

UGI UTILITIES, INC. – GAS DIVISION

BEFORE

THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

Information Submitted Pursuant to

Section 53.51 et seq of the Commission’s Regulations

**UGI GAS EXHIBIT C
(FULLY PROJECTED FUTURE)
2026 DEPRECIATION STUDY**

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

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

**UGI UTILITIES, INC. – GAS DIVISION
PA P.U.C. NOS. 7 & 7S
SUPPLEMENT NO. 55**

DOCKET NO. R-2024-3052716

Issued: January 27, 2025

Effective: March 28, 2025

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

UGI UTILITIES, INC. – GAS DIVISION

DOCKET NO. R-2024-3052716

DEPRECIATION STUDY

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

Prepared by:



GANNETT FLEMING

Excellence Delivered As Promised

UGI UTILITIES, INC. – GAS DIVISION

Docket No. R-2024-3052716

DEPRECIATION STUDY

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

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Valley Forge, Pennsylvania



Gannett Fleming
Valuation and Rate Consultants, LLC

Corporate Headquarters
207 Senate Avenue
Camp Hill, PA 17011
P 717.763.7211 | F 717.763.8150

gannettfleming.com

January 17, 2025

Mr. Paul J. Szykman
Chief Regulatory Officer
UGI Utilities, Inc. – Gas Division
1 UGI Drive
Denver, PA 17517

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to gas plant at September 30, 2026 for the consolidated UGI gas company. Summaries of the original cost, annual accruals and the book depreciation reserve are presented in Tables 1 through 4 of the attached report.

A description of the methods and procedures upon which the study was based is set forth in a companion report, UGI Gas Exhibit C (Future), "Depreciation Study - Calculated Annual Depreciation Accruals Related to Gas Plant at September 30, 2025".

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

A handwritten signature in blue ink that reads "John F. Wiedmayer".

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

JFW:mle
081318.100

TABLE OF CONTENTS

| | |
|---|--------------|
| PART I. INTRODUCTION | I-1 |
| Scope | I-2 |
| Basis of Study | I-2 |
| Depreciation | I-2 |
| Service Life Estimates | I-2 |
| Remaining Life Annual Accruals | I-3 |
| Amortization of Net Salvage | I-3 |
| | |
| PART II. RESULTS OF STUDY | II-1 |
| Description of Summary Tabulations..... | II-2 |
| Detailed Tabulations of Depreciation Calculations | II-2 |
| | |
| Table 1 Estimated Survivor Curves, Original Cost, Book Reserve and Calculated Annual Depreciation Accruals Related to Gas Plant at September 30, 2026..... | II-3 |
| Table 2 Book Reserve at September 30, 2023 Projected to September 30, 2026 | II-6 |
| Table 3 Calculation of Depreciation Accruals for the Twelve Months Ended September 30, 2026 | II-8 |
| Table 4 Amortization of Experienced and Estimated Net Salvage..... | II-11 |
| | |
| PART III. DETAILED DEPRECIATION CALCULATIONS | III-1 |
| Cumulative Depreciated Original Cost | III-2 |
| Gas Plant | III-3 |
| Common Plant | III-8 |
| Information Services | III-10 |
| Utility Plant in Service | III-12 |
| Gas Plant | III-13 |
| Common Plant | III-151 |
| Information Services | III-156 |
| | |
| PART IV. EXPERIENCED AND ESTIMATED NET SALVAGE..... | IV-1 |

PART I. INTRODUCTION

**UGI UTILITIES, INC. – GAS DIVISION
DEPRECIATION STUDY**

PART I. INTRODUCTION

SCOPE

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

BASIS OF STUDY

Depreciation

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

Service Life Estimates

The service life and survivor curve estimates used for the calculation of depreciation at September 30, 2026, are set forth in Table 1 and are based on company data through 2022. The service life estimates are the same estimates as submitted to the Pennsylvania Public Utility Commission (PA PUC) in May 2023 in connection with the company's most recent service life study report.

Remaining Life Annual Accruals

For the purpose of calculating remaining life accruals at September 30, 2026, 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, 2026, are set forth in Part III of this report.

Amortization of Net Salvage

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

PART II. RESULTS OF STUDY

PART II. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 4 presented on pages II-3 through II-12 summarize the results of the depreciation study as of September 30, 2026 for the consolidated UGI gas company. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve at September 30, 2026, future book accruals, and calculated annual accrual amount and rate. Table 2 presents the bringforward of the book reserve to September 30, 2026. Table 3 sets forth the calculation of the depreciation accruals for the twelve months ended September 30, 2026. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2022 through 2026.

DETAILED TABULATIONS OF DEPRECIATION CALCULATIONS

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

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

UGI UTILITIES, INC. - GAS DIVISION

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

| ACCOUNT (1) | PROBABLE | SURVIVOR | ORIGINAL COST | BOOK | FUTURE | CALCULATED | |
|---------------------------------|---------------------------|-----------|----------------------|----------------------|----------------------|--------------|--------------------|
| | RETIREMENT YEAR (2) | | | | | CURVE (3) | RESERVE (5) |
| GAS PLANT | | | | | | | |
| PRODUCTION PLANT | | | | | | | |
| 305 | | | 0 | 0 | 0 | - | 0 |
| 329 | | | 0 | 0 | 0 | - | 0 |
| 332 | | | 0 | 0 | 0 | - | 0 |
| 335 | | | 0 | 0 | 0 | - | 0 |
| TOTAL PRODUCTION PLANT | | | 0 | 0 | 0 | - | 0 |
| TRANSMISSION PLANT | | | | | | | |
| 365.2 | | 70 - R4 | 868,160 | 582,842 | 285,318 | 1.25 | 10,855 |
| 366 | | 30 - R1 | 162,216 | 156,893 | 5,323 | 0.18 | 288 |
| 367 | | 75 - R2.5 | 38,533,782 | 23,521,198 | 15,012,584 | 0.99 | 380,996 |
| 369 | | 49 - R2.5 | 6,172,846 | 4,343,284 | 1,829,562 | 1.41 | 87,130 |
| 370 | | 23 - R0.5 | 3,505,204 | 2,542,911 | 962,293 | 2.32 | 81,475 |
| 371 | | 35 - R2.5 | 140,637 | 133,883 | 6,754 | 0.60 | 837 |
| 371.1 | | 20 - R3 | 210,011 | 172,302 | 37,709 | 2.10 | 4,416 |
| TOTAL TRANSMISSION PLANT | | | 49,592,856 | 31,453,313 | 18,139,543 | 1.14 | 565,997 |
| DISTRIBUTION PLANT | | | | | | | |
| 374.2 | | 75 - R3 | 3,345,070 | 1,549,980 | 1,795,090 | 1.25 | 41,835 |
| 375 | | 50 - S0.5 | 8,694,732 | 3,675,308 | 5,019,424 | 1.97 | 171,006 |
| 376.1 | | 75 - R2.5 | 790,186,910 | 219,742,145 | 570,444,765 | 1.49 | 11,779,098 |
| 376.2 | 09-2027 | 65 - R1 | 309,585 | (525,943) | 835,528 | 269.89 | 835,530 |
| 376.3 | | 68 - R3 | 2,155,947,851 | 394,334,581 | 1,761,613,270 | 1.64 | 35,293,684 |
| 376.5 | 09-2041 | 70 - R1 | 269,295 | 212,693 | 56,602 | 2.59 | 6,974 |
| 376.7 | | 40 - SQ | 1,322,088 | 300,224 | 1,021,864 | 2.50 | 33,052 |
| 378 | | 48 - S0 | 223,494,701 | 47,051,873 | 176,442,828 | 2.78 | 6,211,615 |
| 379 | | 45 - R1.5 | 64,699,936 | 15,314,459 | 49,385,477 | 2.71 | 1,751,191 |
| 380 | | 45 - R2 | 1,838,567,224 | 499,831,051 | 1,338,736,173 | 2.62 | 48,200,375 |
| 381 | | 36 - R2 | 197,734,109 | 68,956,720 | 128,777,389 | 3.00 | 5,939,393 |
| 381.1 | | 17 - S3 | 24,203,372 | 20,145,594 | 4,057,778 | 1.85 | 448,772 |
| 382 | | 45 - R2 | 129,078,153 | 44,681,612 | 84,396,541 | 2.42 | 3,123,949 |
| 383 | | 45 - R2 | 10,131,918 | 6,032,674 | 4,099,244 | 2.08 | 210,725 |
| 384 | | 45 - R2 | 17,644,195 | 9,817,668 | 7,826,527 | 1.82 | 321,232 |
| 385 | | 45 - R2 | 45,235,910 | 20,912,140 | 24,323,770 | 2.06 | 932,876 |
| 386.0 | | 45 - R2 | 68,824 | 15,314 | 53,510 | 5.61 | 3,861 |
| 386.1 | | 45 - R1.5 | 974,397 | 645,658 | 328,739 | 1.85 | 17,981 |
| 386.2 | | 25 - R3 | 24,705 | 24,720 | (15) | - | 0 |
| 387 | | 40 - R2.5 | 5,231,798 | 3,313,333 | 1,918,465 | 1.65 | 86,077 |
| 387.1 | | 25 - SQ | 1,490,664 | 1,485,445 | 5,219 | 0.24 | 3,516 |
| TOTAL DISTRIBUTION PLANT | | | 5,518,655,437 | 1,357,517,249 | 4,161,138,188 | 2.09 | 115,412,742 |
| GENERAL PLANT | | | | | | | |
| 390.1 | | VARIOUS* | 166,102,291 | 54,014,408 | 112,087,884 | 3.47 | 5,765,285 |
| 391.1 | | 20 - SQ | 5,874,617 | 2,270,152 | 3,604,465 | 5.50 | 323,368 |
| 391.2 | | 10 - SQ | 261,671 | 103,901 | 157,770 | 10.42 | 27,259 |
| 391.3 | | 5 - SQ | 11,302,638 | 7,205,331 | 4,097,307 | 21.38 | 2,416,061 |

