

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

UGI UTILITIES, INC. - ELECTRIC DIVISION

DOCKET NO. R-2025-3059430

2025 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AT SEPTEMBER 30, 2025

Prepared by:

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

UGI UTILITIES, INC. - ELECTRIC DIVISION
Docket No. R-2025-3059430

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RELATED TO ELECTRIC PLANT
AT SEPTEMBER 30, 2025

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Valley Forge, Pennsylvania

**Gannett Fleming Valuation
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February 19, 2026

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

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to electric plant at September 30, 2025. Summaries of the original cost, annual accruals and the book depreciation reserve are presented in Tables 1 and 2 of the attached report.

A description of the methods and procedures upon which the study was based is set forth in a companion report, UGI 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

085303.100

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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, 2025.

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, 2025, 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, 2025, the book reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation for the average service life procedure are presented in Exhibit C (Future). The detailed calculations at September 30, 2025, are set forth in Part III of this report.

Amortization of Net Salvage

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

PART II. RESULTS OF STUDY

PART II. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

The tables on pages II-3 through II-7 summarize the results of the depreciation studies for electric plant at September 30, 2025. Table 1 sets forth, by depreciable group, the estimated survivor curves, original cost, book depreciation reserve, and calculated annual accrual at September 30, 2025.

Table 2 presents the amortization of experienced net salvage based on the five-year period, 2021-2025. The total amortization amount is incorporated at the end of the annual accrual amount column in Table 1 on page II-3.

DETAILED TABULATIONS OF DEPRECIATION CALCULATIONS

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

Detailed tabulations setting forth the experienced cost of removal and salvage amounts by year and account are presented in Part IV of this report. The net salvage amounts are carried forward to Table 2 which presents the five-year amortization.

UGI UTILITIES, INC. - ELECTRIC DIVISION

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF SEPTEMBER 30, 2025

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)		
ELECTRIC PLANT									
DISTRIBUTION PLANT									
361		50 - R3	1,051,509	103,483	948,026	2.35	24,687		
362		40 - S1	13,809,533	1,909,000	11,900,533	3.22	444,207		
363.1		5 - SQ	345,965	236,545	109,420	13.63	47,148		
363.2		10 - SQ	192,192	61,320	130,872	15.35	29,497		
363.21		15 - SQ	3,167,553	627,464	2,540,089	6.97	220,877		
363.3		10 - SQ	956,921	474,597	482,324	10.60	101,419		
364		59 - R2.5	66,392,352	16,830,671	49,561,681	1.99	1,324,334		
365		58 - R1.5	70,980,495	16,345,877	54,634,618	2.20	1,563,041		
365.7		40 - SQ	(711,827)	(125,756)	(586,071)	2.32	(16,509)		
366		65 - R3	11,759,910	2,836,208	8,923,702	1.64	192,674		
367		42 - R1.5	15,724,386	5,288,468	10,435,918	2.72	427,280		
368.1		45 - S1	24,249,582	8,865,352	15,384,230	2.29	555,336		
368.2		39 - R2	12,436,407	6,268,088	6,168,319	2.26	281,101		
369		53 - R2	18,099,248	8,396,112	9,703,136	1.72	311,755		
370.1		34 - R1	2,886,554	2,117,390	769,164	1.54	44,593		
370.2		75 - R4	2,214,222	847,280	1,366,942	1.29	28,463		
370.3		20 - S3	6,168,068	4,308,718	1,859,350	3.04	187,659		
371		30 - O1	2,458,895	531,317	1,927,578	6.59	162,112		
371.5		23 - R1	353,277	340,702	12,575	0.45	1,580		
373		28 - L0	3,167,697	1,044,002	2,123,695	5.15	163,268		
TOTAL DISTRIBUTION PLANT			255,702,939	77,306,838	178,396,101	2.38	6,094,522		
GENERAL PLANT									
390.1									
		6-2032	*	100 - L0	4,680,917	1,695,961	2,984,956	9.65	451,809
				FULLY ACCRUED	15,111	15,111	0	-	0
		6-2046	*	100 - L0	15,444	9,021	6,423	2.22	343
				FULLY ACCRUED	76,179	76,179	0	-	0
				FULLY ACCRUED	19,895	19,895	0	-	0
		7-2056	*	100 - L0	1,901,207	437,070	1,464,137	2.97	56,412
				<i>SUBTOTAL ACCOUNT 390.1</i>	<u>6,708,753</u>	<u>2,253,237</u>	<u>4,455,516</u>	<u>7.58</u>	<u>508,564</u>
391				20 - SQ	468,483	34,295	434,188	5.67	26,579
394				20 - SQ	1,900,112	720,893	1,179,219	5.10	96,876
395				10 - SQ	16,836	29,633	(12,797)	-	0
397.2				5 - SQ	91,908	62,024	29,884	23.01	21,145
398				10 - SQ	405,225	199,605	205,620	11.97	48,522
TOTAL GENERAL PLANT					9,591,317	3,299,687	6,291,630	7.32	701,686

UGI UTILITIES, INC. - ELECTRIC DIVISION

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF SEPTEMBER 30, 2025

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)			
SPECIAL DEPRECIABLE PLANT										
392.1		7 - L3	375,759	253,727	122,032	10.68	40,117			
392.2		11 - L3	2,102,674	688,619	1,414,055	10.62	223,356			
392.4		14 - S3	1,622,902	246,945	1,375,957	7.98	129,458			
396		20 - S0	176,632	47,949	128,683	6.18	10,915			
TOTAL SPECIAL DEPRECIABLE PLANT			4,277,967	1,237,240	3,040,727	9.44	403,846			
TOTAL DEPRECIABLE PLANT			269,572,223	81,843,765	187,728,458	2.67	7,200,054			
NONDEPRECIABLE PLANT										
301			1,602							
302.1			6,436							
360.1			294,162							
360.2			14,336							
389.1			202,584							
TOTAL NONDEPRECIABLE PLANT			519,120	0						
TOTAL ELECTRIC PLANT			270,091,343	81,843,765						
LESS GENERAL AND INTANGIBLE PLANT ALLOCATED TO TRANSMISSION - 16.05107%			2,259,976	728,225	1,497,943		177,450			
TOTAL ELECTRIC PLANT RELATED TO DISTRIBUTION OPERATIONS			267,831,367	81,115,540	186,230,515		7,022,604			
OTHER UTILITY PLANT										
COMMON PLANT										
301			138,964							
389.1			6,947,108							
390.1										
		UGI HEADQUARTERS BUILDING - DENVER	01-2069	*	70 - R1	34,761,419	5,809,287	28,952,132	2.60	905,488
		READING DATA CENTER	09-2073	*	70 - R1	20,414,469	1,306,157	19,108,312	3.01	613,820
		KNITTING MILLS OFFICE	06-2050	*	70 - R1	1,382,240	203,120	1,179,120	4.05	55,962
		<i>TOTAL ACCOUNT 390.1</i>				<i>56,558,128</i>	<i>7,318,564</i>	<i>49,239,564</i>	<i>2.79</i>	<i>1,575,270</i>
391		OFFICE FURNITURE AND EQUIPMENT - FURNITURE			20 - SQ	4,876,544	1,407,352	3,469,192	4.86	237,161
391.1		OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT			5 - SQ	1,076,376	748,671	327,705	30.45	327,705
TOTAL COMMON PLANT			69,597,120	9,474,587	53,036,461	3.42	2,140,136			
TOTAL COMMON PLANT ALLOCATED TO ELECTRIC DIVISION - 10.89%			7,579,126	1,031,783	5,775,671		233,061			

UGI UTILITIES, INC. - ELECTRIC DIVISION

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF SEPTEMBER 30, 2025

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)	
INFORMATION SERVICES (IS)								
391.1		5 - SQ	17,877,324	5,819,410	12,057,914	21.11	3,773,588	
391.2								
	09-2024	SQUARE	2,803,866	2,803,866	0	-	0	
	09-2034	** SQUARE	10,695,816	3,819,935	6,875,881	7.14	763,987	
TOTAL ACCOUNT 391.2			13,499,682	6,623,801	6,875,881	5.66	763,987	
391.3								
		10 - SQ	50,583,782	22,608,237	27,975,545	9.57	4,838,371	
		FULLY ACCRUED	12,733,904	12,733,904	0	-	0	
391.3		10 - SQ	63,317,686	35,342,141	27,975,545	7.64	4,838,371	
391.4		15 - SQ	134,581,308	65,398,509	69,182,799	6.79	9,131,645	
TOTAL INFORMATION SERVICES			229,276,000	113,183,861	116,092,139	8.07	18,507,591	
TOTAL INFORMATION SERVICES ALLOCATED TO ELECTRIC DIVISION - 10.37%			23,775,921	11,737,166	12,038,755		1,919,237	
EMPIRE YARD BUILDING								
390.1			12,568,452	8,652,881	3,915,571	1.57	197,050	
TOTAL EMPIRE BUILDING ALLOCATED TO ELECTRIC DIVISION - 13.07%			1,642,697	1,130,932	511,765		25,754	
TOTAL OTHER UTILITY PLANT ALLOCATED TO ELECTRIC DIVISION			32,997,744	13,899,880	18,326,191		2,178,052	
LESS OTHER UTILITY PLANT ALLOCATED TO ELECTRIC TRANSMISSION - 16.05107%			5,296,491	2,231,080	2,941,550		349,601	
TOTAL OTHER PLANT ALLOCATED TO ELECTRIC RELATED TO DISTRIBUTION OPERATIONS			27,701,253	11,668,800	15,384,641		1,828,451	
TOTAL PLANT IN SERVICE RELATED TO DISTRIBUTION OPERATIONS			295,532,620	92,784,340	201,615,156		8,851,055	
AMORTIZATION OF NEGATIVE NET SALVAGE								1,034,156
GRAND TOTAL			295,532,620	92,784,340	201,615,156		9,885,211	

* SURVIVOR CURVES FOR ACCOUNT 390 ARE INTERIM SURVIVOR CURVES. INDIVIDUAL BUILDINGS ARE LIFE SPANNED.

** REGULATORY ASSET DEPRECIATED OVER FOURTEEN YEARS. NINE YEARS REMAINING.

UGI UTILITIES, INC. - ELECTRIC DIVISION

TABLE 2. AMORTIZATION OF EXPERIENCED NET SALVAGE

ACCOUNT	2021		2022		2023		2024		2025		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
ELECTRIC PLANT												
DISTRIBUTION PLANT												
361	0	0	0	1,103	0	0	0	2	0	0	1,105	221
362	0	5,721	0	9,451	0	116,707	0	105,800	0	20,306	257,985	51,597
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	0	0	0	0	643	643	129
364	0	628,085	0	441,244	0	785,042	(230)	604,865	0	514,223	2,973,229	594,646
365	0	175,874	0	138,921	0	203,094	(77)	326,478	0	131,837	976,128	195,226
366	0	49	0	500	0	10,936	0	2,586	0	1,932	16,003	3,201
367	0	23,539	0	17,354	0	36,644	0	23,165	0	15,061	115,763	23,153
368.1	0	4,895	0	7,807	0	30,124	0	22,208	0	27,021	92,055	18,411
368.2	0	25,689	0	33,600	0	85,454	(10)	44,443	0	44,151	233,327	46,665
369	0	72,000	0	39,522	0	53,446	0	67,337	0	62,952	295,257	59,051
370.1	(76,928)	0	(68,289)	0	(55,871)	0	0	(48,598)	0	(62,365)	(312,052)	(62,410)
370.2	0	3,263	0	3,331	0	3,694	0	6,254	0	6,756	23,298	4,660
370.3	0	0	0	2,299	0	0	0	0	0	0	2,299	460
371	0	30,601	0	32,911	0	44,717	0	48,713	0	102,359	259,301	51,860
371.5	0	0	0	0	0	0	0	0	0	0	0	0
373	0	14,719	0	28,409	0	36,123	0	31,887	0	58,489	169,627	33,925
TOTAL	(76,928)	984,435	(68,289)	756,452	(55,871)	1,405,981	(317)	1,235,142	0	923,365	5,103,969	1,020,795
GENERAL PLANT												
390.1	0	0	0	174	0	16	0	0	0	0	190	38
390.2	0	0	0	0	0	0	0	0	0	0	0	0
391	0	0	0	0	0	0	0	0	0	0	0	0
391.93	0	0	0	0	0	0	0	0	0	0	0	0
392.10	0	0	0	0	0	0	0	0	0	0	0	0
392.2	(112)	0	0	1,099	0	0	0	0	0	0	987	197
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	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	63	0	0	0	20	0	202	0	0	285	57
397.2	0	0	0	0	0	0	0	0	0	0	0	0
398	0	8,277	0	30,752	0	16,958	0	6,556	0	15,579	78,122	15,624
TOTAL	(112)	8,340	0	32,025	0	16,995	0	6,757	0	15,579	79,584	15,916
TOTAL ELECTRIC	(77,040)	992,775	(68,289)	788,477	(55,871)	1,422,976	(317)	1,241,899	0	938,944	5,183,553	1,036,711

UGI UTILITIES, INC. - ELECTRIC DIVISION

TABLE 2. AMORTIZATION OF EXPERIENCED NET SALVAGE

ACCOUNT (1)	2021		2022		2023		2024		2025		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%												
	(18)	1,339	0	5,140	0	2,728	0	1,085	0	2,501	12,774	2,555
TOTAL	(77,022)	991,436	(68,289)	783,337	(55,871)	1,420,248	(317)	1,240,814	0	936,443	5,170,779	1,034,156
OTHER UTILITY PLANT ALLOCATED TO ELECTRIC DIVISION												
COMMON PLANT												
390.2	0	0	0	0	0	0	0	0	0	0	0	0
391	0	0	0	0	0	0	0	0	0	0	0	0
391.1	0	0	0	0	0	0	0	0	0	0	0	0
392.1	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	0	0	0	0
INFORMATION SERVICES												
391	0	0	0	0	0	0	0	0	0	0	0	0
391.1	0	0	0	0	0	0	0	0	0	0	0	0
391.3	0	0	0	0	0	0	0	0	0	0	0	0
391.4	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	0	0	0	0
GRAND TOTAL	(77,022)	991,436	(68,289)	783,337	(55,871)	1,420,248	(317)	1,240,814	0	936,443	5,170,779	1,034,156

