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August 28, 2026

VIA E-FILING

Matthew L. Homsher, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street
Harrisburg, PA 17120

Re: Petition of UGI Utilities, Inc. – Electric Division for Approval of Phase IV of its Energy Efficiency and Conservation Plan
Docket No. M-2023-3043230

Dear Secretary Homsher:

Enclosed for filing on behalf of UGI Utilities, Inc. – Electric Division ("UGI Electric") is the Annual Report for UGI Electric's Program Year 14 (June 1, 2025, through May 31, 2026) of its Phase IV Energy Efficiency and Conservation Plan.

Copies of the filing are being distributed as indicated on the attached Certificate of Service. Please do not hesitate to contact me with any questions.

Sincerely,

Candis A Tunilo

Candis A. Tunilo

Enclosure
cc Certificate of service

Report to the
Pennsylvania Public Utility Commission

UGI Utilities, Inc. – Electric Division
Energy Efficiency and Conservation Plan Program Year 14
(June 1, 2025-May 31, 2026)

Prepared by UGI Electric
Filing Date: August 28, 2026

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1 EXECUTIVE SUMMARY

This Annual Report covers the second year of Phase IV of UGI Utilities, Inc. – Electric Division's ("UGI Electric" or the "Company") Energy Efficiency and Conservation ("EE&C") Plan, which was approved at Docket No. M-2023-3043230. Phase IV Program Year 14 (FY2026) ("PY14") covers the period June 1, 2025, through May 31, 2026. As highlighted below, the EE&C Plan continues to deliver cost-effective savings on a portfolio-wide basis:

- UGI Electric spent $1.4 million, or 78% of budgeted annual costs.
- Savings for the EE&C programs were 4,148 MWh, or 91% of projections.
- The School Energy Education Program reached approximately 2,386 students and achieved 140% of its projected energy savings goal for PY14.
- The Appliance Rebate Program achieved 87% of its annual savings projections, with strong demand for ductless mini split heat pumps, Energy Star refrigerators, and smart thermostats. Residential appliance rebate incentives of $182,389 were the highest ever for the program since inception.
- The Commercial and Industrial ("C&I") Sector Programs generated 1,835 MWh of savings, which was 88% of goal. Participation was strong for the Instant Discount pathway, representing 112 out of 119 submitted prescriptive projects.
- The Energy Kits program, which was new for Phase IV, administered 1,111 kits. This represents 210 MWh of annual savings or 222% of goal.

2 PORTFOLIO OVERVIEW

2.1 Background

Act 129 of 2008, P.L. 1592 ("Act 129") amended the Pennsylvania Public Utility Code, 66 Pa. C.S. §§ 101 *et seq*., to, *inter alia*, require the Pennsylvania Public Utility Commission ("PUC" or "Commission") to develop and adopt an EE&C program by January 15, 2009. The Commission's EE&C program requires electric distribution companies ("EDCs") serving at least 100,000 customers to adopt and implement cost-effective EE&C Plans, which reduce energy demand and energy consumption according to specific targets[1] within the service territory of each EDC. UGI Electric, which serves approximately 63,000 electric customers, is not mandated under Act 129 to implement an EE&C Plan.

In December 2009, a Secretarial Letter was issued by the PUC at Docket No. M-2009-2142851 directing EDCs with fewer than 100,000 customers to consider the voluntary adoption of EE&C Plans similar to those mandated by Act 129 ("EE&C Secretarial Letter"). In November 2010, UGI Electric filed a voluntary Phase I EE&C Plan with the PUC in response to the EE&C Secretarial Letter. Because UGI Electric's EE&C Plan was voluntary, it was not subject to Act 129's energy and

[1] 66 Pa. C.S. § 2806.1(c) and (d).

demand savings requirements. However, UGI Electric used the Act 129 requirements as a guide when developing its Phase I EE&C Plan.

On April 9, 2015, UGI Electric filed a Petition at Docket No. M-2010-2210316 to continue its Phase I EE&C Plan until its Phase II EE&C Plan was approved ("Phase I Continuation Petition"). On April 16, 2015, UGI Electric filed its Phase II EE&C Plan for approval by the PUC at Docket No. M-2015-2477174. The Commission approved the Company's Phase II EE&C Plan (as amended by settlement in the proceeding) by Order entered June 9, 2016. UGI Electric filed its Phase II EE&C Compliance Plan with the PUC on August 9, 2016.

On March 21, 2017, UGI Electric filed a Petition to extend its Phase II EE&C Plan for one year ("Extension Petition").[2] There were no changes to the overall or Residential and Commercial/Industrial budget caps. However, UGI Electric proposed to move funding between programs within the same customer class based on participation levels. The PUC approved the Extension Petition on May 4, 2017. Accordingly, UGI Electric's Phase II EE&C Plan ran from June 1, 2016, to May 31, 2019.[3]

On August 21, 2018, UGI Electric filed a Petition at Docket No. M-2018-3004144 for approval of its voluntary Phase III EE&C Plan, effective from June 1, 2019, through May 31, 2024. On January 31, 2019, a Joint Petition for Approval of Settlement was filed. On March 14, 2019, the PUC entered an Order approving the Company's Phase III EE&C Plan (as modified by the settlement). UGI Electric filed its Phase III EE&C Compliance Plan with the PUC on April 12, 2019.

On February 22, 2022, UGI Electric filed a Petition at Docket No. M-2018-3004144 to increase the budget for the C&I Custom Program by approximately $1.63 million due to average project size being higher than anticipated. On June 16, 2022, the PUC entered an Order approving this Petition, which increased the overall Phase III EE&C Plan by the requested amount, from $6,386,894 to $8,015,241.

On September 21, 2023, UGI Electric filed a Petition at Docket No. M-2023-3043230 seeking approval for its voluntary Phase IV EE&C Plan, effective from June 1, 2024, through May 31, 2029. On April 25, 2024, the PUC entered an Order approving the Company's Phase IV EE&C Plan (as modified by the settlement). UGI Electric filed its Phase IV EE&C Compliance Plan with the PUC on May 16, 2024.

