

**UGI UTILITIES, INC. – ELECTRIC DIVISION**

**BEFORE**

**THE PENNSYLVANIA PUBLIC UTILITY COMMISSION**

**Information Submitted Pursuant to**

**Section 53.51 et seq of the Commission’s Regulations**

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

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

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

**UGI UTILITIES, INC. – ELECTRIC DIVISION  
PA P.U.C. NO. 6, SUPPLEMENT NO. 92**

**DOCKET NO. R-2025-3059430**

**Issued: March 27, 2026**

**Effective: May 26, 2026**

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

# UGI UTILITIES, INC. - ELECTRIC DIVISION

DOCKET NO. R-2025-3059430

## **2027 DEPRECIATION STUDY**

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

*Prepared by:*

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

UGI UTILITIES, INC. - ELECTRIC DIVISION

Docket No. R-2025-3059430

2027 DEPRECIATION STUDY

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

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Valley Forge, Pennsylvania

February 19, 2026

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


Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to electric plant at September 30, 2027. 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 Electric Exhibit C (Future), "2026 Depreciation Study - Calculated Annual Depreciation Accruals Related to Electric 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

## TABLE OF CONTENTS

<b>PART I. INTRODUCTION</b> .....	I-1
Scope .....	I-2
Basis .....	I-2
Depreciation .....	I-2
Service Life Estimates .....	I-2
Remaining Life Annual Accruals .....	I-3
Amortization of Net Salvage .....	I-3
<b>PART II. RESULTS OF STUDY</b> .....	II-1
Description of Summary Tabulations .....	II-2
Detailed Tabulations of Depreciation Calculations .....	II-2
Table 1    Estimated Survivor Curves, Original Cost, Book Reserve and Calculated Annual Depreciation Accruals Related to Electric Plant at September 30, 2027 .....	II-3
Table 2    Book Reserve at September 30, 2026 Projected to September 30, 2027 .....	II-6
Table 3    Calculation of Depreciation Accruals for the Twelve Months Ended September 30, 2027 .....	II-8
Table 4    Amortization of Experienced and Estimated Net Salvage .....	II-10
<b>PART III. DETAILED DEPRECIATION CALCULATIONS</b> .....	III-1
Cumulative Depreciated Original Cost .....	III-2
Electric Plant .....	III-3
Common Plant .....	III-7
Information Services .....	III-9
Empire Yard .....	III-11
Utility Plant in Service .....	III-14
Electric Plant .....	III-15
Common Plant .....	III-62
Information Services .....	III-65
Empire Yard .....	III-70
<b>PART IV. EXPERIENCED AND ESTIMATED NET SALVAGE</b> .....	IV-1

---

## **PART I. INTRODUCTION**

**UGI UTILITIES, INC. - ELECTRIC DIVISION  
DEPRECIATION STUDY**

**PART I. INTRODUCTION**

**SCOPE**

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

**BASIS**

**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 electric 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 2021. The company is not proposing any changes to the service life estimates. The service life estimates are the same estimates as submitted to the Pennsylvania Public Utility Commission (PA PUC) in the company's most recent service life study report in May 2022.

### **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 at September 30, 2027. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve at September 30, 2027, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. 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. - ELECTRIC DIVISION

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

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)		
<b>ELECTRIC PLANT</b>									
<b>DISTRIBUTION PLANT</b>									
361		50 - R3	1,051,509	153,135	898,374	2.31	24,267		
362		40 - S1	17,897,847	2,974,241	14,923,606	3.11	556,076		
363.1		5 - SQ	474,367	347,379	126,988	9.47	44,933		
363.2		10 - SQ	192,192	105,466	86,726	7.62	14,648		
363.21		15 - SQ	3,167,553	1,069,020	2,098,533	6.97	220,898		
363.3		10 - SQ	956,921	659,254	297,667	8.43	80,677		
364		59 - R2.5	89,847,398	14,654,368	75,193,030	2.16	1,942,148		
365		58 - R1.5	84,535,183	18,605,973	65,929,210	2.23	1,884,404		
365.7		40 - SQ	(711,827)	(158,784)	(553,043)	2.32	(16,509)		
366		65 - R3	11,759,910	3,227,150	8,532,760	1.62	190,415		
367		42 - R1.5	17,753,856	6,029,183	11,724,673	2.71	480,942		
368.1		45 - S1	27,769,038	9,752,053	18,016,985	2.33	648,359		
368.2		39 - R2	12,751,124	6,727,050	6,024,074	2.19	278,649		
369		53 - R2	19,662,106	9,098,436	10,563,670	1.72	338,461		
370.1		34 - R1	4,595,461	1,927,957	2,667,504	3.36	154,352		
370.2		75 - R4	2,229,659	910,560	1,319,099	1.27	28,287		
370.3		20 - S3	6,168,068	4,671,087	1,496,981	2.59	159,725		
371		30 - O1	2,651,038	245,596	2,405,442	6.18	163,726		
371.5		23 - R1	353,277	343,740	9,537	0.36	1,274		
373		28 - L0	3,892,717	1,132,594	2,760,123	5.29	205,842		
<b>TOTAL DISTRIBUTION PLANT</b>			<b>306,997,397</b>	<b>82,475,458</b>	<b>224,521,939</b>	<b>2.41</b>	<b>7,401,574</b>		
<b>GENERAL PLANT</b>									
390.1									
		6-2032	*	100 - L0	5,925,170	2,458,093	3,467,077	12.49	740,119
				FULLY ACCRUED	15,111	15,111	0	-	0
		6-2046	*	100 - L0	15,444	9,455	5,989	2.27	350
				FULLY ACCRUED	76,179	76,179	0	-	0
				FULLY ACCRUED	19,895	19,895	0	-	0
		7-2056	*	100 - L0	1,901,207	520,624	1,380,583	2.94	55,832
				<i>SUBTOTAL ACCOUNT 390.1</i>	<u>7,953,006</u>	<u>3,099,357</u>	<u>4,853,649</u>	<u>10.01</u>	<u>796,301</u>
391				20 - SQ	889,607	88,853	800,754	5.10	45,383
394				20 - SQ	2,055,381	829,212	1,226,169	4.99	102,601
398				10 - SQ	324,076	224,431	99,645	7.16	23,203
<b>TOTAL GENERAL PLANT</b>					<b>11,222,070</b>	<b>4,241,853</b>	<b>6,980,217</b>	<b>8.62</b>	<b>967,488</b>

## UGI UTILITIES, INC. - ELECTRIC DIVISION

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

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)
<b>SPECIAL DEPRECIABLE PLANT</b>							
392.1		7 - L3	375,759	324,633	51,126	5.76	21,637
392.2		11 - L3	4,075,656	1,278,518	2,797,138	10.02	408,541
392.4		14 - S3	1,622,902	505,311	1,117,591	7.88	127,922
396		20 - S0	176,632	69,057	107,575	5.38	9,507
<b>TOTAL SPECIAL DEPRECIABLE PLANT</b>			<b>6,250,949</b>	<b>2,177,519</b>	<b>4,073,430</b>	<b>9.08</b>	<b>567,607</b>
<b>TOTAL DEPRECIABLE PLANT</b>			<b>324,470,416</b>	<b>88,894,830</b>	<b>235,575,586</b>	<b>2.75</b>	<b>8,936,669</b>
<b>NONDEPRECIABLE PLANT</b>							
301			1,602				
302.1			6,436				
360.1			294,162				
360.2			14,336				
389.1			202,584				
<b>TOTAL NONDEPRECIABLE PLANT</b>			<b>519,120</b>	<b>-</b>			
<b>TOTAL ELECTRIC PLANT</b>			<b>324,989,536</b>	<b>88,894,830</b>			
LESS GENERAL AND INTANGIBLE PLANT ALLOCATED TO TRANSMISSION - 16.05107%			2,838,414	1,030,378	1,774,229		246,399
<b>TOTAL ELECTRIC PLANT RELATED TO DISTRIBUTION OPERATIONS</b>			<b>322,151,122</b>	<b>87,864,452</b>	<b>233,801,357</b>		<b>8,690,270</b>
<b>OTHER UTILITY PLANT</b>							
<b>COMMON PLANT</b>							
301			138,964				
389.1			6,947,108				
390.1							
	01-2069	70 - R1	35,294,802	7,650,836	27,643,966	2.50	881,875
	09-2073	70 - R1	20,414,469	2,461,462	17,953,007	2.72	556,041
	06-2050	70 - R1	1,382,240	315,949	1,066,291	3.86	53,288
<b>TOTAL ACCOUNT 390.1</b>			<b>57,091,511</b>	<b>10,428,247</b>	<b>46,663,264</b>	<b>2.61</b>	<b>1,491,204</b>
391		20 - SQ	4,976,544	1,734,257	3,242,287	5.12	254,975
391.1		5 - SQ	0	0	0	20.00	0
<b>TOTAL COMMON PLANT</b>			<b>69,154,127</b>	<b>12,162,504</b>	<b>49,905,551</b>	<b>2.81</b>	<b>1,746,179</b>
<b>TOTAL COMMON PLANT ALLOCATED TO ELECTRIC DIVISION - 10.89%</b>			<b>7,530,884</b>	<b>1,324,497</b>	<b>5,434,715</b>		<b>190,159</b>



## UGI UTILITIES, INC. - ELECTRIC 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)
<b>ELECTRIC PLANT</b>									
<b>DISTRIBUTION PLANT</b>									
361 STRUCTURES AND IMPROVEMENTS	128,414	24,500	221	0	0	0	0	153,135	14.56
362 STATION EQUIPMENT	2,430,038	493,750	50,453	0	0	0	0	2,974,241	16.62
363.1 COMPUTER HARDWARE	292,451	60,909	0	0	0	0	(5,981)	347,379	73.23
363.2 COMPUTER HARDWARE - 10 YEAR	90,821	14,645	0	0	0	0	0	105,466	54.88
363.21 COMPUTER HARDWARE - 15 YEAR	848,242	220,778	0	0	0	0	0	1,069,020	33.75
363.3 COMMUNICATION EQUIPMENT	576,160	82,965	129	0	0	0	0	659,254	68.89
364 POLES, TOWERS AND FIXTURES	16,881,894	1,563,966	688,833	(1,935,672)	197	(2,544,850)	0	14,654,368	16.31
365 OVERHEAD CONDUCTORS AND DEVICES	17,521,698	1,748,710	203,310	(576,535)	23	(291,233)	0	18,605,973	22.01
365.7 REG AFUDC	(142,270)	(16,514)	0	0	0	0	0	(158,784)	22.31
366 UNDERGROUND CONDUIT	3,032,272	191,687	3,191	0	0	0	0	3,227,150	27.44
367 UNDERGROUND CONDUCTORS AND DEVICES	5,629,346	473,648	25,283	(72,076)	0	(27,018)	0	6,029,183	33.96
368.1 TRANSFORMERS	9,238,037	628,223	21,775	(122,929)	0	(13,053)	0	9,752,053	35.12
368.2 TRANSFORMER INSTALLATIONS	6,502,638	281,259	45,920	(78,978)	1	(23,790)	0	6,727,050	52.76
369 SERVICES	8,730,796	337,848	50,365	(7,481)	0	(13,092)	0	9,098,436	46.27
370.1 METERS	1,950,033	127,802	(50,524)	(110,393)	11,039	0	0	1,927,957	41.95
370.2 METER INSTALLATIONS	878,300	28,523	4,193	(270)	0	(186)	0	910,560	40.84
370.3 ELECTRONIC METERS	4,496,687	173,940	460	0	0	0	0	4,671,087	75.73
371 INSTALLATIONS ON CUSTOMER PREMISES	397,527	154,800	63,976	(274,344)	0	(96,363)	0	245,596	9.26
371.5 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	342,292	1,448	0	0	0	0	0	343,740	97.30
373 STREET LIGHTING AND SIGNAL SYSTEMS	1,082,965	193,579	42,738	(120,942)	0	(65,746)	0	1,132,594	29.10
<b>TOTAL DISTRIBUTION PLANT</b>	<b>80,908,341</b>	<b>6,786,465</b>	<b>1,150,323</b>	<b>(3,299,620)</b>	<b>11,260</b>	<b>(3,075,331)</b>	<b>(5,981)</b>	<b>82,475,457</b>	<b>26.87</b>
<b>GENERAL PLANT</b>									
390.1 STRUCTURES AND IMPROVEMENTS	2,624,917	631,194	38	(156,792)	0	0	0	3,099,357	38.97
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	66,580	36,106	0	(13,833)	0	0	0	88,853	9.99
392.1 TRANSPORTATION EQUIPMENT - CARS	293,858	30,775	0	0	0	0	0	324,633	86.39
392.2 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS	954,907	323,391	220	0	0	0	0	1,278,518	31.37
392.4 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	376,453	128,858	0	0	0	0	0	505,311	31.14
394 TOOLS, SHOP AND GARAGE EQUIPMENT	806,348	98,767	0	(75,903)	0	0	0	829,212	40.34
396 POWER OPERATED EQUIPMENT	58,865	10,192	0	0	0	0	0	69,057	39.10
397.2 COMPUTER SOFTWARE - 5 YEAR	60,861	5,058	0	(71,900)	0	0	5,981	0	0.00
398 MISCELLANEOUS EQUIPMENT	177,730	32,732	13,969	0	0	0	0	224,431	69.25
<b>TOTAL GENERAL PLANT</b>	<b>5,420,519</b>	<b>1,297,072</b>	<b>14,227</b>	<b>(318,428)</b>	<b>0</b>	<b>0</b>	<b>5,981</b>	<b>6,419,371</b>	<b>36.74</b>
<b>TOTAL DEPRECIABLE PLANT</b>	<b>86,328,860</b>	<b>8,083,537</b>	<b>1,164,550</b>	<b>(3,618,048)</b>	<b>11,260</b>	<b>(3,075,331)</b>	<b>0</b>	<b>88,894,828</b>	<b>27.40</b>
<b>NONDEPRECIABLE PLANT</b>									
301.1 ORGANIZATION	0	0	0	0	0	0	0	0	0.00
302.1 FRANCHISES AND CONSENTS - PERPETUAL	0	0	0	0	0	0	0	0	0.00
360.1 LAND AND LAND RIGHTS - LAND	0	0	0	0	0	0	0	0	0.00
360.2 LAND AND LAND RIGHTS - LAND RIGHTS	0	0	0	0	0	0	0	0	0.00
389.1 LAND AND LAND RIGHTS - LAND	0	0	0	0	0	0	0	0	0.00
<b>TOTAL NONDEPRECIABLE PLANT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL ELECTRIC PLANT</b>	<b>86,328,860</b>	<b>8,083,537</b>	<b>1,164,550</b>	<b>(3,618,048)</b>	<b>11,260</b>	<b>(3,075,331)</b>	<b>0</b>	<b>88,894,828</b>	
LESS GENERAL PLANT ALLOCATED TO TRANSMISSION - 16.05107%	870,051	208,194	2,284	(51,111)	0	0	0	1,030,378	
<b>TOTAL DEPRECIABLE PLANT RELATED TO DISTRIBUTION OPERATIONS</b>	<b>85,458,809</b>	<b>7,875,343</b>	<b>1,162,266</b>	<b>(3,566,937)</b>	<b>11,260</b>	<b>(3,075,331)</b>	<b>0</b>	<b>87,864,450</b>	