**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, 2025

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	7,418	7,354		64	64	0.0
1918	408	406		2	66	0.0
1919	7,333	6,602		731	797	0.0
1920	5,553	5,027		526	1,323	0.0
1921	899	800		99	1,422	0.0
1922	47	43		4	1,426	0.0
1923	1,792	1,539		253	1,679	0.0
1924	16,994	16,820		174	1,853	0.0
1925	22,094	21,296		798	2,651	0.0
1926	53,290	50,997		2,293	4,944	0.0
1927	62,452	53,495		8,957	13,901	0.0
1928	21,041	19,658		1,383	15,284	0.0
1929	38,568	37,553		1,015	16,299	0.0
1930	38,032	34,657		3,375	19,674	0.0
1931	14,091	13,073		1,018	20,692	0.0
1932	19,520	17,900		1,620	22,312	0.0
1933	30,248	27,411		2,837	25,149	0.0
1934	24,513	22,070		2,443	27,592	0.0
1935	21,630	18,921		2,709	30,301	0.0
1936	24,338	20,117		4,221	34,522	0.0
1937	14,429	12,684		1,745	36,267	0.0
1938	22,226	19,172		3,054	39,321	0.0
1939	25,850	22,857		2,993	42,314	0.0
1940	21,565	18,811		2,754	45,068	0.0
1941	27,782	24,116		3,666	48,734	0.0
1942	17,760	15,590		2,170	50,904	0.0
1943	19,175	16,065		3,110	54,014	0.0
1944	18,824	15,966		2,858	56,872	0.0
1945	25,124	21,012		4,112	60,984	0.0
1946	44,620	37,411		7,209	68,193	0.0
1947	50,897	42,939		7,958	76,151	0.0
1948	72,245	61,814		10,431	86,582	0.0
1949	80,206	68,867		11,339	97,921	0.1
1950	86,617	70,922		15,695	113,616	0.1
1951	78,537	64,309		14,228	127,844	0.1
1952	73,717	59,828		13,889	141,733	0.1
1953	54,133	43,277		10,856	152,589	0.1
1954	78,291	63,916		14,375	166,964	0.1
1955	138,462	114,725		23,737	190,701	0.1
1956	91,435	69,925		21,510	212,211	0.1
1957	121,513	100,402		21,111	233,322	0.1
1958	175,451	148,006		27,445	260,767	0.1
1959	134,049	107,312		26,737	287,504	0.2
1960	101,656	80,880		20,776	308,280	0.2
1961	146,481	114,196		32,285	340,565	0.2

UGI UTILITIES, INC. - ELECTRIC DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
1962	156,276	121,150		35,126	375,691	0.2
1963	189,191	145,584		43,607	419,298	0.2
1964	243,274	187,898		55,376	474,674	0.3
1965	296,293	218,154		78,139	552,813	0.3
1966	271,429	199,208		72,221	625,034	0.3
1967	356,008	272,624		83,384	708,418	0.4
1968	412,200	320,062		92,138	800,556	0.4
1969	655,670	500,240		155,430	955,986	0.5
1970	686,458	528,725		157,733	1,113,719	0.6
1971	772,106	586,207		185,899	1,299,618	0.7
1972	808,398	649,199		159,199	1,458,817	0.8
1973	915,276	695,254		220,022	1,678,839	0.9
1974	1,014,400	731,577		282,823	1,961,662	1.0
1975	1,178,660	863,331		315,329	2,276,991	1.2
1976	950,173	686,404		263,769	2,540,760	1.4
1977	1,135,971	789,349		346,622	2,887,382	1.5
1978	1,084,456	753,691		330,765	3,218,147	1.7
1979	1,236,366	856,946		379,420	3,597,567	1.9
1980	1,112,109	776,322		335,787	3,933,354	2.1
1981	952,662	627,203		325,459	4,258,813	2.3
1982	1,113,513	836,799		276,714	4,535,527	2.4
1983	1,024,041	758,083		265,958	4,801,485	2.6
1984	977,389	711,674		265,715	5,067,200	2.7
1985	1,110,957	822,982		287,975	5,355,175	2.9
1986	1,255,815	906,578		349,237	5,704,412	3.0
1987	1,366,500	963,488		403,012	6,107,424	3.3
1988	1,670,441	1,148,548		521,893	6,629,317	3.5
1989	2,145,445	1,432,585		712,860	7,342,177	3.9
1990	2,220,491	1,465,204		755,287	8,097,464	4.3
1991	2,480,027	1,601,167		878,860	8,976,324	4.8
1992	2,970,525	1,876,021	1,094,504		10,070,828	5.4
1993	2,171,298	1,351,220		820,078	10,890,906	5.8
1994	2,786,851	1,677,291	1,109,560		12,000,466	6.4
1995	3,767,313	2,197,362	1,569,951		13,570,417	7.2
1996	3,603,151	2,077,227	1,525,924		15,096,341	8.0
1997	3,534,934	2,053,826	1,481,108		16,577,449	8.8
1998	3,299,243	1,874,115	1,425,128		18,002,577	9.6
1999	3,030,134	1,754,393	1,275,741		19,278,318	10.3
2000	2,715,174	1,500,342	1,214,832		20,493,150	10.9
2001	3,208,044	1,646,073	1,561,971		22,055,121	11.7
2002	2,782,591	1,346,624	1,435,967		23,491,088	12.5
2003	2,986,311	1,413,964	1,572,347		25,063,435	13.4
2004	3,349,375	1,586,755	1,762,620		26,826,055	14.3
2005	4,405,746	1,995,231	2,410,515		29,236,570	15.6
2006	3,317,510	1,432,398	1,885,112		31,121,682	16.6

UGI UTILITIES, INC. - ELECTRIC DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
2007	5,991,303	3,553,925	2,437,378		33,559,060	17.9
2008	5,192,296	2,096,765	3,095,531		36,654,591	19.5
2009	3,425,576	1,228,173	2,197,403		38,851,994	20.7
2010	2,980,505	1,035,891	1,944,614		40,796,608	21.7
2011	3,453,279	1,186,620	2,266,659		43,063,267	22.9
2012	3,491,949	1,094,241	2,397,708		45,460,975	24.2
2013	4,831,990	1,391,162	3,440,828		48,901,803	26.0
2014	4,798,186	1,245,684	3,552,502		52,454,305	27.9
2015	5,454,616	1,383,244	4,071,372		56,525,677	30.1
2016	8,324,746	2,104,011	6,220,735		62,746,412	33.4
2017	9,256,505	1,881,860	7,374,645		70,121,057	37.4
2018	8,193,496	1,697,993	6,495,503		76,616,560	40.8
2019	16,006,751	2,520,789	13,485,962		90,102,522	48.0
2020	15,195,917	2,586,901	12,609,016		102,711,538	54.7
2021	12,205,553	1,660,132	10,545,421		113,256,959	60.3
2022	22,758,938	3,199,763	19,559,175		132,816,134	70.7
2023	23,656,683	1,972,395	21,684,288		154,500,422	82.3
2024	22,106,025	1,050,132	21,055,893		175,556,315	93.5
2025	12,396,409	224,269	12,172,140		187,728,455	100.0
TOTAL	269,572,224	81,843,769	187,728,455			

COMMON PLANT

UGI UTILITIES, INC. - COMMON PLANT

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1952						0.0
1953						0.0
2017						0.0
2019	33,513,297	6,437,362	27,075,935		27,075,935	51.1
2020	1,957,793	303,371	1,654,422		28,730,357	54.2
2021	1,734,664	834,881	899,783		29,630,140	55.9
2022	4,218,639	568,832	3,649,807		33,279,947	62.7
2023	11,849,883	893,092	10,956,791		44,236,738	83.4
2024	8,704,747	423,214	8,281,533		52,518,271	99.0
2025	532,025	13,835	518,190		53,036,461	100.0
SUBTOTAL	62,511,048	9,474,587	53,036,461			
NONDEPRECIABLE	7,086,071		7,086,071			
TOTAL	69,597,119	9,474,587	60,122,532			

INFORMATION SERVICES

UGI UTILITIES, INC. - INFORMATION SERVICES

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	
			(2)	(3)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2000	802,206	802,206				0.0
2001	18,800	18,800				0.0
2002	447,659	447,659				0.0
2004	1,403,265	1,403,265				0.0
2005	122,880	122,880				0.0
2006	2,693,931	2,693,931				0.0
2007	3,259,581	3,259,581				0.0
2009	440,869	440,869				0.0
2011	169,184	160,270		8,914	8,914	0.0
2012	2,739,344	2,735,081		4,263	13,177	0.0
2013	259,178	259,178			13,177	0.0
2014	740,529	740,529			13,177	0.0
2015	220,826	220,826			13,177	0.0
2016	2,224,484	1,669,247		555,237	568,414	0.5
2017	77,572,379	43,494,690		34,077,689	34,646,103	29.8
2018	1,545,759	1,146,175		399,584	35,045,687	30.2
2019	63,153,771	29,186,959		33,966,812	69,012,499	59.4
2020	12,600,895	7,142,743		5,458,152	74,470,651	64.1
2021	15,472,364	6,277,141		9,195,223	83,665,874	72.1
2022	11,236,969	4,251,843		6,985,126	90,651,000	78.1
2023	11,969,768	3,711,274		8,258,494	98,909,494	85.2
2024	10,728,182	2,330,375		8,397,807	107,307,301	92.4
2025	9,453,180	668,340		8,784,840	116,092,141	100.0
TOTAL	229,276,003	113,183,862		116,092,141		

EMPIRE YARD

UGI UTILITIES, INC. - ELECTRIC DIVISION - EMPIRE YARD

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
1960	128,305	116,995		11,310	11,310	0.3
1961	89,121	79,063		10,058	21,368	0.5
1962	152,532	135,679		16,853	38,221	1.0
1963	9,480	8,313		1,167	39,388	1.0
1964	3,902	3,434		468	39,856	1.0
1965	959	896		63	39,919	1.0
1966	297	257		40	39,959	1.0
1967	860	740		120	40,079	1.0
1968	3,570	3,059		511	40,590	1.0
1969	661	563		98	40,688	1.0
1970	2,325	1,971		354	41,042	1.0
1971	74,835	63,112	11,723		52,765	1.3
1972	10,126	9,275		851	53,616	1.4
1973	65,201	64,229		972	54,588	1.4
1974	1,078	893		185	54,773	1.4
1975	20,112	16,575		3,537	58,310	1.5
1976	99,072	81,271		17,801	76,111	1.9
1977	271,633	222,755		48,878	124,989	3.2
1978	38,988	36,142		2,846	127,835	3.3
1979	31,857	25,685		6,172	134,007	3.4
1980	58,980	48,789		10,191	144,198	3.7
1981	101,394	91,174		10,220	154,418	3.9
1982	38,391	35,560		2,831	157,249	4.0
1983	15,919	13,061		2,858	160,107	4.1
1984	59,022	50,024		8,998	169,105	4.3
1985	68,750	55,415		13,335	182,440	4.7
1986	251,503	206,457		45,046	227,486	5.8
1987	107,089	86,907		20,182	247,668	6.3
1988	94,714	77,514		17,200	264,868	6.8
1989	142,488	112,289		30,199	295,067	7.5
1990	95,811	95,466		345	295,412	7.5
1991	12,757	9,652		3,105	298,517	7.6
1992	114,341	86,896		27,445	325,962	8.3
1993	240,589	178,395		62,194	388,156	9.9
1994	48,088	45,580		2,508	390,664	10.0
1995	137,699	100,376		37,323	427,987	10.9
1996	79,155	56,646		22,509	450,496	11.5
1997	4,625,955	3,236,042	1,389,913		1,840,409	47.0
1998	284,105	196,533		87,572	1,927,981	49.2
1999	84,873	57,326		27,547	1,955,528	49.9
2000	89,744	59,680		30,064	1,985,592	50.7
2001	731,950	480,491		251,459	2,237,051	57.1
2002	50,954	35,574		15,380	2,252,431	57.5
2003	207,758	139,420		68,338	2,320,769	59.3
2004	408,869	340,967		67,902	2,388,671	61.0

UGI UTILITIES, INC. - ELECTRIC DIVISION - EMPIRE YARD

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
2005	195,225	126,500	68,725		2,457,396	62.8
2006	140,016	81,453	58,563		2,515,959	64.3
2007	877,150	495,472	381,678		2,897,637	74.0
2008	108,603	70,558	38,045		2,935,682	75.0
2009	54,132	28,947	25,185		2,960,867	75.6
2010	385,597	268,266	117,331		3,078,198	78.6
2011	532,395	344,475	187,920		3,266,118	83.4
2012	49,423	23,484	25,939		3,292,057	84.1
2013	122,684	55,660	67,024		3,359,081	85.8
2014	183,686	86,282	97,404		3,456,485	88.3
2015	94,908	38,463	56,445		3,512,930	89.7
2016	645,132	258,085	387,047		3,899,977	99.6
2017	14,887	5,221	9,666		3,909,643	99.8
2020	4,773	2,750	2,023		3,911,666	99.9
2025	4,028	124	3,904		3,915,570	100.0
TOTAL	12,568,451	8,652,881	3,915,570			

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, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 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	635	503	139	0.55	139
1971	6,153.16	5,137	4,068	2,085	8.26	252
1975	10,973.98	8,786	6,957	4,017	9.97	403
1977	485.00	379	300	185	10.94	17
2018	50,277.08	8,447	6,689	43,588	37.14	1,174
2019	240,869.72	35,215	27,885	212,985	37.95	5,612
2020	54,756.87	6,806	5,389	49,368	38.75	1,274
2021	163,744.75	16,735	13,252	150,493	39.55	3,805
2022	489,718.33	39,080	30,945	458,773	40.36	11,367
2023	27,650.74	1,590	1,259	26,392	40.98	644
	1,051,508.64	129,046	103,483	948,026		24,687
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					38.4	2.35

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
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	2,534	2,193	388	0.74	388
1949	933.81	910	788	146	1.00	146
1950	9,640.41	9,334	8,079	1,561	1.27	1,229
1951	6,911.66	6,646	5,752	1,160	1.54	753
1952	19,999.85	19,095	16,527	3,473	1.81	1,919
1955	3,999.73	3,736	3,234	766	2.64	290
1956	4,320.90	4,004	3,465	856	2.93	292
1957	946.99	871	754	193	3.21	60
1958	31,931.85	29,138	25,219	6,713	3.50	1,918
1959	11,300.76	10,230	8,854	2,447	3.79	646
1960	4,956.55	4,450	3,851	1,106	4.09	270
1961	9,143.13	8,142	7,047	2,096	4.38	479
1962	32,156.01	28,394	24,575	7,581	4.68	1,620
1963	5,613.46	4,913	4,252	1,361	4.99	273
1964	6,090.69	5,285	4,574	1,517	5.29	287
1965	4,496.86	3,867	3,347	1,150	5.60	205
1966	3,389.69	2,888	2,500	890	5.92	150
1967	25,575.36	21,592	18,688	6,887	6.23	1,105
1968	3,084.45	2,579	2,232	852	6.55	130
1969	40,224.28	33,306	28,826	11,398	6.88	1,657
1970	1,831.84	1,502	1,300	532	7.21	74
1971	737.50	598	518	220	7.54	29
1972	24,515.81	19,686	17,038	7,478	7.88	949
1973	2,774.69	2,204	1,908	867	8.22	105
1974	2,828.91	2,224	1,925	904	8.56	106
1975	5,724.08	4,448	3,850	1,874	8.92	210
1976	1,029.97	791	685	345	9.27	37
1977	7,297.57	5,541	4,796	2,502	9.63	260
1978	518.65	389	337	182	10.00	18
1982	3,032.25	2,439	2,111	921	10.52	88