UGI Electric respectfully submits this report documenting the results of its EE&C Plan for PY14 (June 1, 2025, through May 31, 2026). The results set forth below represent a portfolio of cost-effective energy efficiency programs that benefit customers through decreased energy costs while maintaining a cost-effective Total Resource Cost ("TRC") Benefit to Cost Ratio ("BCR"). The

[2] UGI Electric filed the Extension Petition because the Phase II EE&C Plan began in earnest much later than originally anticipated. Phase II was slated to begin on June 1, 2015, but the Phase II EE&C Plan was not formally approved until June 9, 2016. This effectively reduced the Phase II EE&C Plan's term from three years to about two years. As a result, the Extension Petition sought to restore the three-year term of the Phase II EE&C Plan and allow the Company's Phase II EE&C programs to ramp up fully.

[3]In approving the Company's petition to extend Phase I of the EE&C Plan, the Commission approved the Company's proposal to count the costs of continuing the Phase I EE&C programs toward the budgets established for Plan Year 1 of the Company's Phase II EE&C Plan.

EE&C Plan's performance in PY14 resulted in a BCR value of 3.13 for residential customers and 3.98 for C&I customers. When accounting for administrative overhead, the overall portfolio BCR value was 2.80.

The Company's Phase IV EE&C Plan included a portfolio of energy efficiency, conservation, and consumption reduction measures, programs, and education initiatives. During PY14, the Company's EE&C portfolio included the following programs:

1. Appliance Rebate Program (Residential/Low Income Customers)
2. School Energy Education Program (Residential/Low Income Customers)
3. Residential Low-Income Program (Low Income Customers)
4. Community-Based Organization ("CBO") Marketing Program (Low Income Customers)
5. Appliance Recycling Program (Residential/Low Income Customers)
6. Energy Kits Program (Residential/Low Income Customers)
7. Commercial and Industrial Sector Programs (Commercial/Industrial/Governmental Customers)

These seven programs were designed to meet the goals and guidelines established in the EE&C Secretarial Letter. All the EE&C programs were voluntary and offered UGI Electric customers a wide range of efficiency measures to decrease electric consumption and, in turn, their annual energy costs.

2.2 Summary of Activity

EE Program spending was approximately $1.4 Million or 78% of the budget while annual savings of 4,148 MWh were 91% of PY14 projections. The savings were primarily driven by strong performance in the Appliance Rebate, School Energy Education, Energy Kits, and Commercial and Industrial Sector Programs. The EE&C programs provided $2.5M in present value of net benefits, with a BCR of 2.80. The following tables provide a high-level overview of the EE&C Portfolio's spending and savings for PY14.

Table 1: Electric Portfolio Costs - PY14

Component (Nominal $)	Actual	Budget	%
Direct Utility Costs	**$ 1,379,211**	**$ 1,757,491**	**78%**
Customer Incentives	$ 615,358	$ 713,441	86%
Administration	$ 623,802	$ 790,050	79%
Marketing	$ 86,633	$ 119,000	73%
Evaluations	$53,419	$135,000	40%
Direct Participant Cost	**$210,793**	**$632,950**	**33%**

Table 2: Electric Portfolio Costs - Phase IV			
Component (Nominal $)	**Actual**	**Budget**	**%**
Direct Utility Costs	**$ 2,570,871**	**$ 3,321,009**	**77%**
Customer Incentives	$ 1,056,460	$ 1,365,259	77%
Administration	$ 1,254,736	$ 1,564,750	80%
Marketing	$ 206,257	$ 256,000	81%
Evaluations	$53,419	$135,000	40%
Direct Participant Cost	**$ 452,626**	**$ 1,182,578**	**38%**

Table 3: Electric Portfolio Savings - PY14			
Type	**Actual**	**Projected**	**%**
Electric Energy (MWh)			
Annual	4,147.7	4,574.9	91%
Lifetime	54,493.9	59,200.4	92%
Capacity Savings (MW)			
Annual	0.726	1.247	58%
Natural Gas (MMBtus)			
Annual	1,318	1,005	131%
Lifetime	13,577	6,740	201%
Water Savings (Gallons)			
Annual	10,918,216	8,475,784	129%
Lifetime	104,034,707	81,015,760	128%

Table 4: Electric Portfolio Savings - Phase IV			
Type	**Actual**	**Projected**	**%**
Electric Energy (MWh)			
Annual	7,331	8,547	86%
Lifetime	95,011	109,760	87%
Capacity Savings (MW)			
Annual	1.198	2.364	51%
Natural Gas (MMBtus)			
Annual	3,019	1,969.6	153%
Lifetime	29,124	13,027	224%
Water Savings (Gallons)			
Annual	19,711,318	16,452,569	120%
Lifetime	187,780,684	157,205,019	119%

2.2.1 Summary of Program Costs

Table 5: Electric Portfolio Costs and Participation – PY14 by Program				
Program	**Total**	**Incentive**	**Non-Incentive**	**Unique Customers**
Appliance Rebate	$ 279,824	$ 182,389	$ 97,434	975
Appliance Recycling	$ 96,389	$ 32,900	$ 63,489	293
School Energy Education	$ 263,185	$ 200,604	$ 62,581	2,386
Energy Kits	$ 49,430	$ 32,856	$16,575	1,105
CBO Marketing	$ 4,519	$ 0	$ 4,519	0
Low-Income Install	$ 17,500	$ 17,500	$ 0	5
Residential Total	**$ 710,847**	**$ 466,249**	**$ 244,598**	**4,764**
C&I Small	$ 280,887	$ 122,000	$ 158,887	54
C&I Large	$ 78,939	$ 27,108	$ 51,831	8
C&I Total	**$ 359,826**	**$ 149,109**	**$ 210,718**	**62**
Portfolio Wide - Internal	$308,538	$ 0	$ 308,538	0
Electric Portfolio Total	**$ 1,379,211**	**$ 615,358**	**$ 763,854**	**4,826**

Table 6: Electric Portfolio Costs and Participation - Phase IV by Program				
Program	**Total**	**Incentive**	**Non-Incentive**	**Unique Customers**
Appliance Rebate	$ 519,533	$320,944	$ 198,589	1,738
Appliance Recycling	$ 208,213	$ 60,500	$147,713	533
School Energy Education	$ 449,881	$ 346,227	$ 103,654	4,121
Energy Kits	$ 84,730	$ 35,207	$ 49,523	1,194
CBO Marketing	$ 14,459	$ 0	$14,459	0
Low-Income Install	$ 42,000	$ 42,000	$ 0	12
Residential Total	**$ 1,318,816**	**$ 804,878**	**$ 513,938**	**7,598**
C&I Small	$ 505,233	$ 193,921	$ 311,312	76
C&I Large	$ 186,188	$ 57,661	$ 128,527	14
C&I Total	**$ 691,420**	**$ 251,582**	**$ 439,839**	**90**
Portfolio Wide - Internal	$560,635	$ 0	$ 560,635	0
Electric Portfolio Total	**$ 2,570,871**	**$ 1,056,460**	**$ 1,514,411**	**7,688**

