81	13
1982	13,798.46	10,801	12,788	1,010	12.00	84
1983	212.09	164	194	18	12.39	1
1984	8,513.78	6,497	7,693	821	12.81	64
1985	147.05	111	131	16	13.22	1
1986	1,429.93	1,055	1,249	181	13.94	13
1987	1,752.16	1,273	1,507	245	14.38	17
2000	4,313.02	2,363	2,798	1,515	20.83	73
2001	1,685.98	895	1,060	626	21.41	29
2006	1,114.00	493	584	530	24.23	22
2007	1,136,336.86	481,125	569,657	566,680	24.85	22,804
2008	939,364.72	384,670	455,453	483,912	25.24	19,172
2009	650,372.98	253,255	299,856	350,517	25.87	13,549
2010	631,510.63	233,912	276,954	354,557	26.34	13,461
2011	777,699.22	271,728	321,729	455,971	27.00	16,888
2012	846,480.92	278,831	330,139	516,342	27.48	18,790
2013	631,712.75	195,073	230,968	400,744	27.98	14,323

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
2014	470,931.14	135,393	160,307	310,625	28.50	10,899
2015	391,695.93	104,034	123,177	268,519	29.03	9,250
2016	523,048.03	127,205	150,612	372,436	29.56	12,599
2017	1,022,735.99	226,025	267,616	755,120	29.96	25,204
2018	663,270.02	130,797	154,865	508,405	30.52	16,658
2019	1,194,682.00	207,397	245,560	949,122	30.95	30,666
2020	703,472.09	105,239	124,604	578,868	31.26	18,518
2021	910,882.36	113,496	134,380	776,502	31.60	24,573
2022	2,566,572.37	254,091	300,846	2,265,726	31.84	71,160
2023	4,016,474.39	293,203	347,155	3,669,319	31.75	115,569
2024	2,208,127.70	100,691	119,219	2,088,909	31.39	66,547
2025	654,919.93	10,872	12,873	642,047	29.62	21,676
	20,977,668.26	3,933,906	4,657,782	16,319,886		542,659

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

1971	20,513.54	16,598	13,250	7,264	8.59	846
1972	10,455.25	8,374	6,685	3,771	8.96	421
1973	80,178.92	63,537	50,719	29,459	9.34	3,154
1974	19,775.07	15,499	12,372	7,403	9.73	761
1975	7,664.96	5,940	4,742	2,923	10.13	289
1976	1,436.84	1,100	878	559	10.55	53
1977	8.42	6	5	4	10.97	
1978	952.25	711	568	385	11.41	34
1979	10,350.87	7,623	6,085	4,266	11.86	360
1980	35,806.28	25,995	20,751	15,055	12.33	1,221
1981	32,976.06	23,589	18,830	14,146	12.81	1,104
1982	30,298.97	23,718	18,933	11,366	12.00	947
1983	31,176.75	24,106	19,243	11,934	12.39	963
1984	53,622.36	40,919	32,664	20,958	12.81	1,636
1985	58,717.94	44,197	35,281	23,437	13.22	1,773
1986	74,450.88	54,937	43,854	30,597	13.94	2,195
1987	57,001.64	41,429	33,071	23,930	14.38	1,664
1988	79,399.51	56,787	45,331	34,068	14.83	2,297
1989	83,514.40	58,727	46,880	36,635	15.30	2,394
1990	86,051.49	59,453	47,459	38,592	15.77	2,447
1991	70,069.58	47,521	37,934	32,135	16.25	1,978
1992	76,473.21	50,855	40,596	35,877	16.75	2,142

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1993	102,807.08	66,969	53,459	49,348	17.26	2,859
1994	111,230.16	70,909	56,604	54,626	17.77	3,074
1995	206,710.67	128,822	102,834	103,876	18.29	5,679
1996	304,270.86	185,118	147,774	156,497	18.83	8,311
1997	540,842.00	320,827	256,105	284,737	19.37	14,700
1998	384,281.86	222,000	177,215	207,067	19.92	10,395
1999	387,269.82	217,568	173,677	213,593	20.48	10,429
2000	325,954.48	178,590	142,562	183,392	20.83	8,804
2001	280,806.68	149,136	119,050	161,756	21.41	7,555
2002	344,298.06	176,900	141,213	203,085	22.00	9,231
2003	400,218.79	198,589	158,527	241,692	22.59	10,699
2004	370,896.43	177,326	141,553	229,343	23.20	9,885
2005	412,757.13	190,570	152,126	260,631	23.61	11,039
2006	677,859.46	300,156	239,605	438,255	24.23	18,087
2007	479,038.21	202,825	161,908	317,130	24.85	12,762
2008	841,575.58	344,625	275,103	566,473	25.24	22,443
2009	330,126.13	128,551	102,618	227,508	25.87	8,794
2010	399,134.86	147,840	118,016	281,119	26.34	10,673
2011	792,876.19	277,031	221,145	571,732	27.00	21,175
2012	632,492.13	208,343	166,313	466,179	27.48	16,964
2013	755,842.89	233,404	186,319	569,524	27.98	20,355
2014	1,063,981.95	305,895	244,186	819,796	28.50	28,765
2015	2,023,580.62	537,463	429,039	1,594,542	29.03	54,927
2016	655,151.02	159,333	127,190	527,961	29.56	17,861
2017	711,155.40	157,165	125,460	585,696	29.96	19,549
2018	1,269,033.32	250,253	199,769	1,069,265	30.52	35,035
2019	557,792.31	96,833	77,299	480,494	30.95	15,525
2020	18,843.96	2,819	2,250	16,594	31.26	531
2021	1,153,934.02	143,780	114,775	1,039,159	31.60	32,885
2022	761,105.97	75,349	60,149	700,957	31.84	22,015
2023	669,224.97	48,853	38,998	630,227	31.75	19,850
2024	1,072,817.12	48,920	39,051	1,033,766	31.39	32,933
2025	877,448.17	14,566	11,628	865,821	29.62	29,231
	20,836,253.49	6,638,949	5,299,652	15,536,602		581,699
	141,911,982.73	44,182,159	47,684,946	94,227,037		3,417,739
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.6 2.41

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1944	77.95	77	14	64	0.59	64
1957	117.06	106	19	98	4.21	23
1962	2,151.47	1,880	340	1,812	5.67	320
1964	17,920.86	15,420	2,785	15,135	6.28	2,410
1965	20,920.63	17,857	3,226	17,695	6.59	2,685
1966	29,758.73	25,196	4,551	25,207	6.90	3,653
1967	33,875.31	28,440	5,137	28,738	7.22	3,980
1968	27,894.47	23,214	4,193	23,701	7.55	3,139
1969	29,312.36	24,173	4,367	24,946	7.89	3,162
1970	46,449.79	37,944	6,854	39,596	8.24	4,805
1971	42,432.58	34,333	6,202	36,231	8.59	4,218
1972	30,600.18	24,507	4,427	26,173	8.96	2,921
1973	21,528.93	17,060	3,082	18,447	9.34	1,975
1974	24,295.63	19,042	3,440	20,856	9.73	2,143
1975	33,447.98	25,919	4,682	28,766	10.13	2,840
1976	7,088.04	5,426	980	6,108	10.55	579
1977	17,783.83	13,448	2,429	15,355	10.97	1,400
1978	23,253.21	17,357	3,135	20,118	11.41	1,763
1979	84,123.28	61,952	11,191	72,932	11.86	6,149
1980	175,119.76	127,137	22,966	152,154	12.33	12,340
1981	85,224.43	60,964	11,013	74,212	12.81	5,793
1982	129,428.81	101,317	18,302	111,127	12.00	9,261
1983	63,138.87	48,819	8,819	54,320	12.39	4,384
1984	58,876.10	44,928	8,116	50,760	12.81	3,963
1985	123,384.92	92,872	16,777	106,608	13.22	8,064
1986	140,377.12	103,584	18,712	121,666	13.94	8,728
1987	136,832.49	99,450	17,965	118,868	14.38	8,266
1988	175,491.48	125,512	22,673	152,819	14.83	10,305
1989	213,503.89	150,136	27,121	186,383	15.30	12,182
1990	214,130.92	147,943	26,725	187,406	15.77	11,884
1991	78,271.51	53,084	9,589	68,682	16.25	4,227
1992	96,689.87	64,299	11,615	85,075	16.75	5,079
1993	33,962.96	22,123	3,996	29,967	17.26	1,736
1994	111,740.54	71,235	12,868	98,873	17.77	5,564
1995	158,945.89	99,055	17,893	141,052	18.29	7,712
1996	44,731.50	27,215	4,916	39,815	18.83	2,114
1997	90,392.75	53,621	9,686	80,707	19.37	4,167
1998	55,905.23	32,296	5,834	50,071	19.92	2,514
1999	104,475.10	58,694	10,603	93,873	20.48	4,584
2000	92,875.32	50,886	9,192	83,683	20.83	4,017
2001	170,338.61	90,467	16,342	153,997	21.41	7,193

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
2002	54,814.24	28,164	5,088	49,727	22.00	2,260
2003	133,190.26	66,089	11,938	121,252	22.59	5,368
2004	229,781.29	109,858	19,845	209,936	23.20	9,049
2005	221,319.48	102,183	18,458	202,861	23.61	8,592
2006	179,516.35	79,490	14,359	165,157	24.23	6,816
2008	542,890.68	222,314	40,159	502,732	25.24	19,918
2009	435,453.99	169,566	30,631	404,823	25.87	15,648
2010	540,142.20	200,069	36,141	504,001	26.34	19,134
2012	185,684.69	61,165	11,049	174,636	27.48	6,355
2013	64,891.21	20,038	3,620	61,272	27.98	2,190
2020	80,753.41	12,081	2,182	78,571	31.26	2,513
2022	23,952.58	2,371	428	23,524	31.84	739
2023	58,165.17	4,246	767	57,398	31.75	1,808
2024	30,384.42	1,386	250	30,134	31.39	960
2025	60,929.95	1,011	183	60,747	29.62	2,051
	5,888,740.28	3,199,019	577,875	5,310,865		295,707

PNG

SURVIVOR CURVE.. IOWA 45-R2

NET SALVAGE PERCENT.. 0

1950	211.54	201	212
1952	22,872.17	21,464	22,872
1953	3,324.65	3,099	3,325
1954	3,638.77	3,369	3,639
1956	2,288.98	2,090	2,289
1957	4,312.96	3,909	4,313
1958	523.27	471	523
1959	5,076.98	4,537	5,077
1960	13,576.34	12,041	13,576
1961	9,266.15	8,158	9,266
1962	28,692.16	25,077	28,692
1963	14,471.10	12,551	14,471
1964	37,803.93	32,528	37,804
1965	38,378.73	32,759	38,379
1966	31,246.60	26,456	31,247
1967	24,202.13	20,319	24,202
1968	19,889.94	16,553	19,890
1969	19,954.10	16,456	19,954
1970	22,762.73	18,595	22,763

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1971	20,289.92	16,417	20,290			
1972	17,294.88	13,851	17,295			
1973	11,492.55	9,107	11,493			
1974	24,418.58	19,139	24,419			
1975	16,319.18	12,646	16,319			
1976	25,023.29	19,157	25,023			
1977	43,118.59	32,607	43,119			
1978	25,979.99	19,393	25,980			
1979	50,315.47	37,054	49,968	348	11.86	29
1980	157,640.32	114,447	154,334	3,307	12.33	268
1981	85,258.09	60,988	82,243	3,015	12.81	235
1984	251.00	192	251			
1985	76,948.28	57,919	76,948			
1986	6,297.30	4,647	6,272	26	13.94	2
1987	4,517.67	3,283	4,431	87	14.38	6
1988	436.80	312	421	16	14.83	1
1989	61,414.76	43,187	58,285	3,130	15.30	205
1990	113,229.49	78,230	105,579	7,650	15.77	485
1991	3,009.98	2,041	2,755	255	16.25	16
1992	70,156.42	46,654	62,964	7,192	16.75	429
1993	67,108.70	43,715	58,998	8,111	17.26	470
1994	82,593.19	52,653	71,061	11,533	17.77	649
1995	26,780.69	16,690	22,525	4,256	18.29	233
1996	1,225.32	745	1,005	220	18.83	12
1997	216,693.86	128,543	173,482	43,212	19.37	2,231
1998	256,742.97	148,320	200,173	56,570	19.92	2,840
1999	8,429.94	4,736	6,392	2,038	20.48	100
2000	84,587.64	46,346	62,549	22,039	20.83	1,058
2001	118,361.21	62,862	84,839	33,523	21.41	1,566
2002	169,552.53	87,116	117,572	51,981	22.00	2,363
2003	148,288.73	73,581	99,305	48,984	22.59	2,168
2004	220,104.20	105,232	142,021	78,083	23.20	3,366
2007	122,142.22	51,715	69,795	52,348	24.85	2,107
2009	114,064.35	44,417	59,945	54,119	25.87	2,092
2010	62,519.49	23,157	31,253	31,267	26.34	1,187
2018	45.98	9	12	34	30.52	1
2022	6,986.91	692	934	6,053	31.84	190

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
2023	18,231.73	1,331	1,796	16,435	31.75	518
2024	57,581.69	2,626	3,544	54,038	31.39	1,722
2025	18,398.87	305	412	17,987	29.62	607
	2,916,346.01	1,746,695	2,298,491	617,855		27,156

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

1970	5,001.66	4,086	5,002			
1971	12,065.77	9,763	12,066			
1972	16,158.21	12,941	16,158			
1973	23,610.65	18,710	23,611			
1974	11,934.41	9,354	11,934			
1975	6,620.80	5,130	6,608	12	10.13	1
1976	3,884.68	2,974	3,831	54	10.55	5
1977	5,230.27	3,955	5,095	136	10.97	12
1978	5,706.05	4,259	5,486	220	11.41	19
1979	25,223.43	18,576	23,929	1,294	11.86	109
1980	21,935.83	15,925	20,514	1,422	12.33	115
1981	13,794.39	9,868	12,712	1,083	12.81	85
1982	18,523.58	14,500	18,524			
1983	29,007.23	22,428	28,896	111	12.39	9
1984	25,172.95	19,209	24,749	424	12.81	33
1985	27,049.72	20,360	26,232	818	13.22	62
1986	27,469.49	20,270	26,116	1,354	13.94	97
1987	27,188.25	19,760	25,459	1,729	14.38	120
1988	33,227.77	23,765	30,619	2,609	14.83	176
1989	49,270.86	34,647	44,639	4,632	15.30	303
1990	52,753.58	36,447	46,958	5,795	15.77	367
1991	51,222.02	34,739	44,758	6,464	16.25	398
1992	54,594.81	36,306	46,777	7,818	16.75	467
1993	58,410.15	38,048	49,021	9,389	17.26	544
1994	72,041.99	45,927	59,172	12,870	17.77	724
1995	66,567.19	41,485	53,449	13,118	18.29	717
1996	69,627.81	42,362	54,579	15,049	18.83	799
1997	42,597.30	25,269	32,557	10,041	19.37	518
1998	67,630.64	39,070	50,338	17,293	19.92	868
1999	15,985.66	8,981	11,571	4,415	20.48	216
2000	19,079.45	10,454	13,469	5,611	20.83	269