## UGI UTILITIES, INC. - ELECTRIC 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)
<b>OTHER UTILITY PLANT</b>									
<b>COMMON PLANT</b>									
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	<u>8,897,430</u>	<u>1,530,817</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,428,247</u>	
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
<b>TOTAL COMMON PLANT</b>	<b><u>10,379,170</u></b>	<b><u>1,783,334</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>12,162,504</u></b>	<b><u>19.60</u></b>
<b>TOTAL COMMON PLANT ALLOCATED TO ELECTRIC DIVISION - 10.89%</b>	<b><u>1,130,292</u></b>	<b><u>194,205</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>1,324,497</u></b>	
<b>INFORMATION SERVICES (IS)</b>									
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	<u>7,387,482</u>	<u>764,025</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,151,507</u>	
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
<b>TOTAL INFORMATION SERVICES</b>	<b><u>119,883,762</u></b>	<b><u>23,267,921</u></b>	<b><u>0</u></b>	<b><u>(1,336,673)</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>141,815,010</u></b>	<b><u>51.25</u></b>
<b>TOTAL INFORMATION SERVICES ALLOCATED TO ELECTRIC DIVISION - 10.37%</b>	<b><u>12,431,946</u></b>	<b><u>2,412,883</u></b>	<b><u>0</u></b>	<b><u>(138,613)</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>14,706,217</u></b>	
<b>EMPIRE YARD BUILDING</b>									
390.1 STRUCTURES AND IMPROVEMENTS	8,904,887	189,490	57,984	(29,319)	0	(2,630)	0	9,120,412	71.07
<b>TOTAL EMPIRE BUILDING ALLOCATED TO ELECTRIC DIVISION - 13.07%</b>	<b><u>1,163,869</u></b>	<b><u>24,766</u></b>	<b><u>7,578</u></b>	<b><u>(3,832)</u></b>	<b><u>0</u></b>	<b><u>(344)</u></b>	<b><u>0</u></b>	<b><u>1,192,038</u></b>	
<b>TOTAL OTHER UTILITY PLANT ALLOCATED TO ELECTRIC DIVISION</b>	<b><u>14,726,106</u></b>	<b><u>2,631,855</u></b>	<b><u>7,578</u></b>	<b><u>(142,445)</u></b>	<b><u>0</u></b>	<b><u>(344)</u></b>	<b><u>0</u></b>	<b><u>17,222,751</u></b>	
LESS OTHER UTILITY PLANT ALLOCATED TO ELECTRIC TRANSMISSION - 16.05107%	2,363,698	422,441	1,216	(22,864)	0	(55)	0	2,764,436	
<b>TOTAL OTHER PLANT ALLOCATED TO ELECTRIC RELATED TO DISTRIBUTION OPERATIONS</b>	<b><u>12,362,409</u></b>	<b><u>2,209,414</u></b>	<b><u>6,362</u></b>	<b><u>(119,581)</u></b>	<b><u>0</u></b>	<b><u>(289)</u></b>	<b><u>0</u></b>	<b><u>14,458,315</u></b>	
<b>TOTAL DEPRECIABLE PLANT IN SERVICE</b>	<b><u>97,821,218</u></b>	<b><u>10,084,757</u></b>	<b><u>1,168,628</u></b>	<b><u>(3,686,518)</u></b>	<b><u>11,260</u></b>	<b><u>(3,075,620)</u></b>	<b><u>0</u></b>	<b><u>102,322,766</u></b>	

UGI UTILITIES, INC. - ELECTRIC 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 AND ADJUSTMENTS (5)	END OF YEAR BALANCE (6)	AVERAGE BALANCE (7)	ANNUAL ACCRUAL RATE (8)	ANNUAL ACCRUAL AMOUNT (9)=(7)*(8)
<b>ELECTRIC PLANT</b>								
<b>DISTRIBUTION PLANT</b>								
361 STRUCTURES AND IMPROVEMENTS	1,051,509	0	0	0	1,051,509	1,051,509	2.33	24,500
362 STATION EQUIPMENT	15,348,269	2,549,578	0	0	17,897,847	16,623,058	3.15	493,750
363.1 COMPUTER HARDWARE	474,367	0	0	0	474,367	474,367	12.84	60,909
363.2 COMPUTER HARDWARE - 10 YEAR	192,192	0	0	0	192,192	192,192	7.62	14,645
363.21 COMPUTER HARDWARE - 15 YEAR	3,167,553	0	0	0	3,167,553	3,167,553	6.97	220,778
363.3 COMMUNICATION EQUIPMENT	956,921	0	0	0	956,921	956,921	8.67	82,965
364 POLES, TOWERS AND FIXTURES	73,466,960	18,316,110	(1,935,672)	0	89,847,398	81,657,179	2.04	1,563,966
365 OVERHEAD CONDUCTORS AND DEVICES	76,757,441	8,354,277	(576,535)	0	84,535,183	80,646,312	2.20	1,748,710
365.7 REG AFUDC	(711,827)	0	0	0	(711,827)	(711,827)	2.32	(16,514)
366 UNDERGROUND CONDUIT	11,759,910	0	0	0	11,759,910	11,759,910	1.63	191,687
367 UNDERGROUND CONDUCTORS AND DEVICES	16,858,013	967,919	(72,076)	0	17,753,856	17,305,935	2.74	473,648
368.1 TRANSFORMERS	26,447,688	1,444,278	(122,929)	0	27,769,037	27,108,363	2.33	628,223
368.2 TRANSFORMER INSTALLATIONS	12,587,491	242,612	(78,978)	0	12,751,125	12,669,308	2.22	281,259
369 SERVICES	19,170,949	498,638	(7,481)	0	19,662,106	19,416,528	1.74	337,848
370.1 METERS	3,934,355	771,500	(110,393)	0	4,595,462	4,264,909	3.05	127,802
370.2 METER INSTALLATIONS	2,227,094	2,835	(270)	0	2,229,659	2,228,377	1.28	28,523
370.3 ELECTRONIC METERS	6,168,068	0	0	0	6,168,068	6,168,068	2.82	173,940
371 INSTALLATIONS ON CUSTOMER PREMISES	2,552,311	373,070	(274,344)	0	2,651,037	2,601,674	5.95	154,800
371.5 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	353,277	0	0	0	353,277	353,277	0.41	1,448
373 STREET LIGHTING AND SIGNAL SYSTEMS	3,509,932	503,727	(120,942)	0	3,892,717	3,701,325	5.23	193,579
<b>TOTAL DISTRIBUTION PLANT</b>	<b>276,272,473</b>	<b>34,024,544</b>	<b>(3,299,620)</b>	<b>0</b>	<b>306,997,397</b>	<b>291,634,935</b>		<b>6,786,465</b>
<b>GENERAL PLANT</b>								
390.1 STRUCTURES AND IMPROVEMENTS	7,259,622	850,176	(156,792)	0	7,953,006	7,606,314	8.29828842	631,194
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	670,308	233,132	(13,833)	0	889,607	779,958	5.28	36,106
392.1 TRANSPORTATION EQUIPMENT - AUTOMOBILES	375,759	0	0	0	375,759	375,759	8.19	30,775
392.2 TRANSPORTATION EQUIPMENT - TRUCKS	2,908,464	1,167,192	0	0	4,075,656	3,492,060	10.18	323,391
392.4 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	1,622,902	0	0	0	1,622,902	1,622,902	7.94	128,858
394 TOOLS, SHOP AND GARAGE EQUIPMENT	2,001,284	130,000	(75,903)	0	2,055,381	2,028,333	4.88	98,767
396 POWER OPERATED EQUIPMENT	176,632	0	0	0	176,632	176,632	5.77	10,192
397.2 COMPUTER SOFTWARE - 5 YEAR	71,900	0	(71,900)	0	0	35,950	15.35	5,058
398 MISCELLANEOUS EQUIPMENT	324,076	0	0	0	324,076	324,076	10.1	32,732
<b>TOTAL GENERAL PLANT</b>	<b>15,410,947</b>	<b>2,380,500</b>	<b>(318,428)</b>	<b>0</b>	<b>17,473,019</b>	<b>16,441,983</b>		<b>1,297,072</b>
<b>TOTAL DEPRECIABLE PLANT</b>	<b>291,683,420</b>	<b>36,405,044</b>	<b>(3,618,048)</b>	<b>0</b>	<b>324,470,416</b>	<b>308,076,918</b>		<b>8,083,537</b>

UGI UTILITIES, INC. - ELECTRIC 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 AND ADJUSTMENTS (5)	END OF YEAR BALANCE (6)	AVERAGE BALANCE (7)	ANNUAL ACCRUAL RATE (8)	ANNUAL ACCRUAL AMOUNT (9)=(7)*(8)
<b>NONDEPRECIABLE PLANT</b>								
301.1 ORGANIZATION	1,602	0	0	0	1,602	1,602		
302.1 FRANCHISES AND CONSENTS - PERPETUAL	6,436	0	0	0	6,436	6,436		
360.1 LAND AND LAND RIGHTS - LAND	294,162	0	0	0	294,162	294,162		
360.2 LAND AND LAND RIGHTS - LAND RIGHTS	14,336	0	0	0	14,336	14,336		
389.1 LAND AND LAND RIGHTS - LAND	202,584	0	0	0	202,584	202,584		
<b>TOTAL NONDEPRECIABLE PLANT</b>	<b>519,120</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>519,120</b>	<b>519,120</b>		
<b>TOTAL ELECTRIC PLANT</b>	<b>292,202,540</b>	<b>36,405,044</b>	<b>(3,618,048)</b>	<b>0</b>	<b>324,989,536</b>	<b>308,596,038</b>		
LESS GENERAL AND INTANGIBLE PLANT ALLOCATED TO TRANSMISSION - 16.05107%	2,507,429	382,096	(51,111)	0	2,838,414	2,672,921		208,194
<b>TOTAL ELECTRIC PLANT RELATED TO DISTRIBUTION OPERATIONS</b>	<b>289,695,111</b>	<b>36,022,948</b>	<b>(3,566,937)</b>	<b>0</b>	<b>322,151,122</b>	<b>305,923,117</b>		<b>7,875,343</b>
<b>OTHER UTILITY PLANT</b>								
<b>COMMON PLANT</b>								
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
<b>TOTAL COMMON PLANT</b>	<b>68,925,496</b>	<b>228,631</b>	<b>0</b>	<b>0</b>	<b>69,154,127</b>	<b>69,039,812</b>		<b>1,783,334</b>
<b>TOTAL COMMON PLANT ALLOCATED TO ELECTRIC DIVISION - 10.89%</b>	<b>7,505,987</b>	<b>24,898</b>	<b>0</b>	<b>0</b>	<b>7,530,884</b>	<b>7,518,435</b>		<b>194,205</b>
<b>INFORMATION SERVICES (IS)</b>								
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
<b>TOTAL INFORMATION SERVICES</b>	<b>263,837,942</b>	<b>14,185,807</b>	<b>(1,336,673)</b>	<b>0</b>	<b>276,687,076</b>	<b>270,262,509</b>		<b>23,267,921</b>
<b>TOTAL INFORMATION SERVICES ALLOCATED TO ELECTRIC DIVISION - 10.37%</b>	<b>27,359,995</b>	<b>1,471,068</b>	<b>(138,613)</b>	<b>0</b>	<b>28,692,450</b>	<b>28,026,222</b>		<b>2,412,883</b>
<b>EMPIRE YARD BUILDING</b>								
390.1 STRUCTURES AND IMPROVEMENTS	12,568,452	293,193	(29,319)	0	12,832,326	12,700,389	1.50	189,490
<b>TOTAL EMPIRE BUILDING ALLOCATED TO ELECTRIC DIVISION - 13.07%</b>	<b>1,642,697</b>	<b>38,320</b>	<b>(3,832)</b>	<b>0</b>	<b>1,677,185</b>	<b>1,659,941</b>		<b>24,766</b>
<b>TOTAL OTHER UTILITY PLANT ALLOCATED TO ELECTRIC DIVISION</b>	<b>36,508,678</b>	<b>1,534,286</b>	<b>(142,445)</b>	<b>0</b>	<b>37,900,519</b>	<b>37,204,598</b>		<b>2,631,855</b>
LESS OTHER UTILITY PLANT ALLOCATED TO ELECTRIC TRANSMISSION - 16.05107%	5,860,033	246,269	(22,864)	0	6,083,439	5,971,736		422,441
<b>TOTAL OTHER PLANT ALLOCATED TO ELECTRIC RELATED TO DISTRIBUTION OPERATIONS</b>	<b>30,648,644</b>	<b>1,288,017</b>	<b>(119,581)</b>	<b>0</b>	<b>31,817,080</b>	<b>31,232,862</b>		<b>2,209,414</b>
<b>TOTAL PLANT IN SERVICE</b>	<b>320,343,755</b>	<b>37,310,965</b>	<b>(3,686,518)</b>	<b>0</b>	<b>353,968,202</b>	<b>337,155,979</b>		<b>10,084,757</b>

UGI UTILITIES, INC. - ELECTRIC DIVISION

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT	2023		2024		2025		2026		2027		FIVE YEAR NET SALVAGE TOTAL	NET SALVAGE ACCRUAL (13)=(12)/5
	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		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)=(12)/5
<b>ELECTRIC PLANT</b>												
<b>DISTRIBUTION PLANT</b>												
361	0	0	0	2	0	0	0	0	0	0	2	0
362	0	116,707	0	105,800	0	20,306	0	0	0	0	242,813	48,563
363.1	0	0	0	0	0	0	0	0	0	0	0	0
363.2	0	0	0	0	0	0	0	0	0	0	0	0
363.21	0	0	0	0	0	0	0	0	0	0	0	0
363.3	0	0	0	0	0	643	0	0	0	0	643	129
364	0	785,042	(230)	604,865	0	514,223	(85)	1,099,104	(197)	2,544,850	5,547,572	1,109,514
365	0	203,094	(77)	326,478	0	131,837	(17)	216,315	(23)	291,233	1,168,841	233,768
366	0	10,936	0	2,586	0	1,932	0	0	0	0	15,454	3,091
367	0	36,644	0	23,165	0	15,061	0	34,189	0	27,018	136,077	27,215
368.1	0	30,124	0	22,208	0	27,021	0	21,713	0	13,053	114,119	22,824
368.2	0	85,454	(10)	44,443	0	44,151	(1)	21,965	(1)	23,790	219,791	43,958
369	0	53,446	0	67,337	0	62,952	0	28,567	0	13,092	225,394	45,079
370.1	(55,871)	0	0	(48,598)	0	(62,365)	(17,497)	0	(11,039)	0	(195,371)	(39,074)
370.2	0	3,694	0	6,254	0	6,756	0	932	0	186	17,822	3,564
370.3	0	0	0	0	0	0	0	0	0	0	0	0
371	0	44,717	0	48,713	0	102,359	0	91,180	0	96,363	383,332	76,666
371.5	0	0	0	0	0	0	0	0	0	0	0	0
373	0	36,123	0	31,887	0	58,489	0	58,781	0	65,746	251,026	50,205
<b>TOTAL</b>	<b>(55,871)</b>	<b>1,405,981</b>	<b>(317)</b>	<b>1,235,142</b>	<b>0</b>	<b>923,365</b>	<b>(17,600)</b>	<b>1,572,746</b>	<b>(11,260)</b>	<b>3,075,331</b>	<b>8,127,516</b>	<b>1,625,502</b>
<b>GENERAL PLANT</b>												
390.1	0	16	0	0	0	0	0	0	0	0	16	3
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
392.1	0	0	0	0	0	0	0	0	0	0	0	0
392.2	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
393	0	0	0	0	0	0	0	0	0	0	0	0
394	0	0	0	0	0	0	0	0	0	0	0	0
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	20	0	202	0	0	0	0	0	0	222	44
398	0	16,958	0	6,556	0	15,579	0	0	0	0	39,093	7,819
<b>TOTAL</b>	<b>0</b>	<b>16,995</b>	<b>0</b>	<b>6,757</b>	<b>0</b>	<b>15,579</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>39,331</b>	<b>7,866</b>
<b>TOTAL ELECTRIC</b>	<b>(55,871)</b>	<b>1,422,976</b>	<b>(317)</b>	<b>1,241,899</b>	<b>0</b>	<b>938,944</b>	<b>(17,600)</b>	<b>1,572,746</b>	<b>(11,260)</b>	<b>3,075,331</b>	<b>8,166,847</b>	<b>1,633,368</b>