2.2.2 Summary of Program Savings

Table 7: Electric Portfolio Savings - PY14 by Program							
Program	**Electric Energy (MWh)**		**Capacity (MW)**	**Natural Gas (MMBtu)**		**Water Savings (Gal)**	
	Annual	**Lifetime**	**Annual**	**Annual**	**Lifetime**	**Annual**	**Lifetime**
Appliance Rebate	1,207	17,714	0.090	767	8,436	0	0
Appliance Recycling	228	1,026	0.088	0	0	0	0
School Energy Education	656	6,132	0.069	541	5,030	9,453,785	90,116,954
Energy Kits	210	1,976	0.021	0	0	1,464,431	13,917,753
CBO Marketing	0	0	0.000	0	0	0	0
Low-Income Install	12	119	0.000	10	112	0	0
Residential Total	**2,313**	**26,967**	**0.268**	**1,318**	**13,577**	**10,918,216**	**104,034,707**
C&I Small	1,500	22,506	0.387	0	0	0	0
C&I Large	335	5,021	0.070	0	0	0	0
C&I Total	**1,835**	**27,527**	**0.457**	**0**	**0**	**0**	**0**
Portfolio Wide - Internal	0	0	0.000	0	0	0	0
Electric Portfolio Total	**4,148**	**54,494**	**0.726**	**1,318**	**13,577**	**10,918,216**	**104,034,707**

Table 8: Electric Portfolio Savings - Phase IV by Program							
Program	**Electric Energy (MWh)**		**Capacity (MW)**	**Natural Gas (MMBtu)**		**Water Savings (Gal)**	
	Annual	**Lifetime**	**Annual**	**Annual**	**Lifetime**	**Annual**	**Lifetime**
Appliance Rebate	2,239	32,959	0.158	977	10,149	0	0
Appliance Recycling	445	2,014	0.127	0	0	0	0
School Energy Education	1,231	11,587	0.133	2,028	18,817	18,128,256	172,735,480
Energy Kits	227	2,136	0.023	0	0	1,583,062	15,045,204
CBO Marketing	0	0	0.000	0	0	0	0
Low-Income Install	26	260	0.000	14	158	0	0
Residential Total	**4,167**	**48,956**	**0.441**	**3,019**	**29,124**	**19,711,318**	**187,780,684**
C&I Small	2,497	37,410	0.642	0	0	0	0
C&I Large	667	8,645	0.116	0	0	0	0
C&I Total	**3,164**	**46,055**	**0.757**	**0**	**0**	**0**	**0**
Portfolio Wide - Internal	0	0	0.000	0	0	0	0
Electric Portfolio Total	**7,331**	**95,011**	**1.198**	**3,019**	**29,124**	**19,711,318**	**187,780,684**

2.2.3 Summary of Program Cost Effectiveness

Table 9: Electric Portfolio Cost-Effectiveness – PY14 – PV Year (2023) by Program				
Program	**TRC Test**			
	NPV Benefits	**NPV Costs**	**NPV Net**	**BCR**
Appliance Rebate	$ 712,286	$ 307,264	405,023	2.32
Appliance Recycling	$ 80,930	$ 85,507	($ 4,577)	0.95
School Energy Education	$ 1,087,958	$ 229,571	$ 858,387	4.74
Energy Kits	$ 247,436	$ 43,118	$ 204,318	5.74
CBO Marketing	$ 0	$ 3,904	($ 3,904)	0.00
Low-Income Install	$ 10,488	$ 15,117	($ 4,629)	0.69
Residential Total	**$ 2,139,098**	**$ 684,481**	**$ 1,454,618**	**3.13**
C&I Small	$ 1,477,796	$ 358,358	$ 1,119,437	4.12
C&I Large	$ 294,050	$ 86,822	$ 207,228	3.39
C&I Total	**$ 1,771,846**	**$ 445,180**	**$ 1,326,665**	**3.98**
Portfolio Wide - Internal	$ 0	$ 268,265	($ 268,265)	0.00
Electric Portfolio Total	**$ 3,910,944**	**$ 1,397,926**	**$ 2,513,018**	**2.80**

Table 10: Electric Portfolio Cost-Effectiveness – Phase IV – PV Year (2023) by Program				
Program	**TRC Test**			
	NPV Benefits	**NPV Costs**	**NPV Net**	**BCR**
Appliance Rebate	$ 1,299,210	$ 586,167	713,043	2.22
Appliance Recycling	138,585	$ 189,312	($50,728)	0.73
School Energy Education	$ 2,067,321	$ 400,307	$ 1,667,014	5.16
Energy Kits	$ 267,882	$ 76,628	$ 191,253	3.50
CBO Marketing	$ 0	$ 12,920	($12,920)	0.00
Low-Income	$ 21,963	$ 34,211	($ 12,248)	0.64
Residential Total	**3,794,961**	**$ 1,299,546**	**2,495,415**	**2.92**
C&I Small	$ 2,475,413	$ 630,905	$ 1,844,508	3.92
C&I Large	$ 482,295	$ 299,035	$ 183,261	1.61
C&I Total	**$ 2,957,708**	**$ 929,940**	**$ 2,027,768**	**3.18**
Portfolio Wide - Internal	$ 0	$ 496,924	($ 496,924)	0.00
Electric Portfolio Total	**6,752,669**	**$ 2,726,410**	**4,026,259**	**2.48**

2.3 Progress in Support of Commitments

UGI Electric has made significant progress toward the commitments it made in the settlement of its Phase IV EE&C filing. Since launching the Energy Kits Program in November 2024, UGI Electric includes print marketing that highlights the benefits and availability of weatherization services, while also promoting the Appliance Rebate Program. In addition, UGI Electric met with Pennsylvania American Water Company on July 3, 2025 to discuss administrative efficiencies related to weatherization programs and resources. Other than sink aerators, the water saving measures in American Water's conservation kits program are unique from UGI Electric's program. American Water's program is only available for customers under 150% FPL, while UGI Electric's program does not have income eligibility requirements. Currently there are no clear ways to coordinate kit distribution or marketing given the difference in income requirements, kit measures offered, as well as differences in service territory. UGI Electric investigated adding a cost equivalent, non-water related measure and incorporated rope caulk to the energy kits in PY14.