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S1						
NET SALVAGE PERCENT.. 0						
1984	2,671.18	2,105	1,822	849	11.10	76
1991	20,744.60	14,920	12,913	7,832	13.37	586
1997	24,305.09	15,725	13,610	10,695	15.55	688
2008	8,584.00	3,996	3,459	5,125	20.09	255
2011	2,255.73	906	784	1,472	21.60	68
2015	60,452.48	18,535	16,042	44,410	23.75	1,870
2016	16,194.19	4,554	3,942	12,252	24.28	505
2017	1,267,799.99	322,275	278,930	988,870	24.94	39,650
2018	226,531.10	51,468	44,546	181,985	25.50	7,137
2019	2,527,105.19	502,641	435,038	2,092,067	26.18	79,911
2020	1,646,530.43	279,910	242,263	1,404,267	26.86	52,281
2021	1,216,419.32	170,299	147,394	1,069,025	27.65	38,663
2022	2,868,486.27	315,247	272,848	2,595,638	28.35	91,557
2023	1,699,287.94	134,244	116,188	1,583,100	29.15	54,309
2024	1,792,942.53	85,344	73,866	1,719,077	30.04	57,226
2025	117,114.61	1,862	1,611	115,503	30.95	3,732
	13,809,533.18	2,200,286	1,909,000	11,900,533		444,207
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.8 3.22

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 363.10 COMPUTER HARDWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2022	261,082.43	182,758	214,480	46,602	1.50	31,068
2024	51,566.92	15,470	18,155	33,412	3.50	9,546
2025	33,315.16	3,332	3,910	29,405	4.50	6,534
	345,964.51	201,560	236,545	109,420		47,148
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.3						13.63

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, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2016	54,362.66	51,645	39,530	14,833	0.50	14,833
2023	107,883.81	26,971	20,645	87,239	7.50	11,632
2025	29,945.98	1,497	1,145	28,801	9.50	3,032
	192,192.45	80,113	61,320	130,872		29,497
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.4						15.35

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, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2022	3,167,553.35	739,085	627,464	2,540,089	11.50	220,877
	3,167,553.35	739,085	627,464	2,540,089		220,877
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					11.5	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, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2016	166,321.59	158,006	148,493	17,829	0.50	17,829
2017	12,516.18	10,639	9,998	2,518	1.50	1,679
2018	22,527.08	16,895	15,878	6,649	2.50	2,660
2019	25,342.02	16,472	15,480	9,862	3.50	2,818
2020	204,414.03	112,428	105,659	98,755	4.50	21,946
2021	221,515.29	99,682	93,680	127,835	5.50	23,243
2022	225,172.48	78,810	74,065	151,107	6.50	23,247
2023	2,041.13	510	479	1,562	7.50	208
2024	77,070.90	11,561	10,865	66,206	8.50	7,789
	956,920.70	505,003	474,597	482,324		101,419
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.8 10.60

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 59-R2.5						
NET SALVAGE PERCENT.. 0						
1919	6,555.46	6,460	5,999	556	0.86	556
1920	5,315.99	5,216	4,844	472	1.11	425
1921	63.46	62	58	5	1.37	4
1922	46.87	46	43	4	1.64	2
1923	203.56	197	183	21	1.90	11
1924	125.36	121	112	13	2.17	6
1926	1,503.55	1,434	1,332	172	2.72	63
1927	1,180.99	1,121	1,041	140	3.00	47
1928	1,338.43	1,264	1,174	164	3.27	50
1929	853.45	802	745	108	3.53	31
1930	3,031.98	2,838	2,635	397	3.77	105
1931	371.99	347	322	50	4.01	12
1932	2,836.86	2,633	2,445	392	4.24	92
1933	6,626.37	6,124	5,687	939	4.47	210
1934	5,894.97	5,426	5,039	856	4.69	183
1935	12,326.29	11,300	10,493	1,833	4.91	373
1936	14,784.68	13,502	12,538	2,247	5.12	439
1937	6,968.07	6,337	5,885	1,083	5.34	203
1938	3,594.94	3,256	3,024	571	5.56	103
1939	5,438.80	4,906	4,556	883	5.78	153
1940	7,184.07	6,454	5,993	1,191	6.00	198
1941	15,175.43	13,573	12,604	2,571	6.23	413
1942	10,580.58	9,422	8,749	1,832	6.46	284
1943	13,022.74	11,546	10,722	2,301	6.69	344
1944	13,181.09	11,633	10,802	2,379	6.93	343
1945	15,525.73	13,642	12,668	2,858	7.16	399
1946	21,097.83	18,452	17,135	3,963	7.40	536
1947	14,687.86	12,783	11,870	2,818	7.65	368
1948	23,997.77	20,784	19,300	4,698	7.90	595
1949	17,730.26	15,281	14,190	3,540	8.15	434
1950	14,291.71	12,255	11,380	2,912	8.41	346
1951	29,599.15	25,245	23,443	6,156	8.68	709
1952	23,602.75	20,018	18,589	5,014	8.96	560
1953	21,400.88	18,049	16,760	4,641	9.24	502
1954	26,386.28	22,124	20,544	5,842	9.53	613
1955	39,959.11	33,302	30,924	9,035	9.83	919
1956	27,286.76	22,593	20,980	6,307	10.15	621
1957	25,587.77	21,047	19,544	6,044	10.47	577
1958	44,164.56	36,073	33,498	10,667	10.81	987
1959	43,994.23	35,680	33,133	10,861	11.15	974
1960	35,691.78	28,723	26,672	9,020	11.52	783
1961	50,607.87	40,409	37,524	13,084	11.89	1,100

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 59-R2.5						
NET SALVAGE PERCENT.. 0						
1962	42,980.36	34,034	31,604	11,376	12.28	926
1963	58,510.86	45,936	42,656	15,855	12.68	1,250
1964	60,864.22	47,351	43,970	16,894	13.10	1,290
1965	97,501.79	75,126	69,763	27,739	13.54	2,049
1966	74,649.14	56,961	52,894	21,755	13.98	1,556
1967	55,122.90	41,622	38,650	16,473	14.45	1,140
1968	75,278.72	56,242	52,227	23,052	14.92	1,545
1969	127,747.60	94,359	87,622	40,126	15.42	2,602
1970	153,132.80	111,813	103,830	49,303	15.92	3,097
1971	206,262.95	148,790	138,167	68,096	16.44	4,142
1972	150,707.05	107,334	99,671	51,036	16.98	3,006
1973	226,890.02	159,476	148,091	78,799	17.53	4,495
1974	302,470.37	209,730	194,757	107,713	18.09	5,954
1975	237,158.98	162,112	150,538	86,621	18.67	4,640
1976	258,873.86	174,367	161,918	96,956	19.26	5,034
1977	280,840.27	186,307	173,006	107,834	19.86	5,430
1978	306,876.50	200,406	186,098	120,778	20.47	5,900
1979	374,245.91	240,404	223,241	151,005	21.10	7,157
1980	265,923.80	167,981	155,988	109,936	21.73	5,059
1981	258,031.51	160,155	148,721	109,311	22.38	4,884
1982	272,431.70	184,981	171,775	100,657	20.45	4,922
1983	307,530.20	205,307	190,650	116,880	21.04	5,555
1984	319,465.02	209,537	194,578	124,887	21.64	5,771
1985	300,917.70	193,791	179,956	120,962	22.25	5,436
1986	367,714.52	232,359	215,770	151,945	22.86	6,647
1987	437,318.53	270,963	251,618	185,701	23.48	7,909
1988	455,483.32	276,569	256,824	198,659	24.10	8,243
1989	680,067.59	404,300	375,436	304,632	24.73	12,318
1990	653,594.73	380,131	352,992	300,603	25.36	11,853
1991	718,962.82	408,802	379,616	339,347	25.99	13,057
1992	959,025.77	535,712	497,466	461,560	26.27	17,570
1993	742,692.23	405,510	376,559	366,133	27.02	13,550
1994	945,909.90	503,602	467,648	478,262	27.67	17,284
1995	1,289,384.02	668,546	620,817	668,567	28.32	23,608
1996	1,245,578.01	632,006	586,885	658,693	28.64	22,999
1997	940,411.75	463,623	430,524	509,888	29.31	17,396
1998	918,393.38	439,451	408,077	510,316	29.97	17,028
1999	768,897.48	356,615	331,155	437,742	30.64	14,287
2000	698,401.72	313,443	291,065	407,337	31.32	13,006
2001	940,880.50	407,966	378,840	562,040	32.00	17,564
2002	788,666.07	329,899	306,347	482,319	32.68	14,759
2003	968,324.92	390,041	362,195	606,130	33.36	18,169

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 59-R2.5						
NET SALVAGE PERCENT.. 0						
2004	1,084,223.80	419,595	389,639	694,585	34.06	20,393
2005	1,114,440.14	413,457	383,939	730,501	34.75	21,022
2006	1,077,872.10	384,585	357,128	720,744	35.15	20,505
2007	876,032.62	298,202	276,912	599,121	35.85	16,712
2008	1,074,277.04	347,851	323,017	751,260	36.55	20,554
2009	1,060,822.49	325,566	302,323	758,499	37.26	20,357
2010	990,265.39	286,979	266,491	723,774	37.98	19,057
2011	1,375,697.60	375,015	348,242	1,027,456	38.69	26,556
2012	853,628.97	218,956	203,324	650,305	39.13	16,619
2013	1,165,003.80	278,203	258,341	906,663	39.85	22,752
2014	1,652,310.83	364,830	338,784	1,313,527	40.58	32,369
2015	1,530,742.05	311,812	289,551	1,241,191	41.05	30,236
2016	1,760,961.67	326,130	302,847	1,458,115	41.78	34,900
2017	2,220,720.16	371,749	345,209	1,875,511	42.26	44,380
2018	1,642,440.66	245,052	227,557	1,414,884	42.75	33,097
2019	3,958,429.47	514,596	477,857	3,480,572	43.50	80,013
2020	3,706,915.02	411,838	382,435	3,324,480	44.00	75,556
2021	3,318,341.92	305,951	284,108	3,034,234	44.28	68,524
2022	3,868,244.96	281,608	261,503	3,606,742	44.58	80,905
2023	4,268,186.33	225,360	209,271	4,058,915	44.89	90,419
2024	5,270,739.26	171,826	159,559	5,111,180	44.58	114,652
2025	2,574,115.72	29,345	27,250	2,546,866	43.17	58,996
	66,392,351.77	18,124,646	16,830,671	49,561,681		1,324,334
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						37.4 1.99

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 58-R1.5						
NET SALVAGE PERCENT.. 0						
1924	3,273.62	3,010	3,134	140	4.67	30
1925	14,936.32	13,674	14,238	698	4.90	142
1926	41,830.26	38,137	39,709	2,121	5.12	414
1927	15,730.51	14,280	14,869	862	5.35	161
1928	18,895.26	17,077	17,781	1,114	5.58	200
1929	14,322.09	12,885	13,416	906	5.82	156
1930	29,424.49	26,350	27,436	1,988	6.06	328
1931	13,202.07	11,768	12,253	949	6.30	151
1932	15,849.66	14,060	14,640	1,210	6.55	185
1933	22,636.29	19,979	20,803	1,833	6.81	269
1934	17,238.94	15,138	15,762	1,477	7.07	209
1935	7,912.42	6,911	7,196	716	7.34	98
1936	1,806.43	1,569	1,634	172	7.61	23
1937	4,409.03	3,810	3,967	442	7.88	56
1938	9,363.45	8,046	8,378	985	8.16	121
1939	18,336.79	15,668	16,314	2,023	8.44	240
1940	12,154.01	10,325	10,751	1,403	8.73	161
1941	8,528.06	7,202	7,499	1,029	9.02	114
1942	2,203.24	1,850	1,926	277	9.31	30
1943	4,933.91	4,116	4,286	648	9.61	67
1944	3,287.63	2,726	2,838	450	9.91	45
1945	8,463.50	6,974	7,261	1,202	10.21	118
1946	21,161.00	17,323	18,037	3,124	10.52	297
1947	31,538.05	25,644	26,701	4,837	10.84	446
1948	27,088.67	21,877	22,779	4,310	11.16	386
1949	40,744.88	32,680	34,027	6,718	11.48	585
1950	33,720.12	26,854	27,961	5,759	11.81	488
1951	32,144.51	25,411	26,458	5,687	12.15	468
1952	20,385.29	15,996	16,655	3,730	12.49	299
1953	21,361.40	16,636	17,322	4,039	12.83	315
1954	35,553.02	27,468	28,600	6,953	13.19	527
1955	56,455.34	43,266	45,049	11,406	13.55	842
1956	34,572.17	26,275	27,358	7,214	13.92	518
1957	51,009.19	38,433	40,017	10,992	14.30	769
1958	25,474.87	19,027	19,811	5,664	14.68	386
1959	30,574.96	22,631	23,564	7,011	15.07	465
1960	35,266.70	25,854	26,920	8,347	15.48	539
1961	56,403.56	40,951	42,639	13,765	15.89	866
1962	54,312.83	39,049	40,659	13,654	16.30	838
1963	80,708.13	57,428	59,795	20,913	16.73	1,250
1964	114,620.69	80,690	84,016	30,605	17.17	1,782
1965	95,365.61	66,411	69,148	26,218	17.61	1,489

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 58-R1.5						
NET SALVAGE PERCENT.. 0						
1966	55,655.87	38,316	39,895	15,761	18.07	872
1967	64,169.93	43,669	45,469	18,701	18.53	1,009
1968	100,111.93	67,316	70,091	30,021	19.00	1,580
1969	214,294.39	142,321	148,187	66,107	19.48	3,394
1970	180,859.94	118,588	123,476	57,384	19.97	2,874
1971	211,804.95	137,053	142,702	69,103	20.47	3,376
1972	128,131.73	81,784	85,155	42,977	20.98	2,048
1973	162,167.05	102,081	106,289	55,878	21.49	2,600
1974	265,279.13	164,563	171,346	93,933	22.02	4,266
1975	286,219.14	174,888	182,097	104,122	22.56	4,615
1976	220,443.04	132,645	138,112	82,331	23.10	3,564
1977	341,538.44	202,273	210,610	130,928	23.65	5,536
1978	253,161.19	147,489	153,568	99,593	24.21	4,114
1979	222,444.59	127,407	132,659	89,786	24.78	3,623
1980	159,765.27	89,910	93,616	66,149	25.36	2,608
1981	190,249.25	105,162	109,497	80,752	25.94	3,113
1982	202,393.75	132,183	137,631	64,763	22.97	2,819
1983	112,389.90	72,177	75,152	37,238	23.54	1,582
1984	92,262.05	58,227	60,627	31,635	24.11	1,312
1985	117,472.98	73,291	76,312	41,161	24.26	1,697
1986	154,484.23	94,591	98,490	55,994	24.85	2,253
1987	137,189.07	82,382	85,778	51,411	25.45	2,020
1988	250,812.30	147,628	153,713	97,099	26.04	3,729
1989	296,393.94	171,908	178,994	117,400	26.25	4,472
1990	317,297.85	180,067	187,489	129,809	26.86	4,833
1991	505,783.76	280,609	292,175	213,609	27.48	7,773
1992	620,732.21	338,485	352,437	268,295	27.73	9,675
1993	384,308.49	206,066	214,560	169,748	28.11	6,039
1994	524,750.23	274,392	285,702	239,048	28.74	8,318
1995	826,859.52	423,683	441,147	385,713	29.02	13,291
1996	808,965.57	403,350	419,976	388,990	29.67	13,111
1997	678,838.85	328,897	342,454	336,385	30.32	11,094
1998	678,982.09	321,159	334,397	344,585	30.64	11,246
1999	538,170.55	248,150	258,378	279,793	30.97	9,034
2000	432,385.40	192,930	200,882	231,503	31.65	7,314
2001	657,663.48	285,163	296,917	360,746	32.00	11,273
2002	454,327.46	190,045	197,878	256,449	32.68	7,847
2003	617,157.49	249,949	260,252	356,905	33.06	10,796
2004	604,436.64	236,516	246,265	358,172	33.45	10,708
2005	1,048,056.69	395,327	411,622	636,435	33.85	18,802
2006	702,604.31	254,835	265,339	437,265	34.26	12,763
2007	1,163,619.01	404,707	421,389	742,230	34.69	21,396