UGI UTILITIES, INC. - ELECTRIC DIVISION

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2023		2024		2025		2026		2027		FIVE YEAR NET SALVAGE TOTAL (12)	NET SALVAGE ACCRUAL (13)=(12)/5
	GROSS SALVAGE (2)	COST OF REMOVAL (3)	GROSS SALVAGE (4)	COST OF REMOVAL (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	GROSS SALVAGE (8)	COST OF REMOVAL (9)	GROSS SALVAGE (10)	COST OF REMOVAL (11)		
LESS GENERAL PLANT ALLOCATED TO TRANSMISSION - 16.05107%												
	0	2,728	0	1,085	0	2,501	0	0	0	0	6,313	1,263
<b>TOTAL</b>	<b>(55,871)</b>	<b>1,420,248</b>	<b>(317)</b>	<b>1,240,814</b>	<b>0</b>	<b>936,443</b>	<b>(17,600)</b>	<b>1,572,746</b>	<b>(11,260)</b>	<b>3,075,331</b>	<b>8,160,534</b>	<b>1,632,105</b>
<b>OTHER UTILITY PLANT</b>												
<b>COMMON PLANT</b>												
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
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>INFORMATION SERVICES</b>												
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
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>GRAND TOTAL</b>	<b>(55,871)</b>	<b>1,420,248</b>	<b>(317)</b>	<b>1,240,814</b>	<b>0</b>	<b>936,443</b>	<b>(17,600)</b>	<b>1,572,746</b>	<b>(11,260)</b>	<b>3,075,331</b>	<b>8,160,534</b>	<b>1,632,105</b>

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

---

## **PART III. DETAILED DEPRECIATION CALCULATIONS**

**CUMULATIVE DEPRECIATED ORIGINAL COST**

## **ELECTRIC PLANT**

UGI UTILITIES, INC. - ELECTRIC 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		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
1917	7,143	7,140		3	3	0.0
1918	3	3			3	0.0
1919	245	193		52	55	0.0
1920	96	75		21	76	0.0
1921	163	127		36	112	0.0
1923	1,058	957		101	213	0.0
1924	8,252	8,154		98	311	0.0
1925	15,792	15,224		568	879	0.0
1926	37,224	35,583	1,641		2,520	0.0
1927	14,489	13,721		768	3,288	0.0
1928	14,000	13,054		946	4,234	0.0
1929	28,357	27,627		730	4,964	0.0
1930	24,411	22,408	2,003		6,967	0.0
1931	10,260	9,477		783	7,750	0.0
1932	12,684	11,685		999	8,749	0.0
1933	18,041	16,506	1,535		10,284	0.0
1934	14,484	13,199	1,285		11,569	0.0
1935	7,337	6,649		688	12,257	0.0
1936	6,883	5,643	1,240		13,497	0.0
1937	6,302	5,807		495	13,992	0.0
1938	12,675	11,240	1,435		15,427	0.0
1939	16,893	15,128	1,765		17,192	0.0
1940	11,849	10,551	1,298		18,490	0.0
1941	10,510	9,587		923	19,413	0.0
1942	6,765	6,485		280	19,693	0.0
1943	5,359	4,699		660	20,353	0.0
1944	5,131	4,719		412	20,765	0.0
1945	8,295	7,207	1,088		21,853	0.0
1946	20,117	17,286	2,831		24,684	0.0
1947	31,798	27,317	4,481		29,165	0.0
1948	41,487	36,802	4,685		33,850	0.0
1949	54,954	48,261	6,693		40,543	0.0
1950	59,790	50,842	8,948		49,491	0.0
1951	44,137	37,688	6,449		55,940	0.0
1952	46,824	40,775	6,049		61,989	0.0
1953	29,251	23,972	5,279		67,268	0.0
1954	45,124	37,660	7,464		74,732	0.0
1955	84,204	71,601	12,603		87,335	0.0
1956	56,800	44,412	12,388		99,723	0.0
1957	86,127	73,106	13,021		112,744	0.0
1958	114,749	102,401	12,348		125,092	0.1
1959	77,883	65,060	12,823		137,915	0.1
1960	64,760	52,776	11,984		149,899	0.1
1961	99,995	77,921	22,074		171,973	0.1
1962	117,036	91,488	25,548		197,521	0.1

UGI UTILITIES, INC. - ELECTRIC 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		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
			(4)			
1963	142,483	107,251	35,232		232,753	0.1
1964	194,796	147,758	47,038		279,791	0.1
1965	234,333	168,254	66,079		345,870	0.1
1966	216,877	159,682	57,195		403,065	0.2
1967	303,064	239,009	64,055		467,120	0.2
1968	352,637	277,871	74,766		541,886	0.2
1969	582,650	449,523	133,127		675,013	0.3
1970	606,790	470,907	135,883		810,896	0.3
1971	684,415	516,809	167,606		978,502	0.4
1972	706,354	563,095	143,259		1,121,761	0.5
1973	822,055	623,824	198,231		1,319,992	0.6
1974	900,588	643,926	256,662		1,576,654	0.7
1975	1,078,105	789,989	288,116		1,864,770	0.8
1976	861,698	615,191	246,507		2,111,277	0.9
1977	1,037,781	716,535	321,246		2,432,523	1.0
1978	990,371	677,719	312,652		2,745,175	1.2
1979	1,136,648	778,112	358,536		3,103,711	1.3
1980	1,000,304	698,460	301,844		3,405,555	1.4
1981	874,947	576,356	298,591		3,704,146	1.6
1982	1,021,651	764,307	257,344		3,961,490	1.7
1983	942,039	692,106	249,933		4,211,423	1.8
1984	894,619	646,968	247,651		4,459,074	1.9
1985	1,032,468	762,793	269,675		4,728,749	2.0
1986	1,182,864	844,423	338,441		5,067,190	2.2
1987	1,282,244	895,205	387,039		5,454,229	2.3
1988	1,575,541	1,080,207	495,334		5,949,563	2.5
1989	2,035,800	1,342,400	693,400		6,642,963	2.8
1990	2,117,809	1,381,678	736,131		7,379,094	3.1
1991	2,377,494	1,524,696	852,798		8,231,892	3.5
1992	2,853,548	1,771,149	1,082,399		9,314,291	4.0
1993	2,083,118	1,274,967	808,151		10,122,442	4.3
1994	2,684,267	1,591,285	1,092,982		11,215,424	4.8
1995	3,645,613	2,098,014	1,547,599		12,763,023	5.4
1996	3,504,636	1,997,954	1,506,682		14,269,705	6.1
1997	3,455,586	2,017,971	1,437,615		15,707,320	6.7
1998	3,222,104	1,830,544	1,391,560		17,098,880	7.3
1999	2,973,031	1,731,900	1,241,131		18,340,011	7.8
2000	2,655,541	1,473,015	1,182,526		19,522,537	8.3
2001	3,146,446	1,630,139	1,516,307		21,038,844	8.9
2002	2,734,063	1,339,307	1,394,756		22,433,600	9.5
2003	2,934,871	1,407,566	1,527,305		23,960,905	10.2
2004	3,296,465	1,582,454	1,714,011		25,674,916	10.9
2005	4,351,843	2,032,221	2,319,622		27,994,538	11.9
2006	3,236,180	1,407,381	1,828,799		29,823,337	12.7
2007	5,857,362	3,604,445	2,252,917		32,076,254	13.6

UGI UTILITIES, INC. - ELECTRIC 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		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
2008	5,142,954	2,187,468	2,955,486		35,031,740	14.9
2009	3,387,589	1,269,949	2,117,640		37,149,380	15.8
2010	2,951,729	1,079,650	1,872,079		39,021,459	16.6
2011	3,415,967	1,229,637	2,186,330		41,207,789	17.5
2012	3,461,568	1,167,769	2,293,799		43,501,588	18.5
2013	4,791,383	1,502,082	3,289,301		46,790,889	19.9
2014	4,759,260	1,338,343	3,420,917		50,211,806	21.3
2015	5,390,347	1,515,887	3,874,460		54,086,266	23.0
2016	8,173,389	2,282,221	5,891,168		59,977,434	25.5
2017	9,198,823	2,195,864	7,002,959		66,980,393	28.4
2018	8,125,109	2,021,859	6,103,250		73,083,643	31.0
2019	15,933,988	3,137,324	12,796,664		85,880,307	36.5
2020	15,113,289	3,332,102	11,781,187		97,661,494	41.5
2021	12,125,871	2,292,016	9,833,855		107,495,349	45.6
2022	22,564,755	4,829,208	17,735,547		125,230,896	53.2
2023	23,504,927	3,351,411	20,153,516		145,384,412	61.7
2024	22,001,401	2,246,026	19,755,375		165,139,787	70.1
2025	12,329,411	969,584	11,359,827		176,499,614	74.9
2026	24,531,803	1,244,960	23,286,843		199,786,457	84.8
2027	36,363,012	573,888	35,789,124		235,575,581	100.0
TOTAL	324,470,411	88,894,830	235,575,581			

**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		DEPRECIATED ORIGINAL COST	
			(2)	(3)	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		DEPRECIATED ORIGINAL COST	
			(2)	(3)	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		

**EMPIRE YARD**

UGI UTILITIES, INC. - ELECTRIC DIVISION - EMPIRE YARD

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		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
1960	127,786	117,429	10,357		10,357	0.3
1961	88,687	79,488	9,199		19,556	0.5
1962	151,840	136,448	15,392		34,948	0.9
1963	9,435	8,369	1,066		36,014	1.0
1964	3,884	3,457	427		36,441	1.0
1965	956	900	56		36,497	1.0
1966	296	259	37		36,534	1.0
1967	857	748	109		36,643	1.0
1968	3,555	3,089	466		37,109	1.0
1969	658	570	88		37,197	1.0
1970	2,315	1,995	320		37,517	1.0
1971	74,528	63,905	10,623		48,140	1.3
1972	10,105	9,335	770		48,910	1.3
1973	65,178	64,297	881		49,791	1.3
1974	1,073	906	167		49,958	1.3
1975	20,036	16,836	3,200		53,158	1.4
1976	98,705	82,619	16,086		69,244	1.9
1977	270,672	226,498	44,174		113,418	3.1
1978	38,934	36,362	2,572		115,990	3.1
1979	31,747	26,174	5,573		121,563	3.3
1980	58,807	49,602	9,205		130,768	3.5
1981	101,228	92,006	9,222		139,990	3.8
1982	38,337	35,765	2,572		142,562	3.8
1983	15,867	13,279	2,588		145,150	3.9
1984	58,868	50,717	8,151		153,301	4.1
1985	68,532	56,483	12,049		165,350	4.5
1986	250,818	211,146	39,672		205,022	5.5
1987	106,797	88,576	18,221		223,243	6.0
1988	94,478	78,973	15,505		238,748	6.4
1989	142,094	114,902	27,192		265,940	7.2
1990	95,807	95,497	310		266,250	7.2
1991	12,720	9,927	2,793		269,043	7.2
1992	114,038	89,810	24,228		293,271	7.9
1993	239,931	184,135	55,796		349,067	9.4
1994	48,063	45,812	2,251		351,318	9.5
1995	137,346	103,897	33,449		384,767	10.4
1996	78,952	58,801	20,151		404,918	10.9
1997	4,614,085	3,370,646	1,243,439		1,648,357	44.4
1998	283,396	205,081	78,315		1,726,672	46.5
1999	84,662	60,028	24,634		1,751,306	47.2
2000	89,525	62,677	26,848		1,778,154	47.9
2001	730,210	503,641	226,569		2,004,723	54.0
2002	50,854	37,180	13,674		2,018,397	54.4
2003	207,340	146,644	60,696		2,079,093	56.0
2004	408,536	357,884	50,652		2,129,745	57.4

UGI UTILITIES, INC. - ELECTRIC DIVISION - EMPIRE YARD

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		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
2005	194,852	134,489	60,363		2,190,108	59.4
2006	139,708	87,227	52,481		2,242,589	60.4
2007	875,255	535,531	339,724		2,582,313	69.6
2008	108,435	76,656	31,779		2,614,092	70.4
2009	54,019	31,497	22,522		2,636,614	71.0
2010	385,195	300,234	84,961		2,721,575	73.3
2011	531,761	390,153	141,608		2,863,183	77.1
2012	49,325	26,191	23,134		2,886,317	77.8
2013	122,446	62,714	59,732		2,946,049	79.4
2014	183,373	100,121	83,252		3,029,301	81.6
2015	94,730	44,373	50,357		3,079,658	83.0
2016	644,009	307,366	336,643		3,416,301	92.0
2017	14,860	6,253	8,607		3,424,908	92.3
2020	4,773	4,773			3,424,908	92.3
2025	4,022	563	3,459		3,428,367	92.4
2027	293,024	9,480	283,544		3,711,911	100.0
TOTAL	12,832,325	9,120,414	3,711,911			

**UTILITY PLANT IN SERVICE**

**ELECTRIC PLANT**

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 361 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)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
1925	4,675.49	4,675	4,675			
1926	1,561.20	1,561	1,561			
1943	642.32	641	559	83	0.12	83
1971	6,153.16	5,229	4,563	1,590	7.51	212
1975	10,973.98	8,981	7,837	3,137	9.08	345
1977	485.00	388	339	146	9.97	15
2018	50,277.08	10,603	9,252	41,025	35.55	1,154
2019	240,869.72	45,669	39,850	201,020	36.34	5,532
2020	54,756.87	9,199	8,027	46,730	37.14	1,258
2021	163,744.75	23,939	20,889	142,856	37.95	3,764
2022	489,718.31	60,872	53,117	436,601	38.75	11,267
2023	27,650.74	2,826	2,466	25,185	39.55	637
	1,051,508.62	174,583	153,135	898,374		24,267
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					37.0	2.31

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 362 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)
SURVIVOR CURVE.. IOWA 40-S1						
NET SALVAGE PERCENT.. 0						
1924	2,726.13	2,726	2,726			
1925	891.49	891	891			
1926	6,327.63	6,328	6,328			
1927	838.75	839	839			
1929	16,102.09	16,102	16,102			
1937	402.93	403	403			
1938	223.98	224	224			
1939	211.25	211	211			
1941	660.04	660	660			
1942	4,298.16	4,298	4,298			
1944	1,667.13	1,667	1,667			
1945	169.98	170	170			
1948	2,581.26	2,566	2,458	123	0.23	123
1949	933.81	923	884	50	0.47	50
1950	9,640.41	9,462	9,065	575	0.74	575
1951	6,911.66	6,739	6,456	456	1.00	456
1952	19,999.85	19,365	18,552	1,448	1.27	1,140
1955	3,999.73	3,791	3,632	368	2.09	176
1956	4,320.90	4,065	3,894	427	2.37	180
1957	946.99	884	847	100	2.64	38
1958	31,931.85	29,593	28,351	3,581	2.93	1,222
1959	11,300.76	10,394	9,958	1,343	3.21	418
1960	4,956.55	4,523	4,333	624	3.50	178
1961	9,143.13	8,277	7,930	1,213	3.79	320
1962	32,156.01	28,868	27,656	4,500	4.09	1,100
1963	5,613.46	4,999	4,789	824	4.38	188
1964	6,090.69	5,378	5,152	939	4.68	201
1965	4,496.86	3,936	3,771	726	4.99	145
1966	3,389.69	2,941	2,818	572	5.29	108
1967	25,575.36	21,995	21,072	4,503	5.60	804
1968	3,084.45	2,628	2,518	566	5.92	96
1969	40,224.28	33,959	32,534	7,690	6.23	1,234
1970	1,831.84	1,532	1,468	364	6.55	56
1971	737.50	611	585	152	6.88	22
1972	24,515.81	20,097	19,253	5,263	7.21	730
1973	2,774.69	2,252	2,157	618	7.54	82
1974	2,828.91	2,272	2,177	652	7.88	83
1975	5,724.08	4,548	4,357	1,367	8.22	166
1976	1,029.97	810	776	254	8.56	30
1977	7,297.57	5,670	5,432	1,866	8.92	209
1978	518.65	398	381	138	9.27	15
1982	3,032.25	2,497	2,392	640	9.69	66