Included in this annual report are assumptions for a Net-to-Gross ratio of 0.7 for the Commercial and Industrial Sector Programs. In addition, UGI Electric has reported on its commitment to limit overall incentive spending to $100 per first year MWh and non-incentive spending to $110 per first year MWh over the five-year phase of the program.

UGI Electric continues to monitor its costs limits placed on the C&I Incentive Program over the five-year term of the Phase IV EE&C Plan. To date, incentive spending is $80 per first year MWh compared to a cap of $100 per first year MWh. Non-incentive spending is $139 per MWh, which is higher than the cap of $110 per first year MWh, but the Company anticipates this value trending down over the remaining three years of the Phase.

UGI Electric has segregated the results for its C&I programs between the Class 2 and Class 3 customer rate class groups and has provided detailed information on costs, savings and participation results for each pathway, with the Prescriptive pathway including data on the number of customers served, as well as the number of units. Additional details are available in section 3.7 below.

Additionally, in PY13 UGI Electric modified its natural gas fuel switching program to provide a rebate of $1,000 for ENERGY STAR qualifying natural gas furnaces with an Annual Fuel Utilization Efficiency ("AFUE") between 95% and 97%, and a rebate of $1,500 for ENERGY STAR natural gas furnaces with an AFUE of 97% or higher. For natural gas boilers, UGI Electric provides a rebate of $1,000 for ENERGY STAR qualifying natural gas boilers, and a rebate of $1,500 for ENERGY STAR natural gas boilers with an AFUE of 95% or higher.

Pursuant to Paragraph 23 the Settlement of the Phase IV EE&C Plan, during PY14, UGI Electric conducted an evaluation of its PY13 results through its evaluator, ICF, which was filed on August 11, 2026, in Docket No. M-2023-3043230. Additionally, UGI Electric met with PPL Electric on June 18, 2026, and discussed administrative efficiencies related to weatherization programs and resources within the companies' EE&C and Low-Income Programs. UGI Electric and PPL shared best practices in marketing and CSP implementation and will plan to communicate if any opportunities for future coordination are available.

3 PROGRAM RESULTS

3.1 Appliance Rebate Program

(Residential/Low Income Customers)

Program Objectives:
The objectives of the Residential Appliance Rebate Program include:

1. Providing customers with opportunities to reduce their energy costs and increase their energy efficiency.
2. Encouraging customers to install high-efficiency HVAC and electric appliances or to switch from less efficient electric appliances to more efficient natural gas appliances.
3. Encouraging the use of high-efficiency/ENERGY STAR-rated equipment.
4. Promoting strategies that encourage and support market transformation for high-efficiency appliances and equipment.
5. Achieving 6,115 installed measures through May 2029, with total savings of approximately 7,416 MWh.

Program Description:
The Appliance Rebate Program promotes the purchase and installation of a wide range of ENERGY STAR-rated equipment and provides customers with financial incentives to offset the higher purchase costs of energy-efficient equipment. Targeted equipment includes electric heating, cooling, and various other appliances.

Program Review:
As part of this program, customers are required to submit an application with documentation of the equipment purchase(s) and installation(s) for verification and rebate processing. UGI Electric provides overall strategic direction and program management for the program, as well as promotional, educational, trade ally support, and other administrative functions.

Marketing to residential customers is managed through various marketing channels to increase customer awareness in targeted areas. UGI Electric utilizes email, bill inserts and social media to encourage residential customers to purchase energy efficient appliances. The Appliance Rebate Program achieved a TRC BCR of 2.32 and provided $405,023 in net benefits in PY14 (as shown in Tables 11-14 below).

Table 11: Appliance Rebate Costs			
Component (Nominal $)	**PY14 - Actual**	**PY14 - Projected**	**%**
Total Resource Cost	**$ 346,532**	**$ 654,873**	**53%**
Direct Participant Cost	$ 66,708	$ 326,573	20%
Direct Utility Costs	**$ 279,824**	**$ 328,300**	**85%**
Customer Incentives	$ 182,389	$ 217,500	84%
Administration	$ 40,428	$ 74,800	54%
Marketing	$ 57,006	$ 36,000	158%

Table 12: Appliance Rebate Savings			
Type	**PY14 - Actual**	**PY14 - Projected**	**%**
Electric Energy (MWh)			
Annual	1,206.6	1,380.7	87%
Lifetime	17,714.0	20,051.9	88%
Capacity Savings (MW)			
Annual	0.090	0.598	15%
Natural Gas (MMBtus)			
Annual	767.0	(346.5)	(221%)
Lifetime	8,435.8	(5,974.9)	(141%)
Water Savings (Gallons)			
Annual	0.0	230,693.5	0%
Lifetime	0.0	2,439,628.8	0%

Table 13: Appliance Rebate Cost-Effectiveness		
Component (Nominal $)	**PY14**	**Phase IV**
TRC NPV Benefits	$ 712,286	$1,299,210
TRC NPV Costs	$ 307,264	$ 586,167
TRC Net Benefits	$ 405,023	$713,043
TRC Benefit/Cost Ratio	2.32	2.22

Table 14: Appliance Rebate Participation - Units			
Measure Name	**PY14 - Actual**	**PY14 - Projected**	**%**
Air Source Heat Pump	38	20	190%
Central Air Conditioner	25	10	250%
Ductless Mini-Split Heat Pumps	331	380	87%
ENERGY STAR Clothes Washer	62	80	78%
ENERGY STAR Dehumidifier	76	100	76%
ENERGY STAR Dishwashers	78	200	39%
ENERGY STAR Refrigerators	179	150	119%
ENERGY STAR Room Air Conditioners	18	100	18%
Heat Pump Water Heater	8	40	20%
Smart Thermostat	422	100	422%
Total	**1,237**	**1,180**	**105%**

3.2 School Energy Education Program

(Residential/Low Income Customers)

Program Objectives:
The objectives of the School Energy Education Program include:

1. Educating students on various energy types, generation and consumption, home energy use, and ways to increase energy efficiency in a home.
2. Providing customers with opportunities to reduce their energy costs and increase their energy efficiency.
3. Encouraging customers to improve the efficiency of their homes by providing an energy efficiency toolkit.
4. Obtaining participation of approximately 8,750 students, teachers, and families through May 2029, with a total reduction of approximately 2,352 MWh.