UGI UTILITIES, INC. - GAS DIVISION

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

| ACCOUNT | PROBABLE | SURVIVOR | ORIGINAL COST | BOOK | FUTURE | CALCULATED | |
|---|------------|-----------|----------------------|----------------------|----------------------|-------------|--------------------|
| | RETIREMENT | | | | | CURVE | RESERVE |
| (1) | YEAR | (3) | (4) | (5) | (6) | (7) | (8) |
| 391.41 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEAR | | 10 - SQ | 6,131,804 | 1,989,993 | 4,141,811 | 9.49 | 581,624 |
| 391.42 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEAR | | 15 - SQ | 44,367,151 | 10,346,997 | 34,020,154 | 6.71 | 2,978,670 |
| 392.1 TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S | | 8 - L2.5 | 4,609,827 | 3,209,398 | 1,400,429 | 8.14 | 375,304 |
| 392.2 TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS | | 10 - L2.5 | 48,625,554 | 21,322,878 | 27,302,676 | 10.35 | 5,034,683 |
| 392.3 TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICL | | 12 - L3 | 4,943,306 | 2,143,976 | 2,799,330 | 8.79 | 434,715 |
| 392.4 TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS | | 12 - L3 | 9,343,381 | 4,401,376 | 4,942,005 | 7.89 | 737,296 |
| 392.5 TRANSPORTATION EQUIPMENT - TRAILERS | | 15 - L2 | 3,053,256 | 1,219,578 | 1,833,678 | 6.83 | 208,576 |
| 393 STORES EQUIPMENT | | 20 - SQ | 15,838 | 7,854 | 7,984 | 4.98 | 789 |
| 394 TOOLS, SHOP AND GARAGE EQUIPMENT | | 20 - SQ | 46,548,233 | 17,830,408 | 28,717,825 | 5.02 | 2,338,812 |
| 395 LABORATORY EQUIPMENT | | 20 - SQ | 437,779 | 200,580 | 237,199 | 5.05 | 22,090 |
| 396 POWER OPERATED EQUIPMENT | | 16 - L2 | 12,048,672 | 5,988,623 | 6,060,049 | 6.18 | 744,520 |
| 397 COMMUNICATION EQUIPMENT | | 10 - SQ | 1,799,482 | 1,027,826 | 771,656 | 8.60 | 154,705 |
| 398 MISCELLANEOUS EQUIPMENT | | 15 - SQ | 2,420,119 | 1,558,842 | 861,277 | 3.41 | 82,521 |
| 399 OTHER TANGIBLE PROPERTY | | | 0 | 0 | 0 | - | 0 |
| TOTAL GENERAL PLANT | | | 367,885,619 | 134,842,121 | 233,043,499 | 6.04 | 22,226,278 |
| TOTAL DEPRECIABLE GAS PLANT | | | 5,936,133,912 | 1,523,812,683 | 4,412,321,230 | 2.33 | 138,205,017 |
| NONDEPRECIABLE PLANT | | | | | | | |
| 301 ORGANIZATION | | | 166,478 | | | | |
| 302 FRANCHISES AND CONSENTS | | | 193,597 | | | | |
| 303 MISCELLANEOUS INTANGIBLE PLANT | | | 289,868 | | | | |
| 304.1 LAND AND LAND RIGHTS - LAND | | | 0 | | | | |
| 304.2 LAND AND LAND RIGHTS - LAND RIGHTS | | | 0 | | | | |
| 325.1 PRODUCING LANDS | | | 0 | | | | |
| 325.5 OTHER LAND | | | 0 | | | | |
| 365.1 LAND | | | 47,323 | | | | |
| 374.1 LAND AND LAND RIGHTS - LAND | | | 849,347 | | | | |
| 374.2 LAND AND LAND RIGHTS - LAND RIGHTS | | | 7,394,704 | | | | |
| 389.1 LAND AND LAND RIGHTS - LAND | | | 7,330,889 | | | | |
| 389.2 LAND AND LAND RIGHTS - LAND RIGHTS | | | 1,313 | | | | |
| TOTAL NONDEPRECIABLE PLANT | | | 16,273,518 | | | | |
| TOTAL GAS PLANT | | | 5,952,407,430 | | | | |
| OTHER UTILITY PLANT | | | | | | | |
| COMMON PLANT | | | | | | | |
| 301 ORGANIZATION (NONDEPRECIABLE) | | | 138,964 | | | | |
| 389.1 LAND AND LAND RIGHTS - LAND (NONDEPRECIABLE) | | | 6,947,108 | | | | |
| 390.1 STRUCTURES AND IMPROVEMENTS | | | | | | | |
| UGI HEADQUARTERS BUILDING - DENVER | 01-2069 | 70 - R1 | 34,882,907 | 6,601,595 | 28,281,312 | 2.55 | 890,928 |
| READING DATA CENTER | 09-2073 | 70 - R1 | 20,405,137 | 1,987,444 | 18,417,693 | 2.83 | 576,865 |
| KNITTING MILLS OFFICE | 06-2050 | 70 - R1 | 1,382,240 | 257,228 | 1,125,012 | 3.96 | 54,718 |
| TOTAL ACCOUNT 390.1 | | | 56,670,284 | 8,846,267 | 47,824,017 | 2.69 | 1,522,511 |
| 391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE | | 20 - SQ | 4,500,771 | 1,613,585 | 2,887,186 | 4.85 | 218,392 |
| 391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT | | 5 - SQ | 0 | (188,736) | 188,736 | - | 0 |
| TOTAL COMMON PLANT | | | 68,257,127 | 10,271,116 | 50,899,939 | 2.85 | 1,740,903 |

UGI UTILITIES, INC. - GAS DIVISION

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

| ACCOUNT (1) | PROBABLE RETIREMENT YEAR (2) | SURVIVOR CURVE (3) | ORIGINAL COST (4) | BOOK RESERVE (5) | FUTURE BOOK ACCRUALS (6) | CALCULATED ANNUAL ACCRUAL RATE (7) | AMOUNT (8) |
|---|---------------------------------------|--------------------------|----------------------|------------------------|-----------------------------------|---|--------------------|
| TOTAL COMMON PLANT ALLOCATED TO GAS DIVISION - 89.89% | | | 61,356,331 | 9,232,706 | 45,753,955 | | 1,564,898 |
| INFORMATION SERVICES (IS) | | | | | | | |
| 391.1 | | 5 - SQ | 12,252,898 | 7,248,774 | 5,004,124 | 20.69 | 2,535,011 |
| 391.2 | | | | | | | |
| | | | 0 | 0 | 0 | - | 0 |
| | 09-2024 | SQUARE | 10,695,816 | 4,583,310 | 6,112,506 | 7.14 | 764,063 |
| | 09-2034 | SQUARE | 10,695,816 | 4,583,310 | 6,112,506 | 7.14 | 764,063 |
| | <i>TOTAL ACCOUNT 391.2</i> | | | | | | |
| 391.3 | | 10 - SQ | 98,317,232 | 28,429,099 | 69,888,133 | 10.07 | 9,901,794 |
| 391.4 | | 15 - SQ | 122,724,937 | 62,365,520 | 60,359,417 | 7.80 | 9,572,364 |
| TOTAL INFORMATION SERVICES | | | 243,990,883 | 102,626,703 | 141,364,180 | 9.33 | 22,773,232 |
| TOTAL INFORMATION SERVICES ALLOCATED TO GAS DIVISION - 84.82447% | | | 206,963,973 | 87,052,557 | 119,911,416 | | 19,317,273 |
| EMPIRE YARD BUILDING | | | | | | | |
| 390.1 | | | 16,461,866 | 9,658,803 | 6,803,064 | 2.54 | 418,801 |
| LESS EMPIRE BUILDING ALLOCATED TO ELECTRIC DIVISION - 13.07% | | | 2,151,566 | 1,262,406 | 889,160 | | 54,737 |
| TOTAL OTHER UTILITY PLANT ALLOCATED TO GAS DIVISION | | | 266,168,738 | 95,022,857 | 164,776,211 | | 20,827,434 |
| TOTAL PLANT IN SERVICE | | | 6,218,576,168 | 1,618,835,540 | 4,577,097,441 | | 159,032,451 |
| <i>AMORTIZATION OF NEGATIVE NET SALVAGE</i> | | | | | | | 8,088,754 |
| GRAND TOTAL | | | 6,218,576,168 | 1,618,835,540 | 4,577,097,441 | | 167,121,205 |