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ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1971	32,099.03	25,972	29,425	2,674	8.59	311
1972	38,136.64	30,543	34,604	3,533	8.96	394
1973	46,699.12	37,006	41,926	4,773	9.34	511
1974	41,287.45	32,360	36,662	4,625	9.73	475
1975	28,525.71	22,104	25,043	3,483	10.13	344
1976	20,710.12	15,855	17,963	2,747	10.55	260
1977	30,396.78	22,987	26,043	4,354	10.97	397
1978	40,769.14	30,432	34,478	6,291	11.41	551
1979	68,832.87	50,691	57,431	11,402	11.86	961
1980	131,408.86	95,403	108,087	23,322	12.33	1,891
1981	110,631.00	79,138	89,660	20,971	12.81	1,637
1982	190,335.00	148,994	168,803	21,532	12.00	1,794
1983	141,533.91	109,434	123,984	17,550	12.39	1,416
1984	96,589.58	73,708	83,508	13,082	12.81	1,021
1985	157,339.96	118,430	134,176	23,164	13.22	1,752
1986	142,951.52	105,484	119,509	23,443	13.94	1,682
1987	168,313.63	122,330	138,594	29,719	14.38	2,067
1988	176,855.08	126,487	143,304	33,551	14.83	2,262
1989	245,809.88	172,854	195,836	49,974	15.30	3,266
1990	200,239.89	138,346	156,740	43,500	15.77	2,758
1991	127,914.76	86,752	98,286	29,629	16.25	1,823
1992	194,224.55	129,159	146,331	47,893	16.75	2,859
1993	110,374.14	71,898	81,457	28,917	17.26	1,675
1994	159,243.25	101,518	115,015	44,228	17.77	2,489
1995	225,556.84	140,567	159,256	66,301	18.29	3,625
1996	146,163.86	88,926	100,749	45,415	18.83	2,412
1997	183,670.61	108,953	123,439	60,232	19.37	3,110
1998	242,997.43	140,380	159,044	83,953	19.92	4,215
1999	163,009.46	91,579	103,755	59,255	20.48	2,893
2000	129,708.02	71,067	80,516	49,192	20.83	2,362
2001	175,354.91	93,131	105,513	69,842	21.41	3,262
2002	178,137.48	91,527	103,696	74,442	22.00	3,384
2003	463,652.54	230,064	260,652	203,000	22.59	8,986
2004	582,927.65	278,698	315,752	267,175	23.20	11,516
2005	461,613.81	213,127	241,463	220,151	23.61	9,324
2006	271,218.43	120,096	136,063	135,155	24.23	5,578
2008	801,363.82	328,158	371,788	429,576	25.24	17,020
2009	189,343.07	73,730	83,533	105,810	25.87	4,090
2010	213,698.43	79,154	89,678	124,021	26.34	4,708
2011	310,820.65	108,601	123,040	187,781	27.00	6,955
2012	514,236.52	169,390	191,911	322,325	27.48	11,729

UGI UTILITIES, INC. - GAS DIVISION

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
2013	418,060.32	129,097	146,261	271,799	27.98	9,714
2014	466,917.86	134,239	152,087	314,831	28.50	11,047
2015	456,957.65	121,368	137,504	319,453	29.03	11,004
2016	686,364.70	166,924	189,117	497,247	29.56	16,822
2017	746,787.10	165,040	186,983	559,804	29.96	18,685
2018	883,633.27	174,252	197,420	686,214	30.52	22,484
2019	540,738.04	93,872	106,353	434,385	30.95	14,035
2020	181,428.19	27,142	30,751	150,678	31.26	4,820
2021	270,428.66	33,695	38,175	232,254	31.60	7,350
2022	38,388.69	3,800	4,305	34,083	31.84	1,070
2023	2,635.29	192	218	2,418	31.75	76
2024	3,310.00	151	171	3,139	31.39	100
2025	219,866.82	3,650	4,135	215,732	29.62	7,283
	12,870,211.99	5,428,455	6,150,194	6,720,018		264,255

PNG

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

1972	13,313.98	10,663	13,314			
1973	38,836.17	30,775	38,836			
1974	144,406.45	113,183	144,406			
1975	99,258.76	76,915	99,259			
1976	162,178.02	124,157	160,278	1,900	10.55	180
1977	227,638.93	172,145	222,227	5,412	10.97	493
1978	126,268.54	94,252	121,673	4,596	11.41	403
1979	78,656.93	57,926	74,778	3,878	11.86	327
1980	57,030.55	41,404	53,450	3,581	12.33	290
1981	109,907.92	78,620	101,493	8,415	12.81	657
1985	24,654.43	18,557	23,956	699	13.22	53
1986	27,447.15	20,253	26,145	1,302	13.94	93
1988	68,000.86	48,634	62,783	5,218	14.83	352
1989	58,448.77	41,101	53,059	5,390	15.30	352
1990	51,140.66	35,333	45,612	5,528	15.77	351
1991	39,011.61	26,458	34,155	4,856	16.25	299
1992	35,854.73	23,843	30,780	5,075	16.75	303
1993	51,676.44	33,662	43,455	8,221	17.26	476
1994	71,235.62	45,413	58,625	12,611	17.77	710
1995	49,500.84	30,849	39,824	9,677	18.29	529
1996	45,909.70	27,931	36,057	9,853	18.83	523

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1997	34,534.58	20,486	26,446	8,089	19.37	418
1998	49,970.37	28,868	37,267	12,704	19.92	638
1999	46,832.83	26,311	33,966	12,867	20.48	628
2000	39,699.21	21,751	28,079	11,620	20.83	558
2001	45,124.99	23,966	30,938	14,187	21.41	663
2002	66,517.98	34,177	44,120	22,398	22.00	1,018
2003	78,667.19	39,035	50,391	28,276	22.59	1,252
2004	165,793.01	79,266	102,327	63,466	23.20	2,736
2005	119,365.27	55,111	71,144	48,221	23.61	2,042
2006	70,424.87	31,184	40,256	30,168	24.23	1,245
2007	97,997.49	41,492	53,563	44,434	24.85	1,788
2008	109,845.80	44,982	58,069	51,777	25.24	2,051
2009	119,208.92	46,420	59,925	59,284	25.87	2,292
2010	90,572.74	33,548	43,308	47,265	26.34	1,794
2011	78,430.71	27,404	35,377	43,054	27.00	1,595
2012	113,394.32	37,352	48,219	65,175	27.48	2,372
2013	103,879.46	32,078	41,410	62,469	27.98	2,233
2014	114,396.21	32,889	42,457	71,939	28.50	2,524
2015	12,301.93	3,267	4,217	8,084	29.03	278
2016	95,701.05	23,274	30,045	65,656	29.56	2,221
2017	88,931.16	19,654	25,372	63,559	29.96	2,121
2018	56,220.18	11,087	14,313	41,908	30.52	1,373
2019	45,274.31	7,860	10,147	35,128	30.95	1,135
2020	38,662.29	5,784	7,467	31,196	31.26	998
2024	14,048.80	641	827	13,221	31.39	421
	3,476,172.73	1,879,961	2,423,818	1,052,355		42,785

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

1971	5,439.90	4,401	5,004	435	8.59	51
1972	14,933.80	11,960	13,600	1,334	8.96	149
1973	7,861.73	6,230	7,084	777	9.34	83
1974	9,613.04	7,535	8,568	1,045	9.73	107
1975	4,932.44	3,822	4,346	586	10.13	58
1976	4,347.30	3,328	3,784	563	10.55	53
1977	3,525.43	2,666	3,032	494	10.97	45
1978	2,829.16	2,112	2,402	428	11.41	38
1979	3,571.30	2,630	2,991	581	11.86	49

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1980	10,155.76	7,373	8,384	1,772	12.33	144
1981	8,768.97	6,273	7,133	1,636	12.81	128
1982	7,863.13	6,155	6,999	864	12.00	72
1983	27,433.37	21,211	24,119	3,314	12.39	267
1984	14,612.72	11,151	12,680	1,933	12.81	151
1985	17,814.51	13,409	15,248	2,567	13.22	194
1986	8,715.77	6,431	7,313	1,403	13.94	101
1987	6,897.76	5,013	5,700	1,197	14.38	83
1988	18,499.00	13,230	15,044	3,455	14.83	233
1989	17,820.76	12,532	14,250	3,570	15.30	233
1990	13,760.77	9,507	10,811	2,950	15.77	187
1991	16,073.60	10,901	12,396	3,678	16.25	226
1992	6,559.93	4,362	4,960	1,600	16.75	96
1993	29,217.11	19,032	21,642	7,576	17.26	439
1994	25,165.33	16,043	18,243	6,923	17.77	390
1995	58,774.81	36,628	41,650	17,125	18.29	936
1996	115,510.48	70,277	79,913	35,597	18.83	1,890
1997	68,827.66	40,829	46,427	22,400	19.37	1,156
1998	53,919.97	31,150	35,421	18,499	19.92	929
1999	48,940.91	27,495	31,265	17,676	20.48	863
2000	55,190.97	30,239	34,385	20,806	20.83	999
2001	36,718.99	19,501	22,175	14,544	21.41	679
2002	75,211.94	38,644	43,943	31,269	22.00	1,421
2003	104,709.50	51,957	59,081	45,628	22.59	2,020
2004	98,717.26	47,197	53,668	45,049	23.20	1,942
2005	53,701.30	24,794	28,194	25,508	23.61	1,080
2006	64,103.29	28,385	32,277	31,826	24.23	1,313
2007	57,266.33	24,247	27,572	29,695	24.85	1,195
2008	105,754.48	43,306	49,244	56,511	25.24	2,239
2009	77,881.91	30,327	34,485	43,397	25.87	1,678
2010	36,000.84	13,335	15,163	20,837	26.34	791
2011	9,612.23	3,359	3,820	5,793	27.00	215
2012	1,472.30	485	552	921	27.48	34
2013	2,742.40	847	963	1,779	27.98	64
2014	4,238.77	1,219	1,386	2,853	28.50	100
2015	13,257.55	3,521	4,004	9,254	29.03	319
2016	6,407.77	1,558	1,772	4,636	29.56	157
2017	3,451.34	763	868	2,584	29.96	86
2018	17,977.88	3,545	4,031	13,947	30.52	457

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
2019	421.75	73	83	339	30.95	11
2020	197.26	30	34	163	31.26	5
2024	25,549.95	1,165	1,325	24,225	31.39	772
	1,482,972.43	782,183	889,433	593,540		26,928
	17,829,357.15	8,090,599	9,463,445	8,365,913		333,968
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.1						1.87

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1953	691.53	645	692			
1956	2,239.85	2,045	2,240			
1957	4,785.87	4,338	4,786			
1960	16,750.58	14,856	16,751			
1961	12,800.59	11,270	12,801			
1962	22,033.72	19,257	22,034			
1963	24,186.10	20,977	24,116	70	5.97	12
1964	21,937.83	18,876	21,701	237	6.28	38
1965	14,345.92	12,245	14,078	268	6.59	41
1966	22,819.15	19,320	22,211	608	6.90	88
1967	33,625.63	28,231	32,456	1,170	7.22	162
1968	78,227.64	65,103	74,846	3,381	7.55	448
1969	79,698.42	65,725	75,561	4,137	7.89	524
1970	56,628.40	46,259	53,182	3,446	8.24	418
1971	50,484.00	40,847	46,960	3,524	8.59	410
1972	74,487.40	59,656	68,584	5,903	8.96	659
1973	5,856.45	4,641	5,336	521	9.34	56
1974	2,435.60	1,909	2,195	241	9.73	25
1975	3,447.78	2,672	3,072	376	10.13	37
1976	1,925.80	1,474	1,695	231	10.55	22
1979	129,595.68	95,439	109,723	19,873	11.86	1,676
1980	273,942.52	198,882	228,647	45,296	12.33	3,674
1981	280,781.60	200,852	230,912	49,870	12.81	3,893
1982	232,089.47	181,680	208,870	23,219	12.00	1,935
1983	89,210.82	68,978	79,301	9,909	12.39	800
1984	47,248.78	36,056	41,452	5,797	12.81	453
1985	101,055.89	76,065	87,449	13,607	13.22	1,029
1986	78,585.49	57,988	66,667	11,919	13.94	855
1987	157,570.97	114,523	131,663	25,908	14.38	1,802
1988	283,620.35	202,845	233,203	50,417	14.83	3,400
1989	183,420.00	128,981	148,284	35,136	15.30	2,296
1990	203,975.86	140,927	162,018	41,958	15.77	2,661
1991	221,578.38	150,274	172,764	48,814	16.25	3,004
1992	121,714.83	80,940	93,054	28,661	16.75	1,711
1993	67,829.07	44,184	50,797	17,032	17.26	987
1994	215,739.93	137,534	158,118	57,622	17.77	3,243
1995	283,678.95	176,789	203,247	80,431	18.29	4,398
1996	638,322.65	388,356	446,478	191,845	18.83	10,188
1997	114,991.22	68,213	78,422	36,569	19.37	1,888
1998	89,135.98	51,494	59,201	29,935	19.92	1,503
1999	211,901.85	119,046	136,863	75,039	20.48	3,664

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
2000	61,111.51	33,483	38,494	22,617	20.83	1,086
2001	5,688.76	3,021	3,473	2,216	21.41	104
2002	124,248.21	63,839	73,393	50,855	22.00	2,312
2005	16,976.59	7,838	9,011	7,966	23.61	337
2007	36,240.36	15,344	17,640	18,600	24.85	748
2008	123,273.33	50,480	58,035	65,238	25.24	2,585
2012	13,100.09	4,315	4,961	8,139	27.48	296
2014	217,660.91	62,578	71,944	145,717	28.50	5,113
2015	137,276.88	36,461	41,918	95,359	29.03	3,285
2016	122,361.10	29,758	34,212	88,149	29.56	2,982
2017	542,789.02	119,956	137,909	404,880	29.96	13,514
2018	224,701.21	44,311	50,943	173,759	30.52	5,693
2019	656,174.48	113,912	130,960	525,214	30.95	16,970
2020	2,116,662.54	316,653	364,044	1,752,619	31.26	56,066
2021	1,046,978.33	130,453	149,977	897,002	31.60	28,386
2023	75,522.95	5,513	6,338	69,185	31.75	2,179
2024	130,066.51	5,931	6,819	123,248	31.39	3,926
2025	120,110.28	1,994	2,292	117,818	29.62	3,978

10,326,341.61	4,206,232	4,834,789	5,491,552	207,560

PNG

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

1954	860.15	796	860		
1956	7,054.30	6,440	7,054		
1957	11,192.51	10,145	11,193		
1958	5,050.93	4,546	5,051		
1959	689.61	616	690		
1960	32,725.24	29,024	32,725		
1961	10,605.59	9,338	10,606		
1962	22,867.17	19,986	22,867		
1963	60,787.04	52,722	60,787		
1964	79,108.77	68,068	79,109		
1965	131,939.84	112,619	131,940		
1966	124,040.09	105,021	124,040		
1967	208,085.37	174,700	208,085		
1968	233,579.88	194,390	233,203	376	7.55
1969	194,219.76	160,167	192,147	2,073	7.89
1970	271,294.84	221,618	265,868	5,427	8.24

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1971	229,764.59	185,905	223,024	6,740	8.59	785
1972	257,964.38	206,601	247,853	10,112	8.96	1,129
1973	108,983.37	86,363	103,607	5,376	9.34	576
1974	90,753.81	71,131	85,334	5,420	9.73	557
1975	52,275.40	40,508	48,596	3,679	10.13	363
1976	53,093.99	40,647	48,763	4,331	10.55	411
1977	29,803.40	22,538	27,038	2,765	10.97	252
1978	50,738.04	37,873	45,435	5,303	11.41	465
1979	92,133.69	67,851	81,399	10,735	11.86	905
1980	489,117.73	355,099	426,001	63,117	12.33	5,119
1981	230,826.16	165,117	198,086	32,741	12.81	2,556
1982	80,975.76	63,388	76,045	4,931	12.00	411
1983	42,099.09	32,551	39,050	3,049	12.39	246
1984	46,511.61	35,493	42,580	3,932	12.81	307
1985	72,222.02	54,362	65,216	7,006	13.22	530
1986	43,855.97	32,361	38,822	5,034	13.94	361
1987	107,897.65	78,420	94,078	13,820	14.38	961
1988	160,625.82	114,880	137,818	22,808	14.83	1,538
1989	30,425.01	21,395	25,667	4,758	15.30	311
1990	108,749.56	75,135	90,137	18,613	15.77	1,180
1991	127,229.75	86,287	103,516	23,714	16.25	1,459
1992	44,347.42	29,491	35,379	8,968	16.75	535
1993	29,918.28	19,489	23,380	6,538	17.26	379
1994	29,674.28	18,917	22,694	6,980	17.77	393
1995	34,913.41	21,758	26,102	8,811	18.29	482
1996	43,150.00	26,252	31,494	11,656	18.83	619
1997	147,679.42	87,603	105,095	42,585	19.37	2,199
1998	59,434.64	34,335	41,191	18,244	19.92	916
1999	115,364.91	64,812	77,753	37,612	20.48	1,837
2000	88,357.27	48,411	58,077	30,280	20.83	1,454
2001	81,293.19	43,175	51,796	29,498	21.41	1,378
2002	24,753.36	12,718	15,257	9,496	22.00	432
2003	6,572.47	3,261	3,912	2,660	22.59	118
2004	11,469.43	5,484	6,579	4,890	23.20	211
2005	8,155.02	3,765	4,517	3,638	23.61	154
2006	8,567.60	3,794	4,552	4,016	24.23	166
2007	26,075.02	11,040	13,244	12,831	24.85	516
2008	31,803.84	13,024	15,624	16,179	25.24	641
2009	68,220.04	26,565	31,869	36,351	25.87	1,405
2010	60,218.85	22,305	26,759	33,460	26.34	1,270
2011	489,447.99	171,013	205,159	284,289	27.00	10,529