Program Description:
The School Energy Education Program is designed to educate 4th through 12th grade students on various energy types, energy consumption and generation, home energy use, and ways to save energy.

The School Energy Education Program is delivered through school presentations. Teachers and schools are recruited throughout UGI Electric's service territory. In consultation with the Pennsylvania Department of Education, presentations ae scheduled to avoid testing schedule conflicts, vacation periods and other school activities.

Students and teachers attend a one-hour presentation on energy efficiency. Under the direction of two National Energy Foundation ("NEF") professional instructors, students learn how to "Think!" about energy, then "Talk" with others about what they have learned, and ultimately "Take Action!" in their own homes to use energy more efficiently. A customized PowerPoint presentation guides the discussion, and hands-on learning activities are employed to build understanding among students.

Program Review:
The Conservation Service Provider ("CSP") for this program registered participating schools, facilitated a presentation to students, and distributed energy efficiency toolkits that contained various energy efficient measures. All participating students were asked to return a *Household Report Card* providing data on household behaviors and device installations. NEF compiled the information from the *Household Report Card* Scantron forms or online Report Card submissions to create a customized report with program results for UGI Electric.

For Phase IV, NEF offered this program to high school students partnering with 79 teachers, while presenting to 19 different schools (grades 4th-12th) within the UGI Electric service territory. Once the presentations were completed, 2,386 energy efficiency toolkits were distributed to the students, including students who participated virtually. The School Energy Education Program continues to be very cost-effective with a TRC BCR of 4.74 and net benefits of $858,387, including gas and water savings in addition to the electric savings.

Table 15: School Energy Education Costs			
Component (Nominal $)	**PY14 - Actual**	**PY14 - Projected**	**%**
Total Resource Cost	**$ 263,185**	**$262,660**	**100%**
Direct Participant Cost	$ 0	$ 0	0%
Direct Utility Costs	**$ 263,185**	**$ 262,660**	**100%**
Customer Incentives	$ 200,604	$ 207,660	97%
Administration	$ 57,437	$ 50,000	115%
Marketing	$ 5,144	$ 5,000	103%

Table 16: School Energy Education Savings			
Type	**PY14 - Actual**	**PY14 - Projected**	**%**
Electric Energy (MWh)			
Annual	656.2	470.3	140%
Lifetime	6,132.1	4,393.1	140%
Capacity Savings (MW)			
Annual	0.069	0.051	136%
Natural Gas (MMBtus)			
Annual	540.8	1,309.7	41%
Lifetime	5,029.6	12,250.5	41%
Water Savings (Gallons)			
Annual	9,453,785.0	7,247,093.9	130%
Lifetime	90,116,954.0	68,923,130.4	131%

Table 17: School Energy Education Cost-Effectiveness		
Component (Nominal $)	**PY14**	**Phase IV**
TRC NPV Benefits	$ 1,087,958	$ 2,067,321
TRC NPV Costs	$ 229,571	$ 400,307
TRC Net Benefits	$ 858,387	$ 1,667,014
TRC Benefit/Cost Ratio	4.74	5.16

Table 18: School Energy Education Participation - Units			
Measure Name	**PY14 - Actual**	**PY14 - Projected**	**%**
Innovation Kit (High School)	778	750	104%
Take Action Kit (Middle School)	1,608	1,000	161%
Total	**2,386**	**1,750**	**136%**

3.3 Residential Low-Income Program

(Low-Income Customers)

Program Objectives:
The objectives of the Residential Low-Income Program include:

1. Providing UGI Electric's confirmed low-income customers with an array of no-cost energy-saving equipment and/or education to help reduce their energy costs, such as the direct installation of ENERGY STAR heat pump water heaters (HPWH), ENERGY STAR smart thermostats, and additional and/or different measures than those offered through the Company's Low-Income Usage Reduction Program ("LIURP");
2. Achieving high customer satisfaction through impactful program offerings; and
3. Achieving a total reduction in energy use of 159 MWh over the life of the Phase IV EE&C Plan.

Program Description:
Through the Residential Low-Income Program, UGI Electric offers direct installation, at no cost to participants, of HPWHs, smart thermostats, and additional and/or different measures than those offered through the Company's LIURP. To qualify for the program, the customer's household income must be confirmed at or below 200% of the U.S. Federal Poverty Guidelines and not be eligible for LIURP due to usage and/or limited billing history. Tenants must obtain landlord approval to participate in the program.

Program Review:
The Residential Low-Income Program launched on June 1, 2020. The UGI Electric EE&C team partners with two CBOs, Agency for Community EmPOWERment of Northeastern PA ("ACENEPA") and the Commission on Economic Opportunity ("CEO"), to identify eligible participants and perform customer installations. In PY14, five HPWH installations were completed. The program, however, continues in its inability to meet cost-effectiveness standards in PY14, with a TRC BCR of 0.69 and net benefits of ($ 4,629). See Tables 19-22 below.

Table 19: Residential Low-Income Costs

Component (Nominal $)	PY14 - Actual	PY14 - Projected	%
Total Resource Cost	**$ 17,500**	**$ 49,000**	**36%**
Direct Participant Cost	$0	$ 0	0%
Direct Utility Costs	**$ 17,500**	**$ 49,000**	**36%**
Customer Incentives	$ 17,500	$ 39,000	45%
Administration	$ 0	$ 5,000	0%
Marketing	$ 0	$ 5,000	0%

Table 20: Residential Low-Income Savings			
Type	**PY14 - Actual**	**PY14 - Projected**	**%**
Electric Energy (MWh)			
Annual	11.8	31.7	37%
Lifetime	118.5	326.4	36%
Capacity Savings (MW)			
Annual	0.000	0.018	0%
Natural Gas (MMBtus)			
Annual	10.0	42.2	24%
Lifetime	112.0	464.0	24%
Water Savings (Gallons)			
Annual	0.0	0.0	0%
Lifetime	0.0	0.0	0%

Table 21: Residential Low-Income Cost-Effectiveness		
Component (Nominal $)	**PY14**	**Phase IV**
TRC NPV Benefits	$ 10,488	$ 21,963
TRC NPV Costs	$ 15,117	$ 34,211
TRC Net Benefits	($ 4,629)	($ 12,248)
TRC Benefit/Cost Ratio	0.69	0.64

Table 22: Residential Low-Income Participation - Units			
Measure Name	**PY14 - Actual**	**PY14 - Projected**	**%**
Heat Pump Water Heater	5	10	50%
Total	**5**	**10**	**50%**

3.4 Community Based Organization Marketing Program

(Residential/Low Income Customers)

Program Objectives:
The objectives of the CBO Marketing Program include:

1. Communicating and cross promoting EE&C programs, such as the Appliance Recycling and Appliance Rebate Programs.
2. Communicating conservation programs and energy-saving tips to UGI Electric customers.
3. Emphasizing that there are many simple low-cost products to help customers' homes become more energy efficient.