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 362 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)
SURVIVOR CURVE.. IOWA 40-S1						
NET SALVAGE PERCENT.. 0						
1984	2,671.18	2,149	2,059	612	10.52	58
1991	20,744.60	15,341	14,697	6,048	12.77	474
1997	24,305.09	16,382	15,694	8,611	14.75	584
2008	8,584.00	4,319	4,138	4,446	19.26	231
2011	2,255.73	1,005	963	1,293	20.54	63
2015	60,452.48	21,533	20,629	39,823	22.59	1,763
2016	16,194.19	5,364	5,139	11,055	23.22	476
2017	1,267,799.99	388,707	372,391	895,409	23.75	37,701
2018	226,531.10	63,701	61,027	165,504	24.28	6,816
2019	2,527,105.20	642,390	615,426	1,911,679	24.94	76,651
2020	1,646,530.43	374,092	358,390	1,288,140	25.50	50,515
2021	1,216,419.32	241,946	231,790	984,629	26.18	37,610
2022	2,868,486.27	487,643	467,174	2,401,312	26.86	89,401
2023	1,699,287.94	237,900	227,914	1,471,374	27.65	53,214
2024	1,792,942.52	197,044	188,773	1,604,170	28.35	56,584
2025	117,114.61	9,252	8,864	108,251	29.15	3,714
2026	1,538,735.81	73,244	70,170	1,468,566	30.04	48,887
2027	2,549,578.03	40,538	38,836	2,510,742	30.95	81,123
	17,897,847.02	3,103,042	2,974,241	14,923,606		556,076
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.8 3.11

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 363.10 COMPUTER HARDWARE

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						
2022	261,082.43	261,082	261,082			
2024	51,566.92	36,097	34,128	17,439	1.50	11,626
2025	33,315.16	16,658	15,749	17,566	2.50	7,026
2026	128,402.05	38,521	36,420	91,982	3.50	26,281
	474,366.56	352,358	347,379	126,988		44,933
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.8 9.47

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 363.20 COMPUTER HARDWARE - 10 YEAR

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						
2016	54,362.66	54,363	54,363			
2023	107,883.81	48,548	44,276	63,608	5.50	11,565
2025	29,945.98	7,486	6,827	23,119	7.50	3,083
	192,192.45	110,397	105,466	86,726		14,648
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.9 7.62

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 363.21 COMPUTER HARDWARE - 15 YEAR

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						
2022	3,167,553.35	1,161,447	1,069,020	2,098,533	9.50	220,898
	3,167,553.35	1,161,447	1,069,020	2,098,533		220,898
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					9.5	6.97

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 363.30 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)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2016	166,321.59	166,322	166,322			
2017	12,516.18	12,516	12,516			
2018	22,527.08	21,401	20,898	1,629	0.50	1,629
2019	25,342.02	21,541	21,035	4,307	1.50	2,871
2020	204,414.03	153,311	149,708	54,706	2.50	21,882
2021	221,515.29	143,985	140,602	80,913	3.50	23,118
2022	225,172.48	123,845	120,935	104,237	4.50	23,164
2023	2,041.13	919	897	1,144	5.50	208
2024	77,070.90	26,975	26,341	50,730	6.50	7,805
	956,920.70	670,815	659,254	297,667		80,677
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.7 8.43

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 364 POLES, TOWERS AND FIXTURES

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.. IOWA 59-R2.5						
NET SALVAGE PERCENT.. 0						
1960	4,991.28	4,077	3,141	1,850	10.81	171
1961	14,865.42	12,056	9,287	5,578	11.15	500
1962	17,134.34	13,789	10,622	6,512	11.52	565
1963	28,140.69	22,469	17,308	10,833	11.89	911
1964	33,040.89	26,164	20,155	12,886	12.28	1,049
1965	57,368.23	45,039	34,694	22,674	12.68	1,788
1966	46,431.83	36,123	27,826	18,606	13.10	1,420
1967	35,684.18	27,495	21,180	14,504	13.54	1,071
1968	50,257.04	38,349	29,541	20,716	13.98	1,482
1969	87,520.84	66,085	50,906	36,615	14.45	2,534
1970	107,602.14	80,392	61,927	45,675	14.92	3,061
1971	148,353.63	109,580	84,411	63,943	15.42	4,147
1972	110,643.90	80,789	62,233	48,411	15.92	3,041
1973	169,919.60	122,573	94,420	75,500	16.44	4,592
1974	230,775.94	164,359	126,608	104,168	16.98	6,135
1975	184,030.18	129,351	99,641	84,389	17.53	4,814
1976	203,992.36	141,446	108,958	95,034	18.09	5,253
1977	224,640.31	153,555	118,286	106,354	18.67	5,697
1978	248,946.02	167,680	129,167	119,779	19.26	6,219
1979	307,555.70	204,029	157,167	150,389	19.86	7,572
1980	221,351.48	144,554	111,352	109,999	20.47	5,374
1981	217,457.71	139,688	107,604	109,854	21.10	5,206
1982	232,332.82	162,958	125,529	106,804	19.26	5,545
1983	265,262.45	183,111	141,053	124,209	19.85	6,257
1984	278,619.99	189,183	145,731	132,889	20.45	6,498
1985	265,224.14	177,064	136,395	128,829	21.04	6,123
1986	327,358.90	214,715	165,398	161,961	21.64	7,484
1987	393,042.39	253,119	194,982	198,060	22.25	8,902
1988	413,041.86	261,001	201,053	211,989	22.86	9,273
1989	621,876.66	385,315	296,814	325,063	23.48	13,844
1990	602,340.85	365,741	281,736	320,605	24.10	13,303
1991	667,331.34	396,728	305,606	361,725	24.73	14,627
1992	896,013.22	521,121	401,428	494,585	25.36	19,503
1993	698,126.79	399,817	307,985	390,142	25.74	15,157
1994	894,049.38	500,131	385,259	508,790	26.38	19,287
1995	1,224,797.01	668,739	515,140	709,657	27.02	26,264
1996	1,188,590.57	632,806	487,461	701,130	27.67	25,339
1997	901,120.01	467,231	359,916	541,204	28.32	19,110
1998	883,292.29	448,183	345,243	538,049	28.64	18,787
1999	742,003.30	365,808	281,788	460,215	29.31	15,702
2000	676,071.09	323,500	249,197	426,874	29.97	14,243
2001	913,334.30	423,604	326,309	587,025	30.64	19,159

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 364 POLES, TOWERS AND FIXTURES

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.. IOWA 59-R2.5						
NET SALVAGE PERCENT.. 0						
2002	767,520.94	344,463	265,345	502,176	31.32	16,034
2003	944,555.11	409,559	315,490	629,065	32.00	19,658
2004	1,059,868.41	443,343	341,514	718,354	32.68	21,981
2005	1,091,503.21	439,657	338,675	752,828	33.36	22,567
2006	1,057,553.63	409,273	315,270	742,284	34.06	21,793
2007	860,941.70	319,409	246,046	614,896	34.75	17,695
2008	1,057,350.57	377,263	290,612	766,739	35.15	21,813
2009	1,045,551.06	355,906	274,160	771,391	35.85	21,517
2010	977,252.93	316,434	243,754	733,499	36.55	20,068
2011	1,359,221.09	417,145	321,334	1,037,887	37.26	27,855
2012	844,304.94	244,680	188,481	655,824	37.98	17,268
2013	1,153,409.89	314,420	242,203	911,207	38.69	23,551
2014	1,637,372.95	419,986	323,522	1,313,851	39.13	33,577
2015	1,518,161.31	362,537	279,268	1,238,893	39.85	31,089
2016	1,747,823.67	385,919	297,280	1,450,544	40.58	35,745
2017	2,205,692.73	449,300	346,103	1,859,590	41.05	45,301
2018	1,632,375.07	302,316	232,879	1,399,496	41.78	33,497
2019	3,936,441.66	658,960	507,607	3,428,835	42.26	81,137
2020	3,688,266.40	550,289	423,896	3,264,370	42.75	76,360
2021	3,303,265.84	429,425	330,793	2,972,473	43.50	68,333
2022	3,852,355.10	427,997	329,693	3,522,662	44.00	80,060
2023	4,252,349.85	392,067	302,016	3,950,334	44.28	89,213
2024	5,253,083.57	382,424	294,587	4,958,497	44.58	111,227
2025	2,566,339.06	135,503	104,380	2,461,959	44.89	54,844
2026	7,894,481.00	257,360	198,249	7,696,232	44.58	172,639
2027	18,305,822.78	208,686	160,754	18,145,069	43.17	420,317
	89,847,397.54	19,023,838	14,654,368	75,193,030		1,942,148
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						38.7 2.16

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

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.. IOWA 58-R1.5						
NET SALVAGE PERCENT.. 0						
1924	1,735.65	1,609	1,647	89	4.22	21
1925	9,499.07	8,770	8,978	521	4.45	117
1926	27,938.01	25,688	26,297	1,641	4.67	351
1927	10,879.33	9,960	10,196	683	4.90	139
1928	13,387.38	12,206	12,496	891	5.12	174
1929	10,318.79	9,367	9,589	730	5.35	136
1930	21,519.25	19,449	19,910	1,609	5.58	288
1931	9,779.84	8,799	9,008	772	5.82	133
1932	11,889.23	10,647	10,900	989	6.06	163
1933	17,203.42	15,335	15,699	1,504	6.30	239
1934	13,268.67	11,770	12,049	1,220	6.55	186
1935	6,162.19	5,439	5,568	594	6.81	87
1936	1,423.29	1,250	1,280	143	7.07	20
1937	3,512.56	3,068	3,141	372	7.34	51
1938	7,533.43	6,545	6,700	833	7.61	109
1939	14,896.89	12,873	13,178	1,719	7.88	218
1940	9,966.44	8,564	8,767	1,199	8.16	147
1941	7,052.93	6,027	6,170	883	8.44	105
1942	1,836.93	1,560	1,597	240	8.73	27
1943	4,145.19	3,501	3,584	561	9.02	62
1944	2,781.61	2,335	2,390	392	9.31	42
1945	7,207.93	6,014	6,157	1,051	9.61	109
1946	18,135.75	15,037	15,394	2,742	9.91	277
1947	27,191.57	22,405	22,937	4,255	10.21	417
1948	23,487.98	19,228	19,684	3,804	10.52	362
1949	35,523.12	28,884	29,569	5,954	10.84	549
1950	29,551.17	23,865	24,431	5,120	11.16	459
1951	28,310.22	22,707	23,246	5,064	11.48	441
1952	18,039.26	14,366	14,707	3,332	11.81	282
1953	18,989.43	15,012	15,368	3,621	12.15	298
1954	31,746.15	24,910	25,501	6,245	12.49	500
1955	50,628.73	39,429	40,364	10,265	12.83	800
1956	31,133.80	24,054	24,625	6,509	13.19	493
1957	46,121.10	35,346	36,184	9,937	13.55	733
1958	23,124.15	17,574	17,991	5,133	13.92	369
1959	27,858.55	20,990	21,488	6,371	14.30	446
1960	32,251.53	24,089	24,660	7,592	14.68	517
1961	51,765.36	38,315	39,224	12,541	15.07	832
1962	50,018.61	36,669	37,539	12,480	15.48	806
1963	74,577.18	54,145	55,429	19,148	15.89	1,205
1964	106,255.18	76,394	78,206	28,049	16.30	1,721
1965	88,680.52	63,101	64,598	24,083	16.73	1,440

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

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.. IOWA 58-R1.5						
NET SALVAGE PERCENT.. 0						
1966	51,911.99	36,544	37,411	14,501	17.17	845
1967	60,027.31	41,802	42,794	17,233	17.61	979
1968	93,910.85	64,653	66,187	27,724	18.07	1,534
1969	201,570.09	137,172	140,426	61,144	18.53	3,300
1970	170,562.35	114,688	117,409	53,153	19.00	2,798
1971	200,242.32	132,989	136,144	64,098	19.48	3,290
1972	121,431.04	79,621	81,510	39,921	19.97	1,999
1973	154,040.81	99,675	102,040	52,001	20.47	2,540
1974	252,544.68	161,194	165,018	87,527	20.98	4,172
1975	273,063.87	171,888	175,966	97,098	21.49	4,518
1976	210,738.94	130,730	133,831	76,908	22.02	3,493
1977	327,135.04	199,889	204,631	122,504	22.56	5,430
1978	242,940.67	146,182	149,650	93,291	23.10	4,039
1979	213,845.75	126,648	129,652	84,194	23.65	3,560
1980	153,849.12	89,631	91,757	62,092	24.21	2,565
1981	183,508.70	105,106	107,599	75,910	24.78	3,063
1982	195,528.30	130,945	134,051	61,477	22.32	2,754
1983	108,737.42	72,180	73,892	34,845	22.41	1,555
1984	89,390.88	58,381	59,766	29,625	22.97	1,290
1985	113,972.53	73,193	74,929	39,044	23.54	1,659
1986	150,072.65	94,711	96,958	53,115	24.11	2,203
1987	133,435.85	83,251	85,226	48,210	24.26	1,987
1988	244,244.18	149,551	153,099	91,145	24.85	3,668
1989	288,952.44	173,516	177,632	111,320	25.45	4,374
1990	309,660.80	182,266	186,590	123,071	26.04	4,726
1991	494,118.53	286,589	293,388	200,731	26.25	7,647
1992	606,996.11	344,470	352,642	254,354	26.86	9,470
1993	376,148.82	210,230	215,217	160,932	27.23	5,910
1994	514,067.22	280,681	287,339	226,728	27.85	8,141
1995	810,703.62	434,699	445,011	365,693	28.11	13,009
1996	793,786.46	415,071	424,918	368,868	28.74	12,835
1997	666,615.00	341,574	349,677	316,938	29.02	10,921
1998	667,228.52	332,680	340,572	326,657	29.67	11,010
1999	529,211.59	256,403	262,486	266,726	30.32	8,797
2000	425,470.54	201,248	206,022	219,449	30.64	7,162
2001	647,540.40	298,581	305,664	341,876	30.97	11,039
2002	447,596.90	199,718	204,456	243,141	31.65	7,682
2003	608,363.53	263,786	270,044	338,320	32.00	10,572
2004	596,136.67	249,364	255,280	340,857	32.68	10,430
2005	1,034,180.01	418,843	428,779	605,401	33.06	18,312
2006	693,640.86	271,422	277,861	415,780	33.45	12,430
2007	1,149,296.54	433,515	443,799	705,498	33.85	20,842

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

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.. IOWA 58-R1.5						
NET SALVAGE PERCENT.. 0						
2008	1,197,684.92	434,400	444,705	752,980	34.26	21,978
2009	1,070,206.39	372,218	381,048	689,158	34.69	19,866
2010	752,932.65	250,350	256,289	496,644	35.13	14,137
2011	799,347.83	253,233	259,240	540,108	35.58	15,180
2012	1,232,012.55	370,466	379,254	852,759	36.05	23,655
2013	1,798,835.34	513,747	525,934	1,272,901	36.26	35,105
2014	1,670,921.69	448,810	459,457	1,211,465	36.75	32,965
2015	1,999,263.31	504,814	516,789	1,482,474	37.00	40,067
2016	2,228,282.09	525,429	537,894	1,690,388	37.28	45,343
2017	2,608,989.41	569,803	583,320	2,025,669	37.58	53,903
2018	1,866,986.22	374,144	383,020	1,483,966	37.90	39,155
2019	4,019,634.78	734,789	752,220	3,267,415	38.01	85,962
2020	5,014,720.23	823,417	842,950	4,171,770	38.16	109,323
2021	2,976,378.51	433,361	443,641	2,532,738	38.14	66,406
2022	4,761,116.08	599,901	614,132	4,146,984	38.17	108,645
2023	6,353,583.35	674,751	690,758	5,662,825	37.87	149,533
2024	8,232,680.07	703,071	719,750	7,512,930	37.48	200,452
2025	4,796,281.48	304,564	311,789	4,484,492	36.87	121,630
2026	6,177,580.52	250,810	256,760	5,920,821	35.40	167,255
2027	8,343,997.88	130,166	133,254	8,210,744	31.65	259,423
	84,535,182.59	18,174,820	18,605,973	65,929,210		1,884,404
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						35.0 2.23

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 365.7 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)
SURVIVOR CURVE.. 40-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	711,827.21-	115,672-	158,784-	553,043-		16,509-
	711,827.21-	115,672-	158,784-	553,043-		16,509-
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						33.5 2.32