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
2012	154,849.37	51,007	61,191	93,658	27.48	3,408
2013	5,908.18	1,824	2,188	3,720	27.98	133
2014	69,835.34	20,078	24,087	45,748	28.50	1,605
2015	3,012,389.09	800,091	959,843	2,052,546	29.03	70,704
2016	2,481,717.48	603,554	724,064	1,757,653	29.56	59,461
2017	56,121.74	12,403	14,879	41,242	29.96	1,377
2019	397,651.78	69,032	82,815	314,836	30.95	10,172
2024	862,634.10	39,336	47,190	815,444	31.39	25,978
	12,350,671.41	5,308,638	6,350,981	5,999,690		219,866

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

1939	90.00	90	90			
1941	90.00	90	90			
1942	132.66	132	133			
1943	519.95	516	520			
1944	66.33	65	66			
1945	197.92	194	198			
1946	210.99	206	211			
1947	189.93	184	190			
1948	87.26	84	87			
1949	87.44	84	87			
1950	87.28	83	87			
1952	1,265.02	1,187	1,265			
1954	1,296.62	1,200	1,297			
1955	1,460.37	1,343	1,459	2	3.63	1
1956	7,995.25	7,299	7,928	67	3.92	17
1957	2,885.06	2,615	2,840	45	4.21	11
1958	2,623.82	2,361	2,564	59	4.50	13
1959	13,164.96	11,764	12,778	387	4.79	81
1960	21,807.35	19,341	21,008	799	5.09	157
1961	5,144.51	4,529	4,919	225	5.38	42
1962	11,141.18	9,737	10,576	565	5.67	100
1963	27,223.97	23,612	25,647	1,577	5.97	264
1964	25,450.83	21,899	23,786	1,664	6.28	265
1965	44,735.37	38,184	41,475	3,260	6.59	495
1966	40,165.22	34,007	36,938	3,227	6.90	468
1967	46,527.03	39,062	42,429	4,098	7.22	568

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1968	40,719.90	33,888	36,809	3,911	7.55	518
1969	46,369.74	38,240	41,536	4,834	7.89	613
1970	37,753.88	30,841	33,499	4,255	8.24	516
1971	16,346.27	13,226	14,366	1,980	8.59	231
1972	17,281.90	13,841	15,034	2,248	8.96	251
1973	15,500.00	12,283	13,342	2,158	9.34	231
1974	23,356.27	18,306	19,884	3,472	9.73	357
1975	7,679.24	5,951	6,464	1,215	10.13	120
1976	8,292.18	6,348	6,895	1,397	10.55	132
1977	4,682.18	3,541	3,846	836	10.97	76
1978	8,792.04	6,563	7,129	1,663	11.41	146
1979	17,159.04	12,637	13,726	3,433	11.86	289
1980	98,862.58	71,774	77,960	20,902	12.33	1,695
1981	107,317.69	76,768	83,385	23,933	12.81	1,868
1982	82,054.88	64,233	69,769	12,286	12.00	1,024
1983	56,055.83	43,342	47,078	8,978	12.39	725
1984	108,966.47	83,152	90,319	18,648	12.81	1,456
1985	78,897.92	59,386	64,504	14,393	13.22	1,089
1986	100,647.04	74,267	80,668	19,979	13.94	1,433
1987	89,032.58	64,709	70,286	18,746	14.38	1,304
1988	201,578.11	144,169	156,595	44,983	14.83	3,033
1989	181,749.75	127,806	138,822	42,928	15.30	2,806
1990	168,687.80	116,546	126,591	42,097	15.77	2,669
1991	259,022.46	175,669	190,810	68,213	16.25	4,198
1992	307,081.30	204,209	221,810	85,272	16.75	5,091
1993	257,960.73	168,036	182,519	75,442	17.26	4,371
1994	299,469.26	190,912	207,367	92,103	17.77	5,183
1995	383,632.67	239,080	259,686	123,946	18.29	6,777
1996	263,623.21	160,388	174,212	89,411	18.83	4,748
1997	602,101.29	357,166	387,950	214,151	19.37	11,056
1998	656,033.57	378,991	411,656	244,377	19.92	12,268
1999	631,187.94	354,601	385,164	246,024	20.48	12,013
2000	507,998.21	278,332	302,321	205,677	20.83	9,874
2001	180,357.98	95,788	104,044	76,314	21.41	3,564
2002	500,472.44	257,143	279,306	221,166	22.00	10,053
2003	1,055,633.43	523,805	568,952	486,682	22.59	21,544
2004	900,236.07	430,403	467,499	432,737	23.20	18,652
2005	519,501.46	239,854	260,527	258,974	23.61	10,969
2006	908,880.25	402,452	437,139	471,741	24.23	19,469
2007	468,347.81	198,298	215,389	252,959	24.85	10,179
2008	726,017.49	297,304	322,929	403,089	25.24	15,970

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
2009	490,635.59	191,053	207,520	283,116	25.87	10,944
2010	547,718.42	202,875	220,361	327,358	26.34	12,428
2011	967,649.39	338,097	367,238	600,412	27.00	22,237
2012	442,138.21	145,640	158,193	283,946	27.48	10,333
2013	339,783.84	104,925	113,968	225,815	27.98	8,071
2014	368,076.20	105,822	114,943	253,133	28.50	8,882
2015	393,163.28	104,424	113,424	279,739	29.03	9,636
2016	377,143.86	91,721	99,626	277,517	29.56	9,388
2017	893,117.12	197,379	214,391	678,726	29.96	22,654
2018	1,060,003.81	209,033	227,050	832,954	30.52	27,292
2019	554,738.36	96,303	104,603	450,135	30.95	14,544
2020	67,654.38	10,121	10,993	56,661	31.26	1,813
2021	1,283.34	160	174	1,110	31.60	35
2022	9,408.08	931	1,011	8,397	31.84	264
2023	742.13	54	59	683	31.75	22
2024	58,254.36	2,656	2,885	55,369	31.39	1,764
2025	802.02	13	14	788	29.62	27
	17,772,299.57	8,095,323	8,792,910	8,979,389		371,377
	40,449,312.59	17,610,193	19,978,681	20,470,631		798,803
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.6						1.97

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 386.0 OTHER PROPERTY ON CUSTOMERS PREMISES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1966	1,968.69	1,667	1,965-	3,934	6.90	570
1967	207.34	174	205-	412	7.22	57
1968	820.82	683	805-	1,626	7.55	215
1969	4,348.68	3,586	4,227-	8,575	7.89	1,087
1970	585.40	478	563-	1,149	8.24	139
1971	1,925.29	1,558	1,836-	3,762	8.59	438
1972	16,780.77	13,440	15,841-	32,622	8.96	3,641
2004	19,260.94	9,209	10,854-	30,115	23.20	1,298
2005	22,925.98	10,585	12,476-	35,402	23.61	1,499
2024	94,400.01	4,305	5,074-	99,474	31.39	3,169
2025	103,838.99	1,724	2,032-	105,871	29.62	3,574
	267,062.91	47,409	55,879-	322,942		15,687
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						20.6 5.87

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 386.1 OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R1.5						
NET SALVAGE PERCENT.. 0						
1929	141.00	141	141			
1955	2,275.45	1,991	2,275			
1956	989.22	860	989			
1957	545.83	471	546			
1958	236.59	203	237			
1959	739.15	628	739			
1960	6,231.82	5,258	6,212	20	7.03	3
1961	5,465.73	4,575	5,405	61	7.33	8
1962	1,776.66	1,476	1,744	33	7.62	4
1963	1,519.13	1,251	1,478	41	7.93	5
1964	1,895.48	1,548	1,829	67	8.24	8
1965	611.14	495	585	26	8.56	3
1966	1,500.19	1,204	1,422	78	8.88	9
1967	7,810.50	6,212	7,339	472	9.21	51
1968	5,156.86	4,064	4,801	356	9.54	37
1969	2,743.23	2,140	2,528	215	9.89	22
1970	1,104.82	853	1,008	97	10.24	9
1971	31,924.90	24,398	28,823	3,102	10.61	292
1972	2,029.09	1,534	1,812	217	10.98	20
1973	5,741.28	4,292	5,070	671	11.36	59
1974	677.56	500	591	87	11.76	7
1975	501.75	366	432	69	12.16	6
1976	3,733.18	2,690	3,178	555	12.57	44
1977	1,421.54	1,011	1,194	227	13.00	17
1978	182.88	128	151	32	13.44	2
1979	5,235.99	3,620	4,277	959	13.89	69
1980	17,091.10	11,641	13,752	3,339	14.35	233
1981	121,509.06	81,492	96,272	25,237	14.82	1,703
1982	95,200.74	72,467	85,610	9,590	13.57	707
1983	6,768.10	5,090	6,013	755	13.93	54
1984	6,649.28	4,910	5,801	849	14.61	58
1985	25,257.56	18,400	21,737	3,520	15.00	235
1986	23,743.92	17,055	20,148	3,596	15.39	234
1987	25,830.88	18,278	21,593	4,238	15.81	268
1988	26,270.40	18,300	21,619	4,651	16.22	287
1989	52,802.47	36,175	42,736	10,066	16.66	604
1990	55,497.04	37,366	44,143	11,354	17.10	664
1991	30,826.21	20,376	24,072	6,755	17.56	385
1992	56,752.96	36,799	43,473	13,280	18.03	737
1993	45,455.69	28,878	34,116	11,340	18.51	613
1994	30,338.27	18,867	22,289	8,049	19.00	424

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 386.1 OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R1.5						
NET SALVAGE PERCENT.. 0						
1995	22,678.63	13,789	16,290	6,389	19.50	328
1996	22,335.06	13,263	15,669	6,667	20.01	333
1997	8,544.26	4,948	5,845	2,699	20.53	131
1998	8,784.27	4,979	5,882	2,902	20.83	139
1999	13,041.26	7,188	8,492	4,550	21.37	213
2000	2,551.99	1,366	1,614	938	21.92	43
2004	347.18	164	194	153	23.79	6
2005	3,317.00	1,505	1,778	1,539	24.39	63
2006	3,670.43	1,604	1,895	1,776	24.80	72
2010	54.74	20	24	31	26.52	1
2012	115,202.00	38,109	45,021	70,181	27.31	2,570
2013	22,348.33	6,928	8,185	14,164	27.82	509
2014	10,178.04	2,950	3,485	6,693	28.18	238
2015	1,657.77	447	528	1,130	28.41	40
2017	320.08	72	85	235	29.09	8
2018	4,740.95	967	1,142	3,599	29.26	123
2019	1,261.22	228	269	992	29.47	34
2024	29,317.59	1,489	1,759	27,559	28.00	984
	982,535.45	598,019	706,337	276,198		13,716
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.1						1.40

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 386.2 OTHER PROPERTY ON CUSTOMERS PREMISES - GAS LIGHTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 25-R3						
NET SALVAGE PERCENT.. 0						
1989	290.57	280	291			
1990	10,556.06	10,084	10,556			
1991	4,510.10	4,279	4,510			
1992	3,050.56	2,871	3,051			
1993	5,858.48	5,460	5,858			
1994	335.37	309	335			
1997	104.02	93	119		15-	
	24,705.16	23,376	24,720		15-	

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. 0						
1919	265.57	266	266			
1922	142.27	142	142			
1924	8,840.88	8,841	8,841			
1947	455.80	456	456			
1949	22,186.47	22,186	22,186			
1950	8,371.36	8,371	8,371			
1951	1,368.79	1,366	1,369			
1952	1,125.65	1,117	1,126			
1953	30,125.92	29,734	30,126			
1954	5,517.65	5,410	5,518			
1955	601.79	586	602			
1956	8,337.58	8,065	8,338			
1957	1,905.18	1,830	1,905			
1958	651.12	621	651			
1959	15,785.61	14,945	15,786			
1960	2,005.39	1,886	2,005			
1961	1,960.14	1,831	1,960			
1962	288.11	267	288			
1963	1,039.65	959	1,040			
1964	5,769.25	5,292	5,769			
1965	1,751.72	1,597	1,752			
1966	3,912.12	3,545	3,912			
1967	4,863.78	4,381	4,864			
1968	8,062.42	7,216	8,062			
1969	1,581.42	1,407	1,581			
1970	2,285.43	2,019	2,285			
1971	10,974.98	9,633	10,975			
1972	4,046.99	3,527	4,047			
1974	1,652.12	1,419	1,652			
1975	8,480.27	7,227	8,480			
1976	7,949.17	6,719	7,949			
1977	2,458.86	2,061	2,459			
1978	1,265.56	1,051	1,266			
1979	752.79	619	753			
1980	1,718.37	1,399	1,718			
1981	10,162.67	8,181	10,163			
1982	12,027.61	10,248	12,028			
1983	1,755.64	1,476	1,756			
1984	30,831.09	25,688	30,831			
1985	13,068.42	10,783	13,068			
1986	19,569.87	15,901	19,570			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. 0						
1987	23,586.65	18,945	23,587			
1988	13,276.05	10,484	13,276			
1989	15,968.66	12,446	15,888	81	10.26	8
1990	33,323.13	25,489	32,537	786	10.83	73
1991	26,014.16	19,513	24,909	1,105	11.41	97
1992	15,045.39	11,107	14,178	867	11.79	74
1993	23,968.53	17,315	22,103	1,865	12.39	151
1994	51,100.60	36,251	46,275	4,825	12.80	377
1995	69,990.02	48,482	61,889	8,101	13.42	604
1996	45,414.72	30,687	39,173	6,242	14.04	445
1997	84,495.34	55,851	71,295	13,200	14.49	911
1998	75,399.07	48,489	61,897	13,502	15.12	893
1999	119,656.29	74,761	95,434	24,222	15.76	1,537
2000	199,968.82	121,681	155,329	44,640	16.24	2,749
2001	116,038.59	68,382	87,291	28,747	16.90	1,701
2002	42,457.03	24,184	30,871	11,586	17.57	659
2003	222,013.40	122,507	156,383	65,630	18.07	3,632
2004	109,705.10	58,275	74,390	35,316	18.75	1,884
2005	70,405.76	35,928	45,863	24,543	19.43	1,263
2006	85,043.37	41,748	53,292	31,751	19.96	1,591
2007	37,304.93	17,496	22,334	14,971	20.66	725
2008	97,908.80	44,372	56,642	41,267	21.11	1,955
2009	42,499.78	18,300	23,360	19,139	21.82	877
2011	14,980.73	5,778	7,376	7,605	23.09	329
2013	30,446.98	10,315	13,167	17,280	24.40	708
2018	12,429.20	2,657	3,392	9,037	27.59	328
2019	31,358.25	5,870	7,493	23,865	28.22	846
2020	191,812.76	30,690	39,177	152,636	28.87	5,287
2022	92,398.23	9,702	12,385	80,013	29.83	2,682
2023	200,050.99	15,244	19,459	180,592	30.29	5,962
2024	76,548.71	3,605	4,602	71,947	30.35	2,371
2025	66,450.74	1,103	1,408	65,043	29.53	2,203
	2,602,976.26	1,287,925	1,602,572	1,000,404		42,922

PNG

SURVIVOR CURVE.. IOWA 40-R2.5

NET SALVAGE PERCENT.. 0

1962	460.81	428	461
1976	21,500.00	18,173	21,500

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. 0						
1984	1,544.96	1,287	1,545			
1987	5,496.89	4,415	5,497			
1988	2,425.60	1,915	2,426			
1997	821.60	543	802	20	14.49	1
2008	85,066.24	38,552	56,926	28,140	21.11	1,333
	117,316.10	65,313	89,156	28,160		1,334

CPG
SURVIVOR CURVE.. IOWA 40-R2.5
NET SALVAGE PERCENT.. 0

1914	0.25		0
1919	46.40	46	46
1920	65.00	65	65
1924	288.57	289	289
1926	8.25	8	8
1927	265.80	266	266
1928	32.00	32	32
1929	401.84	402	402
1930	576.33	576	576
1931	862.24	862	862
1932	179.53	180	180
1935	339.96	340	340
1936	180.10	180	180
1937	702.11	702	702
1938	70.20	70	70
1939	114.20	114	114
1941	93.19	93	93
1946	107.86	108	108
1947	228.20	228	228
1950	115.54	116	116
1951	399.62	399	400
1953	526.32	519	526
1954	866.71	850	867
1955	3,485.13	3,395	3,485
1956	166.98	162	167
1957	807.41	776	807
1958	3,980.48	3,795	3,980
1959	3,557.12	3,368	3,557
1960	940.90	885	941