Program Description:
This program focuses on marketing efforts facilitated by CBOs, who partner with UGI Electric to administer the Company's low-income universal service programs, to cross-promote EE&C programs with the intent of driving increased customer awareness and participation to the communities they serve. The marketing strategy includes the CBOs developing and distributing specific UGI Electric EE&C materials and attending various community events and trade shows to further promote the availability of EE&C programs.

Program Review:
ACENEPA and CEO are the identified CBOs for this program due to their location within the UGI Electric service territory and their administration of the Company's LIURP. The marketing to residential customers is managed through various channels to increase customer awareness in targeted areas, which includes attending community events, outbound calls, in-home education, and printing marketing material for customers. In PY14, the CBOs made 140 outbound calls and 20 site visits. The CBO Marketing Program spent $4,519 on marketing related activities compared to a budget of $10,000 (as shown in Tables 23 and 24 below).

Table 23: Community Based Organization Marketing (CBO) Costs			
Component (Nominal $)	**PY14 - Actual**	**PY14 - Projected**	**%**
Total Resource Cost	**$ 4,519**	**$ 10,000**	**45%**
Direct Participant Cost	$ 0	$ 0	0%
Direct Utility Costs	**$ 4,519**	**$ 10,000**	**45%**
Customer Incentives	$ 0	$ 0	0%
Administration	$ 0	$ 0	0%
Marketing	$ 4,519	$ 10,000	45%

Table 24: Community Based Organization Marketing (CBO) Cost-Effectiveness		
Component (Nominal $)	**PY14**	**Phase IV**
TRC NPV Benefits	$ 0	$ 0
TRC NPV Costs	$ 3,904	$ 12,920
TRC Net Benefits	($3,904)	($12,920)
TRC Benefit/Cost Ratio	0.00	0.00

3.5 Appliance Recycling Program

(Residential/Low-Income Customers)

Program Objectives:
The objectives of the Appliance Recycling Program include:

1. Encouraging customers to dispose of their existing, inefficient appliances when they purchase a new appliance or eliminate a second unit that may not be needed.
2. Reducing the use of secondary, inefficient appliances.
3. Ensuring appliances are disposed of in an environmentally responsible manner.
4. Decommissioning to ensure appliances are not resold in a secondary market.
5. Recycling approximately 2,000 refrigerators and freezers, 2,700 window air conditioning units, and 750 dehumidifiers through May 2029, with a total reduction of approximately 2,565 MWh during the Phase IV EE&C Plan.

Program Description:
This program provides free pick-up and disposal of old, inefficient refrigerators, freezers, dehumidifiers, and room air conditioners. Refrigerators are required to be between 10 and 30 cubic feet, plugged in, and functioning when picked up in order to be eligible. Incentives of $75 are paid to customers who recycle eligible refrigerators and freezers, and $50 for eligible room air conditioners and dehumidifiers.

All units are disposed of in an environmentally responsible manner. This involves safely disposing of hazardous materials such as chlorofluorocarbon gases found in foam insulation, preparing refrigerant for reclamation, and recycling other materials such as metal and plastic.

Program Review:
CLEAResult, the CSP for this program, provided customer intake, eligibility verification, appliance collection, recycling, rebate processing, and participation tracking. To measure savings, a historic average of equipment age was collected from PY11 to PY13, and the average age was then applied to all refrigerator and freezer units recycled in PY14.

Marketing to residential customers was managed through various marketing channels to increase customer awareness in targeted areas. UGI electric utilized social media ads, email, and a spring oldest fridge promotion to encourage residential customers to recycle eligible appliances.

During PY14 534 units were recycled, which was 49% of the goal. As a result, the program was not cost-effective, as the TRC BCR was 0.95 and net benefits were ($4,577). See Tables 25-28 below.

Table 25: Appliance Recycling Costs			
Component (Nominal $)	**PY14 - Actual**	**PY14 - Projected**	**%**
Total Resource Cost	**$ 96,389**	**$ 218,854**	**44%**
Direct Participant Cost	$ 0	$ 1,104	0%
Direct Utility Costs	**$ 96,389**	**$ 217,750**	**44%**
Customer Incentives	$ 32,900	$ 64,500	51%
Administration	$ 55,729	$ 135,250	41%
Marketing	$ 7,761	$ 18,000	43%

Table 26: Appliance Recycling Savings			
Type	**PY14 - Actual**	**PY14 - Projected**	**%**
Electric Energy (MWh)			
Annual	227.7	513.4	44%
Lifetime	1,026.2	2,278.6	45%
Capacity Savings (MW)			
Annual	0.088	0.217	40%
Natural Gas (MMBtus)			
Annual	0.0	0.0	0%
Lifetime	0.0	0.0	0%
Water Savings (Gallons)			
Annual	0.0	0.0	0%
Lifetime	0.0	0.0	0%

Table 27: Appliance Recycling Cost-Effectiveness		
Component (Nominal $)	**PY14**	**Phase IV**
TRC NPV Benefits	$ 80,930	$138,585
TRC NPV Costs	$ 85,507	$ 189,312
TRC Net Benefits	($4,577)	($50,728)
TRC Benefit/Cost Ratio	0.95	0.73

Table 28: Appliance Recycling Participation - Units			
Measure Name	**PY14 - Actual**	**PY14 - Projected**	**%**
Air Conditioning Recycling	206	540	38%
Dehumidifier Retirement	80	150	53%
Freezer Recycling	37	60	62%
Refrigerator Recycling	211	340	62%
Total	**534**	**1,090**	**49%**

3.6 Energy Kits Program

(Residential/Low Income Customers)

Program Objectives:
The Energy Kits Program is designed to provide residential customers with information on how to improve the efficiency of their homes along with free, targeted energy savings kits for customers who heat their water with electricity. The program also provides a way for customers to engage with UGI and learn about its other programs.