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 58-R1.5						
NET SALVAGE PERCENT.. 0						
2008	1,212,087.87	403,019	419,631	792,457	35.13	22,558
2009	1,082,612.32	342,972	357,109	725,503	35.58	20,391
2010	761,354.16	228,939	238,376	522,978	36.05	14,507
2011	807,982.23	230,760	240,272	567,710	36.26	15,657
2012	1,244,852.68	334,367	348,149	896,704	36.75	24,400
2013	1,816,931.60	458,775	477,685	1,339,247	37.00	36,196
2014	1,687,154.54	397,831	414,229	1,272,926	37.28	34,145
2015	2,018,001.58	440,732	458,899	1,559,103	37.58	41,488
2016	2,248,427.21	450,585	469,158	1,779,269	37.90	46,946
2017	2,631,750.72	481,084	500,914	2,130,837	38.01	56,060
2018	1,882,697.22	309,139	321,881	1,560,816	38.16	40,902
2019	4,052,253.78	590,008	614,327	3,437,927	38.14	90,140
2020	5,053,990.16	636,803	663,051	4,390,939	38.17	115,036
2021	2,998,851.71	318,478	331,605	2,667,247	37.87	70,432
2022	4,795,757.92	409,558	426,440	4,369,318	37.48	116,577
2023	6,398,157.39	406,283	423,030	5,975,127	36.87	162,059
2024	8,288,312.28	336,505	350,376	7,937,936	35.40	224,235
2025	4,827,486.59	75,309	78,413	4,749,074	31.65	150,050
	70,980,494.59	15,698,788	16,345,877	54,634,618		1,563,041
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						35.0 2.20

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 365.7 REG AFUDC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 40-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	711,827.21-	80,081-	125,756-	586,071-		16,509-
	711,827.21-	80,081-	125,756-	586,071-		16,509-
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						35.5 2.32

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
1923	615.00	598	615			
1955	321.43	268	297	24	10.85	2
1957	1,089.51	894	992	98	11.66	8
1966	171.19	129	143	28	16.06	2
1967	1,528.03	1,137	1,261	267	16.62	16
1968	5,305.30	3,902	4,328	977	17.19	57
1969	469.20	341	378	91	17.78	5
1970	2,974.60	2,133	2,366	609	18.38	33
1971	3,756.90	2,659	2,949	808	18.99	43
1972	5,713.09	3,989	4,425	1,288	19.62	66
1973	9,574.39	6,590	7,310	2,264	20.26	112
1974	12,540.35	8,506	9,435	3,105	20.91	148
1975	9,522.75	6,363	7,058	2,465	21.57	114
1976	14,345.28	9,435	10,465	3,880	22.25	174
1977	17,590.28	11,385	12,628	4,962	22.93	216
1978	25,021.43	15,925	17,664	7,357	23.63	311
1979	43,579.82	27,267	30,244	13,336	24.33	548
1980	7,270.58	4,469	4,957	2,314	25.05	92
1981	11,294.79	6,815	7,559	3,736	25.78	145
1982	11,192.02	7,212	7,999	3,193	23.87	134
1983	14,496.16	9,188	10,191	4,305	24.41	176
1984	5,717.07	3,561	3,950	1,767	24.97	71
1985	15,585.87	9,473	10,507	5,079	25.97	196
1986	48,278.74	28,803	31,948	16,331	26.54	615
1987	29,523.06	17,277	19,163	10,360	27.11	382
1988	76,661.56	43,973	48,774	27,888	27.69	1,007
1989	113,372.28	63,284	70,194	43,178	28.69	1,505
1990	144,531.37	78,972	87,595	56,936	29.26	1,946
1991	53,431.24	28,548	31,665	21,766	29.85	729
1992	99,809.99	52,101	57,790	42,020	30.45	1,380
1993	286.24	146	162	124	31.20	4
1994	154,665.00	76,977	85,382	69,283	31.79	2,179
1995	150,384.17	72,936	80,900	69,484	32.39	2,145
1996	91,378.94	42,857	47,537	43,842	33.40	1,313
1997	233,401.22	106,431	118,052	115,349	34.00	3,393
1998	151,590.70	67,124	74,453	77,138	34.61	2,229
1999	192,024.40	82,436	91,437	100,587	35.23	2,855
2000	160,172.66	66,167	73,392	86,781	36.23	2,395
2001	227,349.82	90,804	100,719	126,631	36.85	3,436
2002	321,940.17	124,076	137,624	184,316	37.48	4,918
2003	161,435.90	59,570	66,074	95,362	38.48	2,478
2004	172,849.36	61,327	68,023	104,826	39.10	2,681

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
2005	429,861.17	145,379	161,253	268,608	40.11	6,697
2006	313,210.56	101,386	112,456	200,755	40.74	4,928
2007	94,971.96	29,346	32,550	62,422	41.38	1,509
2008	690,673.25	201,815	223,852	466,821	42.38	11,015
2009	66,839.03	18,528	20,551	46,288	43.02	1,076
2010	170,699.28	44,723	49,606	121,093	43.67	2,773
2011	38,040.88	9,320	10,338	27,703	44.67	620
2012	105,122.31	24,126	26,760	78,362	45.32	1,729
2013	153,077.14	32,529	36,081	116,996	46.32	2,526
2014	138,843.65	27,297	30,278	108,566	46.98	2,311
2015	90,091.13	16,270	18,047	72,044	47.64	1,512
2016	421,879.54	68,935	76,462	345,418	48.64	7,102
2017	542,902.72	79,807	88,521	454,382	49.31	9,215
2018	694,861.79	90,193	100,041	594,821	50.30	11,825
2019	1,552,434.77	175,580	194,752	1,357,683	50.97	26,637
2020	248,262.46	23,883	26,491	221,771	51.65	4,294
2021	398,951.01	31,597	35,047	363,904	52.32	6,955
2022	949,155.83	58,848	65,274	883,882	52.99	16,680
2023	1,397,003.07	62,167	68,955	1,328,048	53.68	24,740
2024	287,426.10	7,703	8,544	278,882	54.37	5,129
2025	172,840.48	1,573	1,744	171,096	54.45	3,142
	11,759,909.99	2,557,053	2,836,208	8,923,702		192,674
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						46.3 1.64

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R1.5						
NET SALVAGE PERCENT.. 0						
1957	20,742.69	18,491	19,180	1,563	4.56	343
1966	125.80	105	109	17	7.05	2
1967	11,829.84	9,760	10,124	1,706	7.35	232
1968	5,919.87	4,840	5,020	900	7.66	117
1969	6,623.95	5,365	5,565	1,059	7.98	133
1970	10,492.59	8,419	8,733	1,760	8.30	212
1971	10,473.00	8,321	8,631	1,842	8.63	213
1972	41,082.28	32,308	33,512	7,570	8.97	844
1973	34,520.43	26,860	27,861	6,659	9.32	714
1974	70,857.67	54,543	56,575	14,283	9.67	1,477
1975	100,844.65	76,738	79,597	21,248	10.04	2,116
1976	45,049.69	33,873	35,135	9,915	10.42	952
1977	84,764.87	62,948	65,294	19,471	10.81	1,801
1978	51,416.51	37,693	39,097	12,320	11.21	1,099
1979	60,840.40	44,008	45,648	15,192	11.62	1,307
1980	31,270.23	22,306	23,137	8,133	12.04	675
1981	36,288.12	25,505	26,455	9,833	12.48	788
1982	27,045.68	21,290	22,083	4,963	11.69	425
1983	57,895.80	45,008	46,685	11,211	12.10	927
1984	25,470.30	19,541	20,269	5,201	12.52	415
1985	32,916.83	24,908	25,836	7,081	12.94	547
1986	74,963.92	56,200	58,294	16,670	13.10	1,273
1987	56,921.44	42,019	43,585	13,336	13.56	983
1988	119,971.79	87,148	90,395	29,577	14.03	2,108
1989	170,312.77	121,620	126,152	44,161	14.51	3,043
1990	128,330.80	90,024	93,378	34,953	15.00	2,330
1991	206,945.26	143,165	148,500	58,445	15.26	3,830
1992	118,472.93	80,360	83,354	35,119	15.77	2,227
1993	143,802.60	96,276	99,863	43,940	16.04	2,739
1994	140,100.58	91,794	95,214	44,887	16.58	2,707
1995	218,463.23	139,926	145,140	73,323	17.12	4,283
1996	314,048.99	197,348	204,702	109,347	17.45	6,266
1997	347,815.86	213,142	221,084	126,732	18.01	7,037
1998	271,377.92	161,958	167,993	103,385	18.58	5,564
1999	195,532.47	113,995	118,243	77,289	18.95	4,079
2000	204,244.75	115,623	119,931	84,314	19.55	4,313
2001	430,658.90	237,379	246,224	184,435	19.95	9,245
2002	160,057.25	85,759	88,955	71,102	20.36	3,492
2003	40,690.43	21,057	21,842	18,848	20.98	898
2004	102,021.26	51,113	53,018	49,003	21.42	2,288
2005	296,987.16	143,682	149,036	147,951	21.87	6,765
2006	187,387.07	87,322	90,576	96,811	22.34	4,334

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R1.5						
NET SALVAGE PERCENT.. 0						
2007	116,578.51	52,192	54,137	62,442	22.82	2,736
2008	559,527.10	239,925	248,865	310,662	23.31	13,327
2009	106,357.62	43,522	45,144	61,214	23.82	2,570
2010	234,349.63	91,162	94,559	139,791	24.34	5,743
2011	143,931.16	53,226	55,209	88,722	24.71	3,591
2012	95,343.77	33,332	34,574	60,770	25.11	2,420
2013	406,572.35	133,681	138,662	267,910	25.52	10,498
2014	316,777.01	97,251	100,875	215,902	25.96	8,317
2015	115,492.93	32,869	34,094	81,399	26.40	3,083
2016	177,825.09	46,626	48,363	129,462	26.73	4,843
2017	1,055,599.86	253,027	262,455	793,145	26.96	29,419
2018	1,157,464.17	250,012	259,328	898,136	27.22	32,995
2019	1,240,254.17	237,013	245,844	994,410	27.51	36,147
2020	1,276,256.90	211,986	219,885	1,056,372	27.61	38,260
2021	1,215,910.98	170,228	176,571	1,039,340	27.65	37,589
2022	750,017.22	84,752	87,910	662,107	27.46	24,112
2023	682,929.34	57,503	59,645	623,284	27.18	22,932
2024	656,292.22	35,440	36,760	619,532	26.28	23,574
2025	721,327.21	15,004	15,563	705,764	23.54	29,981
	15,724,385.82	5,098,491	5,288,468	10,435,917		427,280
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.4 2.72

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 368.1 TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S1						
NET SALVAGE PERCENT.. 0						
1918	399.30	399	399			
1921	433.46	433	433			
1924	9,167.19	9,167	9,167			
1925	1,047.45	1,047	1,047			
1941	1,823.77	1,762	1,824			
1948	8,714.34	8,040	8,714			
1949	12,761.42	11,692	12,761			
1952	300.15	269	300			
1953	670.00	596	665	5	4.94	1
1954	6,421.85	5,674	6,328	94	5.24	18
1955	21,636.63	18,973	21,158	479	5.54	86
1956	1,492.51	1,298	1,447	46	5.85	8
1957	11,309.38	9,761	10,885	424	6.16	69
1958	52,850.62	45,252	50,464	2,387	6.47	369
1959	25,837.47	21,945	24,473	1,364	6.78	201
1960	16,681.29	14,049	15,667	1,014	7.10	143
1961	15,642.88	13,064	14,569	1,074	7.42	145
1962	5,500.17	4,553	5,077	423	7.75	55
1963	6,819.27	5,595	6,239	580	8.08	72
1964	17,543.95	14,265	15,908	1,636	8.41	195
1965	13,841.79	11,153	12,438	1,404	8.74	161
1966	36,419.40	29,071	32,419	4,000	9.08	441
1967	66,273.54	52,385	58,419	7,855	9.43	833
1968	77,376.98	60,561	67,536	9,841	9.78	1,006
1969	57,761.55	44,759	49,914	7,848	10.13	775
1970	53,138.90	40,752	45,446	7,693	10.49	733
1971	40,052.41	30,395	33,896	6,156	10.85	567
1972	72,071.57	54,118	60,351	11,721	11.21	1,046
1973	96,779.75	71,853	80,129	16,651	11.59	1,437
1974	122,488.59	89,934	100,292	22,197	11.96	1,856
1975	200,936.81	145,792	162,584	38,353	12.35	3,106
1976	133,077.90	95,431	106,422	26,656	12.73	2,094
1977	154,140.72	109,166	121,739	32,402	13.13	2,468
1978	163,962.64	114,664	127,871	36,092	13.53	2,668
1979	158,605.97	109,508	122,121	36,485	13.93	2,619
1980	175,989.99	119,907	133,718	42,272	14.34	2,948
1981	104,560.40	70,265	78,358	26,202	14.76	1,775
1982	222,466.33	169,341	188,845	33,621	13.57	2,478
1983	168,226.79	126,507	141,078	27,149	13.93	1,949
1984	156,450.08	116,164	129,543	26,907	14.31	1,880
1985	207,376.55	152,754	170,348	37,029	14.39	2,573
1986	162,248.82	117,809	131,378	30,871	14.81	2,084