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

UGI UTILITIES, INC. - GAS DIVISION

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

| ACCOUNT (1) | BOOK RESERVE AT BEGINNING OF YEAR (2) | ANNUAL ACCRUAL (3) | AMORTIZATION OF NET SALVAGE (4) | RETIREMENTS (5) | GROSS SALVAGE (6) | COST OF REMOVAL (7) | TRANSFERS AND ADJUSTMENTS (8) | BOOK RESERVE AT END OF YEAR (9) | BOOK RESERVE AS A PERCENT OF ORIGINAL COST (10) |
|--|--|--------------------------|---------------------------------------|---------------------|-------------------------|---------------------------|-------------------------------------|--|---|
| GAS PLANT | | | | | | | | | |
| PRODUCTION PLANT | | | | | | | | | |
| 305 MANUFACTURED GAS PLANT SITE REMEDIATION | 23,039 | 0 | (23,039) | 0 | 0 | 0 | 0 | 0 | 0.00 |
| 329 OTHER STRUCTURES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| 332 FIELD LINES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| 335 DRILLING AND CLEANING EQUIPMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| TOTAL PRODUCTION PLANT | 23,039 | 0 | (23,039) | 0 | 0 | 0 | 0 | 0 | 0.00 |
| TRANSMISSION PLANT | | | | | | | | | |
| 365.2 RIGHTS-OF-WAY | 571,730 | 11,112 | 0 | 0 | 0 | 0 | 0 | 582,842 | 67.14 |
| 366 STRUCTURES AND IMPROVEMENTS | 156,585 | 308 | 0 | 0 | 0 | 0 | 0 | 156,893 | 96.72 |
| 367 MAINS | 23,134,193 | 385,338 | 1,667 | 0 | 0 | 0 | 0 | 23,521,198 | 61.04 |
| 369 MEASURING AND REGULATING STATION EQUIPMENT | 4,252,690 | 88,889 | 1,705 | 0 | 0 | 0 | 0 | 4,343,284 | 70.36 |
| 370 COMMUNICATION EQUIPMENT | 2,456,332 | 86,579 | 0 | 0 | 0 | 0 | 0 | 2,542,911 | 72.55 |
| 371 OTHER EQUIPMENT | 132,969 | 914 | 0 | 0 | 0 | 0 | 0 | 133,883 | 95.20 |
| 371.1 TESTING EQUIPMENT | 167,703 | 4,599 | 0 | 0 | 0 | 0 | 0 | 172,302 | 82.04 |
| TOTAL TRANSMISSION PLANT | 30,872,202 | 577,739 | 3,372 | 0 | 0 | 0 | 0 | 31,453,313 | 63.42 |
| DISTRIBUTION PLANT | | | | | | | | | |
| 374.2 RIGHTS-OF-WAY | 1,507,832 | 42,148 | 0 | 0 | 0 | 0 | 0 | 1,549,980 | 46.34 |
| 375 STRUCTURES AND IMPROVEMENTS | 3,522,253 | 162,377 | 1,329 | (9,690) | 0 | (962) | 0 | 3,675,308 | 42.27 |
| 376.1 MAINS - PRIMARILY STEEL | 210,292,195 | 11,443,652 | 1,217,099 | (2,128,190) | 0 | (1,082,611) | 0 | 219,742,145 | 27.81 |
| 376.2 MAINS - CAST IRON | (749,042) | 531,739 | 419,471 | (309,584) | 0 | (418,527) | 0 | (525,943) | -169.89 |
| 376.3 MAINS - PLASTIC | 364,893,045 | 33,457,375 | 741,829 | (3,991,332) | 0 | (766,336) | 0 | 394,334,581 | 18.29 |
| 376.5 MAINS - PRIMARILY WROUGHT IRON | 245,314 | 4,750 | 4,854 | (17,953) | 0 | (24,271) | 0 | 212,693 | 78.98 |
| 376.7 REG AFUDC | 267,172 | 33,052 | 0 | 0 | 0 | 0 | 0 | 300,224 | 22.71 |
| 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL | 41,871,189 | 5,318,615 | 176,111 | (251,234) | 0 | (62,808) | 0 | 47,051,873 | 21.05 |
| 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE | 13,437,533 | 1,828,465 | 48,460 | 0 | 0 | 0 | 0 | 15,314,459 | 23.67 |
| 380 SERVICES | 468,370,210 | 46,576,114 | 4,859,603 | (14,479,795) | 0 | (5,495,081) | 0 | 499,831,051 | 27.19 |
| 381 METERS | 65,265,851 | 5,733,949 | 13,330 | (2,056,409) | 0 | 0 | 0 | 68,956,720 | 34.87 |
| 381.1 METERS - ERTS | 19,654,145 | 489,098 | 2,352 | 0 | 0 | 0 | 0 | 20,145,594 | 83.23 |
| 382 METER INSTALLATIONS | 42,761,062 | 3,006,617 | 169,736 | (910,332) | 0 | (345,471) | 0 | 44,681,612 | 34.62 |
| 383 HOUSE REGULATORS | 5,104,261 | 262,578 | 665,836 | 0 | 0 | 0 | 0 | 6,032,674 | 59.54 |
| 384 HOUSE REGULATOR INSTALLATIONS | 9,485,566 | 328,844 | 3,257 | 0 | 0 | 0 | 0 | 9,817,668 | 55.64 |
| 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT | 20,035,059 | 889,858 | 7,225 | (20,002) | 0 | 0 | 0 | 20,912,140 | 46.23 |
| 386.0 OTHER PROPERTY ON CUSTOMERS PREMISES | 11,260 | 4,054 | 0 | 0 | 0 | 0 | 0 | 15,314 | 22.25 |
| 386.1 OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS | 626,908 | 18,708 | 42 | 0 | 0 | 0 | 0 | 645,658 | 66.26 |
| 386.2 OTHER PROPERTY ON CUSTOMERS PREMISES - GAS LIGHTS | 0 | 24,720 | 0 | 0 | 0 | 0 | 0 | 24,720 | 100.06 |
| 387 OTHER EQUIPMENT | 3,225,488 | 87,845 | 0 | 0 | 0 | 0 | 0 | 3,313,333 | 63.33 |
| 387.1 OTHER EQUIPMENT - GRAPHIC DATA BASE | 1,481,569 | 3,876 | 0 | 0 | 0 | 0 | 0 | 1,485,445 | 99.65 |
| TOTAL DISTRIBUTION PLANT | 1,271,333,590 | 110,223,713 | 8,330,534 | (24,174,521) | 0 | (8,196,067) | 0 | 1,357,517,249 | 24.60 |
| GENERAL PLANT | | | | | | | | | |
| 390.1 STRUCTURES AND IMPROVEMENTS | 49,464,255 | 5,325,259 | 117,925 | (828,569) | 0 | (64,462) | 0 | 54,014,408 | 32.52 |
| 390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| 391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE | 1,967,422 | 321,099 | 0 | (18,368) | 0 | 0 | 0 | 2,270,152 | 38.64 |
| 391.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT | 130,136 | 21,810 | 0 | (48,044) | 0 | 0 | 0 | 103,901 | 39.71 |
| 391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT | 4,824,927 | 2,467,918 | 0 | (87,513) | 0 | 0 | 0 | 7,205,331 | 63.75 |
| 391.4 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| 391.41 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS | 1,656,014 | 459,189 | 0 | (125,210) | 0 | 0 | 0 | 1,989,993 | 32.45 |
| 391.42 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS | 7,605,410 | 2,998,276 | 0 | (256,689) | 0 | 0 | 0 | 10,346,997 | 23.32 |
| 392.1 TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S | 2,838,301 | 398,491 | (465) | (29,921) | 2,992 | 0 | 0 | 3,209,398 | 69.62 |
| 392.2 TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS | 18,172,225 | 4,512,127 | (731,826) | (699,608) | 69,961 | 0 | 0 | 21,322,878 | 43.85 |
| 392.3 TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICLES | 1,756,886 | 423,732 | (622) | (40,022) | 4,002 | 0 | 0 | 2,143,976 | 43.37 |
| 392.4 TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS | 3,773,829 | 703,312 | (1,286) | (82,754) | 8,275 | 0 | 0 | 4,401,376 | 47.11 |
| 392.5 TRANSPORTATION EQUIPMENT - TRAILERS | 1,060,176 | 193,165 | (573) | (36,877) | 3,687 | 0 | 0 | 1,219,578 | 39.94 |
| 393 STORES EQUIPMENT | 7,065 | 789 | 0 | 0 | 0 | 0 | 0 | 7,854 | 49.59 |
| 394 TOOLS, SHOP AND GARAGE EQUIPMENT | 16,591,365 | 2,317,337 | 4,379 | (1,082,673) | 0 | 0 | 0 | 17,830,408 | 38.31 |
| 395 LABORATORY EQUIPMENT | 178,472 | 22,108 | 0 | 0 | 0 | 0 | 0 | 200,580 | 45.82 |
| 396 POWER OPERATED EQUIPMENT | 5,204,540 | 784,084 | 0 | 0 | 0 | 0 | 0 | 5,988,623 | 49.70 |
| 397 COMMUNICATION EQUIPMENT | 828,205 | 199,041 | 580 | 0 | 0 | 0 | 0 | 1,027,826 | 57.12 |
| 398 MISCELLANEOUS EQUIPMENT | 1,411,723 | 104,652 | 139,208 | (96,741) | 0 | 0 | 0 | 1,558,842 | 64.41 |
| 399 OTHER TANGIBLE PROPERTY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| TOTAL GENERAL PLANT | 117,470,951 | 21,252,387 | (472,680) | (3,432,990) | 88,917 | (64,462) | 0 | 134,842,121 | 36.65 |