Program Description:
The Energy Kits Program provides a way for customers to complete an online questionnaire regarding their home energy usage, which will result in a customized set of recommendations. The customer will then be eligible to receive an energy saving kit, which will be shipped to their home at no cost. Participating customers will also be referred to other UGI incentive programs where appropriate.

Program Review:
UGI Electric engaged with the marketing agency RSM to develop a landing page where customers complete a questionnaire. Based on the results of the customer inputs, a determination is made if the customer is eligible for a free energy savings kit. In PY14, there were 1,111 customers who received a free Energy Kit. The program was cost-effective with a TRC BCR of 5.74 and net benefits were $204,318. See Tables 29-32 below.

Table 29: Energy Kits Costs

Component (Nominal $)	PY14 - Actual	PY14 - Projected	%
Total Resource Cost	**$ 49,430**	**$ 77,484**	**64%**
Direct Participant Cost	$ 0	$ 984	0%
Direct Utility Costs	**$ 49,430**	**$ 76,500**	**65%**
Customer Incentives	$ 32,856	$ 20,000	164%
Administration	$ 13,333	$ 36,500	37%
Marketing	$ 3,242	$ 20,000	16%

Table 30: Energy Kits Savings			
Type	**PY14 - Actual**	**PY14 - Projected**	**%**
Electric Energy (MWh)			
Annual	210.2	94.6	222%
Lifetime	1,975.8	889.2	222%
Capacity Savings (MW)			
Annual	0.021	0.010	213%
Natural Gas (MMBtus)			
Annual	0.0	0.0	0%
Lifetime	0.0	0.0	0%
Water Savings (Gallons)			
Annual	1,464,431.3	997,996.1	147%
Lifetime	13,917,752.6	9,653,000.5	144%

Table 31: Energy Kits Cost-Effectiveness		
Component (Nominal $)	**PY14**	**Phase IV**
TRC NPV Benefits	$ 247,436	$ 267,882
TRC NPV Costs	$ 43,118	$ 76,628
TRC Net Benefits	$ 204,318	$ 191,253
TRC Benefit/Cost Ratio	5.74	3.50

Table 32: Energy Kits Participation - Units			
Measure Name	**PY14 - Actual**	**PY14 - Projected**	**%**
Electric Water Kit Cost	1,111	500	222%
Total	**1,111**	**500**	**222%**

3.7 Commercial and Industrial Sector Program

(Commercial/Industrial Customers)

Program Objectives:
The objectives of the C&I Incentive Program include:

1. Encouraging the installation of high-efficiency equipment by UGI Electric's C&I customers in new and existing facilities.
2. Encouraging equipment repairs, optimization and operational or process changes that reduce electricity consumption.
3. Increasing customer awareness of the features and benefits of energy-efficient equipment.
4. Increasing the market penetration of high-efficiency equipment by promoting this program and by leveraging existing programs in the territory to reach more customers
5. Obtaining a total energy reduction of approximately 10,190 MWh.

Program Description:
The C&I Incentive Program was redesigned for Phase IV to overcome traditional barriers to participation, particularly among small business customers. The previous Custom Pathway was split into three distinct pathways:

1. Prescriptive Pathway – Any non-residential customer can submit an application and receive a prescriptive rebate. The basic pathway incentivizes lighting retrofits at $0.70 per annual kWh saved upon completion of the project. An instant discount (midstream) option is also available, which provides the incentive as a point-of-purchase discount at participating distributors, with no application for customers.
2. Custom Pathway – A continuation of the previous phase's Custom Program, this pathway incentivizes measures not covered in the Prescriptive Pathway, primarily non-lighting. Custom incentives pay $0.10 per annual kWh saved and require a TRC analysis to verify cost effectiveness.
3. Direct Discount Pathway – Available to small business customers only, Direct Discount provides turnkey project management and higher incentives ($0.12 per kWh) for customers that use an approved Direct Discount contractor. All application procedures are handled by the contractor, eliminating customer paperwork.

Program Review:
CLEAResult was selected as the CSP for this program. They assisted with design and implementation, as well as providing ongoing customer intake, eligibility verification, rebate processing, tracking, verification, and auditing of customer projects.

In PY14 a total of 3,144 prescriptive units were incentivized, with 2,745 for 54 small C&I customers and 399 for eight large C&I customers. There were no direct discount or custom projects completed in PY14, but the team fielded applications and did preliminary analysis for several custom projects with targeted completion in PY15. The program was cost-effective with a TRC gross BCR of 3.98 and a TRC net BCR of 3.38. Gross benefits for the program were $1,771,846 and net benefits were $1,240,292.

In the Phase IV Plan, UGI Electric agreed to limit customer incentives to $100 per first-year MWh saved, and non-incentive spending to $110 per first-year MWh saved, over the five-year term of Phase IV. As shown in Table 42, incentive spending is within compliance for both small and large C&I customers. Through PY14, non-incentive spending is over the $110 limit for large C&I customers mainly due to fixed monthly administrative costs without large custom projects with higher MWh savings to offset. Last, Section 4.2 Appendix includes Tables 43 and 44 segregating results for the C&I programs by customer rate class including costs and savings for each pathway.