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 368.1 TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S1						
NET SALVAGE PERCENT.. 0						
1987	225,421.04	161,244	179,816	45,605	15.22	2,996
1988	223,256.56	157,173	175,276	47,981	15.66	3,064
1989	288,088.69	200,510	223,604	64,485	15.83	4,074
1990	321,394.61	219,770	245,082	76,313	16.30	4,682
1991	299,500.56	201,055	224,212	75,289	16.77	4,490
1992	366,462.80	242,488	270,417	96,046	17.00	5,650
1993	215,987.22	141,083	157,333	58,654	17.25	3,400
1994	267,453.83	171,010	190,706	76,748	17.76	4,321
1995	311,750.87	195,873	218,433	93,318	18.04	5,173
1996	343,831.41	212,006	236,424	107,407	18.34	5,856
1997	325,694.87	195,873	218,433	107,262	18.89	5,678
1998	383,942.07	225,950	251,974	131,968	19.23	6,863
1999	393,103.95	226,035	252,069	141,035	19.59	7,199
2000	418,258.86	233,556	260,456	157,803	20.16	7,828
2001	255,214.78	138,811	154,799	100,416	20.55	4,886
2002	338,915.14	179,218	199,860	139,055	20.94	6,641
2003	178,393.79	91,516	102,057	76,337	21.36	3,574
2004	273,538.81	135,839	151,485	122,054	21.79	5,601
2005	270,300.01	129,663	144,597	125,703	22.24	5,652
2006	112,879.80	52,173	58,182	54,698	22.69	2,411
2007	441,505.33	196,028	218,606	222,899	23.17	9,620
2008	504,507.80	214,517	239,224	265,284	23.65	11,217
2009	420,083.53	170,512	190,151	229,933	24.15	9,521
2010	112,033.57	43,245	48,226	63,808	24.66	2,588
2011	318,305.98	116,309	129,705	188,601	25.18	7,490
2012	417,219.62	143,607	160,147	257,073	25.72	9,995
2013	312,316.17	100,722	112,323	199,993	26.26	7,616
2014	190,849.75	57,293	63,892	126,958	26.81	4,735
2015	325,856.71	90,002	100,368	225,489	27.52	8,194
2016	237,163.32	59,931	66,834	170,329	28.09	6,064
2017	499,788.83	114,252	127,411	372,378	28.68	12,984
2018	569,381.33	115,698	129,024	440,357	29.40	14,978
2019	509,715.13	90,780	101,236	408,479	30.00	13,616
2020	564,054.25	85,623	95,485	468,569	30.73	15,248
2021	1,245,374.68	155,796	173,740	1,071,635	31.47	34,053
2022	1,663,049.79	162,979	181,750	1,481,300	32.21	45,989

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 368.1 TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S1						
NET SALVAGE PERCENT.. 0						
2023	4,471,851.08	313,924	350,081	4,121,770	33.09	124,562
2024	1,776,538.01	75,148	83,803	1,692,735	33.96	49,845
2025	995,296.96	14,133	15,761	979,536	34.83	28,123
	24,249,582.09	7,951,468	8,865,352	15,384,230		555,336
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.7						2.29

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 368.2 TRANSFORMER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-R2						
NET SALVAGE PERCENT.. 0						
1961	1,102.22	1,041	1,102			
1962	806.54	756	807			
1963	551.14	512	551			
1964	1,114.87	1,028	1,115			
1965	582.21	533	582			
1966	2,073.07	1,881	2,073			
1967	2,171.52	1,954	2,172			
1968	531.87	475	532			
1970	1,338.80	1,174	1,338	1	4.79	
1971	4,876.34	4,240	4,833	43	5.09	8
1972	18,581.86	16,014	18,253	329	5.39	61
1973	35,025.22	29,906	34,087	938	5.70	165
1974	24,340.84	20,590	23,469	872	6.01	145
1975	70,418.99	58,972	67,217	3,202	6.34	505
1976	49,585.08	41,105	46,852	2,733	6.67	410
1977	19,506.60	16,000	18,237	1,270	7.01	181
1978	15,484.66	12,562	14,318	1,167	7.36	159
1979	76,746.30	61,534	70,137	6,609	7.73	855
1980	54,203.93	42,932	48,934	5,270	8.11	650
1981	47,441.41	37,102	42,289	5,152	8.50	606
1982	63,893.65	53,607	61,102	2,792	8.30	336
1983	60,817.49	50,618	57,695	3,122	8.51	367
1984	56,979.05	46,774	53,313	3,666	9.00	407
1985	102,414.06	83,263	94,904	7,510	9.26	811
1986	126,267.21	101,102	115,237	11,030	9.77	1,129
1987	107,582.03	85,183	97,092	10,490	10.06	1,043
1988	135,055.80	105,141	119,840	15,216	10.60	1,435
1989	163,681.23	125,789	143,375	20,306	10.92	1,860
1990	163,585.76	123,409	140,662	22,924	11.48	1,997
1991	214,601.81	159,492	181,790	32,812	11.83	2,774
1992	334,442.64	243,541	277,590	56,853	12.41	4,581
1993	226,960.01	163,003	185,792	41,168	12.75	3,229
1994	317,833.90	224,264	255,617	62,217	13.14	4,735
1995	401,537.28	278,024	316,894	84,643	13.55	6,247
1996	328,546.88	221,966	252,998	75,549	14.17	5,332
1997	381,333.01	252,137	287,387	93,946	14.60	6,435
1998	296,549.01	191,630	218,421	78,128	15.06	5,188
1999	267,052.92	167,709	191,156	75,897	15.70	4,834
2000	214,058.72	131,004	149,319	64,740	16.17	4,004
2001	230,206.22	137,065	156,228	73,978	16.65	4,443
2002	268,249.19	154,458	176,052	92,197	17.31	5,326
2003	448,787.71	250,424	285,435	163,353	17.82	9,167

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 368.2 TRANSFORMER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-R2						
NET SALVAGE PERCENT.. 0						
2004	308,553.69	166,496	189,773	118,781	18.34	6,477
2005	278,815.93	145,179	165,476	113,340	18.87	6,006
2006	309,002.31	154,872	176,524	132,478	19.41	6,825
2007	224,074.96	107,780	122,848	101,227	19.96	5,071
2008	219,256.08	100,902	115,009	104,247	20.52	5,080
2009	225,494.76	98,970	112,807	112,688	21.09	5,343
2010	170,173.33	70,962	80,883	89,290	21.67	4,120
2011	98,255.33	38,752	44,170	54,085	22.26	2,430
2012	203,808.01	75,654	86,231	117,577	22.87	5,141
2013	275,807.21	96,202	109,652	166,155	23.34	7,119
2014	153,812.87	49,882	56,856	96,957	23.96	4,047
2015	193,235.37	58,029	66,142	127,093	24.47	5,194
2016	250,392.11	68,983	78,627	171,765	24.98	6,876
2017	314,718.61	78,648	89,643	225,076	25.51	8,823
2018	76,582.02	17,170	19,570	57,012	25.95	2,197
2019	1,020,288.92	201,609	229,795	790,494	26.39	29,954
2020	382,145.07	64,965	74,048	308,097	26.86	11,470
2021	469,284.14	66,544	75,847	393,437	27.24	14,443
2022	435,930.32	49,260	56,147	379,783	27.46	13,830
2023	652,576.03	54,294	61,884	590,692	27.53	21,456
2024	564,335.71	29,345	33,448	530,888	27.32	19,432
2025	272,945.62	5,186	5,911	267,035	25.82	10,342
	12,436,407.45	5,499,598	6,268,088	6,168,319		281,101
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.9 2.26

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 369 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R2						
NET SALVAGE PERCENT.. 0						
1947	69.98	63	70			
1954	118.41	101	118			
1955	333.15	283	333			
1956	128.96	109	129			
1958	217.29	181	217			
1959	640.93	529	637	4	9.29	
1960	1,286.86	1,053	1,267	20	9.64	2
1961	478.27	388	467	11	9.99	1
1962	4,667.27	3,755	4,518	149	10.36	14
1963	13,707.34	10,932	13,154	553	10.73	52
1964	20,445.56	16,160	19,444	1,002	11.11	90
1965	23,183.40	18,153	21,842	1,341	11.50	117
1966	27,700.69	21,476	25,840	1,861	11.91	156
1967	55,979.34	42,967	51,699	4,280	12.32	347
1968	86,487.11	65,697	79,048	7,439	12.74	584
1969	163,999.96	123,248	148,294	15,706	13.17	1,193
1970	234,774.08	174,442	209,891	24,883	13.62	1,827
1971	230,855.32	169,526	203,976	26,879	14.08	1,909
1972	199,870.33	145,038	174,512	25,358	14.54	1,744
1973	269,826.60	193,358	232,651	37,176	15.02	2,475
1974	152,382.56	107,789	129,693	22,690	15.51	1,463
1975	142,518.84	99,467	119,680	22,839	16.01	1,427
1976	155,366.51	106,939	128,671	26,696	16.52	1,616
1977	155,016.59	105,148	126,516	28,501	17.05	1,672
1978	168,567.81	112,654	135,547	33,021	17.58	1,878
1979	198,231.94	130,421	156,924	41,308	18.13	2,278
1980	147,503.69	95,516	114,926	32,578	18.68	1,744
1981	190,277.76	121,167	145,790	44,488	19.25	2,311
1982	159,384.03	113,051	136,025	23,359	17.73	1,317
1983	177,477.85	124,483	149,780	27,698	17.99	1,540
1984	203,386.40	140,113	168,586	34,800	18.63	1,868
1985	175,249.62	118,504	142,586	32,664	19.27	1,695
1986	212,017.35	141,458	170,204	41,813	19.58	2,135
1987	240,415.43	157,256	189,213	51,202	20.23	2,531
1988	249,865.35	161,013	193,733	56,132	20.55	2,731
1989	262,888.42	165,830	199,529	63,359	21.22	2,986
1990	276,658.65	171,639	206,519	70,140	21.57	3,252
1991	262,518.79	159,139	191,478	71,041	22.25	3,193
1992	253,115.87	150,655	181,270	71,846	22.61	3,178
1993	188,916.16	110,516	132,974	55,942	23.06	2,426
1994	163,385.84	93,163	112,095	51,291	23.75	2,160
1995	308,597.37	172,259	207,265	101,332	24.14	4,198

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 369 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R2						
NET SALVAGE PERCENT.. 0						
1996	289,937.16	157,378	189,359	100,578	24.85	4,047
1997	337,766.87	179,050	215,436	122,331	25.26	4,843
1998	293,245.50	150,787	181,429	111,816	25.98	4,304
1999	327,048.09	163,786	197,070	129,978	26.41	4,922
2000	176,487.07	85,508	102,884	73,603	27.13	2,713
2001	197,137.77	92,734	111,579	85,559	27.58	3,102
2002	237,193.60	108,137	130,112	107,082	28.05	3,818
2003	221,676.57	97,272	117,039	104,638	28.78	3,636
2004	284,304.84	120,432	144,906	139,399	29.26	4,764
2005	419,895.17	171,317	206,131	213,764	29.75	7,185
2006	148,083.31	58,049	69,845	78,238	30.25	2,586
2007	594,006.19	221,980	267,090	326,916	31.00	10,546
2008	488,025.77	174,225	209,630	278,396	31.52	8,832
2009	340,560.70	115,757	139,281	201,280	32.04	6,282
2010	355,781.68	114,704	138,013	217,769	32.58	6,684
2011	241,540.60	73,549	88,495	153,046	33.12	4,621
2012	384,096.54	109,928	132,267	251,830	33.67	7,479
2013	477,282.63	127,673	153,618	323,665	34.23	9,456
2014	440,173.80	109,867	132,194	307,980	34.58	8,906
2015	419,328.76	96,446	116,045	303,284	35.16	8,626
2016	502,353.07	105,946	127,476	374,877	35.55	10,545
2017	414,024.08	78,830	94,849	319,175	36.14	8,832
2018	389,226.56	66,246	79,708	309,519	36.56	8,466
2019	636,468.63	95,598	115,025	521,444	36.79	14,174
2020	468,462.83	60,291	72,543	395,920	37.24	10,632
2021	605,242.74	65,124	78,358	526,885	37.34	14,110
2022	386,562.81	33,012	39,721	346,842	37.48	9,254
2023	1,004,476.99	63,081	75,900	928,577	37.34	24,868
2024	724,915.10	28,417	34,192	690,723	36.81	18,765
2025	515,428.74	7,319	8,806	506,623	34.59	14,647
	18,099,247.85	6,978,082	8,396,112	9,703,136		311,755

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.1 1.72

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.1 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 34-R1						
NET SALVAGE PERCENT.. 0						
1946	67.51	68	68			
1948	62.81	63	63			
1957	476.96	476	477			
1958	566.33	560	566			
1959	875.34	858	875			
1961	1,263.31	1,213	1,263			
1962	6,152.05	5,844	6,152			
1963	3,408.87	3,206	3,409			
1964	2,460.74	2,293	2,461			
1965	4,888.47	4,512	4,888			
1966	4,198.14	3,838	4,198			
1967	6,231.70	5,641	6,232			
1968	13,999.72	12,550	14,000			
1969	12,323.67	10,939	12,324			
1970	12,238.38	10,752	12,238			
1971	25,850.16	22,467	25,850			
1972	138,552.13	119,115	138,552			
1973	27,605.66	23,465	27,606			
1974	16,830.27	14,137	16,830			
1975	22,994.13	19,085	22,803	191	5.78	33
1976	36,898.31	30,246	36,138	760	6.13	124
1977	31,308.87	25,333	30,268	1,041	6.49	160
1978	54,347.71	43,383	51,835	2,513	6.86	366
1979	31,711.57	24,968	29,832	1,880	7.23	260
1980	38,530.71	29,907	35,733	2,798	7.61	368
1981	18,646.22	14,259	17,037	1,609	8.00	201
1982	39,775.82	33,718	39,776			
1983	26,468.98	22,144	26,467	2	8.25	
1984	25,404.63	21,063	25,175	230	8.50	27
1985	31,037.02	25,484	30,459	578	8.77	66
1986	52,859.88	42,742	51,085	1,775	9.29	191
1987	46,987.77	37,562	44,894	2,094	9.60	218
1988	56,039.74	44,255	52,894	3,146	9.92	317
1989	61,995.58	48,319	57,751	4,245	10.26	414
1990	84,284.90	64,765	77,407	6,878	10.62	648
1991	65,998.00	49,954	59,705	6,293	11.00	572
1992	121,214.82	90,281	107,904	13,311	11.39	1,169
1993	93,705.42	68,827	82,263	11,442	11.75	974
1994	100,928.34	72,810	87,023	13,905	12.17	1,143
1995	102,023.20	72,192	86,284	15,739	12.60	1,249
1996	79,278.71	54,956	65,684	13,595	13.06	1,041
1997	65,180.22	44,401	53,068	12,112	13.34	908

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.1 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 34-R1						
NET SALVAGE PERCENT.. 0						
1998	159,272.28	105,996	126,687	32,585	13.82	2,358
1999	78,220.98	50,992	60,946	17,275	14.15	1,221
2000	205,130.78	130,258	155,685	49,446	14.66	3,373
2001	18,661.47	11,566	13,824	4,837	15.03	322
2002	5,961.52	3,601	4,304	1,658	15.41	108
2003	41,458.30	24,253	28,987	12,471	15.96	781
2004	108,600.17	61,641	73,674	34,926	16.38	2,132
2005	128.86	71	85	44	16.68	3
2006	18,161.25	9,669	11,556	6,605	17.13	386
2017	92,232.24	26,581	31,770	60,462	21.00	2,879
2018	367,054.74	96,095	114,854	252,201	21.15	11,924
2020	143,166.11	29,378	35,113	108,053	21.31	5,071
2022	33,298.31	4,755	5,683	27,615	21.01	1,314
2023	10,544.61	1,144	1,367	9,178	20.54	447
2024	38,990.10	2,776	3,318	35,672	19.55	1,825
	2,886,554.49	1,781,427	2,117,390	769,164		44,593
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.2 1.54