UGI UTILITIES, INC. - GAS DIVISION

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

| ACCOUNT (1) | BOOK RESERVE AT BEGINNING OF YEAR (2) | ANNUAL ACCRUAL (3) | AMORTIZATION OF NET SALVAGE (4) | RETIREMENTS (5) | GROSS SALVAGE (6) | COST OF REMOVAL (7) | TRANSFERS AND ADJUSTMENTS (8) | BOOK RESERVE AT END OF YEAR (9) | BOOK RESERVE AS A PERCENT OF ORIGINAL COST (10) |
|---|--|--------------------------|---------------------------------------|---------------------|-------------------------|---------------------------|-------------------------------------|--|---|
| TOTAL DEPRECIABLE GAS PLANT | 1,419,699,782 | 132,053,839 | 7,838,187 | (27,607,511) | 88,917 | (8,260,529) | 0 | 1,523,812,683 | 25.67 |
| OTHER UTILITY PLANT | | | | | | | | | |
| COMMON PLANT | | | | | | | | | |
| 390.1 STRUCTURES AND IMPROVEMENTS | | | | | | | | | |
| UGI HEADQUARTERS BUILDING - DENVER | 5,700,883 | 911,613 | 160 | (10,263) | 0 | (798) | 0 | 6,601,595 | 18.93 |
| READING DATA CENTER | 1,375,290 | 612,154 | 0 | 0 | 0 | 0 | 0 | 1,987,444 | 9.74 |
| KNITTING MILLS OFFICE | 201,109 | 56,119 | 0 | 0 | 0 | 0 | 0 | 257,228 | 18.61 |
| TOTAL ACCOUNT 390.1 | <u>7,277,282</u> | <u>1,579,886</u> | <u>160</u> | <u>(10,263)</u> | <u>0</u> | <u>(798)</u> | <u>0</u> | <u>8,846,267</u> | |
| 391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE | 1,397,622 | 215,963 | 0 | 0 | 0 | 0 | 0 | 1,613,585 | 35.85 |
| 391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT | 727,904 | 159,745 | 0 | (1,076,385) | 0 | 0 | 0 | (188,736) | 0.00 |
| TOTAL COMMON PLANT | 9,402,808 | 1,955,594 | 160 | (1,086,648) | 0 | (798) | 0 | 10,271,116 | 16.79 |
| TOTAL COMMON PLANT ALLOCATED TO GAS DIVISION - 89.89% | 8,452,184 | 1,757,883 | 144 | (976,788) | 0 | (717) | 0 | 9,232,706 | |
| INFORMATION SERVICES (IS) | | | | | | | | | |
| 391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT | 5,394,918 | 2,702,691 | 0 | (848,834) | 0 | 0 | 0 | 7,248,774 | 59.16 |
| 391.2 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE | | | | | | | | | |
| SUCCESS FACTORS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| UNITE ERP | 3,819,629 | 763,681 | 0 | 0 | 0 | 0 | 0 | 4,583,310 | 42.85 |
| TOTAL ACCOUNT 391.2 | <u>3,819,629</u> | <u>763,681</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>4,583,310</u> | |
| 391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS | 22,654,353 | 7,242,802 | 0 | (1,468,056) | 0 | 0 | 0 | 28,429,099 | 28.92 |
| 391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS | 65,466,435 | 8,333,177 | 0 | (11,434,093) | 0 | 0 | 0 | 62,365,520 | 50.82 |
| TOTAL INFORMATION SERVICES | 97,335,335 | 19,042,352 | 0 | (13,750,983) | 0 | 0 | 0 | 102,626,703 | 42.06 |
| TOTAL INFORMATION SERVICES ALLOCATED TO GAS DIVISION - 84.82447% | 82,564,182 | 16,152,574 | 0 | (11,664,198) | 0 | 0 | 0 | 87,052,557 | |
| EMPIRE YARD BUILDING | | | | | | | | | |
| 390.1 STRUCTURES AND IMPROVEMENTS | 9,168,160 | 420,831 | 100,343 | (28,327) | 0 | (2,204) # | 0 | 9,658,803 | 58.67 |
| LESS EMPIRE BUILDING ALLOCATED TO ELECTRIC DIVISION - 13.07% | 1,198,279 | 55,003 | 13,115 | (3,702) | 0 | (288) | 0 | 1,262,406 | |
| TOTAL OTHER UTILITY PLANT ALLOCATED TO GAS DIVISION | 89,818,087 | 17,855,454 | (12,971) | (12,637,284) | 0 | (429) | 0 | 95,022,857 | |
| TOTAL DEPRECIABLE PLANT IN SERVICE | 1,509,517,869 | 149,909,293 | 7,825,216 | (40,244,795) | 88,917 | (8,260,958) | 0 | 1,618,835,540 | |