Table 33: Commercial and Industrial Incentive Program Costs

Component (Nominal $)	Small C&I	Large C&I	PY14 Total - Actual	PY14 Total - Budget	%
Total Resource Cost	**$ 404,995**	**$ 98,916**	**$ 503,911**	**$ 687,573**	**47%**
Direct Participant Cost	$124,108	$19,977	$144,085	$ 304,292	47%
Direct Utility Costs	**$ 280,887**	**$ 78,939**	**$ 359,826**	**$ 383,281**	**94%**
Customer Incentives	$ 122,000	$ 27,108	$ 149,109	$ 164,781	90%
Administration	$ 153,746	$ 48,009	$ 201,755	$ 193,500	104%
Marketing	$ 5,141	$ 3,821	$ 8,962	$ 25,000	36%

Table 34: C&I Incentive Program Savings - Gross

Type	Small C&I Total	Large C&I Total	PY14 Total - Actual	PY14 Total - Projected	%
Electric Energy (MWh)					
Annual	1,500.4	334.7	1,835.2	2,084.1	88%
Lifetime	22,506.1	5,021.2	27,527.3	31,261.2	88%
Capacity Savings (MW)					
Annual	0.387	0.070	0.457	0.353	130%
Natural Gas (MMBtus)					
Annual	0.0	0.0	0.0	0.0	0%
Lifetime	0.0	0.0	0.0	0.0	0%
Water Savings (Gallons)					
Annual	0.0	0.0	0.0	0.0	0%
Lifetime	0.0	0.0	0.0	0.0	0%

Table 35: C&I Incentive Program Savings - Net (NTG RATIO = .7)					
Type	**Small C&I Total**	**Large C&I Total**	**PY14 Total - Actual**	**PY14 Total - Projected**	**%**
Electric Energy (MWh)					
Annual	1,050.3	234.3	1,284.6	1,458.9	88%
Lifetime	15,754.3	3,514.8	19,269.1	21,882.8	88%
Capacity Savings (MW)					
Annual	0.271	0.049	0.320	0.247	130%
Natural Gas (MMBtus)					
Annual	0.0	0.0	0.0	0.0	0%
Lifetime	0.0	0.0	0.0	0.0	0%
Water Savings (Gallons)					
Annual	0.0	0.0	0.0	0.0	0%
Lifetime	0.0	0.0	0.0	0.0	0%

Table 36: C&I Incentive Program Cost-Effectiveness - Gross		
Benefits/Cost Component	**PY14**	**Phase IV**
TRC NPV Benefits	$ 1,771,846	$ 2,957,708
TRC NPV Costs	$ 445,180	$ 929,940
TRC Net Benefits	$ 1,326,665	$ 2,027,768
TRC Benefit/Cost Ratio	3.98	3.18

Table 37: C&I Incentive Program Cost-Effectiveness - Net		
Benefits/Cost Component	**PY14**	**Phase IV**
TRC NPV Benefits	$ 1,240,292	$ 2,070,396
TRC NPV Costs	$ 367,056	$ 770,335
TRC Net Benefits	$ 928,666	$ 1,419,438
TRC Benefit/Cost Ratio	3.38	2.69

Table 38: C&I Incentive Program - Prescriptive Participation - Units		
Customer Type	**PY14 - Actual**	**PY14 - Projected**
Small C&I	2,745	330
Large C&I	399	1,170
Total	**3,144**	**1,500**

Table 39: C&I Incentive Program - Prescriptive Participation - Customers		
Customer Type	**PY14 - Actual**	**PY14 - Projected**
Small C&I	21	N/A
Large C&I	4	N/A
Total	**25**	**N/A**

Table 40: C&I Incentive Program - Custom Participation - Projects		
Customer Type	**PY14 - Actual**	**PY14 - Projected**
Small C&I	0	1
Large C&I	0	1
Total	**0**	**0**

Table 41: C&I Incentive Program - Direct Discount Participation - Projects		
Customer Type	**PY14 - Actual**	**PY14 - Projected**
Small C&I	0	10
Total	**0**	**0**

Table 42: C&I Incentive Program Spending Per First Year MWH Saved		
Type	**PY14 - Actual**	**Phase IV**
Incentive Spending per MWH		
Small C&I	$ 81	$ 78
Large C&I	$ 81	$ 86
Total	$ 81	$ 80
Non-Incentive Spending per MWH		
Small C&I	$ 106	$ 125
Large C&I	$ 155	$ 193
Total	$115	$ 139

4 ATTACHMENTS

4.1 Technical Reference Manual

There were no updates to the Technical Reference Manual from what was submitted at Docket No. M-2023-3043230.

4.2 Appendix

Table 43: C&I Incentive Program Costs by pathway										
Component (Nominal $)	**SCI Prescriptive**	**SCI Custom**	**SCI Direct Discount**	**Small C&I Total**	**LCI - Prescriptive**	**LCI - Custom**	**Large C&I Total**	**PY14 - Actual**	**PY14 - Budget**	**%**
Total Resource Cost	**$ 365,881**	**$ 13,008**	**$ 10,831**	**$ 404,995**	**$ 84,635**	**$ 14,281**	**$ 98,916**	**$ 503,911**	**$ 687,573**	**73%**
Direct Participant Cost	124,108	$ 0	$ 0	124,108	$ 19,977	$ 0	19,977	144,085	$ 304,292	47%
Direct Utility Costs	**$ 257,049**	**$ 13,008**	**$ 10,831**	**$ 280,887**	**$ 64,658**	**$ 14,281**	**$ 78,939**	**$ 359,826**	**$ 383,281**	**94%**
Customer Incentives	$ 122,000	$ 0	$ 0	$ 122,000	$ 27,108	$ 0	$ 27,108	$ 149,109	$ 164,781	90%
Administration	$ 131,181	$ 11,734	$ 10,381	$ 153,746	$ 36,276	$ 11,734	$ 48,009	$ 201,755	$ 193,500	104%
Marketing	$ 3,867	$ 1,274	$ 0	$ 5,141	$ 1,274	$ 2,547	$ 3,821	$ 8,962	$ 25,000	36%

Table 44: C&I Incentive Program Savings by pathway										
Type	**SCI Prescriptive**	**SCI Custom**	**SCI Direct Discount**	**Small C&I Total**	**LCI - Prescriptive**	**LCI - Custom**	**Large C&I Total**	**PY14 - Actual**	**PY14 - Projected**	**%**
Electric Energy (MWh)										
Annual	1,500.4	0.0	0.0	1,500.4	334.7	0.0	334.7	1,835.2	2,084.1	88%
Lifetime	22,506.1	0.0	0.0	22,506.1	5,021.2	0.0	5,021.2	27,527.3	31,261.2	88%
Capacity Savings (MW)										
Annual	0.387	0.000	0.000	0.387	0.070	0.000	0.070	0.457	0.353	130%
Natural Gas (MMBtus)										
Annual	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0%
Lifetime	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0%
Water Savings (Gallons)										
Annual	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0%
Lifetime	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0%

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of this filing has been served upon the following persons, in the manner indicated, in accordance with the requirements of 52 Pa. Code § 1.54 (relating to service by a participant).

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Dated: August 28, 2026

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