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. 0						
1961	2,160.12	2,018	2,160			
1962	2,440.64	2,266	2,441			
1963	1,463.53	1,350	1,464			
1964	852.14	782	852			
1965	4,391.44	4,004	4,391			
1966	7,725.03	7,001	7,725			
1967	9,375.01	8,445	9,375			
1968	1,802.13	1,613	1,802			
1969	4,312.49	3,836	4,312			
1970	727.19	642	727			
1971	12,970.95	11,385	12,971			
1972	4,161.73	3,627	4,162			
1973	5,521.13	4,777	5,521			
1974	4,072.92	3,499	4,073			
1975	1,691.94	1,442	1,685	7	5.91	1
1976	2,859.26	2,417	2,825	34	6.19	5
1977	9,079.27	7,608	8,892	188	6.48	29
1978	8,076.46	6,708	7,840	237	6.78	35
1979	16,025.59	13,181	15,405	621	7.10	87
1980	16,463.34	13,401	15,662	801	7.44	108
1981	18,913.59	15,225	17,794	1,120	7.80	144
1982	17,303.36	14,742	17,229	74	7.51	10
1983	24,489.09	20,590	24,064	425	8.00	53
1984	30,607.35	25,502	29,805	803	8.26	97
1985	47,810.95	39,449	46,105	1,706	8.53	200
1986	41,095.26	33,390	39,024	2,072	9.06	229
1987	31,108.85	24,987	29,203	1,906	9.37	203
1988	67,276.33	53,128	62,092	5,185	9.92	523
1989	73,855.80	57,563	67,275	6,581	10.26	641
1990	72,040.64	55,104	64,401	7,639	10.83	705
1991	46,648.02	34,991	40,895	5,753	11.41	504
1992	72,629.85	53,615	62,661	9,969	11.79	846
1993	50,628.58	36,574	42,745	7,884	12.39	636
1994	79,302.27	56,257	65,749	13,554	12.80	1,059
1995	207,257.72	143,567	167,790	39,468	13.42	2,941
1996	83,557.81	56,460	65,986	17,572	14.04	1,252
1997	20,844.66	13,778	16,103	4,742	14.49	327
1998	283,838.00	182,536	213,334	70,504	15.12	4,663
1999	62,321.83	38,939	45,509	16,813	15.76	1,067
2000	24,248.93	14,755	17,244	7,004	16.24	431
2006	20,518.49	10,073	11,773	8,746	19.96	438

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. 0						
2010	4,783.98	1,958	2,288	2,496	22.38	112
2014	897.06	283	331	566	25.00	23
2016	116,605.62	30,900	36,113	80,492	26.34	3,056
2017	219,792.43	52,684	61,573	158,220	26.96	5,869
2018	159,592.89	34,121	39,878	119,715	27.59	4,339
2019	186,196.01	34,856	40,737	145,459	28.22	5,154
2020	386,652.62	61,864	72,302	314,351	28.87	10,889
2022	1,515.12	159	186	1,329	29.83	45
	2,587,913.66	1,316,878	1,533,879	1,054,034		46,721
	5,308,206.02	2,670,116	3,225,608	2,082,598		90,977
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.9 1.71

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387.1 OTHER EQUIPMENT - GRAPHIC DATA BASE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1980	53,900.00	53,900	53,900			
1981	184,018.30	184,018	184,018			
1982	328,563.00	328,563	328,563			
1983	92,573.18	92,573	92,573			
1984	103,914.03	103,914	103,914			
1985	109,975.52	109,976	109,976			
1986	113,888.51	113,889	113,889			
1987	112,021.79	112,022	112,022			
1988	167,324.21	167,324	167,324			
1989	77,363.35	77,363	77,363			
1990	11,534.69	11,535	11,535			
1991	1,588.30	1,588	1,588			
1992	3,540.35	3,540	3,540			
1993	514.88	515	515			
1995	4,074.64	4,075	4,075			
1998	10,727.14	10,727	10,727			
2001	13,978.74	13,559	13,859	120	0.75	120
2002	7,564.41	7,035	7,191	374	1.75	214
2003	93,599.07	83,303	85,146	8,453	2.75	3,074
	1,490,664.11	1,479,419	1,481,718	8,946		3,408
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.6						0.23

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - LANCASTER SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
1905	1,382.43	1,175	1,097	286	13.35	21
1906	292.55	248	231	61	13.47	5
1907	1,480.00	1,254	1,170	310	13.60	23
1909	419.56	354	330	89	13.84	6
1910	231.57	195	182	50	13.96	4
1911	21.85	18	17	5	14.08	
1912	1,782.05	1,496	1,396	386	14.20	27
1914	166.16	139	130	36	14.43	2
1915	20.13	17	16	4	14.54	
1918	7,489.42	6,217	5,803	1,687	14.88	113
1920	2,849.28	2,356	2,199	650	15.10	43
1921	435.07	359	335	100	15.21	7
1922	6,291.36	5,182	4,837	1,455	15.32	95
1923	1,971.44	1,621	1,513	458	15.42	30
1924	4,604.09	3,777	3,525	1,079	15.53	69
1926	3,813.02	3,115	2,908	905	15.74	57
1931	32,017.60	25,880	24,156	7,861	16.24	484
1938	400.93	319	298	103	16.90	6
1943	284.29	223	208	76	17.32	4
1944	230.75	181	169	62	17.41	4
1945	237.24	185	173	65	17.48	4
1949	486.95	376	351	136	17.79	8
1950	50,769.67	39,079	36,476	14,294	17.86	800
1951	16,250.78	12,471	11,640	4,610	17.93	257
1952	20,545.14	15,717	14,670	5,875	18.00	326
1953	22,260.06	16,974	15,843	6,417	18.07	355
1954	302,640.23	230,043	214,721	87,919	18.13	4,849
1955	1,162.29	880	821	341	18.20	19
1956	1,010.54	763	712	298	18.26	16
1957	3,926.06	2,954	2,757	1,169	18.32	64
1958	1,997.30	1,497	1,397	600	18.38	33
1959	2,678.45	2,001	1,868	811	18.44	44
1960	5,791.48	4,310	4,023	1,769	18.50	96
1961	18,138.80	13,446	12,550	5,588	18.56	301
1962	12,971.47	9,579	8,941	4,030	18.61	217
1963	9,060.40	6,663	6,219	2,841	18.67	152
1964	11,494.93	8,419	7,858	3,637	18.72	194
1965	5,910.61	4,311	4,024	1,887	18.77	101
1966	358.24	260	243	116	18.82	6
1967	496.96	359	335	162	18.87	9

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - LANCASTER SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
1968	1,817.74	1,308	1,221	597	18.91	32
1969	7,616.15	5,454	5,091	2,525	18.96	133
1970	3,024.29	2,155	2,011	1,013	19.01	53
1971	1,477.38	1,048	978	499	19.05	26
1972	596.71	421	393	204	19.09	11
1973	3,204.98	2,249	2,099	1,106	19.13	58
1978	1,708.01	1,163	1,086	622	19.32	32
1980	6,221.53	4,181	3,903	2,319	19.39	120
1983	15,322.42	10,553	9,850	5,472	19.10	286
1985	12,630.08	8,540	7,971	4,659	19.27	242
1988	52,754.56	34,781	32,464	20,290	19.25	1,054
1989	8,424.15	5,497	5,131	3,293	19.31	171
1990	123,521.99	79,684	74,377	49,145	19.39	2,535
1992	47,851.27	30,232	28,218	19,633	19.38	1,013
1994	1,725,445.56	1,062,184	991,437	734,008	19.51	37,622
1995	22,173.60	13,482	12,584	9,590	19.50	492
1996	2,259.68	1,355	1,265	995	19.53	51
1998	25,800.00	15,047	14,045	11,755	19.48	603
2000	8,328.00	4,689	4,377	3,951	19.59	202
2001	24,091.65	13,320	12,433	11,659	19.61	595
2002	46,954.16	25,435	23,741	23,213	19.67	1,180
2003	136,654.40	72,673	67,833	68,822	19.59	3,513
2004	72,983.68	37,995	35,464	37,519	19.57	1,917
2005	59,996.43	30,496	28,465	31,532	19.59	1,610
2012	74,314.34	30,298	28,280	46,034	19.61	2,347
2014	123,382.06	45,553	42,519	80,863	19.65	4,115
2015	9,379.40	3,270	3,052	6,327	19.62	322
2016	80,514.53	26,232	24,485	56,030	19.66	2,850
2018	20,625.68	5,709	5,329	15,297	19.60	780
2021	3,917.00	737	688	3,229	19.42	166
2022	85,956.98	13,177	12,299	73,658	19.33	3,811
2023	1,259,400.03	145,083	135,420	1,123,980	19.19	58,571
2024	351,767.53	25,820	24,100	327,667	18.95	17,291
2025	106,566.22	2,845	2,656	103,911	18.23	5,700
	5,081,053.34	2,187,079	2,041,409	3,039,644		158,355

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - READING SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 9-2028						
NET SALVAGE PERCENT.. 0						
1950	670.03	641	598	72	2.94	24
1951	822.27	786	734	89	2.95	30
1955	801,398.39	764,622	713,695	87,704	2.95	29,730
1956	1,047.45	999	932	115	2.95	39
1957	10,249.83	9,769	9,118	1,131	2.95	383
1958	2,482.66	2,365	2,207	275	2.96	93
1959	5,183.81	4,934	4,605	578	2.96	195
1960	4,948.06	4,707	4,393	555	2.96	188
1961	539,405.64	512,813	478,657	60,748	2.96	20,523
1962	339.03	322	301	38	2.96	13
1963	277.93	264	246	32	2.96	11
1966	3,859.88	3,657	3,413	446	2.96	151
1967	2,790.92	2,642	2,466	325	2.96	110
1969	866.59	819	764	102	2.97	34
1970	8,032.58	7,584	7,079	954	2.97	321
1971	18,401.44	17,359	16,203	2,199	2.97	740
1972	3,388.32	3,193	2,980	408	2.97	137
1973	2,861.11	2,694	2,515	347	2.97	117
1974	1,212,931.09	1,140,895	1,064,906	148,025	2.97	49,840
1975	22,751.74	21,378	19,954	2,798	2.97	942
1976	32,788.40	30,776	28,726	4,062	2.97	1,368
1977	35,227.17	33,027	30,827	4,400	2.97	1,481
1978	14,269.12	13,362	12,472	1,797	2.97	605
1979	148,221.56	138,627	129,394	18,828	2.97	6,339
1980	460,230.72	429,883	401,251	58,980	2.97	19,859
1981	57,414.00	53,543	49,977	7,437	2.98	2,496
1982	38,599.74	36,060	33,658	4,942	3.05	1,620
1983	2,914.84	2,722	2,541	374	3.00	125
1984	89,751.74	83,667	78,094	11,657	3.00	3,886
1985	30,648.24	28,497	26,599	4,049	3.04	1,332
1986	140,082.48	130,305	121,626	18,456	2.95	6,256
1987	3,330.36	3,096	2,890	441	2.90	152
1988	2,092.34	1,941	1,812	281	2.91	97
1989	964,184.71	891,292	831,928	132,257	2.96	44,681
1990	710,334.35	656,065	612,368	97,966	2.92	33,550
1991	55,324.88	50,971	47,576	7,749	2.93	2,645
1992	345,020.86	316,626	295,537	49,484	2.98	16,605
1993	37,015.00	33,902	31,644	5,371	2.96	1,815
1994	335,991.96	306,593	286,172	49,819	3.00	16,606
1995	34,567.26	31,473	29,377	5,191	2.97	1,748

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - READING SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 9-2028						
NET SALVAGE PERCENT.. 0						
1996	43,356.00	39,315	36,696	6,660	3.01	2,213
1997	10,221.04	9,240	8,625	1,596	3.00	532
1998	247,914.36	223,619	208,725	39,189	2.96	13,240
2000	1,459,320.19	1,304,340	1,217,465	241,855	3.00	80,618
2001	376,052.25	334,687	312,395	63,657	3.00	21,219
2002	173,687.14	153,852	143,605	30,082	3.00	10,027
2003	200,366.76	176,543	164,784	35,582	3.00	11,861
2004	200,396.72	175,868	164,154	36,242	2.96	12,244
2005	508,142.12	442,490	413,018	95,124	3.00	31,708
2006	72,718.65	62,989	58,794	13,925	2.97	4,689
2007	745,744.60	641,042	598,346	147,399	2.98	49,463
2008	547,767.46	467,793	436,636	111,132	2.99	37,168
2009	132,314.80	111,991	104,532	27,783	2.99	9,292
2010	92,229.97	77,344	72,193	20,037	2.98	6,724
2011	75,088.53	62,278	58,130	16,959	2.98	5,691
2012	249,484.70	204,428	190,812	58,673	2.98	19,689
2013	35,996.21	29,067	27,131	8,865	2.98	2,975
2014	291,133.76	231,015	215,628	75,505	2.99	25,253
2015	382,922.06	297,913	278,071	104,851	3.00	34,950
2016	809,233.07	615,826	574,809	234,424	2.98	78,666
2017	172,226.42	127,516	119,023	53,204	2.98	17,854
2018	1,012,875.83	724,713	676,444	336,432	2.98	112,897
2019	2,122,560.22	1,454,166	1,357,312	765,249	2.99	255,936
2020	9,687.78	6,277	5,859	3,829	2.99	1,281
2021	237,483.72	142,775	133,266	104,218	2.99	34,856
2022	1,978,885.35	1,068,004	996,870	982,015	2.99	328,433
2023	1,263,784.01	576,286	537,903	725,881	2.98	243,584
2024	484,176.90	162,102	151,305	332,872	2.98	111,702
2025	3,073,384.44	443,182	413,664	2,659,720	2.97	895,529
	23,189,873.56	16,141,532	15,066,430	8,123,444		2,727,181

UGI-GAS - BETHLEHEM SERVICE BUILDING
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5
PROBABLE RETIREMENT YEAR.. 3-2075
NET SALVAGE PERCENT.. 0

1969	6,798.01	3,670	3,426	3,372	37.59	90
1970	3,383.06	1,808	1,688	1,695	37.85	45
1989	25,957.50	12,514	11,681	14,277	38.94	367

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - BETHLEHEM SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 3-2075						
NET SALVAGE PERCENT.. 0						
1992	58,567.66	26,871	25,081	33,486	39.22	854
1994	10,549.87	4,648	4,338	6,211	39.67	157
2002	4,127.48	1,507	1,407	2,721	40.45	67
2005	2,644.58	884	825	1,819	40.36	45
2010	2,788.23	769	718	2,070	40.68	51
2011	36,615.99	9,608	8,968	27,648	40.75	678
2014	167,443.92	36,972	34,509	132,934	40.58	3,276
2015	204,441.65	42,074	39,272	165,170	40.52	4,076
2016	539,847.11	102,571	95,739	444,108	40.50	10,966
2018	842,885.66	132,164	123,361	719,524	40.34	17,836
2019	4,975.51	696	650	4,326	40.01	108
2021	103,857.62	10,614	9,907	93,951	39.55	2,375
2022	24,312.57	1,998	1,865	22,448	39.06	575
2023	14,599,888.58	893,513	834,001	13,765,888	38.32	359,235
2024	12,255,071.05	474,271	442,682	11,812,389	37.26	317,026
2025	1,920,001.92	27,648	25,807	1,894,195	34.34	55,160
	30,814,157.97	1,784,800	1,665,924	29,148,234		772,987

UGI-GAS - LEBANON SERVICE BUILDING
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5
PROBABLE RETIREMENT YEAR.. 6-2042
NET SALVAGE PERCENT.. 0

1933	657.93	547	511	147	13.94	11
1992	1,969,044.37	1,329,105	1,240,580	728,464	16.01	45,501
1993	15,226.14	10,165	9,488	5,738	16.06	357
1994	10,056.65	6,663	6,219	3,837	15.92	241
2000	1,880.00	1,149	1,072	808	16.07	50
2001	34,203.52	20,570	19,200	15,004	16.07	934
2021	22,887.76	5,035	4,700	18,188	15.95	1,140
2022	3,729.30	672	627	3,102	15.92	195
2023	23,764.21	3,244	3,028	20,736	15.82	1,311
2024	18,478.82	1,615	1,507	16,971	15.65	1,084
2025	79,939.97	2,558	2,388	77,552	15.15	5,119
	2,179,868.67	1,381,323	1,289,320	890,549		55,943

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - STONE RIDGE SERVICE BUILDING INTERIM SURVIVOR CURVE.. IOWA 90-R1.5 PROBABLE RETIREMENT YEAR.. 6-2059 NET SALVAGE PERCENT.. 0						
2009	4,797,873.14	1,694,129	1,581,292	3,216,581	30.23	106,404
2011	174,377.96	56,638	52,866	121,512	30.14	4,032
2021	84,360.17	11,119	10,378	73,982	29.63	2,497
2022	1,292,527.36	137,525	128,365	1,164,162	29.39	39,611
2023	118,404.34	9,378	8,753	109,651	29.05	3,775
2024	87,895.68	4,412	4,118	83,778	28.35	2,955
2025	116,849.61	2,150	2,007	114,843	26.67	4,306
	6,672,288.26	1,915,351	1,787,780	4,884,508		163,580