UGI UTILITIES, INC. - GAS DIVISION

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

| ACCOUNT (1) | BEGINNING OF YEAR BALANCE (2) | ADDITIONS (3) | RETIREMENTS (4) | TRANSFERS (5) | END OF YEAR BALANCE (6) | ANNUAL ACCRUAL RATE (7) | ANNUAL ACCRUAL AMOUNT* (8) |
|--|--|--------------------|---------------------|------------------|----------------------------------|----------------------------------|-------------------------------------|
| GAS PLANT | | | | | | | |
| PRODUCTION PLANT | | | | | | | |
| 305 MANUFACTURED GAS PLANT SITE REMEDIATION | 0 | 0 | 0 | 0 | 0 | - | 0 |
| 329 OTHER STRUCTURES | 0 | 0 | 0 | 0 | 0 | - | 0 |
| 332 FIELD LINES | 0 | 0 | 0 | 0 | 0 | - | 0 |
| 335 DRILLING AND CLEANING EQUIPMENT | 0 | 0 | 0 | 0 | 0 | - | 0 |
| TOTAL PRODUCTION PLANT | 0 | 0 | 0 | 0 | 0 | | 0 |
| TRANSMISSION PLANT | | | | | | | |
| 365.2 RIGHTS-OF-WAY | 868,160 | 0 | 0 | 0 | 868,160 | 1.28 | 11,112 |
| 366 STRUCTURES AND IMPROVEMENTS | 162,216 | 0 | 0 | 0 | 162,216 | 0.19 | 308 |
| 367 MAINS | 38,533,782 | 0 | 0 | 0 | 38,533,782 | 1.00 | 385,338 |
| 369 MEASURING AND REGULATING STATION EQUIPMENT | 6,172,846 | 0 | 0 | 0 | 6,172,846 | 1.44 | 88,889 |
| 370 COMMUNICATION EQUIPMENT | 3,505,204 | 0 | 0 | 0 | 3,505,204 | 2.47 | 86,579 |
| 371 OTHER EQUIPMENT | 140,637 | 0 | 0 | 0 | 140,637 | 0.65 | 914 |
| 371.1 TESTING EQUIPMENT | 210,011 | 0 | 0 | 0 | 210,011 | 2.19 | 4,599 |
| TOTAL TRANSMISSION PLANT | 49,592,856 | 0 | 0 | 0 | 49,592,856 | | 577,739 |
| DISTRIBUTION PLANT | | | | | | | |
| 374.2 RIGHTS-OF-WAY | 3,345,070 | 0 | 0 | 0 | 3,345,070 | 1.26 | 42,148 |
| 375 STRUCTURES AND IMPROVEMENTS | 8,267,206 | 437,216 | (9,690) | 0 | 8,694,732 | 1.96 | 162,377 |
| 376.1 MAINS - PRIMARILY STEEL | 759,655,316 | 32,659,784 | (2,128,190) | 0 | 790,186,910 | 1.49 | 11,443,652 |
| 376.2 MAINS - CAST IRON | 619,169 | 0 | (309,584) | 0 | 309,585 | 114.51 | 531,739 |
| 376.3 MAINS - PLASTIC | 1,977,337,924 | 182,601,259 | (3,991,332) | 0 | 2,155,947,851 | 1.63 | 33,457,375 |
| 376.5 MAINS - PRIMARILY WROUGHT IRON | 287,248 | 0 | (17,953) | 0 | 269,295 | 1.71 | 4,750 |
| 376.7 REG AFUDC | 1,322,088 | 0 | 0 | 0 | 1,322,088 | 2.50 | 33,052 |
| 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL | 189,434,033 | 34,311,902 | (251,234) | 0 | 223,494,701 | 2.75 | 5,318,615 |
| 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE | 64,699,936 | 0 | 0 | 0 | 64,699,936 | 2.83 | 1,828,465 |
| 380 SERVICES | 1,721,035,344 | 132,011,675 | (14,479,795) | 0 | 1,838,567,224 | 2.63 | 46,576,114 |
| 381 METERS | 186,958,947 | 12,831,571 | (2,056,409) | 0 | 197,734,109 | 3.01 | 5,733,949 |
| 381.1 METERS - ERTS | 24,203,372 | 0 | 0 | 0 | 24,203,372 | 2.02 | 489,098 |
| 382 METER INSTALLATIONS | 121,689,028 | 8,299,457 | (910,332) | 0 | 129,078,153 | 2.40 | 3,006,617 |
| 383 HOUSE REGULATORS | 10,131,918 | 0 | 0 | 0 | 10,131,918 | 2.59 | 262,578 |
| 384 HOUSE REGULATOR INSTALLATIONS | 17,644,195 | 0 | 0 | 0 | 17,644,195 | 1.86 | 328,844 |
| 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT | 42,524,179 | 2,731,733 | (20,002) | 0 | 45,235,910 | 2.04 | 889,858 |
| 386.0 OTHER PROPERTY ON CUSTOMERS PREMISES | 68,824 | 0 | 0 | 0 | 68,824 | 5.89 | 4,054 |
| 386.1 OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS | 974,397 | 0 | 0 | 0 | 974,397 | 1.92 | 18,708 |
| 386.2 OTHER PROPERTY ON CUSTOMERS PREMISES - GAS LIGHTS | 24,705 | 0 | 0 | 0 | 24,705 | - | 0 |
| 387 OTHER EQUIPMENT | 5,231,798 | 0 | 0 | 0 | 5,231,798 | 1.68 | 87,845 |
| 387.1 OTHER EQUIPMENT - GRAPHIC DATA BASE | 1,490,664 | 0 | 0 | 0 | 1,490,664 | 0.26 | 3,876 |
| TOTAL DISTRIBUTION PLANT | 5,136,945,361 | 405,884,597 | (24,174,521) | 0 | 5,518,655,437 | | 110,223,713 |
| GENERAL PLANT | | | | | | | |
| 390.1 STRUCTURES AND IMPROVEMENTS | 157,875,420 | 9,055,440 | (828,569) | 0 | 166,102,291 | 3.37 | 5,325,259 |
| 391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE | 5,792,987 | 100,000 | (18,368) | (1) | 5,874,617 | 5.55 | 321,099 |
| 391.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT | 259,716 | 50,000 | (48,044) | 0 | 261,671 | 9.08 | 21,810 |
| 391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT | 11,390,151 | 0 | (87,513) | 0 | 11,302,638 | 21.77 | 2,467,918 |
| 391.4 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE | - | 0 | 0 | 0 | 0 | - | 0 |
| 391.41 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS | 5,195,070 | 1,061,944 | (125,210) | 0 | 6,131,804 | 8.85 | 459,189 |
| 391.42 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS | 44,623,841 | 0 | (256,689) | 0 | 44,367,151 | 6.74 | 2,998,276 |
| 392.1 TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S | 4,340,533 | 299,215 | (29,921) | 0 | 4,609,827 | 8.98 | 398,490 |
| 392.2 TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS | 42,329,084 | 6,996,078 | (699,608) | 0 | 48,625,554 | 10.27 | 4,512,127 |
| 392.3 TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICLES | 4,583,107 | 400,221 | (40,022) | 0 | 4,943,306 | 9.06 | 423,732 |
| 392.4 TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS | 8,598,597 | 827,538 | (82,754) | 0 | 9,343,381 | 7.97 | 703,312 |

UGI UTILITIES, INC. - GAS DIVISION

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

| ACCOUNT | BEGINNING OF YEAR BALANCE | ADDITIONS | RETIREMENTS | TRANSFERS | END OF YEAR BALANCE | ANNUAL ACCRUAL RATE | ANNUAL ACCRUAL AMOUNT* |
|---|---------------------------|--------------------|---------------------|------------|----------------------|---------------------|------------------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| 392.5 TRANSPORTATION EQUIPMENT - TRAILERS | 2,721,365 | 368,768 | (36,877) | 0 | 3,053,256 | 6.85 | 193,165 |
| 393 STORES EQUIPMENT | 15,838 | 0 | 0 | 0 | 15,838 | 4.98 | 789 |
| 394 TOOLS, SHOP AND GARAGE EQUIPMENT | 45,303,380 | 2,327,527 | (1,082,673) | 0 | 46,548,233 | 5.05 | 2,317,337 |
| 395 LABORATORY EQUIPMENT | 437,779 | 0 | 0 | 0 | 437,779 | 5.05 | 22,108 |
| 396 POWER OPERATED EQUIPMENT | 12,048,672 | 0 | 0 | 0 | 12,048,672 | 6.51 | 784,084 |
| 397 COMMUNICATION EQUIPMENT | 1,799,482 | 0 | 0 | 0 | 1,799,482 | 11.06 | 199,041 |
| 398 MISCELLANEOUS EQUIPMENT | 2,420,962 | 95,898 | (96,741) | 0 | 2,420,119 | 4.41 | 104,652 |
| 399 OTHER TANGIBLE PROPERTY | - | 0 | 0 | 0 | 0 | - | 0 |
| TOTAL GENERAL PLANT | 349,735,983 | 21,582,629 | (3,432,990) | (1) | 367,885,619 | | 21,252,387 |
| TOTAL DEPRECIABLE GAS PLANT | 5,536,274,200 | 427,467,225 | (27,607,511) | (1) | 5,936,133,912 | | 132,053,839 |
| NONDEPRECIABLE PLANT | | | | | | | |
| 301 ORGANIZATION | 166,478 | 0 | 0 | 0 | 166,478 | | |
| 302 FRANCHISES AND CONSENTS | 193,597 | 0 | 0 | 0 | 193,597 | | |
| 303 MISCELLANEOUS INTANGIBLE PLANT | 289,868 | 0 | 0 | 0 | 289,868 | | |
| 304.1 LAND AND LAND RIGHTS - LAND | 0 | 0 | 0 | 0 | 0 | | |
| 304.2 LAND AND LAND RIGHTS - LAND RIGHTS | 0 | 0 | 0 | 0 | 0 | | |
| 325.1 PRODUCING LANDS | 0 | 0 | 0 | 0 | 0 | | |
| 325.5 OTHER LAND | 0 | 0 | 0 | 0 | 0 | | |
| 365.1 LAND | 47,323 | 0 | 0 | 0 | 47,323 | | |
| 374.1 LAND AND LAND RIGHTS - LAND | 849,347 | 0 | 0 | 0 | 849,347 | | |
| 374.2 LAND AND LAND RIGHTS - LAND RIGHTS | 7,394,704 | 0 | 0 | 0 | 7,394,704 | | |
| 389.1 LAND AND LAND RIGHTS - LAND | 7,330,889 | 0 | 0 | 0 | 7,330,889 | | |
| 389.2 LAND AND LAND RIGHTS - LAND RIGHTS | 1,313 | 0 | 0 | 0 | 1,313 | | |
| TOTAL NONDEPRECIABLE PLANT | 16,273,518 | 0 | 0 | 0 | 16,273,518 | | |
| TOTAL GAS PLANT | 5,552,547,718 | 427,467,225 | (27,607,511) | (1) | 5,952,407,430 | | |
| OTHER UTILITY PLANT | | | | | | | |
| COMMON PLANT | | | | | | | |
| 301 ORGANIZATION (NONDEPRECIABLE) | 138,964 | 0 | 0 | 0 | 138,964 | | |
| 389.1 LAND AND LAND RIGHTS - LAND (NONDEPRECIABLE) | 6,947,108 | 0 | 0 | 0 | 6,947,108 | | |
| 390.1 STRUCTURES AND IMPROVEMENTS | | | | | | | |
| UGI HEADQUARTERS BUILDING - DENVER | 34,790,537 | 102,633 | (10,263) | 0 | 34,882,907 | 2.62 | 911,613 |
| READING DATA CENTER | 20,405,137 | 0 | 0 | 0 | 20,405,137 | 3.00 | 612,154 |
| KNITTING MILLS OFFICE | 1,382,240 | 0 | 0 | 0 | 1,382,240 | 4.06 | 56,119 |
| TOTAL ACCOUNT 390.1 | 56,577,914 | 102,633 | (10,263) | 0 | 56,670,284 | | 1,579,886 |
| 391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE | 4,450,771 | 50,000 | 0 | 0 | 4,500,771 | 4.85 | 215,963 |
| 391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT | 1,076,385 | 0 | (1,076,385) | 0 | 0 | 32.38 | 159,745 |
| TOTAL COMMON PLANT | 69,191,142 | 152,633 | (1,086,648) | 0 | 68,257,127 | | 1,955,594 |
| TOTAL COMMON PLANT ALLOCATED TO GAS DIVISION - 89.89% | 62,195,918 | 137,202 | (976,788) | 0 | 61,356,331 | | 1,757,883 |
| INFORMATION SERVICES (IS) | | | | | | | |
| 391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT | 13,101,733 | 0 | (848,834) | 0 | 12,252,898 | 21.38 | 2,702,691 |
| 391.2 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE | | | | | | | |
| SUCCESS FACTORS | 0 | 0 | 0 | 0 | 0 | - | 0 |
| UNITE ERP | 10,695,816 | 0 | 0 | 0 | 10,695,816 | 7.14 | 763,681 |
| TOTAL ACCOUNT 391.2 | 10,695,816 | 0 | 0 | 0 | 10,695,816 | | 763,681 |
| 391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS | 58,132,672 | 41,652,616 | (1,468,056) | 0 | 98,317,232 | 9.74 | 7,242,802 |
| 391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS | 134,159,030 | 0 | (11,434,093) | 0 | 122,724,937 | 6.76 | 8,333,177 |