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 366 UNDERGROUND CONDUIT

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.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
1923	615.00	602	615			
1955	321.43	272	299	22	10.08	2
1957	1,089.51	908	999	91	10.85	8
1966	171.19	132	145	26	14.98	2
1967	1,528.03	1,163	1,280	248	15.51	16
1968	5,305.30	3,994	4,395	910	16.06	57
1969	469.20	349	384	85	16.62	5
1970	2,974.60	2,188	2,408	567	17.19	33
1971	3,756.90	2,729	3,003	754	17.78	42
1972	5,713.09	4,098	4,510	1,203	18.38	65
1973	9,574.39	6,777	7,458	2,116	18.99	111
1974	12,540.35	8,755	9,635	2,905	19.62	148
1975	9,522.75	6,555	7,214	2,309	20.26	114
1976	14,345.28	9,731	10,709	3,636	20.91	174
1977	17,590.28	11,753	12,934	4,656	21.57	216
1978	25,021.43	16,456	18,110	6,911	22.25	311
1979	43,579.82	28,206	31,040	12,540	22.93	547
1980	7,270.58	4,627	5,092	2,179	23.63	92
1981	11,294.79	7,067	7,777	3,518	24.33	145
1982	11,192.02	7,445	8,193	2,999	22.78	132
1983	14,496.16	9,494	10,448	4,048	23.32	174
1984	5,717.07	3,684	4,054	1,663	23.87	70
1985	15,585.87	9,878	10,871	4,715	24.41	193
1986	48,278.74	30,073	33,095	15,184	24.97	608
1987	29,523.06	17,944	19,747	9,776	25.97	376
1988	76,661.56	45,736	50,332	26,330	26.54	992
1989	113,372.28	66,345	73,012	40,360	27.11	1,489
1990	144,531.37	82,903	91,234	53,297	27.69	1,925
1991	53,431.24	29,825	32,822	20,609	28.69	718
1992	99,809.99	54,536	60,016	39,794	29.26	1,360
1993	286.24	154	169	117	29.60	4
1994	154,665.00	81,354	89,529	65,136	30.19	2,158
1995	150,384.17	76,726	84,436	65,948	31.20	2,114
1996	91,378.94	45,479	50,049	41,330	31.79	1,300
1997	233,401.22	113,200	124,575	108,826	32.39	3,360
1998	151,590.70	71,096	78,240	73,351	33.40	2,196
1999	192,024.40	87,563	96,362	95,662	34.00	2,814
2000	160,172.66	70,924	78,051	82,122	34.61	2,373
2001	227,349.82	97,601	107,408	119,942	35.23	3,405
2002	321,940.17	132,993	146,357	175,583	36.23	4,846
2003	161,435.90	64,477	70,956	90,480	36.85	2,455
2004	172,849.36	66,616	73,310	99,539	37.48	2,656

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 366 UNDERGROUND CONDUIT

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.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
2005	429,861.17	158,619	174,558	255,303	38.48	6,635
2006	313,210.56	111,127	122,294	190,917	39.10	4,883
2007	94,971.96	32,120	35,348	59,624	40.11	1,487
2008	690,673.25	223,571	246,036	444,637	40.74	10,914
2009	66,839.03	20,653	22,728	44,111	41.38	1,066
2010	170,699.28	49,878	54,890	115,809	42.38	2,733
2011	38,040.88	10,545	11,605	26,436	43.02	615
2012	105,122.31	27,542	30,310	74,812	43.67	1,713
2013	153,077.14	37,504	41,273	111,804	44.67	2,503
2014	138,843.65	31,865	35,067	103,777	45.32	2,290
2015	90,091.13	19,144	21,068	69,023	46.32	1,490
2016	421,879.54	82,942	91,276	330,604	46.98	7,037
2017	542,902.72	98,048	107,900	435,003	47.64	9,131
2018	694,861.79	113,540	124,949	569,913	48.64	11,717
2019	1,552,434.77	228,208	251,139	1,301,296	49.31	26,390
2020	248,262.46	32,224	35,462	212,800	50.30	4,231
2021	398,951.01	45,121	49,655	349,296	50.97	6,853
2022	949,155.83	91,309	100,484	848,672	51.65	16,431
2023	1,397,003.07	110,643	121,761	1,275,242	52.32	24,374
2024	287,426.10	17,820	19,610	267,816	52.99	5,054
2025	172,840.48	7,691	8,464	164,376	53.68	3,062
	11,759,909.99	2,932,522	3,227,150	8,532,760		190,415
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						44.8 1.62

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

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.. IOWA 42-R1.5						
NET SALVAGE PERCENT.. 0						
1957	19,400.22	17,516	18,285	1,115	4.08	273
1966	120.07	102	106	14	6.46	2
1967	11,311.34	9,493	9,910	1,401	6.75	208
1968	5,670.39	4,719	4,926	744	7.05	106
1969	6,355.26	5,243	5,473	882	7.35	120
1970	10,083.23	8,244	8,606	1,477	7.66	193
1971	10,080.25	8,165	8,524	1,556	7.98	195
1972	39,599.45	31,774	33,170	6,429	8.30	775
1973	33,322.42	26,475	27,638	5,684	8.63	659
1974	68,492.93	53,865	56,231	12,262	8.97	1,367
1975	97,609.77	75,950	79,286	18,324	9.32	1,966
1976	43,658.43	33,607	35,083	8,575	9.67	887
1977	82,249.01	62,587	65,336	16,913	10.04	1,685
1978	49,948.85	37,557	39,207	10,742	10.42	1,031
1979	59,168.80	43,940	45,870	13,299	10.81	1,230
1980	30,444.02	22,319	23,299	7,145	11.21	637
1981	35,365.70	25,581	26,705	8,661	11.62	745
1982	26,384.58	21,250	22,183	4,202	10.93	384
1983	56,532.08	45,028	47,006	9,526	11.31	842
1984	24,893.77	19,596	20,457	4,437	11.69	380
1985	32,199.19	25,032	26,132	6,067	12.10	501
1986	73,389.65	56,305	58,778	14,612	12.52	1,167
1987	55,771.01	42,202	44,056	11,715	12.94	905
1988	117,635.90	88,192	92,066	25,570	13.10	1,952
1989	167,119.35	123,368	128,787	38,332	13.56	2,827
1990	126,009.20	91,533	95,554	30,455	14.03	2,171
1991	203,344.02	145,208	151,586	51,758	14.51	3,567
1992	116,482.91	81,713	85,302	31,181	15.00	2,079
1993	141,472.63	98,097	102,406	39,067	15.25	2,562
1994	137,912.52	93,781	97,900	40,013	15.76	2,539
1995	215,169.41	144,056	150,384	64,785	16.04	4,039
1996	309,478.94	202,771	211,678	97,801	16.58	5,899
1997	342,924.41	219,643	229,291	113,633	17.12	6,637
1998	267,697.94	168,221	175,610	92,088	17.45	5,277
1999	192,966.56	118,250	123,444	69,523	18.01	3,860
2000	201,654.01	120,347	125,633	76,021	18.58	4,092
2001	425,381.17	247,997	258,891	166,490	18.95	8,786
2002	158,158.54	89,534	93,467	64,692	19.55	3,309
2003	40,223.23	22,171	23,145	17,078	19.95	856
2004	100,887.06	54,055	56,429	44,458	20.36	2,184
2005	293,793.32	152,038	158,716	135,077	20.98	6,438
2006	185,432.05	92,901	96,982	88,450	21.42	4,129

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

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.. IOWA 42-R1.5						
NET SALVAGE PERCENT.. 0						
2007	115,400.94	55,831	58,283	57,118	21.87	2,612
2008	554,050.54	258,188	269,529	284,522	22.34	12,736
2009	105,348.33	47,164	49,236	56,112	22.82	2,459
2010	232,193.35	99,565	103,939	128,254	23.31	5,502
2011	142,648.26	58,372	60,936	81,712	23.82	3,430
2012	94,520.52	36,768	38,383	56,138	24.34	2,306
2013	403,165.21	149,090	155,639	247,526	24.71	10,017
2014	314,208.72	109,847	114,672	199,537	25.11	7,947
2015	114,585.14	37,676	39,331	75,254	25.52	2,949
2016	176,470.91	54,177	56,557	119,914	25.96	4,619
2017	1,047,809.88	298,207	311,306	736,504	26.40	27,898
2018	1,149,196.50	301,319	314,555	834,642	26.73	31,225
2019	1,231,675.02	295,233	308,202	923,473	26.96	34,253
2020	1,267,695.89	273,822	285,850	981,846	27.22	36,071
2021	1,208,031.96	230,855	240,996	967,036	27.51	35,152
2022	745,306.63	123,795	129,233	616,074	27.61	22,313
2023	678,779.54	95,029	99,203	579,577	27.65	20,961
2024	652,432.36	73,725	76,963	575,469	27.46	20,957
2025	717,225.54	60,390	63,043	654,183	27.18	24,069
2026	1,220,318.44	65,897	68,792	1,151,526	26.28	43,818
2027	966,998.58	20,114	20,997	946,002	23.54	40,187
	17,753,855.85	5,775,490	6,029,183	11,724,673		480,942
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.4 2.71

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 368.1 TRANSFORMERS

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.. IOWA 45-S1						
NET SALVAGE PERCENT.. 0						
1924	2,169.57	2,170	2,170			
1925	389.69	390	390			
1941	1,509.10	1,476	1,509			
1948	7,592.09	7,101	7,592			
1949	11,178.42	10,384	11,178			
1952	266.76	243	267			
1953	597.99	540	595	3	4.35	1
1954	5,755.10	5,162	5,690	65	4.64	14
1955	19,465.85	17,329	19,101	365	4.94	74
1956	1,347.70	1,191	1,313	35	5.24	7
1957	10,248.23	8,987	9,906	342	5.54	62
1958	48,052.19	41,805	46,080	1,972	5.85	337
1959	23,567.19	20,341	22,421	1,146	6.16	186
1960	15,262.37	13,068	14,404	858	6.47	133
1961	14,354.43	12,192	13,439	915	6.78	135
1962	5,061.45	4,263	4,699	362	7.10	51
1963	6,292.40	5,255	5,792	500	7.42	67
1964	16,230.91	13,436	14,810	1,421	7.75	183
1965	12,838.16	10,533	11,610	1,228	8.08	152
1966	33,860.86	27,533	30,349	3,512	8.41	418
1967	61,762.39	49,767	54,857	6,905	8.74	790
1968	72,274.95	57,691	63,591	8,684	9.08	956
1969	54,071.51	42,740	47,111	6,961	9.43	738
1970	49,850.63	39,017	43,007	6,844	9.78	700
1971	37,651.79	29,176	32,160	5,492	10.13	542
1972	67,887.57	52,062	57,386	10,502	10.49	1,001
1973	91,340.59	69,317	76,406	14,935	10.85	1,376
1974	115,822.63	86,970	95,864	19,959	11.21	1,780
1975	190,354.95	141,327	155,780	34,575	11.59	2,983
1976	126,295.92	92,729	102,212	24,084	11.96	2,014
1977	146,541.45	106,325	117,199	29,342	12.35	2,376
1978	156,147.59	111,975	123,426	32,722	12.73	2,570
1979	151,296.04	107,151	118,109	33,187	13.13	2,528
1980	168,157.12	117,597	129,623	38,534	13.53	2,848
1981	100,064.61	69,089	76,155	23,910	13.93	1,716
1982	213,233.92	165,960	182,932	30,302	12.89	2,351
1983	161,492.30	124,349	137,066	24,426	13.22	1,848
1984	150,408.88	114,491	126,200	24,209	13.57	1,784
1985	199,666.18	150,149	165,504	34,162	13.93	2,452
1986	156,437.00	116,154	128,033	28,404	14.31	1,985
1987	217,655.06	160,325	176,721	40,934	14.39	2,845
1988	215,861.88	156,737	172,766	43,096	14.81	2,910

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 368.1 TRANSFORMERS

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.. IOWA 45-S1						
NET SALVAGE PERCENT.. 0						
1989	278,921.04	199,512	219,916	59,005	15.22	3,877
1990	311,587.12	219,357	241,790	69,797	15.66	4,457
1991	290,733.18	202,350	223,044	67,689	15.83	4,276
1992	356,200.13	243,570	268,480	87,720	16.30	5,382
1993	210,202.20	142,139	156,675	53,527	16.52	3,240
1994	260,612.48	172,864	190,543	70,069	17.01	4,119
1995	304,149.54	198,670	218,988	85,162	17.25	4,937
1996	335,840.59	214,736	236,697	99,144	17.76	5,582
1997	318,510.56	200,120	220,586	97,925	18.04	5,428
1998	375,897.54	231,778	255,482	120,416	18.34	6,566
1999	385,307.74	231,724	255,422	129,886	18.89	6,876
2000	410,421.36	241,533	266,234	144,187	19.23	7,498
2001	250,702.51	144,154	158,896	91,807	19.59	4,686
2002	333,289.75	186,109	205,142	128,148	20.16	6,357
2003	175,613.28	95,516	105,284	70,329	20.55	3,422
2004	269,558.68	142,543	157,121	112,438	20.94	5,370
2005	266,634.41	136,783	150,772	115,862	21.36	5,424
2006	111,459.51	55,351	61,012	50,448	21.79	2,315
2007	436,380.43	209,332	230,740	205,640	22.24	9,246
2008	499,110.84	230,689	254,281	244,830	22.69	10,790
2009	415,983.25	184,697	203,586	212,397	23.17	9,167
2010	111,037.44	47,213	52,041	58,996	23.65	2,495
2011	315,750.65	128,163	141,270	174,481	24.15	7,225
2012	414,220.16	159,889	176,240	237,980	24.66	9,650
2013	310,316.31	113,390	124,986	185,330	25.18	7,360
2014	189,780.08	65,322	72,002	117,778	25.72	4,579
2015	324,264.78	104,575	115,270	208,995	26.26	7,959
2016	236,173.85	70,899	78,150	158,024	26.81	5,894
2017	498,034.47	137,557	151,625	346,409	27.52	12,588
2018	567,732.62	143,466	158,138	409,595	28.09	14,582
2019	508,541.37	116,253	128,142	380,399	28.68	13,264
2020	563,045.84	114,411	126,112	436,934	29.40	14,862
2021	1,243,749.10	221,512	244,165	999,584	30.00	33,319
2022	1,661,550.45	252,223	278,017	1,383,533	30.73	45,022
2023	4,469,354.32	559,116	616,296	3,853,058	31.47	122,436
2024	1,776,029.69	174,051	191,851	1,584,179	32.21	49,183

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 368.1 TRANSFORMERS

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.. IOWA 45-S1						
NET SALVAGE PERCENT.. 0						
2025	995,189.18	69,862	77,007	918,182	33.09	27,748
2026	2,402,559.67	101,628	112,021	2,290,539	33.96	67,448
2027	1,444,276.38	20,509	22,606	1,421,670	34.83	40,817
	27,769,037.92	8,848,063	9,752,053	18,016,985		648,359
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.8						2.33

