



**COMMONWEALTH OF PENNSYLVANIA**  
PENNSYLVANIA PUBLIC UTILITY COMMISSION  
COMMONWEALTH KEYSTONE BUILDING  
400 NORTH STREET  
HARRISBURG, PENNSYLVANIA 17120

March 26, 2026

**KYLENE LAITY  
ASSISTANT CONTROLLER  
UGI UTILITIES INC  
1 UGI DRIVE  
DENVER PA 17517**

**RE: Universal Service Program  
Docket No. D-2024-3049833**

Dear Ms. Laity:

Enclosed is a copy of the Bureau of Audits' report on UGI Utilities, Inc. – Gas Division's Universal Service Program for the 12-month periods ended September 30, 2023, September 30, 2022, and September 30, 2021. This report was approved for release to the public by the Commission at its Public Meeting held on March 26, 2026. The audit report disclosed the following findings:

Finding No. 1 – Retention of customer's CAP eligibility documentation is insufficient.

Finding No. 2 – UGI Gas Division's CBO reviews are not sufficiently documented.

Finding No. 3 – USP accounting adjustments were not included in the 1307(e) reconciliation statements.

Because the Company states it agrees with the audit report, it is directed to implement the recommendations included therein. The Commission appreciates the cooperation of your officers and employees in conjunction with this audit.

Sincerely,

A handwritten signature in black ink that reads 'Matthew L. Homsher'.

Matthew L. Homsher  
Secretary

Enclosure