UGI UTILITIES, INC. - GAS DIVISION
TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2026

| ACCOUNT (1) | BEGINNING OF YEAR BALANCE (2) | ADDITIONS (3) | RETIREMENTS (4) | TRANSFERS (5) | END OF YEAR BALANCE (6) | ANNUAL ACCRUAL RATE (7) | ANNUAL ACCRUAL AMOUNT* (8) |
|--|--|--------------------|---------------------|------------------|----------------------------------|----------------------------------|-------------------------------------|
| TOTAL INFORMATION SERVICES | 216,089,251 | 41,652,616 | (13,750,983) | 0 | 243,990,883 | | 19,042,352 |
| TOTAL INFORMATION SERVICES ALLOCATED TO GAS DIVISION - 84.82447% | 183,296,562 | 35,331,611 | (11,664,199) | 0 | 206,963,973 | | 16,152,574 |
| EMPIRE YARD BUILDING | | | | | | | |
| 390.1 STRUCTURES AND IMPROVEMENTS | 16,206,926 | 283,267 | (28,327) | 0 | 16,461,866 | 2.59 | 420,831 |
| LESS EMPIRE BUILDING ALLOCATED TO ELECTRIC DIVISION - 13.07% | 2,118,245 | 37,023 | (3,702) | 0 | 2,151,566 | | 55,003 |
| TOTAL OTHER UTILITY PLANT ALLOCATED TO GAS DIVISION | 243,374,235 | 35,431,790 | (12,637,285) | 0 | 266,168,738 | | 17,855,454 |
| TOTAL PLANT IN SERVICE | 5,795,921,953 | 462,899,015 | (40,244,796) | (1) | 6,218,576,168 | | 149,909,293 |

* TOTAL ACCRUALS SHOWN ARE BASED ON AVERAGE MONTHLY BALANCES.

UGI UTILITIES, INC. - GAS DIVISION

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

| ACCOUNT (1) | 2022 | | 2023 | | 2024 | | 2025 | | 2026 | | 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) | | |
| 392.1 | 0 | 0 | 0 | 0 | 0 | 0 | (2,326) | 0 | (2,992) | 0 | (5,318) | (1,064) |
| 392.2 | (1,548,910) | 0 | (887,270) | 0 | (645,657) | 0 | (50,399) | 0 | (69,961) | 0 | (3,202,197) | (640,439) |
| 392.3 | 0 | 0 | 0 | 0 | 0 | 0 | (3,111) | 0 | (4,002) | 0 | (7,113) | (1,422) |
| 392.4 | 0 | 0 | 0 | 0 | 0 | 0 | (6,433) | 0 | (8,275) | 0 | (14,708) | (2,942) |
| 392.5 | 0 | 0 | 0 | 0 | 0 | 0 | (2,866) | 0 | (3,688) | 0 | (6,554) | (1,311) |
| 393 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 394 | 0 | 21,728 | 0 | 167 | 0 | 0 | 0 | 0 | 0 | 0 | 21,895 | 4,379 |
| 395 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 396 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 397 | 0 | 0 | 0 | 11 | 0 | 2,889 | 0 | 0 | 0 | 0 | 2,900 | 580 |
| 398 | 0 | 150,545 | 0 | 79,441 | 0 | 74,236 | 0 | 0 | 0 | 0 | 304,222 | 60,844 |
| TOTAL | (1,548,910) | 173,241 | (887,270) | 80,015 | (645,657) | 629,324 | (65,135) | 35,926 | (88,918) | 64,463 | (2,252,921) | (450,584) |
| TOTAL GAS PLANT | (1,548,910) | 7,422,009 | (887,270) | 8,514,667 | (645,657) | 11,602,799 | (65,135) | 7,878,060 | (88,918) | 8,260,529 | 40,442,174 | 8,088,434 |
| OTHER UTILITY PLANT | | | | | | | | | | | | |
| COMMON PLANT | | | | | | | | | | | | |
| 390.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 800 | 0 | 798 | 1,598 | 320 |
| 391 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 391.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 800 | 0 | 798 | 1,598 | 320 |
| INFORMATION SERVICES | | | | | | | | | | | | |
| 391.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 391.2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 391.3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 391.4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| GRAND TOTAL | (1,548,910) | 7,422,009 | (887,270) | 8,514,667 | (645,657) | 11,602,799 | (65,135) | 7,878,860 | (88,918) | 8,261,328 | 40,443,773 | 8,088,754 |

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

**PART III. DETAILED DEPRECIATION
CALCULATIONS**

CUMULATIVE DEPRECIATED ORIGINAL COST

GAS PLANT

UGI UTILITIES, INC. - GAS DIVISION

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

| YEAR INST (1) | ORIGINAL COST (2) | ACCRUED DEPRECIATION (3) | AMOUNT | | DEPRECIATED ORIGINAL COST | |
|---------------------|-------------------------|--------------------------------|--------------|--------|-----------------------------|---------------------------------|
| | | | (2) - (4) | (3) | CUMULATIVE AMOUNT (5) | PCT OF COL 4 TOTAL (6) |
| 1849 | 1,431 | 1,431 | | | | 0.0 |
| 1867 | 72 | 72 | | | | 0.0 |
| 1881 | 2 | 2 | | | | 0.0 |
| 1882 | 15 | 15 | | | | 0.0 |
| 1883 | 45 | 45 | | | | 0.0 |
| 1885 | 1 | 1 | | | | 0.0 |
| 1887 | 33 | 33 | | | | 0.0 |
| 1888 | 4,340 | 4,323 | | 17 | 17 | 0.0 |
| 1889 | 20 | 20 | | | 17 | 0.0 |
| 1890 | 132 | 117 | | 15 | 32 | 0.0 |
| 1891 | 5 | 5 | | | 32 | 0.0 |
| 1893 | 168 | 146 | | 22 | 54 | 0.0 |
| 1894 | 2,561 | 2,561 | | | 54 | 0.0 |
| 1895 | 49 | 42 | | 7 | 61 | 0.0 |
| 1896 | 155 | 133 | | 22 | 83 | 0.0 |
| 1897 | 303 | 295 | | 8 | 91 | 0.0 |
| 1898 | 348 | 319 | | 29 | 120 | 0.0 |
| 1899 | 925 | 780 | | 145 | 265 | 0.0 |
| 1901 | 75,241 | 74,819 | | 422 | 687 | 0.0 |
| 1902 | 2,454 | 2,335 | | 119 | 806 | 0.0 |
| 1903 | 30,615 | 30,170 | | 445 | 1,251 | 0.0 |
| 1904 | 44,713 | 43,390 | | 1,323 | 2,574 | 0.0 |
| 1905 | 7,522 | 6,942 | | 580 | 3,154 | 0.0 |
| 1906 | 10,912 | 9,651 | | 1,261 | 4,415 | 0.0 |
| 1907 | 16,271 | 14,668 | | 1,603 | 6,018 | 0.0 |
| 1908 | 37,641 | 34,280 | | 3,361 | 9,379 | 0.0 |
| 1909 | 7,001 | 5,865 | | 1,136 | 10,515 | 0.0 |
| 1910 | 11,943 | 10,085 | | 1,858 | 12,373 | 0.0 |
| 1911 | 21,161 | 17,627 | | 3,534 | 15,907 | 0.0 |
| 1912 | 14,019 | 11,061 | | 2,958 | 18,865 | 0.0 |
| 1913 | 21,533 | 17,695 | | 3,838 | 22,703 | 0.0 |
| 1914 | 49,145 | 39,508 | | 9,637 | 32,340 | 0.0 |
| 1915 | 30,114 | 24,448 | | 5,666 | 38,006 | 0.0 |
| 1916 | 18,382 | 14,670 | | 3,712 | 41,718 | 0.0 |
| 1917 | 8,856 | 8,119 | | 737 | 42,455 | 0.0 |
| 1918 | 8,580 | 7,789 | | 791 | 43,246 | 0.0 |
| 1919 | 8,200 | 7,168 | | 1,032 | 44,278 | 0.0 |
| 1920 | 9,746 | 8,620 | | 1,126 | 45,404 | 0.0 |
| 1921 | 65,151 | 57,804 | | 7,347 | 52,751 | 0.0 |
| 1922 | 44,901 | 38,289 | | 6,612 | 59,363 | 0.0 |
| 1923 | 58,458 | 49,899 | | 8,559 | 67,922 | 0.0 |
| 1924 | 235,381 | 213,653 | | 21,728 | 89,650 | 0.0 |
| 1925 | 74,170 | 66,126 | | 8,044 | 97,694 | 0.0 |
| 1926 | 287,174 | 265,028 | | 22,146 | 119,840 | 0.0 |
| 1927 | 128,239 | 121,533 | | 6,706 | 126,546 | 0.0 |