UGI-GAS - GAS TRAINING CENTER
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5
PROBABLE RETIREMENT YEAR.. 9-2071
NET SALVAGE PERCENT.. 0

2021	31,183,853.56	3,339,791	3,117,345	28,066,509	37.52	748,041
2022	3,002,042.24	258,476	241,260	2,760,782	37.15	74,314
2023	29,706.91	1,901	1,774	27,933	36.56	764
2024	21,138.08	856	799	20,339	35.54	572
2025	30,709.16	461	430	30,279	32.83	922
	34,267,449.95	3,601,485	3,361,609	30,905,841		824,613

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

1905	642.75	643	643
1910	67.06	67	67
1911	241.41	241	241
1915	150.63	151	151
1922	250.95	251	251
1923	297.04	297	297
1924	61.13	61	61
1928	44,791.52	44,792	44,792
1929	1,227.11	1,227	1,227
1931	6,591.16	6,591	6,591
1932	589.45	589	589
1933	40.24	40	40

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
1934	309.40	309	309			
1935	4,124.32	4,124	4,124			
1937	242.44	242	242			
1938	143.77	144	144			
1940	95.93	96	96			
1943	273.84	274	274			
1947	6,946.66	6,947	6,947			
1948	401.47	401	401			
1949	1,806.43	1,806	1,806			
1950	2,196.55	2,197	2,197			
1951	233.36	233	233			
1953	27,799.96	27,439	25,505	2,294	0.52	2,294
1954	20,454.90	20,056	18,643	1,812	0.78	1,812
1955	3,292.27	3,207	2,981	311	1.04	299
1957	1,355.54	1,302	1,210	145	1.58	92
1958	5,763.15	5,495	5,108	655	1.86	352
1959	1,958.52	1,854	1,723	235	2.14	110
1960	3,574.90	3,359	3,122	453	2.42	187
1961	649.28	605	562	87	2.70	32
1962	9,412.34	8,709	8,095	1,317	2.99	440
1963	12,936.88	11,876	11,039	1,898	3.28	579
1964	3,052.55	2,780	2,584	468	3.57	131
1966	2,516.15	2,255	2,096	420	4.15	101
1967	1,274.89	1,133	1,053	222	4.45	50
1968	419.83	370	344	76	4.74	16
1970	731.03	633	588	143	5.34	27
1971	10,643.95	9,143	8,499	2,145	5.64	380
1972	1,090.13	928	863	228	5.95	38
1975	164.27	136	126	38	6.93	5
1976	24,200.07	19,802	18,407	5,793	7.27	797
1977	7,165.00	5,798	5,389	1,776	7.63	233
1978	8,046.84	6,437	5,983	2,063	8.00	258
1979	4,081.97	3,227	3,000	1,082	8.38	129
1980	13,629.88	10,642	9,892	3,738	8.77	426
1983	369.74	303	282	88	9.30	9
1985	27,096.76	21,705	20,176	6,921	10.00	692
1986	5,526.05	4,381	4,072	1,454	10.26	142
1988	338.67	260	242	97	11.29	9
1989	19,959.70	15,121	14,055	5,904	11.60	509
1990	1,194.94	889	826	369	12.14	30
1991	5,163.03	3,785	3,518	1,645	12.48	132

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
1992	7,676.31	5,513	5,125	2,552	13.05	196
1994	38,494.90	26,585	24,712	13,783	14.00	984
1995	28,542.82	19,341	17,978	10,565	14.39	734
1997	46,847.50	30,306	28,170	18,677	15.42	1,211
1998	39,421.11	24,816	23,067	16,354	16.04	1,020
1999	72,667.26	44,632	41,487	31,180	16.49	1,891
2000	38,962.96	23,218	21,582	17,381	17.12	1,015
2001	110,913.42	64,285	59,755	51,158	17.59	2,908
2002	39,331.76	22,038	20,485	18,847	18.24	1,033
2003	35,150.00	19,083	17,738	17,412	18.73	930
2004	52,683.27	27,653	25,704	26,979	19.23	1,403
2005	302,659.69	153,206	142,410	160,249	19.75	8,114
2006	139,043.00	67,450	62,697	76,346	20.43	3,737
2007	78,002.02	36,302	33,744	44,258	20.96	2,112
2011	148,951.37	57,451	53,403	95,549	23.09	4,138
2012	1,935.54	706	656	1,279	23.54	54
2013	5,265.73	1,797	1,670	3,595	24.13	149
2014	187,584.86	59,539	55,344	132,241	24.73	5,347
2015	20,002.66	5,881	5,467	14,536	25.21	577
2016	52,555.80	14,180	13,181	39,375	25.71	1,532
2017	28,421.86	6,958	6,468	21,954	26.22	837
2018	276,078.65	60,461	56,201	219,878	26.75	8,220
2019	737,164.05	142,273	132,248	604,916	27.17	22,264
2020	469,675.04	78,013	72,516	397,159	27.61	14,385
2021	305,923.54	42,401	39,413	266,510	27.97	9,528
2022	4,000.00	442	411	3,589	28.15	127
2023	4,502.00	366	340	4,162	28.27	147
2024	174,756.78	8,878	8,252	166,504	28.00	5,947
2025	11,517.54	214	199	11,319	26.45	428
	3,754,319.25	1,309,341	1,222,133	2,532,186		111,279

PNG - EMPIRE YARD - MAJOR STRUCTURES
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5
PROBABLE RETIREMENT YEAR.. 12-2047
NET SALVAGE PERCENT.. 0

1960	100,930.51	73,839	89,620	11,311	19.64	576
1961	86,871.16	63,287	76,813	10,058	19.71	510
1962	141,136.69	102,399	124,284	16,853	19.77	852
1963	9,480.45	6,849	8,313	1,168	19.83	59

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG - EMPIRE YARD - MAJOR STRUCTURES INTERIM SURVIVOR CURVE.. IOWA 90-R1.5 PROBABLE RETIREMENT YEAR.. 12-2047 NET SALVAGE PERCENT.. 0						
1964	3,689.12	2,654	3,221	468	19.89	24
1965	479.00	343	416	63	19.95	3
1966	297.39	212	257	40	20.01	2
1967	860.37	610	740	120	20.07	6
1968	3,570.31	2,520	3,059	512	20.12	25
1969	661.27	464	563	98	20.17	5
1970	2,325.05	1,624	1,971	354	20.23	17
1971	74,835.43	51,999	63,112	11,723	20.28	578
1972	5,279.41	3,648	4,428	852	20.33	42
1973	5,863.34	4,030	4,891	972	20.37	48
1974	1,077.54	736	893	184	20.42	9
1975	20,112.15	13,656	16,575	3,538	20.47	173
1976	98,397.02	66,404	80,596	17,801	20.51	868
1977	262,518.62	176,021	213,640	48,878	20.55	2,378
1978	14,862.88	9,901	12,017	2,846	20.59	138
1979	31,316.64	20,717	25,145	6,172	20.63	299
1980	50,253.77	33,008	40,062	10,191	20.67	493
1981	48,963.34	31,921	38,743	10,220	20.71	493
1982	16,098.09	10,931	13,267	2,831	20.45	138
1983	15,919.21	10,761	13,061	2,858	20.25	141
1984	47,604.50	31,809	38,607	8,997	20.48	439
1985	68,749.88	45,657	55,415	13,335	20.36	655
1986	220,372.23	144,454	175,327	45,045	20.63	2,183
1987	95,726.84	62,242	75,544	20,182	20.58	981
1988	78,940.78	50,869	61,741	17,200	20.55	837
1989	133,833.58	85,386	103,635	30,199	20.57	1,468
1990	1,474.46	930	1,129	346	20.61	17
1991	12,756.63	7,952	9,652	3,105	20.69	150
1992	108,291.24	66,610	80,846	27,445	20.81	1,319
1993	238,990.24	145,665	176,797	62,194	20.66	3,010
1994	9,228.65	5,537	6,720	2,508	20.83	120
1995	133,112.29	78,922	95,789	37,323	20.77	1,797
1996	77,622.54	45,409	55,114	22,509	20.75	1,085
1997	4,624,824.64	2,665,286	3,234,912	1,389,912	20.77	66,919
1998	280,621.46	159,056	193,050	87,572	20.83	4,204
1999	84,872.92	47,232	57,326	27,546	20.92	1,317
2000	89,743.66	49,171	59,680	30,064	20.83	1,443
2001	725,398.24	390,554	474,023	251,375	20.79	12,091
2002	42,268.05	22,309	27,077	15,191	20.80	730
2003	180,782.36	93,320	113,264	67,518	20.85	3,238

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG - EMPIRE YARD - MAJOR STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. 0						
2004	146,160.24	73,606	89,337	56,823	20.95	2,712
2005	167,022.30	82,192	99,758	67,264	20.90	3,218
2006	140,015.92	67,110	81,453	58,563	20.91	2,801
2007	877,150.17	408,226	495,472	381,678	20.96	18,210
2008	79,300.50	36,082	43,793	35,507	20.96	1,694
2009	54,131.55	23,850	28,947	25,184	20.95	1,202
2010	196,247.48	83,346	101,159	95,089	21.00	4,528
2011	314,990.40	128,800	156,327	158,663	20.96	7,570
2012	49,422.81	19,349	23,484	25,939	20.98	1,236
2013	122,684.15	45,859	55,660	67,024	20.94	3,201
2014	163,988.66	58,085	70,499	93,490	20.97	4,458
2015	94,908.17	31,690	38,463	56,445	20.95	2,694
2016	608,702.23	190,280	230,947	377,755	20.89	18,083
2017	14,886.51	4,302	5,221	9,665	20.91	462
2025	4,028.00	102	124	3,904	19.30	202
	11,284,653.04	6,139,783	7,451,981	3,832,672		184,151

PNG - EMPIRE YARD - MINOR STRUCTURES
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5
PROBABLE RETIREMENT YEAR.. 3-2032
NET SALVAGE PERCENT.. 0

1960	27,374.98	24,648	27,375
1961	2,250.14	2,024	2,250
1962	11,395.40	10,233	11,395
1964	212.41	190	212
1965	479.69	429	480
1972	4,846.95	4,281	4,847
1973	59,338.04	52,297	59,338
1976	674.99	591	675
1977	9,114.69	7,963	9,115
1978	24,124.85	21,026	24,125
1979	540.75	470	541
1980	8,726.53	7,566	8,727
1981	52,430.77	45,335	52,431
1982	22,292.87	19,475	22,293
1984	11,417.15	9,890	11,417
1986	31,130.64	26,760	31,131
1987	11,362.33	9,735	11,362

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG - EMPIRE YARD - MINOR STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 3-2032						
NET SALVAGE PERCENT.. 0						
1988	15,773.37	13,455	15,773			
1989	8,654.63	7,373	8,655			
1990	94,337.02	79,809	94,337			
1992	6,049.58	5,069	6,050			
1993	1,598.34	1,335	1,598			
1994	38,859.45	32,300	38,859			
1995	4,586.75	3,788	4,587			
1996	1,532.27	1,255	1,532			
1997	1,129.92	922	1,130			
1998	3,483.10	2,819	3,483			
2001	6,551.41	5,180	6,468	83	6.42	13
2002	8,685.69	6,805	8,497	189	6.42	29
2003	26,975.97	20,947	26,155	821	6.40	128
2004	262,708.52	201,524	251,630	11,078	6.45	1,718
2005	28,203.02	21,417	26,742	1,461	6.42	228
2008	29,302.79	21,435	26,765	2,538	6.42	395
2010	189,349.18	133,832	167,107	22,242	6.43	3,459
2011	217,404.63	150,683	188,148	29,256	6.42	4,557
2014	19,697.18	12,640	15,783	3,914	6.42	610
2016	36,430.01	21,734	27,138	9,292	6.42	1,447
2020	4,772.90	2,202	2,749	2,023	6.42	315
	1,283,798.91	989,437	1,200,900	82,899		12,899

PNG - ARCHBALD

INTERIM SURVIVOR CURVE.. IOWA 90-R1.5

PROBABLE RETIREMENT YEAR.. 12-2052

NET SALVAGE PERCENT.. 0

2001	6,628.41	3,263	3,960	2,668	25.01	107
2002	3,783,335.80	1,820,920	2,210,088	1,573,248	25.06	62,779
2003	87,794.37	41,219	50,028	37,766	25.14	1,502
2004	116,222.01	53,346	64,747	51,475	25.05	2,055
2005	21,321.99	9,542	11,581	9,741	25.00	390
2006	70,501.63	30,534	37,060	33,442	25.20	1,327
2007	23,909.23	10,080	12,234	11,675	25.04	466
2008	36,082.96	14,837	18,008	18,075	25.06	721
2009	2,440.34	966	1,172	1,268	25.17	50
2010	44,187.56	16,849	20,450	23,738	25.15	944
2011	22,823.04	8,340	10,122	12,701	25.18	504

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG - ARCHBALD						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2052						
NET SALVAGE PERCENT.. 0						
2012	5,700.89	1,993	2,419	3,282	25.11	131
2013	10,921.02	3,631	4,407	6,514	25.09	260
2014	82,583.84	25,931	31,473	51,111	25.13	2,034
2015	2,300.95	679	824	1,477	25.09	59
2016	41,558.96	11,412	13,851	27,708	25.10	1,104
2021	94,830.25	14,594	17,713	77,117	24.74	3,117
2022	973,757.93	121,330	147,261	826,497	24.59	33,611
2023	81,823.98	7,626	9,256	72,568	24.31	2,985
2024	301,308.21	17,777	21,576	279,732	23.94	11,685
2025	136,691.16	2,953	3,584	133,107	22.70	5,864

5,946,724.53	2,217,822	2,691,816	3,254,909	131,695

PNG - BLOOMSBURG
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5
PROBABLE RETIREMENT YEAR.. 12-2059
NET SALVAGE PERCENT.. 0

2014	780,161.32	213,530	259,166	520,996	30.52	17,071
2015	32,204.52	8,251	10,014	22,190	30.48	728
2016	12,899.16	3,064	3,719	9,180	30.50	301
2022	25,185.45	2,655	3,222	21,963	29.72	739
2023	69,633.76	5,466	6,634	63,000	29.35	2,147
2025	6,818.51	124	151	6,668	26.97	247

926,902.72	233,090	282,906	643,997	21,233

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

1971	280,331.31	240,805	280,331			
1972	819.18	697	819			
1973	1,448.41	1,221	1,448			
1974	13,842.50	11,562	13,843			
1975	146,776.04	121,347	146,776			
1976	284,409.36	232,718	283,601	808	7.27	111
1978	1,790.28	1,432	1,745	45	8.00	6
1983	1,783.82	1,462	1,782	2	9.30	

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
1984	8,520.87	6,924	8,438	83	9.51	9
1986	1,514.84	1,201	1,464	51	10.26	5
1987	65,137.00	50,826	61,939	3,198	10.77	297
1988	169,541.45	130,106	158,553	10,988	11.29	973
1989	18,663.17	14,139	17,230	1,433	11.60	124
1990	3,349.53	2,491	3,036	314	12.14	26
1992	921.16	662	807	114	13.05	9
1994	8,616.93	5,951	7,252	1,365	14.00	98
1995	478.10	324	395	83	14.39	6
1996	2,301.93	1,522	1,855	447	15.00	30
1997	23,460.19	15,176	18,494	4,966	15.42	322
1998	20,910.41	13,163	16,041	4,869	16.04	304
1999	5,025.24	3,087	3,762	1,263	16.49	77
2000	411,880.07	245,439	299,104	112,776	17.12	6,587
2001	15,936.04	9,237	11,257	4,679	17.59	266
2002	132,402.81	74,185	90,405	41,997	18.24	2,302
2003	14,271.77	7,748	9,442	4,830	18.73	258
2004	40,977.09	21,509	26,212	14,765	19.23	768
2005	20,042.49	10,146	12,364	7,678	19.75	389
2007	63,327.92	29,473	35,917	27,411	20.96	1,308
2008	2,287.79	1,029	1,254	1,034	21.41	48
2009	9,297.12	3,988	4,860	4,437	21.96	202
2010	66,442.25	27,082	33,003	33,439	22.52	1,485
2011	414,026.48	159,690	194,606	219,421	23.09	9,503
2012	84,354.10	30,747	37,470	46,884	23.54	1,992
2014	114,343.64	36,293	44,228	70,115	24.73	2,835
2015	184,377.83	54,207	66,059	118,319	25.21	4,693
2016	68,563.53	18,498	22,543	46,021	25.71	1,790
2017	415,243.64	101,652	123,878	291,366	26.22	11,112
2018	670,627.51	146,867	178,979	491,648	26.75	18,379
2019	2,150,850.48	415,114	505,878	1,644,973	27.17	60,544
2020	718,652.38	119,368	145,468	573,185	27.61	20,760
2021	1,700,822.87	235,734	287,277	1,413,546	27.97	50,538
2022	2,090,621.37	231,223	281,779	1,808,842	28.15	64,257
2023	788,535.18	64,029	78,029	710,506	28.27	25,133
2024	859,477.03	43,661	53,207	806,270	28.00	28,795
2025	455,192.92	8,467	10,318	444,875	26.45	16,819
	12,552,196.03	2,952,202	3,583,149	8,969,047		333,160