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 368.2 TRANSFORMER 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)
SURVIVOR CURVE.. IOWA 39-R2						
NET SALVAGE PERCENT.. 0						
1961	949.64	910	950			
1962	735.08	699	735			
1963	504.49	476	504			
1964	1,024.79	960	1,025			
1965	537.32	499	537			
1966	1,920.55	1,771	1,921			
1967	2,019.11	1,847	2,019			
1968	496.30	450	496			
1970	1,257.46	1,122	1,257			
1971	4,594.00	4,065	4,594			
1972	17,558.38	15,402	17,485	73	4.79	15
1973	33,187.83	28,856	32,759	429	5.09	84
1974	23,124.61	19,929	22,625	500	5.39	93
1975	67,068.51	57,266	65,013	2,056	5.70	361
1976	47,342.66	40,047	45,464	1,879	6.01	313
1977	18,666.80	15,632	17,747	920	6.34	145
1978	14,849.94	12,310	13,975	875	6.67	131
1979	73,752.93	60,497	68,681	5,072	7.01	724
1980	52,194.69	42,345	48,073	4,122	7.36	560
1981	45,767.83	36,696	41,660	4,108	7.73	531
1982	61,747.95	52,807	59,950	1,798	7.66	235
1983	58,875.14	50,020	56,786	2,089	7.83	267
1984	55,249.11	46,354	52,624	2,625	8.30	316
1985	99,455.43	82,777	93,975	5,480	8.51	644
1986	122,794.65	100,802	114,438	8,357	9.00	929
1987	104,769.58	85,178	96,700	8,070	9.26	871
1988	131,697.73	105,450	119,715	11,983	9.77	1,227
1989	159,809.14	126,537	143,654	16,155	10.06	1,606
1990	159,902.90	124,484	141,323	18,580	10.60	1,753
1991	210,008.00	161,391	183,223	26,785	10.92	2,453
1992	327,632.16	247,166	280,601	47,031	11.48	4,097
1993	222,563.62	165,854	188,290	34,274	11.80	2,905
1994	311,977.53	228,867	259,827	52,151	12.16	4,289
1995	394,499.97	283,330	321,657	72,843	12.75	5,713
1996	323,069.13	227,958	258,795	64,274	13.14	4,891
1997	375,287.24	259,849	294,999	80,288	13.55	5,925
1998	292,079.90	197,329	224,022	68,058	14.17	4,803
1999	263,224.12	174,044	197,587	65,637	14.60	4,496
2000	211,139.71	136,438	154,894	56,246	15.06	3,735
2001	227,222.96	142,696	161,999	65,224	15.70	4,154
2002	264,947.90	162,148	184,082	80,866	16.17	5,001
2003	443,533.66	264,080	299,803	143,731	16.65	8,632

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 368.2 TRANSFORMER 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)
SURVIVOR CURVE.. IOWA 39-R2						
NET SALVAGE PERCENT.. 0						
2004	305,119.50	175,688	199,454	105,666	17.31	6,104
2005	275,871.08	153,936	174,759	101,112	17.82	5,674
2006	305,903.85	165,066	187,395	118,509	18.34	6,462
2007	221,939.33	115,564	131,197	90,742	18.87	4,809
2008	217,270.99	108,896	123,627	93,644	19.41	4,825
2009	223,560.87	107,533	122,079	101,482	19.96	5,084
2010	168,788.60	77,677	88,185	80,604	20.52	3,928
2011	97,496.30	42,791	48,579	48,917	21.09	2,319
2012	202,314.04	84,365	95,777	106,537	21.67	4,916
2013	273,896.36	108,025	122,638	151,258	22.26	6,795
2014	152,802.67	56,720	64,393	88,410	22.87	3,866
2015	192,032.36	66,981	76,042	115,990	23.34	4,970
2016	248,915.46	80,723	91,643	157,272	23.96	6,564
2017	312,968.09	93,984	106,697	206,271	24.47	8,430
2018	76,178.80	20,987	23,826	52,353	24.98	2,096
2019	1,015,206.25	253,700	288,019	727,187	25.51	28,506
2020	380,346.33	85,274	96,809	283,537	25.95	10,926
2021	467,203.75	92,319	104,807	362,397	26.39	13,732
2022	434,105.20	73,798	83,781	350,324	26.86	13,043
2023	649,996.51	92,170	104,638	545,359	27.24	20,021
2024	562,234.18	63,532	72,126	490,108	27.46	17,848
2025	271,989.90	22,630	25,692	246,298	27.53	8,947
2026	223,484.06	11,621	13,193	210,291	27.32	7,697
2027	242,459.47	4,607	5,230	237,229	25.82	9,188
	12,751,124.40	5,925,925	6,727,050	6,024,074		278,649

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.6 2.19

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 369 SERVICES

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)
SURVIVOR CURVE.. IOWA 53-R2						
NET SALVAGE PERCENT.. 0						
1947	68.35	62	68			
1954	118.09	102	118			
1955	332.27	286	332			
1956	128.63	110	129			
1958	216.74	183	217			
1959	639.33	535	639			
1960	1,283.69	1,067	1,277	7	8.96	1
1961	477.11	393	470	7	9.29	1
1962	4,656.14	3,809	4,559	97	9.64	10
1963	13,675.31	11,098	13,283	392	9.99	39
1964	20,398.22	16,411	19,642	756	10.36	73
1965	23,130.84	18,448	22,080	1,051	10.73	98
1966	27,638.74	21,845	26,146	1,493	11.11	134
1967	55,855.37	43,736	52,346	3,509	11.50	305
1968	86,300.60	66,907	80,079	6,222	11.91	522
1969	163,648.82	125,609	150,338	13,311	12.32	1,080
1970	234,280.19	177,964	213,000	21,280	12.74	1,670
1971	230,378.51	173,132	207,217	23,162	13.17	1,759
1972	199,462.57	148,205	177,382	22,081	13.62	1,621
1973	269,285.28	197,747	236,678	32,607	14.08	2,316
1974	152,081.03	110,359	132,086	19,995	14.54	1,375
1975	142,242.91	101,931	121,998	20,245	15.02	1,348
1976	155,068.17	109,689	131,284	23,784	15.51	1,533
1977	154,724.90	107,986	129,245	25,480	16.01	1,592
1978	168,255.85	115,811	138,611	29,645	16.52	1,794
1979	197,868.22	134,214	160,637	37,231	17.05	2,184
1980	147,239.73	98,400	117,772	29,468	17.58	1,676
1981	189,940.83	124,966	149,568	40,373	18.13	2,227
1982	159,106.62	115,909	138,728	20,379	16.86	1,209
1983	177,173.66	127,795	152,954	24,220	17.10	1,416
1984	203,043.33	144,019	172,372	30,671	17.73	1,730
1985	174,959.13	122,716	146,875	28,084	17.99	1,561
1986	211,669.41	145,819	174,527	37,142	18.63	1,994
1987	240,030.96	162,309	194,263	45,768	19.27	2,375
1988	249,469.23	166,446	199,214	50,255	19.58	2,567
1989	262,478.23	171,687	205,487	56,991	20.23	2,817
1990	276,236.32	178,007	213,052	63,184	20.55	3,075
1991	262,121.23	165,346	197,898	64,223	21.22	3,027
1992	252,740.78	156,800	187,669	65,072	21.57	3,017
1993	188,640.47	115,184	137,860	50,780	22.00	2,308
1994	163,151.39	97,287	116,440	46,711	22.68	2,060
1995	308,159.82	180,273	215,764	92,396	23.06	4,007

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 369 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)
SURVIVOR CURVE.. IOWA 53-R2						
NET SALVAGE PERCENT.. 0						
1996	289,534.16	165,092	197,594	91,940	23.75	3,871
1997	337,306.01	188,284	225,352	111,954	24.14	4,638
1998	292,848.15	158,958	190,252	102,596	24.85	4,129
1999	326,617.09	173,140	207,226	119,391	25.26	4,726
2000	176,256.98	90,631	108,474	67,783	25.98	2,609
2001	196,884.20	98,600	118,012	78,872	26.41	2,986
2002	236,895.35	114,776	137,372	99,523	27.13	3,668
2003	221,400.62	104,147	124,651	96,750	27.58	3,508
2004	283,958.55	129,457	154,943	129,016	28.05	4,600
2005	419,390.31	184,028	220,258	199,132	28.78	6,919
2006	147,908.85	62,654	74,989	72,920	29.26	2,492
2007	593,315.22	242,073	289,730	303,585	29.75	10,205
2008	487,466.61	191,087	228,707	258,760	30.25	8,554
2009	340,179.90	127,125	152,152	188,028	31.00	6,065
2010	355,386.60	126,873	151,851	203,536	31.52	6,457
2011	241,278.48	82,011	98,157	143,121	32.04	4,467
2012	383,686.65	123,701	148,054	235,633	32.58	7,232
2013	476,779.86	145,179	173,761	303,019	33.12	9,149
2014	439,718.73	125,848	150,624	289,095	33.67	8,586
2015	418,901.85	112,056	134,117	284,785	34.23	8,320
2016	501,852.80	125,262	149,922	351,931	34.58	10,177
2017	413,615.18	95,131	113,860	299,755	35.16	8,525
2018	388,851.94	82,009	98,154	290,698	35.55	8,177
2019	635,864.21	121,069	144,904	490,960	36.14	13,585
2020	468,022.18	79,657	95,339	372,683	36.56	10,194
2021	604,690.96	90,825	108,706	495,985	36.79	13,482
2022	386,212.83	49,706	59,492	326,721	37.24	8,773
2023	1,003,584.37	107,986	129,245	874,339	37.34	23,416
2024	724,284.22	61,854	74,031	650,253	37.48	17,349
2025	514,986.40	32,341	38,708	476,278	37.34	12,755
2026	1,087,468.67	42,629	51,021	1,036,448	36.81	28,157
2027	498,580.75	7,080	8,474	490,107	34.59	14,169
	19,662,105.70	7,601,871	9,098,436	10,563,670		338,461

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.2 1.72

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.1 METERS

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)
SURVIVOR CURVE.. IOWA 34-R1						
NET SALVAGE PERCENT.. 0						
1962	365.50	355	366			
1963	911.79	875	912			
1964	986.80	937	987			
1965	2,401.53	2,259	2,402			
1966	2,314.88	2,157	2,315			
1967	3,696.88	3,412	3,697			
1968	8,777.98	8,024	8,751	27	2.92	9
1969	8,095.50	7,329	7,993	102	3.22	32
1970	8,363.13	7,497	8,176	187	3.52	53
1971	18,273.43	16,220	17,689	584	3.82	153
1972	100,852.25	88,602	96,627	4,225	4.13	1,023
1973	20,617.24	17,919	19,542	1,075	4.45	242
1974	12,858.30	11,054	12,055	803	4.77	168
1975	17,925.09	15,236	16,616	1,309	5.10	257
1976	29,285.93	24,600	26,828	2,458	5.44	452
1977	25,253.30	20,960	22,858	2,395	5.78	414
1978	44,482.19	36,462	39,764	4,718	6.13	770
1979	26,302.85	21,282	23,210	3,093	6.49	477
1980	32,348.99	25,822	28,161	4,188	6.86	610
1981	15,829.35	12,463	13,592	2,237	7.23	309
1982	34,113.83	29,485	32,156	1,958	7.10	276
1983	22,916.11	19,570	21,342	1,574	7.56	208
1984	22,187.19	18,808	20,511	1,676	7.77	216
1985	27,326.47	22,861	24,932	2,394	8.25	290
1986	46,892.04	38,878	42,399	4,493	8.50	529
1987	41,976.46	34,467	37,589	4,387	8.77	500
1988	50,392.49	40,747	44,438	5,954	9.29	641
1989	56,091.78	44,840	48,901	7,191	9.60	749
1990	76,699.38	60,570	66,056	10,643	9.92	1,073
1991	60,383.58	47,063	51,326	9,058	10.26	883
1992	111,467.46	85,652	93,410	18,057	10.62	1,700
1993	86,582.72	65,716	71,668	14,915	10.95	1,362
1994	93,678.30	69,978	76,316	17,362	11.35	1,530
1995	95,096.00	69,848	76,174	18,922	11.75	1,610
1996	74,191.53	53,522	58,370	15,822	12.17	1,300
1997	61,227.04	43,324	47,248	13,979	12.60	1,109
1998	150,144.65	104,080	113,507	36,638	13.06	2,805
1999	73,984.08	50,398	54,963	19,021	13.34	1,426
2000	194,627.03	129,524	141,255	53,372	13.82	3,862
2001	17,757.97	11,576	12,624	5,134	14.15	363
2002	5,688.60	3,612	3,939	1,750	14.66	119
2003	39,662.90	24,583	26,810	12,853	15.03	855

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.1 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)
SURVIVOR CURVE.. IOWA 34-R1						
NET SALVAGE PERCENT.. 0						
2004	104,148.05	62,905	68,602	35,546	15.41	2,307
2005	123.86	72	79	45	15.96	3
2006	17,492.83	9,929	10,828	6,665	16.38	407
2017	90,170.62	30,586	33,356	56,815	20.46	2,777
2018	359,169.20	112,923	123,151	236,018	20.71	11,396
2020	140,333.59	36,739	40,066	100,268	21.15	4,741
2022	32,693.63	6,709	7,317	25,377	21.31	1,191
2023	10,361.45	1,813	1,977	8,384	21.21	395
2024	38,343.44	5,475	5,971	32,372	21.01	1,541
2026	1,210,162.92	86,164	93,968	1,116,195	19.55	57,094
2027	769,431.37	22,160	24,167	745,264	16.89	44,125
	4,595,461.48	1,768,042	1,927,957	2,667,504		154,352
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.3 3.36

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.2 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)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1924	1,581.34	1,532	1,581			
1925	140.99	136	141			
1926	1,397.41	1,344	1,397			
1927	2,421.56	2,322	2,422			
1928	395.42	378	395			
1929	1,935.88	1,843	1,936			
1930	1,143.72	1,085	1,144			
1931	439.09	415	439			
1932	756.36	712	756			
1933	709.12	666	709			
1934	974.45	911	974			
1935	831.29	774	831			
1936	1,498.23	1,390	1,498			
1937	1,947.68	1,800	1,948			
1938	1,548.15	1,425	1,542	6	5.96	1
1939	1,665.32	1,527	1,653	12	6.24	2
1940	1,614.33	1,474	1,595	19	6.53	3
1941	1,222.64	1,111	1,202	21	6.83	3
1942	535.11	484	524	11	7.13	2
1943	571.10	514	556	15	7.44	2
1944	682.61	612	662	21	7.76	3
1945	897.97	801	867	31	8.10	4
1946	1,944.22	1,725	1,867	77	8.44	9
1947	4,457.34	3,934	4,258	199	8.80	23
1948	6,504.08	5,708	6,178	326	9.18	36
1949	6,223.60	5,429	5,876	348	9.57	36
1950	5,943.84	5,153	5,577	367	9.98	37
1951	6,982.53	6,013	6,508	475	10.41	46
1952	6,168.56	5,275	5,709	460	10.86	42
1953	6,421.32	5,451	5,899	522	11.33	46
1954	5,653.84	4,763	5,155	499	11.82	42
1955	6,878.21	5,747	6,220	658	12.34	53
1956	6,920.80	5,733	6,205	716	12.87	56
1957	6,342.38	5,207	5,635	707	13.43	53
1958	10,263.15	8,346	9,033	1,230	14.01	88
1959	6,107.12	4,917	5,322	785	14.61	54
1960	5,093.44	4,059	4,393	700	15.23	46
1961	6,029.15	4,754	5,145	884	15.86	56
1962	4,715.55	3,678	3,981	735	16.51	45
1963	6,660.66	5,136	5,559	1,102	17.17	64
1964	5,790.89	4,413	4,776	1,015	17.84	57
1965	9,036.48	6,805	7,365	1,671	18.52	90

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.2 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)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1966	8,162.78	6,072	6,572	1,591	19.21	83
1967	10,951.95	8,045	8,707	2,245	19.91	113
1968	10,070.62	7,302	7,903	2,168	20.62	105
1969	12,549.60	8,980	9,719	2,831	21.33	133
1970	11,896.89	8,398	9,089	2,808	22.06	127
1971	13,506.55	9,401	10,174	3,333	22.80	146
1972	13,349.24	9,158	9,911	3,438	23.55	146
1973	17,900.97	12,101	13,097	4,804	24.30	198
1974	13,807.24	9,192	9,948	3,859	25.07	154
1975	11,519.48	7,549	8,170	3,349	25.85	130
1976	10,151.92	6,547	7,086	3,066	26.63	115
1977	17,952.04	11,386	12,323	5,629	27.43	205
1978	16,029.95	9,994	10,816	5,214	28.24	185
1979	28,687.28	17,572	19,018	9,669	29.06	333
1980	21,351.93	12,845	13,902	7,450	29.88	249
1981	45,478.07	26,850	29,059	16,419	30.72	534
1982	27,281.97	16,667	18,038	9,244	28.82	321
1983	18,845.30	11,258	12,184	6,661	29.82	223
1984	23,974.13	13,998	15,150	8,824	30.82	286
1985	32,462.24	18,653	20,187	12,275	31.28	392
1986	32,229.26	18,081	19,568	12,661	32.28	392
1987	34,869.59	19,088	20,658	14,212	33.28	427
1988	33,846.28	18,199	19,696	14,150	33.74	419
1989	34,377.30	18,014	19,496	14,881	34.74	428
1990	31,748.90	16,201	17,534	14,215	35.74	398
1991	29,691.80	14,852	16,074	13,618	36.22	376
1992	34,224.46	16,647	18,016	16,208	37.22	435
1993	27,592.89	13,137	14,218	13,375	37.96	352
1994	31,656.10	14,635	15,839	15,817	38.96	406
1995	35,521.83	16,049	17,369	18,153	39.44	460
1996	27,268.78	11,938	12,920	14,349	40.45	355
1997	35,345.68	14,987	16,220	19,126	41.44	462
1998	18,208.38	7,465	8,079	10,129	42.45	239
2000	32,324.68	12,445	13,469	18,856	43.93	429
2001	1,678.36	623	674	1,004	44.93	22
2002	57,990.66	20,703	22,406	35,585	45.93	775
2003	120,569.03	41,355	44,757	75,812	46.93	1,615
2004	123,357.00	40,584	43,923	79,434	47.93	1,657
2005	164,398.20	51,785	56,045	108,353	48.93	2,214
2006	21,254.69	6,398	6,924	14,331	49.93	287
2007	22,558.12	6,519	7,055	15,503	50.43	307
2008	43,902.99	12,073	13,066	30,837	51.42	600