UGI UTILITIES, INC. - GAS DIVISION

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

| YEAR INST (1) | ORIGINAL COST (2) | ACCRUED DEPRECIATION (3) | AMOUNT | | DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5) | PCT OF COL 4 TOTAL (6) |
|---------------------|-------------------------|--------------------------------|--------|-----------|--|---------------------------------|
| | | | (2) | (3) | | |
| 1928 | 139,637 | 128,311 | | 11,326 | 137,872 | 0.0 |
| 1929 | 179,322 | 168,433 | | 10,889 | 148,761 | 0.0 |
| 1930 | 405,830 | 367,311 | | 38,519 | 187,280 | 0.0 |
| 1931 | 384,353 | 332,505 | | 51,848 | 239,128 | 0.0 |
| 1932 | 115,277 | 109,369 | | 5,908 | 245,036 | 0.0 |
| 1933 | 151,385 | 148,717 | | 2,668 | 247,704 | 0.0 |
| 1934 | 21,478 | 20,167 | | 1,311 | 249,015 | 0.0 |
| 1935 | 25,084 | 23,882 | | 1,202 | 250,217 | 0.0 |
| 1936 | 31,593 | 27,692 | | 3,901 | 254,118 | 0.0 |
| 1937 | 39,663 | 37,839 | | 1,824 | 255,942 | 0.0 |
| 1938 | 21,379 | 19,919 | | 1,460 | 257,402 | 0.0 |
| 1939 | 35,183 | 32,442 | | 2,741 | 260,143 | 0.0 |
| 1940 | 42,257 | 37,821 | | 4,436 | 264,579 | 0.0 |
| 1941 | 93,019 | 84,882 | | 8,137 | 272,716 | 0.0 |
| 1942 | 48,765 | 44,669 | | 4,096 | 276,812 | 0.0 |
| 1943 | 15,464 | 14,622 | | 842 | 277,654 | 0.0 |
| 1944 | 23,637 | 22,058 | | 1,579 | 279,233 | 0.0 |
| 1945 | 26,748 | 25,232 | | 1,516 | 280,749 | 0.0 |
| 1946 | 462,107 | 389,134 | | 72,973 | 353,722 | 0.0 |
| 1947 | 109,364 | 94,858 | | 14,506 | 368,228 | 0.0 |
| 1948 | 179,666 | 155,811 | | 23,855 | 392,083 | 0.0 |
| 1949 | 527,258 | 468,593 | | 58,665 | 450,748 | 0.0 |
| 1950 | 1,998,335 | 1,672,518 | | 325,817 | 776,565 | 0.0 |
| 1951 | 560,948 | 439,615 | | 121,333 | 897,898 | 0.0 |
| 1952 | 2,524,764 | 2,185,534 | | 339,230 | 1,237,128 | 0.0 |
| 1953 | 1,243,471 | 945,928 | | 297,543 | 1,534,671 | 0.0 |
| 1954 | 1,923,784 | 1,505,017 | | 418,767 | 1,953,438 | 0.0 |
| 1955 | 3,044,775 | 2,516,050 | | 528,725 | 2,482,163 | 0.1 |
| 1956 | 2,789,545 | 2,081,061 | | 708,484 | 3,190,647 | 0.1 |
| 1957 | 5,080,149 | 3,975,268 | | 1,104,881 | 4,295,528 | 0.1 |
| 1958 | 3,782,331 | 2,880,447 | | 901,884 | 5,197,412 | 0.1 |
| 1959 | 3,625,862 | 2,634,894 | | 990,968 | 6,188,380 | 0.1 |
| 1960 | 4,839,929 | 3,745,909 | | 1,094,020 | 7,282,400 | 0.2 |
| 1961 | 4,950,265 | 3,864,711 | | 1,085,554 | 8,367,954 | 0.2 |
| 1962 | 3,986,133 | 2,994,533 | | 991,600 | 9,359,554 | 0.2 |
| 1963 | 5,628,948 | 4,144,175 | | 1,484,773 | 10,844,327 | 0.2 |
| 1964 | 6,924,835 | 4,983,058 | | 1,941,777 | 12,786,104 | 0.3 |
| 1965 | 7,207,061 | 5,272,898 | | 1,934,163 | 14,720,267 | 0.3 |
| 1966 | 8,291,331 | 6,113,224 | | 2,178,107 | 16,898,374 | 0.4 |
| 1967 | 8,541,155 | 6,267,267 | | 2,273,888 | 19,172,262 | 0.4 |
| 1968 | 10,242,285 | 7,292,588 | | 2,949,697 | 22,121,959 | 0.5 |
| 1969 | 10,744,490 | 7,635,594 | | 3,108,896 | 25,230,855 | 0.6 |
| 1970 | 9,995,982 | 7,173,827 | | 2,822,155 | 28,053,010 | 0.6 |
| 1971 | 9,547,887 | 6,779,487 | | 2,768,400 | 30,821,410 | 0.7 |
| 1972 | 10,214,913 | 7,021,186 | | 3,193,727 | 34,015,137 | 0.8 |

UGI UTILITIES, INC. - GAS DIVISION

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

| YEAR INST (1) | ORIGINAL COST (2) | ACCRUED DEPRECIATION (3) | AMOUNT | | DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5) | PCT OF COL 4 TOTAL (6) |
|---------------------|-------------------------|--------------------------------|-------------|-----|--|---------------------------------|
| | | | (2) | (3) | | |
| | | | (4) | | | |
| 1973 | 9,266,645 | 6,579,637 | 2,687,008 | | 36,702,145 | 0.8 |
| 1974 | 10,038,814 | 7,339,497 | 2,699,317 | | 39,401,462 | 0.9 |
| 1975 | 8,547,901 | 6,020,401 | 2,527,500 | | 41,928,962 | 1.0 |
| 1976 | 8,029,030 | 5,655,874 | 2,373,156 | | 44,302,118 | 1.0 |
| 1977 | 10,120,939 | 6,993,671 | 3,127,268 | | 47,429,386 | 1.1 |
| 1978 | 9,443,159 | 6,329,104 | 3,114,055 | | 50,543,441 | 1.1 |
| 1979 | 14,225,000 | 9,370,798 | 4,854,202 | | 55,397,643 | 1.3 |
| 1980 | 24,725,120 | 16,350,741 | 8,374,379 | | 63,772,022 | 1.4 |
| 1981 | 25,097,013 | 16,232,690 | 8,864,323 | | 72,636,345 | 1.6 |
| 1982 | 25,223,707 | 17,044,016 | 8,179,691 | | 80,816,036 | 1.8 |
| 1983 | 13,050,989 | 9,116,953 | 3,934,036 | | 84,750,072 | 1.9 |
| 1984 | 17,552,552 | 11,911,270 | 5,641,282 | | 90,391,354 | 2.0 |
| 1985 | 21,650,120 | 14,644,481 | 7,005,639 | | 97,396,993 | 2.2 |
| 1986 | 26,180,069 | 17,255,330 | 8,924,739 | | 106,321,732 | 2.4 |
| 1987 | 29,722,941 | 19,458,267 | 10,264,674 | | 116,586,406 | 2.6 |
| 1988 | 40,399,561 | 25,488,959 | 14,910,602 | | 131,497,008 | 3.0 |
| 1989 | 44,980,333 | 28,364,972 | 16,615,361 | | 148,112,369 | 3.4 |
| 1990 | 47,540,733 | 29,446,253 | 18,094,480 | | 166,206,849 | 3.8 |
| 1991 | 36,871,057 | 22,746,405 | 14,124,652 | | 180,331,501 | 4.1 |
| 1992 | 42,859,005 | 26,088,833 | 16,770,172 | | 197,101,673 | 4.5 |
| 1993 | 32,018,628 | 19,594,261 | 12,424,367 | | 209,526,040 | 4.7 |
| 1994 | 48,991,534 | 29,105,027 | 19,886,507 | | 229,412,547 | 5.2 |
| 1995 | 57,760,548 | 32,119,258 | 25,641,290 | | 255,053,837 | 5.8 |
| 1996 | 60,354,091 | 32,279,187 | 28,074,904 | | 283,128,741 | 6.4 |
| 1997 | 72,360,801 | 38,524,422 | 33,836,379 | | 316,965,120 | 7.2 |
| 1998 | 58,642,259 | 30,764,838 | 27,877,421 | | 344,842,541 | 7.8 |
| 1999 | 46,332,622 | 24,075,050 | 22,257,572 | | 367,100,113 | 8.3 |
| 2000 | 59,880,824 | 29,284,101 | 30,596,723 | | 397,696,836 | 9.0 |
| 2001 | 59,650,449 | 29,187,283 | 30,463,166 | | 428,160,002 | 9.7 |
| 2002 | 56,382,902 | 27,519,573 | 28,863,329 | | 457,023,331 | 10.4 |
| 2003 | 55,704,605 | 25,262,393 | 30,442,212 | | 487,465,543 | 11.0 |
| 2004 | 74,139,002 | 34,320,987 | 39,818,015 | | 527,283,558 | 12.0 |
| 2005 | 65,520,499 | 27,986,751 | 37,533,748 | | 564,817,306 | 12.8 |
| 2006 | 62,867,169 | 28,514,226 | 34,352,943 | | 599,170,249 | 13.6 |
| 2007 | 64,213,292 | 27,397,784 | 36,815,508 | | 635,985,757 | 14.4 |
| 2008 | 67,171,694 | 26,744,066 | 40,427,628 | | 676,413,385 | 15.3 |
| 2009 | 64,016,279 | 23,483,431 | 40,532,848 | | 716,946,233 | 16.2 |
| 2010 | 59,262,500 | 21,013,702 | 38,248,798 | | 755,195,031 | 17.1 |
| 2011 | 85,000,450 | 28,496,067 | 56,504,383 | | 811,699,414 | 18.4 |
| 2012 | 103,096,684 | 32,234,285 | 70,862,399 | | 882,561,813 | 20.0 |
| 2013 | 122,171,640 | 35,294,385 | 86,877,255 | | 969,439,068 | 22.0 |
| 2014 | 155,638,111 | 41,920,899 | 113,717,212 | | 1,083,156,280 | 24.5 |
| 2015 | 180,108,721 | 44,648,822 | 135,459,899 | | 1,218,616,179 | 27.6 |
| 2016 | 202,627,442 | 46,051,991 | 156,575,451 | | 1,375,191,630 | 31.2 |
| 2017 | 201,964,116 | 41,806,184 | 160,157,932 | | 1,535,349,562 | 34.8 |