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG - STROUDSBURG DISTRICT OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
1969	2,453.00	2,133	2,453			
1970	872.29	757	872			
1976	342.77	293	343			
1988	1,813.00	1,506	1,813			
1990	11,104.08	9,120	11,069	35	7.67	5
1992	1,829.56	1,490	1,808	21	7.57	3
1993	164,577.50	133,225	161,696	2,881	7.59	380
1994	8,948.74	7,187	8,723	226	7.66	30
1995	553.43	442	536	17	7.63	2
1996	6,824.90	5,410	6,566	259	7.65	34
1997	2,764.61	2,179	2,645	120	7.59	16
1999	58,743.84	45,491	55,213	3,531	7.65	462
2000	1,983.26	1,522	1,847	136	7.64	18
2005	3,338.96	2,427	2,946	393	7.60	52
2006	4,214.76	3,018	3,663	552	7.63	72
2008	49,021.21	34,143	41,440	7,582	7.63	994
2010	2,592.10	1,736	2,107	485	7.65	63
2011	12,791.22	8,383	10,175	2,617	7.62	343
2015	244,901.72	141,700	171,983	72,919	7.65	9,532
2016	106,882.55	59,192	71,842	35,041	7.65	4,581
2017	7,718.68	4,068	4,937	2,781	7.63	364
2018	17,640.50	8,746	10,615	7,025	7.63	921
2021	63,475.20	23,562	28,597	34,878	7.62	4,577
2022	2,400.00	756	918	1,482	7.61	195
2023	7,122.00	1,763	2,140	4,982	7.60	656
2025	3,950.00	248	301	3,649	7.47	488
	788,859.88	500,497	607,248	181,612		23,788

CPG - PORT ALLEGANY OPERATIONS CENTER
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5
PROBABLE RETIREMENT YEAR.. 6-2042
NET SALVAGE PERCENT.. 0

1989	127.23	89	108	19	15.83	1
1992	758,027.04	511,668	620,802	137,225	16.01	8,571
1993	3,146.41	2,101	2,549	597	16.06	37
1994	8,657.45	5,736	6,959	1,698	15.92	107
1995	2,701.38	1,765	2,141	560	16.05	35
1996	9,933.05	6,421	7,791	2,143	16.00	134

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG - PORT ALLEGANY OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. 0						
1998	1,738.51	1,094	1,327	411	16.04	26
2000	420,169.40	256,724	311,481	108,689	16.07	6,763
2002	79,118.01	46,727	56,693	22,425	16.12	1,391
2003	8,394.64	4,875	5,915	2,480	16.07	154
2004	30,839.56	17,563	21,309	9,531	16.06	593
2005	11,025.37	6,140	7,450	3,576	16.11	222
2006	34,349.48	18,714	22,706	11,644	16.08	724
2009	48,535.59	24,588	29,832	18,703	16.07	1,164
2010	16,891.81	8,301	10,072	6,820	16.04	425
2012	6,549.63	2,989	3,627	2,923	16.09	182
2014	117,924.70	49,222	59,721	58,204	16.05	3,626
2015	37,408.06	14,769	17,919	19,489	16.10	1,210
2016	10,340.67	3,841	4,660	5,680	16.08	353
2018	11,932.98	3,804	4,615	7,318	16.03	457
2019	5,810.76	1,677	2,035	3,776	16.02	236
2021	4,225.20	930	1,128	3,097	15.95	194
2022	126,600.86	22,813	27,679	98,922	15.92	6,214
2023	61,685.87	8,420	10,216	51,470	15.82	3,253
2024	53,568.54	4,682	5,681	47,888	15.65	3,060
2025	14,313.88	458	556	13,758	15.15	908
	1,884,016.08	1,026,111	1,244,971	639,045		40,040

CPG - POTTSVILLE METER SHOP
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5
PROBABLE RETIREMENT YEAR.. 6-2049
NET SALVAGE PERCENT.. 0

1936	1,234.84	964	1,170	65	18.46	4
1960	294.42	212	257	37	20.76	2
1969	377.45	260	315	62	21.36	3
1975	1,808.65	1,203	1,460	349	21.70	16
1981	26,509.40	16,893	20,496	6,013	21.98	274
1986	357.42	230	279	78	21.73	4
1987	95.00	61	74	21	21.63	1
1988	24.29	15	18	6	21.92	
1989	2,123.00	1,324	1,606	517	21.89	24
1991	4,760.80	2,902	3,521	1,240	21.93	57
1992	2,703.40	1,627	1,974	729	22.00	33
1994	18,973.34	11,147	13,525	5,449	21.94	248

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG - POTTSVILLE METER SHOP						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. 0						
1995	4,307.22	2,489	3,020	1,287	22.10	58
1996	9,271.45	5,288	6,416	2,856	22.03	130
1997	11,191.78	6,292	7,634	3,558	22.00	162
1999	519,130.02	282,095	342,263	176,867	22.06	8,018
2000	12,387.00	6,600	8,008	4,379	22.14	198
2002	2,306.86	1,180	1,432	875	22.20	39
2003	6,184.42	3,096	3,756	2,428	22.20	109
2008	184,472.34	81,352	98,704	85,769	22.18	3,867
2014	17,931.59	6,125	7,431	10,500	22.17	474
2017	149,837.36	41,520	50,376	99,461	22.17	4,486
2022	15,322.66	2,118	2,570	12,753	21.82	584
	991,604.71	474,993	576,305	415,300		18,791

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

1910	2,631.33	2,631	2,631
1914	4,425.79	4,426	4,426
1921	34.95	35	35
1928	48,718.14	48,718	48,718
1929	5,726.24	5,726	5,726
1930	738.76	739	739
1931	1,329.50	1,330	1,330
1936	459.65	460	460
1937	798.45	798	798
1938	66.22	66	66
1939	505.95	506	506
1944	20.08	20	20
1946	1,700.00	1,700	1,700
1948	153.57	154	154
1949	3,419.22	3,419	3,419
1953	114.00	113	114
1954	3,369.90	3,304	3,370
1958	10,313.10	9,834	10,313
1959	27,782.48	26,296	27,782
1960	1,594.52	1,498	1,595
1961	1,314.41	1,226	1,314
1962	614.41	568	614

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
1963	746.64	685	747			
1964	861.27	784	861			
1965	1,553.29	1,403	1,553			
1966	104,751.07	93,883	104,751			
1967	23,858.73	21,204	23,859			
1968	4,640.61	4,091	4,641			
1969	2,008.79	1,756	2,009			
1970	2,014.32	1,745	2,014			
1971	4,281.55	3,678	4,282			
1972	2,776.85	2,364	2,777			
1973	3,268.03	2,756	3,268			
1974	12,868.29	10,748	12,868			
1976	487.18	399	487			
1977	3,675.13	2,974	3,633	42	7.63	6
1978	423.97	339	414	10	8.00	1
1979	1,309.69	1,035	1,264	45	8.38	5
1980	4,025.99	3,143	3,839	187	8.77	21
1981	4,614.96	3,556	4,344	271	9.18	30
1982	11,408.95	9,474	11,409			
1983	500.00	410	500			
1984	12,832.20	10,427	12,737	95	9.51	10
1985	1,022.46	819	1,000	22	10.00	2
1987	1,781.17	1,390	1,698	83	10.77	8
1988	13,848.31	10,627	12,981	867	11.29	77
1989	1,502.94	1,139	1,391	112	11.60	10
1990	236,214.33	175,696	214,619	21,595	12.14	1,779
1991	44,551.84	32,656	39,890	4,661	12.48	373
1992	18,016.03	12,939	15,805	2,211	13.05	169
1993	112,769.99	79,649	97,294	15,476	13.41	1,154
1994	123,184.01	85,071	103,917	19,267	14.00	1,376
1995	39,025.60	26,444	32,302	6,723	14.39	467
1996	716,749.96	473,772	578,730	138,020	15.00	9,201
1997	241,538.51	156,251	190,866	50,672	15.42	3,286
1998	247,918.65	156,065	190,639	57,280	16.04	3,571
1999	79,405.90	48,771	59,576	19,830	16.49	1,203
2000	174,727.70	104,120	127,186	47,541	17.12	2,777
2001	48,581.99	28,158	34,396	14,186	17.59	806
2002	58,988.30	33,051	40,373	18,615	18.24	1,021
2003	627,003.27	340,400	415,811	211,192	18.73	11,276
2004	750,267.81	393,816	481,060	269,207	19.23	13,999
2005	265,792.85	134,544	164,350	101,443	19.75	5,136

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
2006	119,100.02	57,775	70,574	48,526	20.43	2,375
2007	186,501.60	86,798	106,027	80,475	20.96	3,839
2008	816,679.27	367,342	448,721	367,958	21.41	17,186
2009	11,819.05	5,070	6,193	5,626	21.96	256
2010	134,277.17	54,731	66,856	67,421	22.52	2,994
2011	71,427.96	27,550	33,653	37,775	23.09	1,636
2012	72,706.86	26,502	32,373	40,334	23.54	1,713
2013	141,679.13	48,341	59,050	82,629	24.13	3,424
2014	264,648.26	83,999	102,608	162,040	24.73	6,552
2015	294,495.93	86,582	105,763	188,733	25.21	7,486
2016	193,954.73	52,329	63,922	130,033	25.71	5,058
2017	115,906.28	28,374	34,660	81,246	26.22	3,099
2018	290,104.93	63,533	77,608	212,497	26.75	7,944
2019	608,960.07	117,529	143,566	465,394	27.17	17,129
2020	519,803.19	86,339	105,466	414,337	27.61	15,007
2021	743,188.51	103,006	125,826	617,363	27.97	22,072
2022	1,585,043.09	175,306	214,143	1,370,901	28.15	48,700
2023	3,888,868.40	315,776	385,732	3,503,137	28.27	123,917
2024	473,610.79	24,059	29,389	444,222	28.00	15,865
2025	2,737,174.93	50,911	62,190	2,674,985	26.45	101,134
	17,391,579.97	4,447,651	5,396,293	11,995,287		465,150
	159,009,346.87	47,302,497	49,470,173	109,539,174		6,044,845
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.1						3.80

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	15,741.19	15,151	12,408	3,333	0.75	3,333
2007	98,862.25	90,212	73,878	24,984	1.75	14,277
2008	10,904.48	9,541	7,813	3,091	2.50	1,236
2009	196,763.79	162,330	132,938	63,826	3.50	18,236
2010	29,674.64	22,998	18,834	10,841	4.50	2,409
2013	49,177.44	30,736	25,171	24,007	7.50	3,201
2014	164,928.32	94,834	77,663	87,265	8.50	10,266
2015	142,233.63	74,673	61,152	81,081	9.50	8,535
2016	156,448.43	74,313	60,858	95,591	10.50	9,104
2017	694,772.06	295,278	241,814	452,958	11.50	39,388
2018	365,293.03	136,985	112,182	253,111	12.50	20,249
2019	260,157.81	84,551	69,242	190,916	13.50	14,142
2020	246,448.03	67,773	55,502	190,946	14.50	13,169
2021	1,078,784.33	242,726	198,777	880,007	15.50	56,775
2022	104,987.55	18,373	15,046	89,941	16.50	5,451
2023	12,578.55	1,572	1,287	11,291	17.50	645
2024	849.08	64	52	797	18.50	43
	3,628,604.61	1,422,110	1,164,617	2,463,988		220,459

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

2006	1,234.22	1,188	1,234			
2007	1,312.22	1,197	1,298	14	1.75	8
2008	24,417.03	21,365	23,165	1,252	2.50	501
2010	2,239.24	1,735	1,881	358	4.50	80
2011	20,678.25	14,992	16,255	4,423	5.50	804
2014	33,759.66	19,412	21,047	12,712	8.50	1,496
2015	35,177.20	18,468	20,024	15,153	9.50	1,595
2016	233,275.70	110,806	120,140	113,135	10.50	10,775
2017	400,100.57	170,043	184,368	215,733	11.50	18,759
2018	31,187.62	11,695	12,680	18,507	12.50	1,481
2019	69,735.23	22,664	24,573	45,162	13.50	3,345
2020	115,739.37	31,828	34,509	81,230	14.50	5,602
2021	147,329.19	33,149	35,942	111,388	15.50	7,186
2022	100,538.69	17,594	19,076	81,463	16.50	4,937

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2023	16,822.55	2,103	2,280	14,542	17.50	831
2024	4,362.42	327	355	4,008	18.50	217
2025	7,898.56	197	214	7,685	19.50	394
	1,245,807.72	478,763	519,041	726,767		58,011

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

2006	1,393.32	1,341	1,393			
2007	4,828.41	4,406	4,828			
2009	1,926.82	1,590	1,789	138	3.50	39
2013	4,225.61	2,641	2,972	1,254	7.50	167
2014	54,667.08	31,434	35,372	19,295	8.50	2,270
2015	9,361.71	4,915	5,531	3,831	9.50	403
2016	22,950.78	10,902	12,268	10,683	10.50	1,017
2017	31,887.57	13,552	15,250	16,638	11.50	1,447
2018	64,576.87	24,216	27,249	37,327	12.50	2,986
2019	9,728.37	3,162	3,558	6,170	13.50	457
2020	395,875.29	108,866	122,503	273,372	14.50	18,853
2021	6,256.54	1,408	1,584	4,672	15.50	301
2022	279,971.38	48,995	55,132	224,839	16.50	13,627
	887,649.75	257,428	289,430	598,220		41,567
	5,762,062.08	2,158,301	1,973,087	3,788,975		320,037

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.8 5.55

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2016	42,502.55	40,377	41,487	1,015	0.50	1,015
2017	3,747.59	3,185	3,273	475	1.50	317
2020	18,196.00	10,008	10,283	7,913	4.50	1,758
2021	41,085.52	18,488	18,996	22,089	5.50	4,016
	105,531.66	72,058	74,039	31,493		7,106
CPG						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2016	5,541.48	5,264	4,717	825	0.50	825
2017	8,554.22	7,271	6,515	2,039	1.50	1,359
2018	2,800.72	2,101	1,883	918	2.50	367
2019	4,541.15	2,952	2,645	1,896	3.50	542
2021	79,835.69	35,926	32,191	47,644	5.50	8,663
2023	2,910.37	728	652	2,258	7.50	301
	104,183.63	54,242	48,603	55,580		12,057
	209,715.29	126,300	122,642	87,073		19,163
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.5						9.14

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	20,690.72	18,622	16,896	3,794	0.50	3,794
2022	385,091.78	269,564	244,582	140,509	1.50	93,673
2023	8,449,684.03	4,224,842	3,833,310	4,616,375	2.50	1,846,550
2024	105,727.22	31,718	28,779	76,949	3.50	21,985
2025	2,608,891.49	260,889	236,711	2,372,180	4.50	527,151
	11,570,085.24	4,805,635	4,360,278	7,209,807		2,493,153
PNG						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	20,690.71	18,622	10,112	10,579	0.50	10,579
	20,690.71	18,622	10,112	10,579		10,579
CPG						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	20,690.76	18,622	20,691			
	20,690.76	18,622	20,691			
	11,611,466.71	4,842,879	4,391,081	7,220,386		2,503,732
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.9						21.56

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 391.4 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	4,378,297.50	4,378,298	4,333,192	45,106		
	4,378,297.50	4,378,298	4,333,192	45,106		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