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.2 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1924	1,616.63	1,555	1,617			
1925	143.96	138	144			
1926	1,425.12	1,362	1,425			
1927	2,467.01	2,349	2,467			
1928	402.46	382	402			
1929	1,968.53	1,861	1,969			
1930	1,162.10	1,095	1,162			
1931	445.79	418	446			
1932	767.37	718	767			
1933	719.01	670	719			
1934	987.43	916	987			
1935	841.89	778	839	3	5.68	1
1936	1,516.55	1,396	1,505	12	5.96	2
1937	1,970.39	1,806	1,948	22	6.24	4
1938	1,565.44	1,429	1,541	24	6.53	4
1939	1,683.08	1,530	1,650	33	6.83	5
1940	1,630.77	1,476	1,592	39	7.13	5
1941	1,234.51	1,112	1,199	36	7.44	5
1942	540.05	484	522	18	7.76	2
1943	576.13	514	554	22	8.10	3
1944	688.35	611	659	29	8.44	3
1945	905.14	799	862	43	8.80	5
1946	1,959.04	1,719	1,854	105	9.18	11
1947	4,489.63	3,917	4,224	266	9.57	28
1948	6,548.87	5,677	6,122	427	9.98	43
1949	6,264.43	5,395	5,818	446	10.41	43
1950	5,980.74	5,115	5,516	465	10.86	43
1951	7,023.70	5,963	6,430	594	11.33	52
1952	6,202.97	5,225	5,635	568	11.82	48
1953	6,455.20	5,393	5,816	639	12.34	52
1954	5,682.18	4,707	5,076	606	12.87	47
1955	6,910.80	5,673	6,118	793	13.43	59
1956	6,951.84	5,653	6,096	856	14.01	61
1957	6,369.35	5,129	5,531	838	14.61	57
1958	10,304.22	8,212	8,856	1,448	15.23	95
1959	6,130.27	4,834	5,213	917	15.86	58
1960	5,111.66	3,986	4,298	814	16.51	49
1961	6,049.45	4,665	5,031	1,018	17.17	59
1962	4,730.48	3,605	3,888	842	17.84	47
1963	6,680.46	5,031	5,425	1,255	18.52	68
1964	5,807.12	4,320	4,659	1,148	19.21	60
1965	9,060.35	6,655	7,177	1,883	19.91	95

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.2 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1966	8,182.96	5,933	6,398	1,785	20.62	87
1967	10,977.47	7,855	8,471	2,506	21.33	117
1968	10,092.63	7,124	7,682	2,411	22.06	109
1969	12,575.28	8,752	9,438	3,137	22.80	138
1970	11,919.79	8,177	8,818	3,102	23.55	132
1971	13,530.79	9,147	9,864	3,667	24.30	151
1972	13,371.59	8,902	9,600	3,772	25.07	150
1973	17,929.00	11,749	12,670	5,259	25.85	203
1974	13,827.36	8,918	9,617	4,210	26.63	158
1975	11,535.20	7,316	7,890	3,645	27.43	133
1976	10,164.83	6,337	6,834	3,331	28.24	118
1977	17,973.30	11,009	11,872	6,101	29.06	210
1978	16,047.71	9,654	10,411	5,637	29.88	189
1979	28,716.68	16,954	18,283	10,434	30.72	340
1980	21,372.34	12,376	13,346	8,026	31.57	254
1981	45,518.50	25,842	27,868	17,650	32.42	544
1982	27,304.32	15,943	17,193	10,111	30.82	328
1983	18,859.62	10,837	11,687	7,173	31.28	229
1984	23,990.96	13,459	14,514	9,477	32.28	294
1985	32,483.36	17,781	19,175	13,308	33.28	400
1986	32,248.75	17,340	18,699	13,550	33.74	402
1987	34,888.93	18,282	19,715	15,174	34.74	437
1988	33,863.71	17,281	18,636	15,228	35.74	426
1989	34,393.64	17,204	18,553	15,841	36.22	437
1990	31,762.75	15,449	16,660	15,103	37.22	406
1991	29,703.79	14,038	15,138	14,566	38.22	381
1992	34,237.09	15,708	16,939	17,298	39.22	441
1993	27,602.21	12,471	13,449	14,153	39.44	359
1994	31,665.96	13,863	14,950	16,716	40.45	413
1995	35,531.90	15,066	16,247	19,285	41.44	465
1996	27,275.92	11,183	12,060	15,216	42.45	358
1997	35,354.15	14,007	15,105	20,249	43.44	466
1998	18,212.36	7,012	7,562	10,650	43.93	242
2000	32,330.57	11,542	12,447	19,884	45.93	433
2001	1,678.64	576	621	1,058	46.93	23
2002	57,999.50	19,082	20,578	37,422	47.93	781
2003	120,585.50	37,984	40,961	79,624	48.93	1,627
2004	123,372.42	37,135	40,046	83,326	49.93	1,669
2005	164,416.83	47,516	51,240	113,177	50.43	2,244
2006	21,256.88	5,846	6,304	14,953	51.42	291
2007	22,560.24	5,884	6,345	16,215	52.43	309
2008	43,906.69	10,836	11,685	32,222	53.42	603

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.2 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
2009	30,651.74	7,130	7,689	22,963	54.43	422
2010	20,824.68	4,552	4,909	15,916	55.42	287
2011	12,949.29	2,647	2,855	10,094	56.43	179
2012	32,811.94	6,247	6,737	26,075	57.42	454
2013	43,331.64	7,635	8,233	35,099	58.43	601
2014	48,195.11	7,817	8,430	39,765	59.42	669
2015	116,280.81	17,210	18,559	97,722	60.43	1,617
2016	24,166.83	3,238	3,492	20,675	61.42	337
2017	26,994.35	3,234	3,487	23,507	62.43	377
2018	17,016.97	1,812	1,954	15,063	62.92	239
2019	27,035.74	2,495	2,691	24,345	63.92	381
2020	11,437.05	893	963	10,474	64.92	161
2021	15,856.54	1,013	1,092	14,765	65.92	224
2022	18,600.91	924	996	17,605	66.92	263
2023	28,489.23	1,011	1,090	27,399	67.92	403
2024	197,476.19	4,206	4,537	192,939	68.92	2,799
2025	30,910.01	219	236	30,674	69.92	439
	2,214,221.62	785,926	847,280	1,366,942		28,463

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 48.0 1.29

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.3 ELECTRONIC METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S3						
NET SALVAGE PERCENT.. 0						
1995	280.36	270	280			
1996	13,757.25	13,149	13,757			
1997	70,119.47	66,543	70,119			
1998	28,521.86	26,825	28,522			
1999	186,795.81	174,243	186,796			
2000	79,287.63	73,190	79,288			
2001	137,873.62	125,658	137,874			
2002	52,669.40	47,402	52,062	607	2.61	233
2003	85,754.23	76,021	83,495	2,259	2.88	784
2004	199,255.57	173,930	191,029	8,227	3.13	2,628
2005	296,064.36	253,076	277,956	18,108	3.48	5,203
2006	184,617.81	154,451	169,635	14,983	3.81	3,933
2007	2,297,690.77	1,874,456	2,058,735	238,956	4.18	57,167
2008	301,555.78	239,073	262,576	38,980	4.57	8,530
2010	88,994.13	65,802	72,271	16,723	5.46	3,063
2011	231,480.17	163,795	179,898	51,582	5.99	8,611
2012	101,602.74	68,308	75,023	26,580	6.58	4,040
2013	64,307.89	40,758	44,765	19,543	7.22	2,707
2014	85,443.25	50,599	55,574	29,869	7.92	3,771
2015	44,174.73	24,164	26,540	17,635	8.69	2,029
2016	129,029.77	64,592	70,942	58,088	9.48	6,127
2018	4,662.78	1,864	2,047	2,616	11.26	232
2021	23,513.68	5,671	6,229	17,285	14.16	1,221
2022	239,630.35	44,955	49,374	190,256	15.16	12,550
2023	191,854.15	25,708	28,235	163,619	16.16	10,125
2024	941,115.46	75,666	83,105	858,010	17.16	50,001
2025	88,014.72	2,359	2,591	85,424	18.16	4,704
	6,168,067.74	3,932,528	4,308,718	1,859,350		187,659
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					9.9	3.04

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-01						
NET SALVAGE PERCENT.. 0						
1926	642.41	642	642			
1929	5,321.34	5,321	5,321			
1940	197.92	198	198			
1941	263.93	264	264			
1945	32.62	33	33			
1946	283.36	283	283			
1948	1,451.21	1,451	1,451			
1949	253.79	254	254			
1950	17.14	17	17			
1951	453.74	454	454			
1952	127.16	127	127			
1954	1,722.53	1,723	1,723			
1955	5,517.30	5,517	5,517			
1956	70.84	71	71			
1957	1,458.37	1,458	1,458			
1958	8,469.70	8,470	8,470			
1959	4,103.33	4,103	4,103			
1960	1,507.24	1,507	1,507			
1961	2,700.54	2,701	2,701			
1962	2,255.35	2,255	2,255			
1963	5,671.86	5,672	5,672			
1964	8,035.28	8,035	8,035			
1965	3,704.69	3,705	3,705			
1966	9,174.56	9,058	4,168	5,007	0.38	5,007
1967	13,870.71	13,468	6,198	7,673	0.87	7,673
1968	14,200.92	13,548	6,235	7,966	1.38	5,772
1969	9,906.37	9,286	4,273	5,633	1.88	2,996
1970	14,122.73	13,007	5,986	8,137	2.37	3,433
1971	5,824.84	5,266	2,423	3,402	2.88	1,181
1972	9,178.06	8,144	3,748	5,430	3.38	1,607
1973	8,790.25	7,656	3,523	5,267	3.87	1,361
1974	13,190.14	11,264	5,184	8,006	4.38	1,828
1975	4,362.97	3,653	1,681	2,682	4.88	550
1976	3,177.16	2,608	1,200	1,977	5.37	368
1977	8,577.39	6,896	3,173	5,404	5.88	919
1978	2,737.09	2,155	992	1,745	6.38	274
1979	1,616.62	1,246	573	1,044	6.87	152
1980	11,925.65	8,992	4,138	7,788	7.38	1,055
1981	16,141.57	11,902	5,477	10,665	7.88	1,353
1982	18,883.68	15,926	7,329	11,555	8.03	1,439
1983	16,411.21	13,730	6,318	10,093	8.25	1,223
1984	22,000.61	18,151	8,353	13,648	8.75	1,560

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-01						
NET SALVAGE PERCENT.. 0						
1985	18,787.13	15,274	7,029	11,758	9.26	1,270
1986	9,922.73	7,984	3,674	6,249	9.53	656
1987	16,483.16	13,051	6,006	10,477	10.06	1,041
1988	23,966.98	18,747	8,627	15,340	10.37	1,479
1989	33,211.86	25,523	11,745	21,467	10.92	1,966
1990	35,050.72	26,565	12,225	22,826	11.26	2,027
1991	24,596.13	18,363	8,450	16,146	11.62	1,390
1992	35,762.34	26,278	12,093	23,669	12.00	1,972
1993	11,592.34	8,402	3,867	7,725	12.34	626
1994	42,356.58	30,154	13,877	28,480	12.75	2,234
1995	59,961.02	41,877	19,271	40,690	13.17	3,090
1996	12,276.38	8,439	3,884	8,392	13.42	625
1997	31,396.73	21,117	9,718	21,679	13.87	1,563
1998	28,411.16	18,751	8,629	19,782	14.17	1,396
1999	15,625.56	10,103	4,649	10,977	14.48	758
2000	34,452.28	21,788	10,027	24,425	14.82	1,648
2001	43,335.86	26,756	12,313	31,023	15.18	2,044
2002	72,442.64	43,755	20,135	52,308	15.41	3,394
2003	29,016.52	17,105	7,872	21,145	15.67	1,349
2004	23,409.96	13,437	6,184	17,226	15.96	1,079
2005	12,053.15	6,721	3,093	8,960	16.26	551
2006	120,843.06	65,509	30,146	90,697	16.47	5,507
2007	70,458.60	37,019	17,036	53,423	16.71	3,197
2008	56,208.97	28,526	13,127	43,082	16.98	2,537
2009	31,508.90	15,439	7,105	24,404	17.17	1,421
2010	14,901.15	7,021	3,231	11,670	17.39	671
2011	80,732.50	36,523	16,807	63,926	17.55	3,643
2012	18,988.89	8,230	3,787	15,202	17.65	861
2013	47,181.79	19,462	8,956	38,226	17.80	2,148
2014	28,533.07	11,191	5,150	23,383	17.82	1,312
2015	121,304.08	44,834	20,632	100,672	17.91	5,621
2016	119,936.01	41,594	19,141	100,795	17.90	5,631
2017	81,240.85	26,241	12,076	69,165	17.82	3,881
2018	78,677.41	23,367	10,753	67,924	17.75	3,827
2019	36,814.64	9,955	4,581	32,234	17.54	1,838
2020	12,735.63	3,074	1,415	11,321	17.28	655
2021	7,370.91	1,549	713	6,658	16.91	394
2022	23,567.56	4,157	1,913	21,655	16.34	1,325

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-01						
NET SALVAGE PERCENT.. 0						
2023	164,832.63	22,879	10,528	154,305	15.52	9,942
2024	262,517.99	25,097	11,550	250,968	14.20	17,674
2025	208,075.17	8,843	4,069	204,006	11.26	18,118
	2,458,895.22	1,090,917	531,317	1,927,578		162,112
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.9 6.59

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, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 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	4,794	4,862			
1981	2,917.37	2,835	2,917			
1982	1,561.73	1,526	1,562			
1983	2,231.26	2,168	2,231			
1984	2,149.66	2,075	2,150			
1985	2,342.27	2,244	2,342			
1986	990.28	941	990			
1987	1,925.20	1,812	1,925			
1988	2,301.67	2,143	2,302			
1989	1,493.31	1,380	1,493			
1990	4,328.13	3,952	4,328			
1991	2,572.95	2,326	2,573			
1992	4,859.73	4,347	4,860			
1993	2,315.34	2,054	2,315			
1994	8,619.58	7,548	8,620			
1995	9,663.67	8,342	9,664			
1996	37,963.03	32,253	37,963			
1997	53,663.03	44,964	53,298	365	5.51	66
1998	61,778.99	50,968	60,414	1,365	5.83	234
1999	61,882.53	50,013	59,283	2,600	6.29	413
2000	30,918.71	24,519	29,063	1,856	6.66	279
2008	14,410.22	9,230	10,941	3,469	9.82	353
2011	1,061.85	602	714	348	11.07	31
2012	1,778.87	961	1,139	640	11.50	56
2015	1,540.45	697	826	714	12.70	56
2016	1,189.77	501	594	596	13.07	46
2017	1,150.61	446	528	623	13.43	46
	353,276.85	296,446	340,702	12,575		1,580