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.2 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)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
2009	30,649.39	7,993	8,651	21,998	52.43	420
2010	20,823.24	5,139	5,562	15,261	53.42	286
2011	12,948.49	3,012	3,260	9,688	54.43	178
2012	32,810.08	7,172	7,762	25,048	55.42	452
2013	43,329.46	8,857	9,586	33,743	56.43	598
2014	48,192.93	9,176	9,931	38,262	57.42	666
2015	116,276.03	20,488	22,174	94,102	58.43	1,611
2016	24,165.95	3,920	4,242	19,924	59.42	335
2017	26,993.46	3,995	4,324	22,669	60.43	375
2018	17,016.47	2,280	2,468	14,548	61.42	237
2019	27,035.02	3,239	3,505	23,530	62.43	377
2020	11,436.78	1,218	1,318	10,119	62.92	161
2021	15,856.20	1,464	1,584	14,272	63.92	223
2022	18,600.56	1,453	1,573	17,028	64.92	262
2023	28,488.74	1,820	1,970	26,519	65.92	402
2024	197,473.29	9,814	10,621	186,852	66.92	2,792
2025	30,909.59	1,097	1,187	29,723	67.92	438
2026	14,226.34	303	328	13,898	68.92	202
2027	2,834.70	20	22	2,813	69.92	40
	2,229,658.78	841,708	910,560	1,319,099		28,287
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						46.6 1.27

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.3 ELECTRONIC 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)
SURVIVOR CURVE.. IOWA 20-S3						
NET SALVAGE PERCENT.. 0						
1995	280.36	273	280			
1996	13,757.25	13,347	13,757			
1997	70,119.47	67,581	70,119			
1998	28,521.86	27,261	28,522			
1999	186,795.81	177,269	186,796			
2000	79,287.63	74,570	79,288			
2001	137,873.62	128,609	137,874			
2002	52,669.40	48,619	52,669			
2003	85,754.23	78,156	85,628	126	2.38	53
2004	199,255.57	179,330	196,475	2,781	2.61	1,066
2005	296,064.36	262,461	287,553	8,511	2.88	2,955
2006	184,617.81	161,153	176,560	8,058	3.13	2,574
2007	2,297,690.77	1,964,066	2,151,840	145,851	3.48	41,911
2008	301,555.78	252,282	276,401	25,155	3.81	6,602
2010	88,994.13	70,555	77,300	11,694	4.57	2,559
2011	231,480.17	177,592	194,571	36,909	5.01	7,367
2012	101,602.74	75,125	82,307	19,296	5.46	3,534
2013	64,307.89	45,504	49,854	14,454	5.99	2,413
2014	85,443.25	57,443	62,935	22,508	6.58	3,421
2015	44,174.73	27,998	30,675	13,500	7.22	1,870
2016	129,029.77	76,411	83,716	45,314	7.92	5,721
2018	4,662.78	2,334	2,557	2,106	9.48	222
2021	23,513.68	8,178	8,960	14,554	12.19	1,194
2022	239,630.35	70,643	77,397	162,233	13.16	12,328
2023	191,854.15	46,275	50,699	141,155	14.16	9,969
2024	941,115.46	176,553	193,432	747,683	15.16	49,319
2025	88,014.72	11,794	12,922	75,093	16.16	4,647
	6,168,067.74	4,281,382	4,671,087	1,496,981		159,725
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					9.4	2.59

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 371 INSTALLATIONS 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)
SURVIVOR CURVE.. IOWA 30-01						
NET SALVAGE PERCENT.. 0						
1988	1,878.65	1,512	434	1,445	9.53	152
1989	16,138.95	12,779	3,669	12,470	10.06	1,240
1990	22,095.04	17,283	4,963	17,132	10.37	1,652
1991	17,379.93	13,356	3,835	13,545	10.92	1,240
1992	26,978.38	20,447	5,871	21,107	11.26	1,875
1993	9,128.43	6,834	1,962	7,166	11.59	618
1994	34,389.36	25,345	7,278	27,111	11.95	2,269
1995	49,816.76	36,107	10,368	39,449	12.34	3,197
1996	10,385.36	7,393	2,123	8,262	12.75	648
1997	26,951.04	18,823	5,405	21,546	13.17	1,636
1998	24,684.57	16,968	4,872	19,813	13.42	1,476
1999	13,714.95	9,225	2,649	11,066	13.87	798
2000	30,504.38	20,133	5,781	24,723	14.17	1,745
2001	38,661.05	24,998	7,178	31,483	14.48	2,174
2002	65,057.39	41,142	11,814	53,243	14.82	3,593
2003	26,211.48	16,183	4,647	21,564	15.18	1,421
2004	21,257.63	12,840	3,687	17,571	15.41	1,140
2005	10,996.40	6,482	1,861	9,135	15.67	583
2006	110,716.14	63,551	18,248	92,468	15.96	5,794
2007	64,802.74	36,134	10,375	54,428	16.26	3,347
2008	51,878.71	28,123	8,075	43,804	16.47	2,660
2009	29,175.20	15,329	4,402	24,773	16.71	1,483
2010	13,838.40	7,023	2,017	11,821	16.98	696
2011	75,179.95	36,838	10,578	64,602	17.17	3,762
2012	17,727.74	8,353	2,398	15,330	17.39	882
2013	44,152.05	19,974	5,735	38,417	17.55	2,189
2014	26,759.49	11,598	3,330	23,429	17.65	1,327
2015	113,997.47	47,024	13,503	100,494	17.80	5,646
2016	112,928.45	44,291	12,718	100,210	17.82	5,623
2017	76,632.17	28,323	8,133	68,499	17.91	3,825
2018	74,340.08	25,781	7,403	66,937	17.90	3,739
2019	34,840.75	11,254	3,231	31,610	17.82	1,774
2020	12,070.98	3,585	1,029	11,042	17.75	622
2021	6,996.21	1,892	543	6,453	17.54	368
2022	22,399.75	5,407	1,553	20,847	17.28	1,206
2023	156,865.90	32,973	9,468	147,398	16.91	8,717
2024	250,134.36	44,124	12,670	237,464	16.34	14,533

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 371 INSTALLATIONS 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)
SURVIVOR CURVE.. IOWA 30-01						
NET SALVAGE PERCENT.. 0						
2025	198,489.57	27,550	7,910	190,580	15.52	12,280
2026	341,365.93	32,635	9,371	331,995	14.20	23,380
2027	369,515.76	15,704	4,509	365,007	11.26	32,416
	2,651,037.55	855,316	245,596	2,405,442		163,726
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.7 6.18

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 371.5 INSTALLATIONS ON CUSTOMERS PREMISES - DUSK TO DAWN LIGHTS

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)
SURVIVOR CURVE.. IOWA 23-R1						
NET SALVAGE PERCENT.. 0						
1973	1,435.43	1,435	1,435			
1974	6,471.13	6,471	6,471			
1975	3,583.76	3,584	3,584			
1976	4,402.59	4,403	4,403			
1977	4,697.22	4,697	4,697			
1978	4,229.73	4,230	4,230			
1979	5,985.23	5,985	5,985			
1980	4,861.55	4,862	4,862			
1981	2,917.37	2,917	2,917			
1982	1,561.73	1,555	1,562			
1983	2,231.26	2,202	2,231			
1984	2,149.66	2,101	2,150			
1985	2,342.27	2,276	2,342			
1986	990.28	956	990			
1987	1,925.20	1,844	1,925			
1988	2,301.67	2,186	2,302			
1989	1,493.31	1,405	1,493			
1990	4,328.13	4,030	4,328			
1991	2,572.95	2,378	2,573			
1992	4,859.73	4,437	4,860			
1993	2,315.34	2,101	2,315			
1994	8,619.58	7,739	8,620			
1995	9,663.67	8,574	9,664			
1996	37,963.03	33,244	37,963			
1997	53,663.03	46,322	53,663			
1998	61,778.99	52,487	60,864	915	5.22	175
1999	61,882.53	51,851	60,126	1,757	5.51	319
2000	30,918.71	25,508	29,579	1,340	5.83	230
2008	14,410.22	9,862	11,436	2,974	8.99	331
2011	1,061.85	655	760	302	10.24	29
2012	1,778.87	1,056	1,224	555	10.61	52
2015	1,540.45	789	915	625	11.89	53
2016	1,189.77	575	667	523	12.31	42
2017	1,150.61	521	604	547	12.70	43
	353,276.85	305,238	343,740	9,537		1,274
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.5 0.36

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

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.. IOWA 28-L0						
NET SALVAGE PERCENT.. 0						
1917	16.14	15	13	3	1.45	2
1918	3.32	3	3			
1919	244.99	230	193	52	1.76	30
1920	95.78	89	75	21	1.88	11
1921	163.31	152	127	36	2.01	18
1923	443.37	408	342	101	2.24	45
1924	39.61	36	30	10	2.36	4
1925	195.26	178	149	46	2.48	19
1927	348.95	315	264	85	2.72	31
1928	217.00	195	163	54	2.84	19
1930	1,178.08	1,048	879	299	3.09	97
1931	41.06	36	30	11	3.21	3
1932	38.76	34	29	10	3.34	3
1933	91.98	81	68	24	3.47	7
1934	240.93	210	176	65	3.59	18
1935	343.73	298	250	94	3.72	25
1936	3,961.53	3,417	2,865	1,097	3.85	285
1937	438.66	376	315	124	3.98	31
1938	204.82	175	147	58	4.12	14
1939	119.79	102	86	34	4.25	8
1940	268.30	226	189	79	4.38	18
1941	65.39	55	46	19	4.52	4
1942	95.19	79	66	29	4.66	6
1945	19.17	16	13	6	5.08	1
1946	36.84	30	25	12	5.22	2
1947	80.82	65	54	27	5.37	5
1948	1,321.18	1,061	890	431	5.51	78
1949	962.00	768	644	318	5.66	56
1950	1,972.30	1,563	1,310	662	5.81	114
1951	1,299.80	1,023	858	442	5.96	74
1952	2,349.40	1,837	1,540	809	6.11	132
1953	3,242.08	2,517	2,110	1,132	6.26	181
1954	1,851.26	1,427	1,196	655	6.42	102
1955	2,577.74	1,972	1,653	925	6.58	141
1956	12,947.80	9,836	8,246	4,702	6.73	699
1957	1,979.02	1,491	1,250	729	6.90	106
1958	1,161.39	869	729	432	7.06	61
1959	8,409.86	6,241	5,232	3,178	7.22	440
1960	921.40	678	568	353	7.39	48
1961	2,411.16	1,760	1,476	935	7.56	124
1962	2,193.69	1,588	1,331	863	7.73	112
1963	6,106.84	4,384	3,675	2,432	7.90	308

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

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.. IOWA 28-L0						
NET SALVAGE PERCENT.. 0						
1964	4,816.20	3,428	2,874	1,942	8.07	241
1965	35,843.49	25,283	21,197	14,646	8.25	1,775
1966	40,625.80	28,395	23,806	16,820	8.43	1,995
1967	30,214.92	20,924	17,542	12,673	8.61	1,472
1968	16,488.39	11,312	9,484	7,004	8.79	797
1969	8,144.65	5,533	4,639	3,506	8.98	390
1970	8,087.19	5,439	4,560	3,527	9.17	385
1971	6,657.34	4,432	3,716	2,941	9.36	314
1972	2,688.04	1,771	1,485	1,203	9.55	126
1973	18,655.28	12,159	10,194	8,461	9.75	868
1974	8,433.83	5,437	4,558	3,876	9.95	390
1975	42,442.78	27,057	22,684	19,759	10.15	1,947
1976	14,483.27	9,130	7,654	6,829	10.35	660
1977	10,548.32	6,570	5,508	5,040	10.56	477
1978	16,965.43	10,440	8,753	8,212	10.77	762
1979	13,616.92	8,277	6,939	6,678	10.98	608
1980	13,750.14	8,250	6,917	6,833	11.20	610
1981	26,801.65	15,870	13,305	13,497	11.42	1,182
1982	53,964.52	43,954	36,850	17,115	10.31	1,660
1983	41,624.18	33,707	28,259	13,365	10.39	1,286
1984	26,896.85	21,636	18,139	8,758	10.52	833
1985	15,473.63	12,356	10,359	5,115	10.66	480
1986	6,745.57	5,342	4,479	2,267	10.83	209
1987	14,343.59	11,258	9,438	4,906	11.03	445
1988	38,509.45	29,930	25,092	13,417	11.25	1,193
1989	29,220.97	22,465	18,834	10,387	11.50	903
1990	27,344.10	20,880	17,505	9,839	11.53	853
1991	18,985.23	14,315	12,001	6,984	11.83	590
1992	18,671.24	13,953	11,698	6,973	11.92	585
1993	110,383.81	81,883	68,648	41,736	12.01	3,475
1994	33,717.00	24,735	20,737	12,980	12.16	1,067
1995	23,635.77	17,131	14,362	9,274	12.34	752
1996	9,390.90	6,714	5,629	3,762	12.56	300
1997	8,810.58	6,234	5,226	3,585	12.60	285
1998	5,223.11	3,636	3,048	2,175	12.87	169
1999	5,299.05	3,639	3,051	2,248	13.00	173
2000	26,692.25	18,057	15,138	11,554	13.15	879
2001	62,059.62	41,282	34,610	27,450	13.34	2,058
2002	22,307.78	14,621	12,258	10,050	13.41	749
2003	67,547.84	43,359	36,351	31,197	13.67	2,282
2004	60,068.28	37,831	31,716	28,352	13.81	2,053
2005	48,873.20	30,243	25,355	23,518	13.86	1,697

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

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.. IOWA 28-L0						
NET SALVAGE PERCENT.. 0						
2006	19,765.56	11,942	10,012	9,754	14.09	692
2007	64.32	38	32	32	14.22	2
2008	3,700.12	2,136	1,791	1,909	14.28	134
2009	8,033.61	4,504	3,776	4,258	14.50	294
2010	20,294.91	11,081	9,290	11,005	14.55	756
2011	1,675.79	887	744	932	14.65	64
2012	19,651.80	10,052	8,427	11,225	14.80	758
2013	1,062.93	524	439	624	14.91	42
2014	4,243.33	2,010	1,685	2,558	14.99	171
2015	26,882.38	12,199	10,227	16,655	15.05	1,107
2016	12,835.99	5,550	4,653	8,183	15.10	542
2017	29,528.11	12,092	10,138	19,390	15.14	1,281
2018	344,575.71	132,903	111,422	233,154	15.13	15,410
2019	16,114.74	5,795	4,858	11,257	15.14	744
2020	189,667.19	62,875	52,712	136,955	15.12	9,058
2021	23,645.21	7,131	5,978	17,667	15.05	1,174
2022	32,365.13	8,687	7,283	25,082	14.99	1,673
2023	183,910.48	42,778	35,864	148,046	14.84	9,976
2024	297,076.17	57,276	48,018	249,058	14.65	17,001
2025	553,554.86	82,203	68,917	484,638	14.34	33,796
2026	445,599.75	43,580	36,536	409,064	13.84	29,557
2027	502,716.60	18,952	15,889	486,828	12.76	38,153
	3,892,716.55	1,350,947	1,132,594	2,760,123		205,842
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.4 5.29