UGI UTILITIES, INC. - GAS DIVISION

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

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	259,506.50	259,506	259,507			
2009	40,958.77	40,959	40,959			
2010	172,048.21	172,048	172,048			
2011	24,265.04	24,265	24,265			
2012	289,474.52	289,475	289,475			
2013	122,786.73	122,787	122,787			
2014	194,702.01	194,702	194,702			
2015	511,276.95	511,277	511,277			
2016	125,210.21	118,950	125,210			
2017	49,440.00	42,024	49,440			
2019	985,498.08	640,574	783,872	201,626	3.50	57,607
2020	17,620.50	9,691	11,859	5,762	4.50	1,280
2021	44,109.42	19,849	24,289	19,820	5.50	3,604
2022	240,887.73	84,311	103,172	137,716	6.50	21,187
2023	1,660,917.30	415,229	508,117	1,152,800	7.50	153,707
2024	2,425,842.93	363,876	445,276	1,980,567	8.50	233,008
2025	22,628.43	1,131	1,384	21,244	9.50	2,236
	7,187,173.33	3,310,654	3,667,639	3,519,535		472,629
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.4 6.58

UGI UTILITIES, INC. - GAS DIVISION

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

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2005	867,789.26	867,789	867,789			
2006	1,281,856.64	1,281,857	1,281,857			
2007	3,042,652.35	3,042,652	3,042,652			
2008	2,908,998.47	2,908,998	2,908,998			
2011	256,689.15	248,134	256,689			
2012	365,169.50	328,653	346,891	18,278	1.50	12,185
2013	142,364.69	118,637	125,221	17,144	2.50	6,858
2014	495,556.48	379,928	401,012	94,545	3.50	27,013
2022	1,468,239.56	342,584	361,595	1,106,644	11.50	96,230
2023	33,630,977.05	5,605,275	5,916,335	27,714,643	12.50	2,217,171
2024	8,239,887.66	823,989	869,716	7,370,172	13.50	545,939
	52,700,180.81	15,948,496	16,378,755	36,321,426		2,905,396
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.5 5.51

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 8-L2.5						
NET SALVAGE PERCENT.. 0						
2020	794,926.72	525,526	691,445	103,482	2.82	36,696
2021	1,291,033.02	748,799	985,210	305,823	3.26	93,811
2022	422,631.37	201,595	265,243	157,389	3.84	40,987
2023	231,386.91	82,189	108,138	123,249	4.54	27,147
2024	218,051.69	47,971	63,116	154,935	5.32	29,123
	2,958,029.71	1,606,080	2,113,152	844,878		227,764
PNG						
SURVIVOR CURVE.. IOWA 8-L2.5						
NET SALVAGE PERCENT.. 0						
2018	314,316.45	239,038	231,825	82,491	2.36	34,954
2020	139,867.03	92,466	89,676	50,191	2.82	17,798
2021	29,417.69	17,062	16,547	12,871	3.26	3,948
2022	136,892.33	65,298	63,328	73,565	3.84	19,158
2023	104,183.66	37,006	35,889	68,294	4.54	15,043
2024	73,032.04	16,067	15,582	57,450	5.32	10,799
2025	110,053.90	8,232	7,984	102,070	6.18	16,516
	907,763.10	475,169	460,831	446,932		118,216
CPG						
SURVIVOR CURVE.. IOWA 8-L2.5						
NET SALVAGE PERCENT.. 0						
2019	72,209.78	51,962	58,122	14,088	2.53	5,568
2020	89,863.00	59,408	66,451	23,412	2.82	8,302
2021	70,426.41	40,847	45,689	24,737	3.26	7,588
2023	32,810.13	11,654	13,036	19,775	4.54	4,356
2024	70,946.23	15,608	17,458	53,488	5.32	10,054
2025	36,693.64	2,745	3,070	33,623	6.18	5,441
	372,949.19	182,224	203,827	169,122		41,309
	4,238,742.00	2,263,473	2,777,810	1,460,932		387,289
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.8 9.14

UGI UTILITIES, INC. - GAS DIVISION

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

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
2016	243,833.01	185,996	243,833			
2018	1,528,160.45	1,059,015	1,393,529	134,632	3.32	40,552
2019	570,621.57	364,970	480,254	90,368	3.66	24,691
2020	3,142,823.45	1,794,238	2,360,989	781,835	4.13	189,306
2021	769,040.96	375,446	494,039	275,002	4.72	58,263
2022	1,601,374.43	629,981	828,975	772,400	5.40	143,037
2023	2,397,349.80	693,314	912,313	1,485,037	6.14	241,863
2024	3,973,495.59	704,501	927,034	3,046,462	6.96	437,710
2025	3,141,671.65	187,872	247,216	2,894,456	7.85	368,721
	17,368,370.91	5,995,333	7,888,181	9,480,190		1,504,143

PNG
SURVIVOR CURVE.. IOWA 10-L2.5
NET SALVAGE PERCENT.. 0

2016	880,256.36	671,460	651,199	229,058	2.95	77,647
2018	628,832.36	435,781	422,631	206,201	3.32	62,109
2019	1,730,886.11	1,107,075	1,073,669	657,217	3.66	179,567
2020	2,690,921.03	1,536,247	1,489,891	1,201,031	4.13	290,807
2021	996,770.72	486,623	471,939	524,832	4.72	111,193
2022	1,723,912.24	678,187	657,723	1,066,190	5.40	197,443
2023	1,446,706.58	418,388	405,763	1,040,944	6.14	169,535
2024	2,007,590.08	355,946	345,205	1,662,385	6.96	238,848
2025	1,998,739.29	119,525	115,918	1,882,821	7.85	239,850
	14,104,614.77	5,809,232	5,633,938	8,470,677		1,566,999

CPG
SURVIVOR CURVE.. IOWA 10-L2.5
NET SALVAGE PERCENT.. 0

2019	1,476,187.74	944,170	1,056,101	420,086	3.66	114,778
2020	2,114,429.47	1,207,128	1,350,233	764,197	4.13	185,036
2021	1,795,931.52	876,774	980,715	815,216	4.72	172,715
2022	1,550,354.62	609,910	682,215	868,140	5.40	160,767

UGI UTILITIES, INC. - GAS DIVISION

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

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
2023	598,545.91	173,099	193,620	404,926	6.14	65,949
2024	638,729.13	113,247	126,672	512,057	6.96	73,571
2025	3,376,941.45	201,941	225,881	3,151,060	7.85	401,409
	11,551,119.84	4,126,269	4,615,438	6,935,682		1,174,225
	43,024,105.52	15,930,834	18,137,556	24,886,549		4,245,367
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.9 9.87

UGI UTILITIES, INC. - GAS DIVISION

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

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2019	151,470.08	86,156	113,357	38,113	4.93	7,731
2020	1,825,853.39	901,789	1,186,502	639,352	5.64	113,360
2022	155,830.23	50,723	66,737	89,093	7.25	12,289
2025	415,782.24	19,625	25,821	389,961	10.09	38,648
	2,548,935.94	1,058,293	1,392,417	1,156,519		172,028
PNG						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2018	466,691.13	296,116	287,181	179,510	4.32	41,553
2020	778,452.97	384,478	372,876	405,577	5.64	71,911
2021	72,949.47	30,070	29,163	43,787	6.42	6,820
2022	226,163.76	73,616	71,395	154,769	7.25	21,347
2024	435,612.35	61,596	59,737	375,875	9.10	41,305
2025	145,862.70	6,885	6,677	139,185	10.09	13,794
	2,125,732.38	852,761	827,029	1,298,703		196,730
CPG						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2019	603,388.00	343,207	383,894	219,494	4.93	44,522
2020	491,779.07	242,890	271,684	220,095	5.64	39,024
2021	162,049.64	66,797	74,716	87,334	6.42	13,603
2022	236,527.62	76,990	86,117	150,411	7.25	20,746
2023	172,449.92	40,491	45,291	127,159	8.15	15,602
2024	311,815.88	44,091	49,318	262,498	9.10	28,846
2025	273,742.77	12,921	14,453	259,290	10.09	25,698
	2,251,752.90	827,387	925,473	1,326,280		188,041
	6,926,421.22	2,738,441	3,144,919	3,781,502		556,799
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.8						8.04

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2018	535,638.12	339,862	447,163	88,475	4.32	20,480
2019	381,787.38	217,161	285,723	96,064	4.93	19,486
2020	414,682.49	204,812	269,475	145,207	5.64	25,746
2021	310,179.53	127,856	168,223	141,957	6.42	22,112
2022	1,307,895.60	425,720	560,129	747,767	7.25	103,140
2023	547,886.82	128,644	169,260	378,627	8.15	46,457
2025	889,618.07	41,990	55,247	834,371	10.09	82,693
	4,387,688.01	1,486,045	1,955,220	2,432,468		320,114

PNG						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2018	425,376.84	269,902	261,758	163,619	4.32	37,875
2019	314,507.36	178,892	173,494	141,013	4.93	28,603
2020	346,472.52	171,123	165,959	180,513	5.64	32,006
2023	815,413.48	191,459	185,682	629,732	8.15	77,268
2025	813,571.95	38,401	37,242	776,330	10.09	76,941
	2,715,342.15	849,777	824,135	1,891,207		252,693

CPG						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2002	82,337.38	79,060	82,337			
2005	284,538.01	263,881	284,538			
2019	305,665.05	173,862	198,682	106,983	4.93	21,700
2020	514,813.65	254,266	290,565	224,249	5.64	39,760
2023	268,096.35	62,949	71,936	196,161	8.15	24,069
2024	1,374,740.74	194,388	222,139	1,152,602	9.10	126,660
2025	111,029.33	5,241	5,989	105,040	10.09	10,410
	2,941,220.51	1,033,647	1,156,186	1,785,035		222,599
	10,044,250.67	3,369,469	3,935,541	6,108,710		795,406

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.7 7.92

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - TRAILERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
2012	16,490.72	11,933	15,700	790	5.16	153
2014	38,491.58	26,074	34,306	4,186	5.48	764
2016	325,609.19	200,771	264,158	61,451	5.91	10,398
2018	36,897.65	19,593	25,779	11,119	6.62	1,680
2019	26,522.13	12,654	16,649	9,873	7.12	1,387
2020	69,273.71	28,880	37,998	31,276	7.69	4,067
2021	21,143.06	7,413	9,753	11,390	8.34	1,366
2025	26,522.47	1,117	1,470	25,053	11.38	2,201
	560,950.51	308,435	405,814	155,137		22,016

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

1998	6,700.32	6,099	5,915	785	2.69	292
2004	1,216.16	1,029	998	218	3.87	56
2010	45,935.70	34,957	33,902	12,033	4.87	2,471
2011	49,119.84	36,535	35,433	13,687	4.99	2,743
2018	76,939.46	40,855	39,622	37,317	6.62	5,637
2020	58,429.07	24,359	23,624	34,805	7.69	4,526
2021	77,578.44	27,199	26,378	51,200	8.34	6,139
2022	19,945.76	5,577	5,409	14,537	9.02	1,612
2023	69,667.38	14,247	13,817	55,850	9.72	5,746
2025	192,935.29	8,123	7,878	185,057	11.38	16,262
	598,467.42	198,980	192,976	405,491		45,484

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

1993	1,810.90	1,717	1,811			
2000	33,228.01	29,616	33,133	95	3.08	31
2001	6,200.60	5,458	6,106	94	3.30	28
2002	17,349.12	15,087	16,879	470	3.49	135
2003	16,279.31	13,981	15,641	638	3.66	174
2004	90,222.97	76,311	85,373	4,849	3.87	1,253
2005	102,817.05	85,575	95,738	7,079	4.08	1,735
2006	20,800.27	17,056	19,082	1,719	4.23	406

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - TRAILERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
2008	13,098.80	10,385	11,618	1,481	4.57	324
2010	9,187.14	6,991	7,821	1,366	4.87	280
2017	7,110.94	4,104	4,591	2,520	6.23	404
2019	69,640.53	33,225	37,171	32,470	7.12	4,560
2020	107,911.42	44,988	50,331	57,581	7.69	7,488
2021	240,735.39	84,402	94,425	146,310	8.34	17,543
2022	214,947.38	60,099	67,236	147,711	9.02	16,376
2024	201,868.23	25,234	28,231	173,638	10.50	16,537
2025	361,524.72	15,220	17,027	344,497	11.38	30,272
	1,514,732.78	529,449	592,215	922,518		97,546
	2,674,150.71	1,036,864	1,191,005	1,483,146		165,046
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.0						6.17

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 393 STORES EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	5,589.99	3,214	3,214	2,376	8.50	280
2018	10,248.45	3,843	3,843	6,405	12.50	512
	15,838.44	7,057	7,057	8,781		792
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.1 5.00

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	539,951.02	519,703	539,951			
2007	637,237.38	581,479	604,690	32,547	1.75	18,598
2008	236,121.16	206,606	214,853	21,268	2.50	8,507
2009	314,488.38	259,453	269,810	44,679	3.50	12,765
2010	162,964.81	126,298	131,340	31,625	4.50	7,028
2011	451,363.00	327,238	340,301	111,062	5.50	20,193
2012	368,654.37	248,842	258,775	109,879	6.50	16,904
2013	792,113.30	495,071	514,833	277,280	7.50	36,971
2014	476,076.46	273,744	284,671	191,405	8.50	22,518
2015	1,648,297.12	865,356	899,899	748,398	9.50	78,779
2016	1,270,294.92	603,390	627,476	642,819	10.50	61,221
2017	1,830,420.92	777,929	808,982	1,021,439	11.50	88,821
2018	915,728.07	343,398	357,106	558,622	12.50	44,690
2019	1,013,925.51	329,526	342,680	671,246	13.50	49,722
2020	1,214,941.27	334,109	347,446	867,495	14.50	59,827
2021	2,421,094.90	544,746	566,491	1,854,604	15.50	119,652
2022	2,950,748.68	516,381	536,994	2,413,755	16.50	146,288
2023	2,303,400.56	287,925	299,418	2,003,982	17.50	114,513
2024	1,538,342.77	115,376	119,982	1,418,361	18.50	76,668
2025	1,186,024.58	29,651	30,835	1,155,190	19.50	59,241
	22,272,189.18	7,786,221	8,096,530	14,175,659		1,042,906

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

2006	272,070.63	261,868	268,238	3,833	0.75	3,833
2007	397,958.98	363,138	371,971	25,988	1.75	14,850
2008	194,881.81	170,522	174,670	20,212	2.50	8,085
2009	386,652.36	318,988	326,747	59,905	3.50	17,116
2010	528,508.76	409,594	419,557	108,952	4.50	24,212
2011	46,412.17	33,649	34,467	11,945	5.50	2,172
2012	106,370.79	71,800	73,546	32,824	6.50	5,050
2013	245,409.98	153,381	157,112	88,298	7.50	11,773
2014	495,061.18	284,660	291,584	203,477	8.50	23,938
2015	960,119.93	504,063	516,324	443,796	9.50	46,715
2016	523,955.99	248,879	254,933	269,023	10.50	25,621
2017	608,859.13	258,765	265,059	343,800	11.50	29,896
2018	1,012,779.35	379,792	389,030	623,749	12.50	49,900
2019	553,146.33	179,773	184,146	369,000	13.50	27,333

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2020	1,269,985.14	349,246	357,741	912,244	14.50	62,913
2021	1,323,741.79	297,842	305,087	1,018,655	15.50	65,720
2022	786,517.05	137,640	140,988	645,529	16.50	39,123
2023	1,635,510.95	204,439	209,412	1,426,099	17.50	81,491
2024	938,712.15	70,403	72,116	866,597	18.50	46,843
2025	778,594.88	19,465	19,938	758,656	19.50	38,905
	13,065,249.35	4,717,907	4,832,667	8,232,582		625,489

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

2005	119,681.95	119,682	119,682			
2006	299,558.28	288,325	244,440	55,119	0.75	55,119
2007	491,013.65	448,050	379,853	111,160	1.75	63,520
2008	601,711.46	526,498	446,361	155,351	2.50	62,140
2009	555,234.09	458,068	388,347	166,888	3.50	47,682
2010	130,973.00	101,504	86,054	44,919	4.50	9,982
2011	37,493.92	27,183	23,046	14,448	5.50	2,627
2012	293,686.51	198,238	168,065	125,622	6.50	19,326
2013	299,610.27	187,256	158,754	140,856	7.50	18,781
2014	509,913.33	293,200	248,573	261,341	8.50	30,746
2015	265,009.96	139,130	117,953	147,057	9.50	15,480
2016	645,329.65	306,532	259,875	385,454	10.50	36,710
2017	190,998.54	81,174	68,819	122,180	11.50	10,624
2018	723,680.35	271,380	230,074	493,606	12.50	39,488
2019	612,456.17	199,048	168,751	443,705	13.50	32,867
2020	522,174.71	143,598	121,741	400,433	14.50	27,616
2021	1,106,649.73	248,996	211,097	895,553	15.50	57,778
2022	842,166.59	147,379	124,947	717,220	16.50	43,468
2023	351,898.78	43,987	37,292	314,607	17.50	17,978
2024	213,446.62	16,008	13,571	199,875	18.50	10,804
2025	658,104.88	16,453	13,949	644,156	19.50	33,034
	9,470,792.44	4,261,689	3,631,243	5,839,549		635,770
	44,808,230.97	16,765,817	16,560,441	28,247,790		2,304,165