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.0 0.45

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, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 28-L0						
NET SALVAGE PERCENT.. 0						
1917	290.75	272	227	64	1.76	36
1918	8.56	8	7	2	1.88	1
1919	777.88	722	603	175	2.01	87
1920	236.79	219	183	54	2.12	25
1921	402.50	370	309	94	2.24	42
1923	973.52	887	741	233	2.48	94
1924	85.02	77	64	21	2.60	8
1925	398.99	360	301	98	2.72	36
1927	670.06	599	500	170	2.96	57
1928	404.81	360	301	104	3.09	34
1930	2,085.16	1,836	1,534	551	3.34	165
1931	70.92	62	52	19	3.47	5
1932	65.64	57	48	18	3.59	5
1933	152.49	132	110	42	3.72	11
1934	392.04	338	282	110	3.85	29
1935	549.53	471	393	157	3.98	39
1936	6,230.32	5,314	4,440	1,790	4.12	434
1937	678.72	576	481	198	4.25	47
1938	312.54	264	221	92	4.38	21
1939	180.12	151	126	54	4.52	12
1940	398.21	332	277	121	4.66	26
1941	95.84	79	66	30	4.80	6
1942	137.88	114	95	43	4.94	9
1945	26.87	22	18	9	5.37	2
1946	51.14	41	34	17	5.51	3
1947	111.15	89	74	37	5.66	7
1948	1,800.49	1,427	1,192	608	5.81	105
1949	1,299.52	1,023	855	445	5.96	75
1950	2,643.12	2,066	1,726	917	6.11	150
1951	1,727.67	1,341	1,120	608	6.26	97
1952	3,098.96	2,388	1,995	1,104	6.42	172
1953	4,245.68	3,248	2,714	1,532	6.58	233
1954	2,406.91	1,828	1,527	880	6.73	131
1955	3,328.48	2,508	2,095	1,233	6.90	179
1956	16,611.39	12,423	10,379	6,232	7.06	883
1957	2,522.60	1,872	1,564	959	7.22	133
1958	1,471.26	1,083	905	566	7.39	77
1959	10,592.19	7,732	6,460	4,132	7.56	547
1960	1,153.70	835	698	456	7.73	59
1961	3,089.66	2,218	1,853	1,237	7.90	157
1962	2,715.20	1,933	1,615	1,100	8.07	136
1963	7,519.15	5,304	4,431	3,088	8.25	374

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, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 28-L0						
NET SALVAGE PERCENT.. 0						
1964	6,074.26	4,245	3,546	2,528	8.43	300
1965	43,667.99	30,240	25,264	18,404	8.61	2,138
1966	49,254.06	33,792	28,231	21,023	8.79	2,392
1967	36,466.43	24,771	20,695	15,771	8.98	1,756
1968	19,810.88	13,323	11,131	8,680	9.17	947
1969	9,743.47	6,486	5,419	4,324	9.36	462
1970	9,633.21	6,348	5,303	4,330	9.55	453
1971	7,898.36	5,148	4,301	3,597	9.75	369
1972	3,175.95	2,047	1,710	1,466	9.95	147
1973	21,957.12	13,998	11,694	10,263	10.15	1,011
1974	9,888.41	6,233	5,207	4,681	10.35	452
1975	49,579.52	30,881	25,799	23,781	10.56	2,252
1976	16,856.29	10,373	8,666	8,190	10.77	760
1977	12,234.31	7,437	6,213	6,021	10.98	548
1978	19,607.26	11,764	9,828	9,779	11.20	873
1979	15,685.12	9,288	7,760	7,925	11.42	694
1980	15,785.92	9,224	7,706	8,080	11.64	694
1981	30,670.82	17,669	14,761	15,910	11.87	1,340
1982	61,558.37	49,518	41,369	20,189	10.52	1,919
1983	47,337.15	37,799	31,579	15,758	10.66	1,478
1984	30,494.43	24,152	20,177	10,317	10.83	953
1985	17,491.93	13,729	11,470	6,022	11.03	546
1986	7,603.27	5,909	4,937	2,666	11.25	237
1987	16,121.42	12,394	10,354	5,767	11.50	501
1988	43,161.84	32,958	27,534	15,628	11.53	1,355
1989	32,662.53	24,628	20,575	12,088	11.83	1,022
1990	30,482.09	22,779	19,030	11,452	11.92	961
1991	21,108.78	15,616	13,046	8,063	12.05	669
1992	20,706.27	15,147	12,654	8,052	12.20	660
1993	122,104.77	88,502	73,938	48,167	12.34	3,903
1994	37,204.97	26,602	22,224	14,981	12.56	1,193
1995	26,017.57	18,410	15,380	10,638	12.60	844
1996	10,312.44	7,180	5,998	4,314	12.87	335
1997	9,652.54	6,629	5,538	4,115	13.00	317
1998	5,709.09	3,862	3,226	2,483	13.15	189
1999	5,778.94	3,844	3,211	2,568	13.34	193
2000	29,045.10	19,036	15,903	13,142	13.41	980
2001	67,382.50	43,253	36,135	31,248	13.67	2,286
2002	24,169.10	15,222	12,717	11,452	13.81	829
2003	73,029.64	45,191	37,755	35,275	13.86	2,545
2004	64,808.73	39,157	32,713	32,096	14.09	2,278
2005	52,622.39	31,068	25,956	26,666	14.22	1,875

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, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 28-L0						
NET SALVAGE PERCENT.. 0						
2006	21,239.32	12,259	10,242	10,997	14.28	770
2007	68.98	39	33	36	14.50	2
2008	3,960.49	2,162	1,806	2,154	14.55	148
2009	8,582.55	4,545	3,797	4,786	14.65	327
2010	21,641.09	11,069	9,247	12,394	14.80	837
2011	1,783.65	879	734	1,050	14.91	70
2012	20,878.72	9,892	8,264	12,615	14.99	842
2013	1,127.20	512	428	699	15.05	46
2014	4,491.19	1,942	1,622	2,869	15.10	190
2015	28,393.78	11,627	9,714	18,680	15.14	1,234
2016	13,527.53	5,218	4,359	9,169	15.13	606
2017	31,046.28	11,164	9,327	21,719	15.14	1,435
2018	361,381.10	119,798	100,085	261,296	15.12	17,281
2019	16,855.98	5,084	4,247	12,609	15.05	838
2020	197,823.98	53,096	44,359	153,465	14.99	10,238
2021	24,585.99	5,719	4,778	19,808	14.84	1,335
2022	33,537.00	6,466	5,402	28,135	14.65	1,920
2023	189,834.96	28,190	23,551	166,284	14.34	11,596
2024	305,204.31	29,849	24,937	280,267	13.84	20,251
2025	565,164.45	21,307	17,801	547,363	12.76	42,897
	3,167,697.22	1,249,650	1,044,002	2,123,695		163,268
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.0 5.15

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FORTY FORT WAREHOUSE						
INTERIM SURVIVOR CURVE.. IOWA 100-L0						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
1927	41,564.72	38,041	33,779	7,786	6.48	1,202
1930	2,328.61	2,128	1,890	439	6.48	68
1933	113.59	104	92	21	6.49	3
1938	7,165.64	6,514	5,784	1,382	6.50	213
1949	217.87	196	174	44	6.52	7
1950	20,323.38	18,293	16,243	4,080	6.52	626
1951	120.00	108	96	24	6.52	4
1964	216.76	192	170	46	6.54	7
1966	434.07	383	340	94	6.55	14
1967	5,811.38	5,120	4,546	1,265	6.55	193
1972	3,446.06	3,009	2,672	774	6.56	118
1974	1,004.63	874	776	229	6.56	35
1975	1,263.13	1,096	973	290	6.56	44
1978	2,476.76	2,134	1,895	582	6.56	89
1979	17,025.00	14,632	12,993	4,032	6.57	614
1980	177,705.09	152,329	135,261	42,444	6.57	6,460
1981	624.19	534	474	150	6.57	23
1982	2,589.66	2,251	1,999	591	6.50	91
1983	288.18	250	222	66	6.53	10
1984	9,938.45	8,568	7,608	2,330	6.60	353
1985	20,517.47	17,674	15,694	4,824	6.48	744
1986	1,426.45	1,220	1,083	343	6.62	52
1987	5,748.63	4,904	4,355	1,394	6.59	212
1989	6,883.34	5,838	5,184	1,699	6.49	262
1990	29,189.02	24,592	21,837	7,352	6.59	1,116
1991	53,558.93	44,941	39,906	13,653	6.57	2,078
1992	1,682.78	1,404	1,247	436	6.59	66
1993	11,025.36	9,173	8,145	2,880	6.56	439
1994	51,976.41	43,057	38,233	13,744	6.52	2,108
1995	26,858.78	22,118	19,640	7,219	6.54	1,104
1998	3,257.06	2,625	2,331	926	6.63	140
2005	22,104.06	16,720	14,847	7,257	6.60	1,100
2006	73,525.00	54,908	48,756	24,769	6.61	3,747
2011	22,834.53	15,694	13,936	8,899	6.60	1,348
2014	9,393.33	5,963	5,295	4,098	6.62	619
2015	309,928.38	190,048	168,754	141,175	6.62	21,326
2016	130,028.86	76,717	68,121	61,908	6.60	9,380
2018	51,103.80	27,177	24,132	26,972	6.60	4,087
2020	24,895.94	11,298	10,032	14,864	6.62	2,245
2021	186,700.71	75,614	67,142	119,559	6.61	18,088

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FORTY FORT WAREHOUSE						
INTERIM SURVIVOR CURVE.. IOWA 100-L0						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
2022	1,424,421.54	493,135	437,881	986,540	6.61	149,250
2023	1,775,292.84	487,318	432,716	1,342,577	6.61	203,113
2024	95,131.12	17,618	15,644	79,487	6.60	12,043
2025	48,775.01	3,453	3,066	45,709	6.56	6,968
	4,680,916.52	1,909,965	1,695,961	2,984,956		451,809
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	617	546	385	19.01	20
1983	13,610.31	9,431	8,348	5,262	18.73	281
2022	903.02	143	127	776	18.62	42
	15,444.20	10,191	9,021	6,423		343
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, 2025

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	502,538	433,892	1,441,949	25.96	55,545
2020	9,318.72	1,640	1,416	7,903	25.75	307
2021	3,575.00	534	461	3,114	25.62	122
2022	12,471.61	1,507	1,301	11,170	25.48	438
	1,901,206.64	506,219	437,070	1,464,137		56,412
	6,708,752.38	2,537,560	2,253,237	4,455,516		508,564
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.8 7.58

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, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	13,833.00	12,796	9,236	4,597	1.50	3,065
2015	15,627.39	8,204	5,921	9,706	9.50	1,022
2016	17,280.62	8,208	5,924	11,357	10.50	1,082
2018	19,327.09	7,248	5,231	14,096	12.50	1,128
2022	6,662.51	1,166	842	5,821	16.50	353
2025	395,752.21	9,894	7,141	388,611	19.50	19,929
	468,482.82	47,516	34,295	434,188		26,579
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.3 5.67

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - AUTOMOBILES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 7-L3						
NET SALVAGE PERCENT.. 0						
2020	209,034.47	152,344	173,297	35,737	2.05	17,433
2021	28,473.01	18,399	20,929	7,544	2.46	3,067
2022	65,241.23	34,682	39,452	25,789	3.08	8,373
2024	73,010.21	17,625	20,049	52,961	4.71	11,244
	375,758.92	223,050	253,727	122,032		40,117
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.0 10.68

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, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 11-L3						
NET SALVAGE PERCENT.. 0						
2020	709,058.60	377,503	341,065	367,994	4.83	76,189
2021	330,746.55	147,645	133,393	197,354	5.58	35,368
2022	492,572.09	174,124	157,317	335,255	6.40	52,384
2023	39,439.02	10,089	9,115	30,324	7.27	4,171
2024	247,701.53	38,245	34,554	213,148	8.22	25,930
2025	283,156.39	14,583	13,175	269,981	9.21	29,314
	2,102,674.18	762,189	688,619	1,414,055		223,356
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					6.3	10.62

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, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 14-S3						
NET SALVAGE PERCENT.. 0						
2020	136,684.28	57,216	47,876	88,808	7.64	11,624
2021	243,704.15	83,785	70,108	173,596	8.59	20,209
2022	178,803.98	47,937	40,112	138,692	9.55	14,523
2023	236,325.00	45,256	37,868	198,457	10.55	18,811
2024	380,605.93	43,770	36,625	343,981	11.54	29,808
2025	446,778.34	17,156	14,356	432,422	12.54	34,483
	1,622,901.68	295,120	246,945	1,375,957		129,458
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.6 7.98

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, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	26,827.51	26,157	25,709	1,119	0.50	1,119
2007	75,903.01	70,210	69,008	6,895	1.50	4,597
2008	9,798.31	8,574	8,427	1,371	2.50	548
2009	52,062.46	42,952	42,216	9,846	3.50	2,813
2010	39,487.40	30,603	30,079	9,408	4.50	2,091
2011	76,427.62	55,410	54,461	21,967	5.50	3,994
2012	11,816.07	7,976	7,839	3,977	6.50	612
2013	69,050.65	43,157	42,418	26,633	7.50	3,551
2014	22,312.31	12,830	12,610	9,702	8.50	1,141
2015	64,165.13	33,687	33,110	31,055	9.50	3,269
2016	79,880.35	37,943	37,293	42,587	10.50	4,056
2017	64,019.56	27,208	26,742	37,278	11.50	3,242
2018	515,650.14	193,369	190,057	325,593	12.50	26,047
2019	162,882.48	52,937	52,031	110,851	13.50	8,211
2020	61,844.12	17,007	16,716	45,128	14.50	3,112
2021	93,757.93	21,096	20,735	73,023	15.50	4,711
2022	62,340.04	10,910	10,723	51,617	16.50	3,128
2023	280,720.63	35,090	34,489	246,232	17.50	14,070
2024	61,200.76	4,590	4,511	56,690	18.50	3,064
2025	69,965.26	1,749	1,719	68,246	19.50	3,500
	1,900,111.74	733,455	720,893	1,179,219		96,876
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.2 5.10

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2016	16,836.39	15,995	29,633	12,797-		
	16,836.39	15,995	29,633	12,797-		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S0						
NET SALVAGE PERCENT.. 0						
2020	59,262.02	19,201	20,093	39,169	11.48	3,412
2022	117,369.54	26,619	27,856	89,514	11.93	7,503
	176,631.56	45,820	47,949	128,683		10,915
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					11.8	6.18

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 397.20 COMPUTER SOFTWARE - 5 YEAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	20,008.56	18,008	16,344	3,665	0.50	3,665
2022	71,899.80	50,330	45,680	26,220	1.50	17,480
	91,908.36	68,338	62,024	29,884		21,145
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.4						23.01

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2016	81,148.36	77,091	68,888	12,260	0.50	12,260
2018	66,633.01	49,975	44,658	21,975	2.50	8,790
2020	14,868.03	8,177	7,307	7,561	4.50	1,680
2021	85,450.47	38,453	34,362	51,088	5.50	9,289
2022	116,886.79	40,910	36,557	80,330	6.50	12,358
2023	27,305.95	6,826	6,099	21,207	7.50	2,828
2024	12,931.97	1,940	1,734	11,198	8.50	1,317
	405,224.58	223,372	199,605	205,620		48,522
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.2 11.97