UGI UTILITIES, INC. - ELECTRIC 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)
FORTY FORT WAREHOUSE						
INTERIM SURVIVOR CURVE.. IOWA 100-L0						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
1930	570.28	535	475	95	4.62	21
1933	35.99	34	30	6	4.62	1
1938	3,164.78	2,960	2,627	537	4.62	116
1949	133.47	124	110	23	4.63	5
1950	12,682.25	11,783	10,459	2,224	4.63	480
1951	76.22	71	63	13	4.63	3
1964	161.39	148	131	30	4.65	6
1966	328.74	301	267	62	4.65	13
1967	4,436.67	4,062	3,605	831	4.65	179
1972	2,652.84	2,414	2,143	510	4.65	110
1974	806.45	732	650	157	4.65	34
1975	1,020.05	924	820	200	4.65	43
1978	2,034.29	1,835	1,629	406	4.66	87
1979	14,057.74	12,656	11,234	2,824	4.66	606
1980	147,484.42	132,547	117,650	29,835	4.66	6,402
1981	520.64	467	415	106	4.66	23
1982	2,170.59	1,964	1,743	427	4.75	90
1983	242.69	219	194	48	4.77	10
1984	8,408.25	7,600	6,746	1,662	4.60	361
1985	17,436.07	15,691	13,927	3,509	4.70	747
1986	1,217.51	1,095	972	246	4.62	53
1987	4,927.40	4,423	3,926	1,002	4.59	218
1989	5,948.57	5,301	4,705	1,243	4.67	266
1990	25,324.91	22,547	20,013	5,312	4.59	1,157
1991	46,648.11	41,260	36,623	10,025	4.73	2,119
1992	1,471.17	1,302	1,156	316	4.59	69
1993	9,674.29	8,511	7,554	2,120	4.71	450
1994	45,770.88	40,173	35,658	10,113	4.67	2,166
1995	23,735.11	20,749	18,417	5,318	4.68	1,136
1998	2,907.43	2,513	2,231	677	4.63	146
2005	20,153.47	16,687	14,811	5,342	4.67	1,144
2006	67,223.70	55,211	49,006	18,218	4.68	3,893
2011	21,153.68	16,474	14,622	6,531	4.69	1,393
2014	8,765.67	6,509	5,777	2,988	4.68	638
2015	289,930.64	210,925	187,218	102,712	4.68	21,947
2016	121,959.76	86,677	76,935	45,025	4.68	9,621
2018	48,216.05	32,295	28,665	19,551	4.68	4,178
2020	23,649.13	14,544	12,909	10,740	4.70	2,285
2021	178,029.49	103,453	91,826	86,204	4.69	18,380
2022	1,364,000.01	736,014	653,291	710,709	4.69	151,537

UGI UTILITIES, INC. - ELECTRIC 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)
FORTY FORT WAREHOUSE						
INTERIM SURVIVOR CURVE.. IOWA 100-L0						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
2023	1,708,140.99	836,306	742,310	965,831	4.69	205,934
2024	92,057.28	39,345	34,923	57,134	4.69	12,182
2025	47,562.39	16,542	14,683	32,880	4.69	7,011
2026	711,802.45	172,541	153,148	558,654	4.69	119,116
2027	836,475.75	80,887	71,796	764,680	4.67	163,743
	5,925,169.66	2,769,351	2,458,093	3,467,077		740,119

PLYMOUTH STOREROOM (BRICK STRUCTURE)  
FULLY ACCRUED  
NET SALVAGE PERCENT.. 0

1917	7,127.10	7,127	7,127			
1951	556.54	557	557			
1976	902.76	903	903			
1984	1,008.80	1,009	1,009			
2008	5,516.25	5,516	5,516			
	15,111.45	15,112	15,111			

IDETOWN  
INTERIM SURVIVOR CURVE.. IOWA 100-L0  
PROBABLE RETIREMENT YEAR.. 6-2046  
NET SALVAGE PERCENT.. 0

1979	930.87	645	571	360	17.31	21
1983	13,610.31	9,817	8,690	4,920	17.10	288
2022	903.02	219	194	709	17.17	41
	15,444.20	10,681	9,455	5,989		350

NANTICOKE SERVICE CENTER  
FULLY ACCRUED  
NET SALVAGE PERCENT.. 0

1971	4,029.19	4,029	4,029			
1975	21,022.88	21,023	21,023			

UGI UTILITIES, INC. - ELECTRIC 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)
NANTICOKE SERVICE CENTER						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1985	36,364.35	36,364	36,364			
1986	4,788.36	4,788	4,788			
1987	9,974.00	9,974	9,974			
	76,178.78	76,178	76,179			
EMPIRE YARD						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
2014	19,894.79	19,895	19,895			
	19,894.79	19,895	19,895			
SYSTEM CONTROL CENTER						
INTERIM SURVIVOR CURVE.. IOWA 100-L0						
PROBABLE RETIREMENT YEAR.. 7-2056						
NET SALVAGE PERCENT.. 0						
2016	1,875,841.31	595,392	516,111	1,359,730	24.73	54,983
2020	9,318.72	2,173	1,884	7,435	24.66	302
2021	3,575.00	748	648	2,927	24.56	119
2022	12,471.61	2,285	1,981	10,491	24.53	428
	1,901,206.64	600,598	520,624	1,380,583		55,832
	7,953,005.52	3,491,815	3,099,357	4,853,649		796,301
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.1 10.01

UGI UTILITIES, INC. - ELECTRIC DIVISION

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						
2015	15,627.39	9,767	8,580	7,047	7.50	940
2016	17,280.62	9,936	8,728	8,553	8.50	1,006
2018	19,327.09	9,180	8,064	11,263	10.50	1,073
2022	6,662.51	1,832	1,609	5,054	14.50	349
2025	395,752.21	49,469	43,456	352,296	17.50	20,131
2026	201,825.09	15,137	13,297	188,528	18.50	10,191
2027	233,132.22	5,828	5,119	228,013	19.50	11,693
	889,607.13	101,149	88,853	800,754		45,383
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.6 5.10

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - AUTOMOBILES

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.. IOWA 7-L3						
NET SALVAGE PERCENT.. 0						
2020	209,034.47	170,405	198,268	10,766	1.70	6,333
2021	28,473.01	22,246	25,884	2,589	1.82	1,423
2022	65,241.23	47,548	55,323	9,918	2.05	4,838
2024	73,010.21	38,812	45,158	27,852	3.08	9,043
	375,758.92	279,011	324,633	51,126		21,637
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.4 5.76

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - LIGHT DUTY 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)
SURVIVOR CURVE.. IOWA 11-L3						
NET SALVAGE PERCENT.. 0						
2020	709,058.60	477,055	468,146	240,913	3.65	66,004
2021	330,746.55	201,425	197,664	133,083	4.17	31,914
2022	492,572.09	262,245	257,348	235,224	4.83	48,701
2023	39,439.02	17,606	17,277	22,162	5.58	3,972
2024	247,701.53	87,562	85,927	161,775	6.40	25,277
2025	283,156.39	72,431	71,078	212,078	7.27	29,172
2026	805,790.12	124,414	122,091	683,699	8.22	83,175
2027	1,167,191.97	60,110	58,987	1,108,205	9.21	120,326
	4,075,656.27	1,302,848	1,278,518	2,797,138		408,541
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.8 10.02

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - HEAVY DUTY 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)
SURVIVOR CURVE.. IOWA 14-S3						
NET SALVAGE PERCENT.. 0						
2020	136,684.28	76,160	71,361	65,323	5.96	10,960
2021	243,704.15	119,439	111,913	131,791	6.76	19,496
2022	178,803.98	74,847	70,131	108,673	7.64	14,224
2023	236,325.00	81,249	76,129	160,196	8.59	18,649
2024	380,605.93	102,040	95,610	284,996	9.55	29,843
2025	446,778.34	85,558	80,167	366,611	10.55	34,750
	1,622,901.68	539,293	505,311	1,117,591		127,922
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					8.7	7.88

UGI UTILITIES, INC. - ELECTRIC 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)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	9,798.31	9,553	9,548	250	0.50	250
2009	52,062.46	48,158	48,131	3,931	1.50	2,621
2010	39,487.40	34,551	34,532	4,955	2.50	1,982
2011	76,427.62	63,053	63,018	13,410	3.50	3,831
2012	11,816.07	9,157	9,152	2,664	4.50	592
2013	69,050.65	50,062	50,034	19,017	5.50	3,458
2014	22,312.31	15,061	15,053	7,259	6.50	1,117
2015	64,165.13	40,103	40,081	24,084	7.50	3,211
2016	79,880.35	45,931	45,905	33,975	8.50	3,997
2017	64,019.56	33,610	33,591	30,429	9.50	3,203
2018	515,650.14	244,934	244,798	270,852	10.50	25,795
2019	162,882.48	69,225	69,186	93,696	11.50	8,147
2020	61,844.12	23,192	23,179	38,665	12.50	3,093
2021	93,757.93	30,471	30,454	63,304	13.50	4,689
2022	62,340.04	17,144	17,135	45,205	14.50	3,118
2023	280,720.63	63,162	63,127	217,594	15.50	14,038
2024	61,200.76	10,710	10,704	50,497	16.50	3,060
2025	69,965.26	8,746	8,741	61,224	17.50	3,499
2026	128,000.00	9,600	9,595	118,405	18.50	6,400
2027	130,000.00	3,250	3,248	126,752	19.50	6,500
	2,055,381.22	829,673	829,212	1,226,169		102,601
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.0 4.99

UGI UTILITIES, INC. - ELECTRIC 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)
SURVIVOR CURVE.. IOWA 20-S0						
NET SALVAGE PERCENT.. 0						
2020	59,262.02	24,090	26,781	32,481	10.95	2,966
2022	117,369.54	38,028	42,276	75,094	11.48	6,541
	176,631.56	62,118	69,057	107,575		9,507
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.3 5.38

UGI UTILITIES, INC. - ELECTRIC 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)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2018	66,633.01	63,301	66,633			
2020	14,868.03	11,151	11,906	2,962	2.50	1,185
2021	85,450.47	55,543	59,302	26,148	3.50	7,471
2022	116,886.79	64,288	68,638	48,249	4.50	10,722
2023	27,305.95	12,288	13,120	14,186	5.50	2,579
2024	12,931.97	4,526	4,832	8,100	6.50	1,246
	324,076.22	211,097	224,431	99,645		23,203
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.3 7.16

**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

**EMPIRE YARD**

UGI UTILITIES, INC. - ELECTRIC DIVISION - EMPIRE YARD

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						
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
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

UGI UTILITIES, INC. - ELECTRIC DIVISION - EMPIRE YARD

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						
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
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

UGI UTILITIES, INC. - ELECTRIC DIVISION - EMPIRE YARD

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						
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			
	12,832,325.65	7,667,973	9,120,412	3,711,914		195,693
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.0 1.53

---

**PART IV. EXPERIENCED AND ESTIMATED  
NET SALVAGE**

UGI UTILITIES, INC. - ELECTRIC 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				
362.00		116,707.11		116,707.11-
364.00	498,386.00	785,042.08		785,042.08-
365.00	324,709.00	203,094.18		203,094.18-
366.00	13,908.00	10,936.04		10,936.04-
367.00	163,283.00	36,643.95		36,643.95-
368.10	1,632.00	30,123.86		30,123.86-
368.20	294,418.00	85,453.83		85,453.83-
369.00	19,681.00	53,445.70		53,445.70-
370.10	32,395.00		55,871.42	55,871.42
370.20	2,190.00	3,694.06		3,694.06-
370.30	14,291.00			
371.00	231,562.00	44,716.84		44,716.84-
373.00	68,319.00	36,123.36		36,123.36-
390.10		16.18		16.18-
391.92	607,693.00			
397.00		20.40		20.40-
398.00		16,958.25		16,958.25-
	2,272,467.00	1,422,975.84	55,871.42	1,367,104.42-
2024 TRANSACTION YEAR				
361.00		2.13		2.13-
362.00		105,800.31		105,800.31-
364.00	717,179.00	604,865.45	230.08	604,635.37-
365.00	849,993.00	326,478.36	77.02	326,401.34-
366.00	7,282.00	2,586.41		2,586.41-
367.00	69,579.00	23,165.05		23,165.05-
368.10	126,455.00	22,207.79		22,207.79-
368.20	216,444.00	44,443.41	10.25	44,433.16-
369.00	2,565.00	67,337.00		67,337.00-
370.10	40,366.00	48,598.44-		48,598.44
370.20	1,389.00	6,254.20		6,254.20-
370.30	34,941.00			
371.00	155,065.00	48,713.09		48,713.09-
373.00	70,018.00	31,886.76		31,886.76-
391.10	359,392.00			
394.00	111,508.00			
395.00	60,091.00			
397.00	145,479.00	201.50		201.50-
398.00		6,555.50		6,555.50-
	2,967,746.00	1,241,898.52	317.35	1,241,581.17-

UGI UTILITIES, INC. - ELECTRIC 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				
362.00		20,306.00		20,306.00-
363.30		643.00		643.00-
364.00	559,214.00	514,223.00		514,223.00-
365.00	488,742.00	131,837.00		131,837.00-
366.00	17,179.00	1,932.00		1,932.00-
367.00	43,463.00	15,061.00		15,061.00-
368.10	213,999.00	27,021.00		27,021.00-
368.20	84,634.00	44,151.00		44,151.00-
369.00	733.00	62,952.00		62,952.00-
370.10	73,418.00	62,365.00-		62,365.00
370.20	608.00	6,756.00		6,756.00-
370.30	74,825.00			
371.00	168,304.00	102,359.00		102,359.00-
373.00	66,702.00	58,489.00		58,489.00-
393.00	3,217.00			
394.00	67,810.00			
395.00	8,105.79			
398.00	8,850.87	15,579.00		15,579.00-
	1,879,804.66	938,944.00		938,944.00-
2026 TRANSACTION YEAR				
364.00	836,004.00	1,099,104.00	85.00	1,099,019.00-
365.00	428,224.00	216,315.00	17.00	216,298.00-
367.00	91,207.00	34,189.00		34,189.00-
368.10	204,497.00	21,713.00		21,713.00-
368.20	72,921.00	21,965.00	1.00	21,964.00-
369.00	16,324.00	28,567.00		28,567.00-
370.10	174,965.00		17,497.00	17,497.00
370.20	1,354.00	932.00		932.00-
371.00	259,589.00	91,180.00		91,180.00-
373.00	108,130.00	58,781.00		58,781.00-
390.10	163,455.00			
394.00	26,828.00			
395.00	16,836.00			
397.20	20,009.00			
398.00	81,148.00			
	2,501,491.00	1,572,746.00	17,600.00	1,555,146.00-

UGI UTILITIES, INC. - ELECTRIC 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				
364.00	1,935,672.00	2,544,850.00	197.00	2,544,653.00-
365.00	576,535.00	291,233.00	23.00	291,210.00-
367.00	72,076.00	27,018.00		27,018.00-
368.10	122,929.00	13,053.00		13,053.00-
368.20	78,978.00	23,790.00	1.00	23,789.00-
369.00	7,481.00	13,092.00		13,092.00-
370.10	110,393.00		11,039.00	11,039.00
370.20	270.00	186.00		186.00-
371.00	274,344.00	96,363.00		96,363.00-
373.00	120,942.00	65,746.00		65,746.00-
390.10	156,792.00			
391.00	13,833.00			
394.00	75,903.00			
397.20	71,900.00			
	3,618,048.00	3,075,331.00	11,260.00	3,064,071.00-
TOTAL	13,239,556.66	8,251,895.36	85,048.77	8,166,846.59-