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.3 5.14

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 395 LABORATORY EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	552.73	290	280	273	9.50	29
2016	295.77	140	135	161	10.50	15
2017	411,182.60	174,753	168,734	242,448	11.50	21,082
2018	25,747.54	9,655	9,322	16,425	12.50	1,314
	437,778.64	184,838	178,472	259,307		22,440
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.6 5.13

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 396 POWER OPERATED EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 16-L2						
NET SALVAGE PERCENT.. 0						
2000	6,498.36	5,677	5,848	651	3.65	178
2001	27,339.91	23,603	24,313	3,027	3.84	788
2002	3,719.59	3,174	3,269	450	4.00	112
2003	30,828.76	25,927	26,707	4,122	4.21	979
2004	11,906.59	9,868	10,165	1,742	4.39	397
2005	9,418.96	7,687	7,918	1,501	4.56	329
2006	22,392.50	17,932	18,471	3,921	4.79	819
2007	37,931.66	29,837	30,734	7,197	4.95	1,454
2009	17,602.56	13,389	13,792	3,811	5.19	734
2013	15,373.86	10,513	10,829	4,545	5.78	786
2018	220,480.47	111,607	114,963	105,517	7.32	14,415
2019	308,929.87	140,161	144,376	164,554	7.83	21,016
2020	2,155,616.89	850,175	875,741	1,279,876	8.45	151,465
2021	384,329.95	127,290	131,118	253,212	9.09	27,856
2022	684,283.11	180,377	185,801	498,482	9.78	50,970
2023	216,868.00	41,682	42,935	173,933	10.50	16,565
2024	255,991.05	30,028	30,931	225,060	11.29	19,934
2025	755,399.83	29,838	30,735	724,665	12.16	59,594

5,164,911.92	1,658,765	1,708,646	3,456,266	368,391

PNG

SURVIVOR CURVE.. IOWA 16-L2
NET SALVAGE PERCENT.. 0

2003	68,109.74	57,280	68,110			
2004	167,248.57	138,616	167,249			
2007	13,369.18	10,516	12,910	459	4.95	93
2008	35,075.31	27,190	33,381	1,694	5.07	334
2009	48,114.46	36,596	44,928	3,186	5.19	614
2010	12,089.03	8,994	11,042	1,047	5.33	196
2016	8,023.37	4,764	5,849	2,175	6.50	335
2018	1,346,981.57	681,842	837,089	509,892	7.32	69,657
2020	1,330,094.12	524,589	644,031	686,063	8.45	81,191
2021	407,333.02	134,909	165,626	241,707	9.09	26,590
2022	764,277.51	201,464	247,335	516,943	9.78	52,857
2024	118,030.40	13,845	16,997	101,033	11.29	8,949
2025	305,022.18	12,048	14,791	290,231	12.16	23,868
4,623,768.46	1,852,653	2,269,339	2,354,430	264,684		

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 396 POWER OPERATED EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 16-L2						
NET SALVAGE PERCENT.. 0						
2001	29,034.66	25,066	24,428	4,606	3.84	1,199
2003	58,019.67	48,795	47,554	10,466	4.21	2,486
2004	98,699.95	81,803	79,722	18,978	4.39	4,323
2005	80,413.99	65,626	63,957	16,457	4.56	3,609
2006	32,646.90	26,144	25,479	7,168	4.79	1,496
2008	69,039.30	53,519	52,157	16,882	5.07	3,330
2019	106,125.88	48,149	46,924	59,202	7.83	7,561
2020	920,993.58	363,240	353,999	566,994	8.45	67,100
2021	727,173.36	240,840	234,713	492,460	9.09	54,176
2022	603,777.04	159,156	155,107	448,670	9.78	45,876
2023	338,548.00	65,069	63,414	275,134	10.50	26,203
2024	162,408.89	19,051	18,566	143,843	11.29	12,741
2025	782,600.91	30,913	30,127	752,474	12.16	61,881
	4,009,482.13	1,227,371	1,196,147	2,813,335		291,981
	13,798,162.51	4,738,789	5,174,132	8,624,031		925,056
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.3						6.70

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 397 COMMUNICATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	67,288.99	30,280	27,622	39,667	5.50	7,212
2023	23,301.32	5,825	5,314	17,988	7.50	2,398
2024	328,750.94	49,313	44,984	283,767	8.50	33,384
2025	102,352.01	5,118	4,669	97,683	9.50	10,282
	521,693.26	90,536	82,587	439,106		53,276
PNG						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	713,351.62	606,349	517,137	196,214	1.50	130,809
2019	33,841.70	21,997	18,761	15,081	3.50	4,309
2020	50,424.62	27,734	23,654	26,771	4.50	5,949
2021	75,819.30	34,119	29,099	46,720	5.50	8,495
2022	80,244.45	28,086	23,954	56,291	6.50	8,660
2023	99,558.60	24,890	21,228	78,331	7.50	10,444
2025	208,029.43	10,401	8,871	199,159	9.50	20,964
	1,261,269.72	753,576	642,703	618,567		189,630
CPG						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	17,961.49	15,267	8,808	9,154	1.50	6,103
2020	45,131.19	24,822	14,320	30,811	4.50	6,847
2021	21,890.53	9,851	5,683	16,207	5.50	2,947
2022	73,558.62	25,746	14,853	58,705	6.50	9,032
2024	407,805.20	61,171	35,290	372,515	8.50	43,825
2025	746,140.09	37,307	21,523	724,617	9.50	76,275
	1,312,487.12	174,164	100,477	1,212,010		145,029
	3,095,450.10	1,018,276	825,767	2,269,683		387,935
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.9						12.53

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	102,456.20	92,211	75,548	26,909	1.50	17,939
2013	68,350.42	56,958	46,665	21,685	2.50	8,674
2014	140,132.49	107,435	88,020	52,112	3.50	14,889
2015	39,471.49	27,630	22,637	16,835	4.50	3,741
2016	32,235.43	20,416	16,727	15,509	5.50	2,820
2017	165,977.94	94,055	77,058	88,920	6.50	13,680
2018	8,884.33	4,442	3,639	5,245	7.50	699
2020	89,054.88	32,654	26,753	62,302	9.50	6,558
2024	3,226.50	323	265	2,962	13.50	219
	649,789.68	436,124	357,312	292,478		69,219

PNG
SURVIVOR CURVE.. 15-SQUARE
NET SALVAGE PERCENT.. 0

2011	26,672.91	25,784	26,673			
2012	6,969.59	6,273	6,970			
2014	262,109.02	200,951	262,109			
2016	44,259.57	28,031	44,260			
2017	64,069.97	36,307	64,070			
2018	1,869.95	935	1,870			
2020	61,699.27	22,623	49,576	12,123	9.50	1,276
2022	43,216.83	10,084	22,098	21,119	11.50	1,836
2023	41,520.68	6,920	15,164	26,356	12.50	2,108
2024	35,482.97	3,548	7,775	27,708	13.50	2,052
2025	15,929.11	531	1,164	14,765	14.50	1,018
	603,799.87	341,987	501,728	102,072		8,290

CPG
SURVIVOR CURVE.. 15-SQUARE
NET SALVAGE PERCENT.. 0

2011	70,068.25	67,733	70,068			
2012	14,758.99	13,283	14,759			
2013	2,414.03	2,012	2,414			
2015	4,085.64	2,860	4,086			
2017	81,771.73	46,338	74,481	7,291	6.50	1,122
2018	4,477.95	2,239	3,599	879	7.50	117

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	5,471.06	2,371	3,811	1,660	8.50	195
2022	30,914.09	7,213	11,594	19,320	11.50	1,680
2023	42,498.56	7,083	11,385	31,114	12.50	2,489
	256,460.30	151,132	196,196	60,264		5,603
	1,510,049.85	929,243	1,055,236	454,814		83,112
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.5 5.50

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 399 OTHER TANGIBLE PROPERTY

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

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

COMMON PLANT

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 301 ORGANIZATION

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NONDEPRECIABLE						
1952	96,447.19					
1953	42,516.33		0			
	138,963.52		0			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 389.1 LAND AND LAND RIGHTS - LAND

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)

NONDEPRECIABLE

2017	6,947,107.66					

	6,947,107.66					

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

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI HEADQUARTERS BUILDING - DENVER INTERIM SURVIVOR CURVE.. IOWA 70-R1 PROBABLE RETIREMENT YEAR.. 1-2069 NET SALVAGE PERCENT.. 0						
2019	29,987,923.48	5,049,966	5,211,318	24,776,606	32.11	771,617
2020	1,918,595.10	282,801	291,837	1,626,758	31.81	51,140
2021	647,293.08	80,976	83,563	563,730	31.47	17,913
2022	2,012,444.98	204,867	211,413	1,801,032	30.87	58,342
2023	104,904.91	8,057	8,314	96,590	30.07	3,212
2024	34,006.49	1,680	1,734	32,273	28.89	1,117
2025	56,251.31	1,074	1,108	55,143	25.68	2,147
	34,761,419.35	5,629,421	5,809,287	28,952,133		905,488
READING DATA CENTER INTERIM SURVIVOR CURVE.. IOWA 70-R1 PROBABLE RETIREMENT YEAR.. 9-2073 NET SALVAGE PERCENT.. 0						
2023	11,744,977.98	857,383	884,777	10,860,201	31.75	342,054
2024	8,669,490.58	408,333	421,380	8,248,111	30.35	271,766
	20,414,468.56	1,265,716	1,306,157	19,108,312		613,820
KNITTING MILLS OFFICE INTERIM SURVIVOR CURVE.. IOWA 70-R1 PROBABLE RETIREMENT YEAR.. 6-2050 NET SALVAGE PERCENT.. 0						
2022	1,382,240.38	196,831	203,120	1,179,120	21.07	55,962
	1,382,240.38	196,831	203,120	1,179,120		55,962
	56,558,128.29	7,091,968	7,318,564	49,239,565		1,575,270
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.3 2.79

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	3,525,373.71	1,145,746	1,226,044	2,299,330	13.50	170,321
2020	39,198.12	10,779	11,534	27,664	14.50	1,908
2021	10,994.97	2,474	2,647	8,348	15.50	539
2022	823,953.90	144,192	154,299	669,655	16.50	40,585
2024	1,250.26	94	101	1,149	18.50	62
2025	475,773.40	11,894	12,727	463,047	19.50	23,746
	4,876,544.36	1,315,179	1,407,352	3,469,193		237,161
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.6						4.86

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	1,076,376.00	968,738	748,671	327,705	0.50	327,705
	1,076,376.00	968,738	748,671	327,705		327,705
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.0						30.45

INFORMATION SERVICES

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	22,821.74	22,822	22,822			
2021	847,064.50	762,358	689,356	157,708	0.50	157,708
2022	1,482,657.72	1,037,860	938,476	544,182	1.50	362,788
2023	4,553,142.98	2,276,571	2,058,570	2,494,573	2.50	997,829
2024	6,182,441.02	1,854,732	1,677,126	4,505,315	3.50	1,287,233
2025	4,789,195.97	478,920	433,060	4,356,136	4.50	968,030
	17,877,323.93	6,433,263	5,819,410	12,057,914		3,773,588
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.2 21.11

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUCCESS FACTORS						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 9-2024						
NET SALVAGE PERCENT.. 0						
2019	2,803,866.07	2,803,866	2,803,866			
	2,803,866.07	2,803,866	2,803,866			
UNITE ERP						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 9-2034						
NET SALVAGE PERCENT.. 0						
2019	10,695,816.43	4,485,291	3,819,935	6,875,882	9.00	763,987
	10,695,816.43	4,485,291	3,819,935	6,875,882		763,987
	13,499,682.50	7,289,157	6,623,801	6,875,882		763,987
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.0						5.66

UGI UTILITIES, INC. - INFORMATION SERVICES

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

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ALL OTHER SURVIVOR CURVE.. 10-SQUARE NET SALVAGE PERCENT.. 0						
2016	805,219.92	764,959	788,386	16,834	0.50	16,834
2017	1,300,552.48	1,105,470	1,139,326	161,227	1.50	107,485
2018	1,373,844.01	1,030,383	1,061,939	311,905	2.50	124,762
2019	5,970,674.89	3,880,939	3,999,795	1,970,880	3.50	563,109
2020	12,600,894.61	6,930,492	7,142,743	5,458,152	4.50	1,212,923
2021	7,586,244.97	3,413,810	3,518,360	4,067,885	5.50	739,615
2022	8,200,508.34	2,870,178	2,958,079	5,242,429	6.50	806,528
2023	4,678,880.48	1,169,720	1,205,543	3,473,337	7.50	463,112
2024	3,671,205.29	550,681	567,546	3,103,659	8.50	365,136
2025	4,395,756.99	219,788	226,519	4,169,238	9.50	438,867
	50,583,781.98	21,936,420	22,608,237	27,975,545		4,838,371

FULLY AMORTIZED
FULLY ACCRUED
NET SALVAGE PERCENT.. 0

2000	802,205.51	802,206	802,206			
2001	18,799.62	18,800	18,800			
2002	447,659.05	447,659	447,659			
2004	1,403,264.52	1,403,265	1,403,265			
2005	122,880.00	122,880	122,880			
2006	2,314,890.18	2,314,890	2,314,890			
2007	3,259,581.05	3,259,581	3,259,581			
2009	440,868.62	440,869	440,869			
2012	2,703,223.05	2,703,223	2,703,223			
2013	259,177.61	259,178	259,178			
2014	740,529.10	740,529	740,529			
2015	220,825.74	220,826	220,826			
	12,733,904.05	12,733,906	12,733,904			
	63,317,686.03	34,670,326	35,342,141	27,975,545		4,838,371

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.8 7.64

UGI UTILITIES, INC. - INFORMATION SERVICES

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

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	379,040.93	379,041	379,041			
2011	169,183.92	163,545	160,270	8,914	0.50	8,914
2012	36,120.63	32,509	31,858	4,263	1.50	2,842
2016	1,419,264.44	898,863	880,861	538,403	5.50	97,891
2017	76,271,826.62	43,220,956	42,355,364	33,916,463	6.50	5,217,917
2018	171,914.66	85,957	84,236	87,679	7.50	11,691
2019	43,660,591.71	18,919,444	18,540,541	25,120,051	8.50	2,955,300
2021	7,039,054.95	2,111,716	2,069,425	4,969,630	10.50	473,298
2022	1,553,802.60	362,549	355,288	1,198,515	11.50	104,219
2023	2,737,744.74	456,300	447,161	2,290,584	12.50	183,247
2024	874,535.47	87,454	85,703	788,832	13.50	58,432
2025	268,226.99	8,940	8,761	259,466	14.50	17,894
	134,581,307.66	66,727,274	65,398,509	69,182,799		9,131,645
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.6 6.79

PART IV. EXPERIENCED NET SALVAGE

GAS PLANT

UGI UTILITIES, INC. - GAS DIVISION

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

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

UGI UTILITIES, INC. - GAS DIVISION

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

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

UGI UTILITIES, INC. - GAS DIVISION

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

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

UGI UTILITIES, INC. - GAS DIVISION

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

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

UGI UTILITIES, INC. - GAS DIVISION

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2025 TRANSACTION YEAR				
367.00		9,570.67		9,570.67-
375.00		12,062.12		12,062.12-
376.10		2,102,594.83		2,102,594.83-
376.20		899,143.51		899,143.51-
376.30		508,772.12		508,772.12-
378.00		313,280.97		313,280.97-
379.00		196,337.52		196,337.52-
380.00		5,022,669.19		5,022,669.19-
381.00		74,865.17		74,865.17-
381.10		18,782.17		18,782.17-
382.00		94,529.64		94,529.64-
383.00		1,028,703.39		1,028,703.39-
384.00		2,577.96		2,577.96-
385.00		87,207.33		87,207.33-
386.00		774.21		774.21-
386.10		1,025.40		1,025.40-
390.10		105,143.54		105,143.54-
392.20			749,272.22	749,272.22
397.00		9,703.27		9,703.27-
398.00		86,622.06		86,622.06-
		10,574,365.07	749,272.22	9,825,092.85-
TOTAL	117,069,441.50	45,695,498.61	4,492,399.67	41,203,098.94-