COMMON PLANT

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 301 ORGANIZATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NONDEPRECIABLE						
1952	96,447.19					
1953	42,516.33		0			
	138,963.52		0			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 389.1 LAND AND LAND RIGHTS - LAND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NONDEPRECIABLE						
2017	6,947,107.66					
	6,947,107.66					
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI HEADQUARTERS BUILDING - DENVER INTERIM SURVIVOR CURVE.. IOWA 70-R1 PROBABLE RETIREMENT YEAR.. 1-2069 NET SALVAGE PERCENT.. 0						
2019	29,987,923.48	5,049,966	5,211,318	24,776,606	32.11	771,617
2020	1,918,595.10	282,801	291,837	1,626,758	31.81	51,140
2021	647,293.08	80,976	83,563	563,730	31.47	17,913
2022	2,012,444.98	204,867	211,413	1,801,032	30.87	58,342
2023	104,904.91	8,057	8,314	96,590	30.07	3,212
2024	34,006.49	1,680	1,734	32,273	28.89	1,117
2025	56,251.31	1,074	1,108	55,143	25.68	2,147
	34,761,419.35	5,629,421	5,809,287	28,952,133		905,488
READING DATA CENTER INTERIM SURVIVOR CURVE.. IOWA 70-R1 PROBABLE RETIREMENT YEAR.. 9-2073 NET SALVAGE PERCENT.. 0						
2023	11,744,977.98	857,383	884,777	10,860,201	31.75	342,054
2024	8,669,490.58	408,333	421,380	8,248,111	30.35	271,766
	20,414,468.56	1,265,716	1,306,157	19,108,312		613,820
KNITTING MILLS OFFICE INTERIM SURVIVOR CURVE.. IOWA 70-R1 PROBABLE RETIREMENT YEAR.. 6-2050 NET SALVAGE PERCENT.. 0						
2022	1,382,240.38	196,831	203,120	1,179,120	21.07	55,962
	1,382,240.38	196,831	203,120	1,179,120		55,962
	56,558,128.29	7,091,968	7,318,564	49,239,565		1,575,270
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.3 2.79

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	3,525,373.71	1,145,746	1,226,044	2,299,330	13.50	170,321
2020	39,198.12	10,779	11,534	27,664	14.50	1,908
2021	10,994.97	2,474	2,647	8,348	15.50	539
2022	823,953.90	144,192	154,299	669,655	16.50	40,585
2024	1,250.26	94	101	1,149	18.50	62
2025	475,773.40	11,894	12,727	463,047	19.50	23,746
	4,876,544.36	1,315,179	1,407,352	3,469,193		237,161
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					14.6	4.86

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	1,076,376.00	968,738	748,671	327,705	0.50	327,705
	1,076,376.00	968,738	748,671	327,705		327,705
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.0 30.45

INFORMATION SERVICES

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	22,821.74	22,822	22,822			
2021	847,064.50	762,358	689,356	157,708	0.50	157,708
2022	1,482,657.72	1,037,860	938,476	544,182	1.50	362,788
2023	4,553,142.98	2,276,571	2,058,570	2,494,573	2.50	997,829
2024	6,182,441.02	1,854,732	1,677,126	4,505,315	3.50	1,287,233
2025	4,789,195.97	478,920	433,060	4,356,136	4.50	968,030
	17,877,323.93	6,433,263	5,819,410	12,057,914		3,773,588
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.2 21.11

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUCCESS FACTORS						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 9-2024						
NET SALVAGE PERCENT.. 0						
2019	2,803,866.07	2,803,866	2,803,866			
	2,803,866.07	2,803,866	2,803,866			
UNITE ERP						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 9-2034						
NET SALVAGE PERCENT.. 0						
2019	10,695,816.43	4,485,291	3,819,935	6,875,882	9.00	763,987
	10,695,816.43	4,485,291	3,819,935	6,875,882		763,987
	13,499,682.50	7,289,157	6,623,801	6,875,882		763,987
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					9.0	5.66

UGI UTILITIES, INC. - INFORMATION SERVICES

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

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ALL OTHER						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2016	805,219.92	764,959	788,386	16,834	0.50	16,834
2017	1,300,552.48	1,105,470	1,139,326	161,227	1.50	107,485
2018	1,373,844.01	1,030,383	1,061,939	311,905	2.50	124,762
2019	5,970,674.89	3,880,939	3,999,795	1,970,880	3.50	563,109
2020	12,600,894.61	6,930,492	7,142,743	5,458,152	4.50	1,212,923
2021	7,586,244.97	3,413,810	3,518,360	4,067,885	5.50	739,615
2022	8,200,508.34	2,870,178	2,958,079	5,242,429	6.50	806,528
2023	4,678,880.48	1,169,720	1,205,543	3,473,337	7.50	463,112
2024	3,671,205.29	550,681	567,546	3,103,659	8.50	365,136
2025	4,395,756.99	219,788	226,519	4,169,238	9.50	438,867
	50,583,781.98	21,936,420	22,608,237	27,975,545		4,838,371

FULLY AMORTIZED
NET SALVAGE PERCENT.. 0

2000	802,205.51	802,206	802,206			
2001	18,799.62	18,800	18,800			
2002	447,659.05	447,659	447,659			
2004	1,403,264.52	1,403,265	1,403,265			
2005	122,880.00	122,880	122,880			
2006	2,314,890.18	2,314,890	2,314,890			
2007	3,259,581.05	3,259,581	3,259,581			
2009	440,868.62	440,869	440,869			
2012	2,703,223.05	2,703,223	2,703,223			
2013	259,177.61	259,178	259,178			
2014	740,529.10	740,529	740,529			
2015	220,825.74	220,826	220,826			
	12,733,904.05	12,733,906	12,733,904			
	63,317,686.03	34,670,326	35,342,141	27,975,545		4,838,371

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.8 7.64

UGI UTILITIES, INC. - INFORMATION SERVICES

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

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	379,040.93	379,041	379,041			
2011	169,183.92	163,545	160,270	8,914	0.50	8,914
2012	36,120.63	32,509	31,858	4,263	1.50	2,842
2016	1,419,264.44	898,863	880,861	538,403	5.50	97,891
2017	76,271,826.62	43,220,956	42,355,364	33,916,463	6.50	5,217,917
2018	171,914.66	85,957	84,236	87,679	7.50	11,691
2019	43,660,591.71	18,919,444	18,540,541	25,120,051	8.50	2,955,300
2021	7,039,054.95	2,111,716	2,069,425	4,969,630	10.50	473,298
2022	1,553,802.60	362,549	355,288	1,198,515	11.50	104,219
2023	2,737,744.74	456,300	447,161	2,290,584	12.50	183,247
2024	874,535.47	87,454	85,703	788,832	13.50	58,432
2025	268,226.99	8,940	8,761	259,466	14.50	17,894
	134,581,307.66	66,727,274	65,398,509	69,182,799		9,131,645
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.6 6.79

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, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG - EMPIRE YARD - MAJOR STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. 0						
1960	100,930.51	73,839	89,620	11,311	19.64	576
1961	86,871.16	63,287	76,813	10,058	19.71	510
1962	141,136.69	102,399	124,284	16,853	19.77	852
1963	9,480.45	6,849	8,313	1,168	19.83	59
1964	3,689.12	2,654	3,221	468	19.89	24
1965	479.00	343	416	63	19.95	3
1966	297.39	212	257	40	20.01	2
1967	860.37	610	740	120	20.07	6
1968	3,570.31	2,520	3,059	512	20.12	25
1969	661.27	464	563	98	20.17	5
1970	2,325.05	1,624	1,971	354	20.23	17
1971	74,835.43	51,999	63,112	11,723	20.28	578
1972	5,279.41	3,648	4,428	852	20.33	42
1973	5,863.34	4,030	4,891	972	20.37	48
1974	1,077.54	736	893	184	20.42	9
1975	20,112.15	13,656	16,575	3,538	20.47	173
1976	98,397.02	66,404	80,596	17,801	20.51	868
1977	262,518.62	176,021	213,640	48,878	20.55	2,378
1978	14,862.88	9,901	12,017	2,846	20.59	138
1979	31,316.64	20,717	25,145	6,172	20.63	299
1980	50,253.77	33,008	40,062	10,191	20.67	493
1981	48,963.34	31,921	38,743	10,220	20.71	493
1982	16,098.09	10,931	13,267	2,831	20.45	138
1983	15,919.21	10,761	13,061	2,858	20.25	141
1984	47,604.50	31,809	38,607	8,997	20.48	439
1985	68,749.88	45,657	55,415	13,335	20.36	655
1986	220,372.23	144,454	175,327	45,045	20.63	2,183
1987	95,726.84	62,242	75,544	20,182	20.58	981
1988	78,940.78	50,869	61,741	17,200	20.55	837
1989	133,833.58	85,386	103,635	30,199	20.57	1,468
1990	1,474.46	930	1,129	346	20.61	17
1991	12,756.63	7,952	9,652	3,105	20.69	150
1992	108,291.24	66,610	80,846	27,445	20.81	1,319
1993	238,990.24	145,665	176,797	62,194	20.66	3,010
1994	9,228.65	5,537	6,720	2,508	20.83	120
1995	133,112.29	78,922	95,789	37,323	20.77	1,797
1996	77,622.54	45,409	55,114	22,509	20.75	1,085
1997	4,624,824.64	2,665,286	3,234,912	1,389,912	20.77	66,919
1998	280,621.46	159,056	193,050	87,572	20.83	4,204
1999	84,872.92	47,232	57,326	27,546	20.92	1,317

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, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG - EMPIRE YARD - MAJOR STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. 0						
2000	89,743.66	49,171	59,680	30,064	20.83	1,443
2001	725,398.24	390,554	474,023	251,375	20.79	12,091
2002	42,268.05	22,309	27,077	15,191	20.80	730
2003	180,782.36	93,320	113,264	67,518	20.85	3,238
2004	146,160.24	73,606	89,337	56,823	20.95	2,712
2005	167,022.30	82,192	99,758	67,264	20.90	3,218
2006	140,015.92	67,110	81,453	58,563	20.91	2,801
2007	877,150.17	408,226	495,472	381,678	20.96	18,210
2008	79,300.50	36,082	43,793	35,507	20.96	1,694
2009	54,131.55	23,850	28,947	25,184	20.95	1,202
2010	196,247.48	83,346	101,159	95,089	21.00	4,528
2011	314,990.40	128,800	156,327	158,663	20.96	7,570
2012	49,422.81	19,349	23,484	25,939	20.98	1,236
2013	122,684.15	45,859	55,660	67,024	20.94	3,201
2014	163,988.66	58,085	70,499	93,490	20.97	4,458
2015	94,908.17	31,690	38,463	56,445	20.95	2,694
2016	608,702.23	190,280	230,947	377,755	20.89	18,083
2017	14,886.51	4,302	5,221	9,665	20.91	462
2025	4,028.00	102	124	3,904	19.30	202
	11,284,653.04	6,139,783	7,451,981	3,832,672		184,151

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

1960	27,374.98	24,648	27,375
1961	2,250.14	2,024	2,250
1962	11,395.40	10,233	11,395
1964	212.41	190	212
1965	479.69	429	480
1972	4,846.95	4,281	4,847
1973	59,338.04	52,297	59,338
1976	674.99	591	675
1977	9,114.69	7,963	9,115
1978	24,124.85	21,026	24,125
1979	540.75	470	541
1980	8,726.53	7,566	8,727
1981	52,430.77	45,335	52,431

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, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG - EMPIRE YARD - MINOR STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 3-2032						
NET SALVAGE PERCENT.. 0						
1982	22,292.87	19,475	22,293			
1984	11,417.15	9,890	11,417			
1986	31,130.64	26,760	31,131			
1987	11,362.33	9,735	11,362			
1988	15,773.37	13,455	15,773			
1989	8,654.63	7,373	8,655			
1990	94,337.02	79,809	94,337			
1992	6,049.58	5,069	6,050			
1993	1,598.34	1,335	1,598			
1994	38,859.45	32,300	38,859			
1995	4,586.75	3,788	4,587			
1996	1,532.27	1,255	1,532			
1997	1,129.92	922	1,130			
1998	3,483.10	2,819	3,483			
2001	6,551.41	5,180	6,468	83	6.42	13
2002	8,685.69	6,805	8,497	189	6.42	29
2003	26,975.97	20,947	26,155	821	6.40	128
2004	262,708.52	201,524	251,630	11,078	6.45	1,718
2005	28,203.02	21,417	26,742	1,461	6.42	228
2008	29,302.79	21,435	26,765	2,538	6.42	395
2010	189,349.18	133,832	167,107	22,242	6.43	3,459
2011	217,404.63	150,683	188,148	29,256	6.42	4,557
2014	19,697.18	12,640	15,783	3,914	6.42	610
2016	36,430.01	21,734	27,138	9,292	6.42	1,447
2020	4,772.90	2,202	2,749	2,023	6.42	315
	1,283,798.91	989,437	1,200,900	82,899		12,899
	12,568,451.95	7,129,220	8,652,881	3,915,571		197,050
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					19.9	1.57

PART IV. EXPERIENCED 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
2021 TRANSACTION YEAR				
362.00		5,721.00		5,721.00-
364.00	210,322.00	628,085.00		628,085.00-
365.00	135,947.00	175,874.00		175,874.00-
366.00	3,158.00	49.00		49.00-
367.00	7,219.00	23,539.00		23,539.00-
368.10	259.00	4,895.00		4,895.00-
368.20	83,839.00	25,689.00		25,689.00-
369.00	26,812.00	72,000.00		72,000.00-
370.10	36,917.00		76,928.00	76,928.00
370.20	26,564.00	3,263.00		3,263.00-
370.30	67,438.00			
371.00	141,173.00	30,601.00		30,601.00-
373.00	36,544.00	14,719.00		14,719.00-
391.10	7,084.00			
392.20			112.00	112.00
395.00	55,959.00			
397.00	15,410.00	63.00		63.00-
398.00		8,277.00		8,277.00-
	854,645.00	992,775.00	77,040.00	915,735.00-

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
2022 TRANSACTION YEAR				
361.00		1,103.00		1,103.00-
362.00		9,451.00		9,451.00-
364.00	276,581.00	441,244.00		441,244.00-
365.00	133,125.00	138,921.00		138,921.00-
366.00	2,024.00	500.00		500.00-
367.00	25,277.00	17,354.00		17,354.00-
368.10	524,628.00	7,807.00		7,807.00-
368.20	95,304.00	33,600.00		33,600.00-
369.00	2,405.00	39,522.00		39,522.00-
370.10	28,484.00		68,289.00	68,289.00
370.20	3,088.00	3,331.00		3,331.00-
370.30	21,404.00	2,299.00		2,299.00-
371.00	42,122.00	32,911.00		32,911.00-
373.00	70,453.00	28,409.00		28,409.00-
390.10		174.00		174.00-
391.00	2,580.00			
391.10	6,904.00			
392.20		1,099.00		1,099.00-
394.00	1,033.00			
395.00	17,678.00			
397.00	182,759.00			
398.00		30,752.00		30,752.00-
	1,435,849.00	788,477.00	68,289.00	720,188.00-

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
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-
TOTAL	9,410,511.66	5,385,070.36	201,517.77	5,183,552.59-