UGI UTILITIES, INC. - GAS DIVISION

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

| YEAR INST (1) | ORIGINAL COST (2) | ACCRUED DEPRECIATION (3) | AMOUNT | | DEPRECIATED ORIGINAL COST | |
|---------------------|-------------------------|--------------------------------|---------------|-----|-----------------------------|---------------------------------|
| | | | (2) | (3) | CUMULATIVE AMOUNT (5) | PCT OF COL 4 TOTAL (6) |
| 2018 | 294,228,678 | 55,075,304 | 239,153,374 | | 1,774,502,936 | 40.2 |
| 2019 | 266,112,128 | 49,051,146 | 217,060,982 | | 1,991,563,918 | 45.1 |
| 2020 | 270,771,699 | 47,483,880 | 223,287,819 | | 2,214,851,737 | 50.2 |
| 2021 | 344,516,894 | 46,103,623 | 298,413,271 | | 2,513,265,008 | 57.0 |
| 2022 | 427,807,508 | 50,688,511 | 377,118,997 | | 2,890,384,005 | 65.5 |
| 2023 | 484,954,367 | 53,281,180 | 431,673,187 | | 3,322,057,192 | 75.3 |
| 2024 | 298,800,281 | 21,705,306 | 277,094,975 | | 3,599,152,167 | 81.6 |
| 2025 | 408,142,212 | 16,285,106 | 391,857,106 | | 3,991,009,273 | 90.5 |
| 2026 | 427,292,823 | 5,985,632 | 421,307,191 | | 4,412,316,464 | 100.0 |
| TOTAL | 5,936,133,915 | 1,523,817,451 | 4,412,316,464 | | | |

COMMON PLANT

UGI UTILITIES, INC. - COMMON PLANT

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

| YEAR INST (1) | ORIGINAL COST (2) | ACCRUED DEPRECIATION (3) | AMOUNT | | DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5) | PCT OF COL 4 TOTAL (6) |
|---------------------|-------------------------|--------------------------------|------------|-----|--|---------------------------------|
| | | | (2) | (3) | | |
| 1952 | | | | | | 0.0 |
| 1953 | | | | | | 0.0 |
| 2017 | | | | | | 0.0 |
| 2019 | 33,492,755 | 7,088,888 | 26,403,867 | | 26,403,867 | 51.9 |
| 2020 | 1,957,793 | 350,093 | 1,607,700 | | 28,011,567 | 55.0 |
| 2021 | 658,288 | 102,564 | 555,724 | | 28,567,291 | 56.1 |
| 2022 | 4,218,639 | 716,080 | 3,502,559 | | 32,069,850 | 63.0 |
| 2023 | 11,843,969 | 1,286,591 | 10,557,378 | | 42,627,228 | 83.7 |
| 2024 | 8,694,191 | 714,285 | 7,979,906 | | 50,607,134 | 99.4 |
| 2025 | 152,786 | 9,254 | 143,532 | | 50,750,666 | 99.7 |
| 2026 | 152,633 | 3,361 | 149,272 | | 50,899,938 | 100.0 |
| SUBTOTAL | 61,171,054 | 10,271,116 | 50,899,938 | | | |
| NONDEPRECIABLE | 7,086,071 | | 7,086,071 | | | |
| TOTAL | 68,257,125 | 10,271,116 | 57,986,009 | | | |

INFORMATION SERVICES

UGI UTILITIES, INC. - INFORMATION SERVICES

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

| YEAR INST (1) | ORIGINAL COST (2) | ACCRUED DEPRECIATION (3) | AMOUNT | | DEPRECIATED ORIGINAL COST | |
|---------------------|-------------------------|--------------------------------|------------|-------------|-----------------------------|---------------------------------|
| | | | (2) | (3) | CUMULATIVE AMOUNT (5) | PCT OF COL 4 TOTAL (6) |
| 2012 | 36,121 | 30,809 | | 5,312 | 5,312 | 0.0 |
| 2016 | 1,419,264 | 876,599 | | 542,665 | 547,977 | 0.4 |
| 2017 | 77,572,379 | 43,837,702 | 33,734,677 | | 34,282,654 | 24.3 |
| 2018 | 1,545,759 | 1,234,995 | | 310,764 | 34,593,418 | 24.5 |
| 2019 | 56,034,568 | 26,357,654 | 29,676,914 | | 64,270,332 | 45.5 |
| 2020 | 12,010,755 | 7,681,781 | 4,328,974 | | 68,599,306 | 48.5 |
| 2021 | 9,614,366 | 4,758,167 | 4,856,199 | | 73,455,505 | 52.0 |
| 2022 | 11,135,979 | 5,283,906 | 5,852,073 | | 79,307,578 | 56.1 |
| 2023 | 9,923,479 | 4,753,747 | 5,169,732 | | 84,477,310 | 59.8 |
| 2024 | 10,550,943 | 3,920,926 | 6,630,017 | | 91,107,327 | 64.4 |
| 2025 | 12,494,654 | 1,841,188 | 10,653,466 | | 101,760,793 | 72.0 |
| 2026 | 41,652,616 | 2,049,229 | 39,603,387 | | 141,364,180 | 100.0 |
| TOTAL | 243,990,883 | 102,626,703 | | 141,364,180 | | |

UTILITY PLANT IN SERVICE

GAS PLANT

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 365.2 RIGHTS-OF-WAY

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| CPG | | | | | | |
| SURVIVOR CURVE.. IOWA 70-R4 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1883 | 45.00 | 45 | 45 | | | |
| 1897 | 69.45 | 69 | 69 | | | |
| 1903 | 3,610.27 | 3,610 | 3,610 | | | |
| 1904 | 4,110.54 | 4,111 | 4,111 | | | |
| 1909 | 44.05 | 44 | 44 | | | |
| 1911 | 85.13 | 85 | 85 | | | |
| 1913 | 835.22 | 835 | 835 | | | |
| 1914 | 222.36 | 222 | 222 | | | |
| 1915 | 14.50 | 14 | 15 | | | |
| 1916 | 224.10 | 224 | 224 | | | |
| 1917 | 117.50 | 118 | 118 | | | |
| 1918 | 64.30 | 64 | 64 | | | |
| 1927 | 6,471.58 | 6,332 | 6,472 | | | |
| 1930 | 1,806.23 | 1,750 | 1,806 | | | |
| 1931 | 2,041.31 | 1,971 | 2,041 | | | |
| 1932 | 27,123.22 | 26,096 | 27,027 | 96 | 2.65 | 36 |
| 1933 | 2,640.53 | 2,532 | 2,622 | 18 | 2.88 | 6 |
| 1934 | 538.99 | 515 | 533 | 6 | 3.13 | 2 |
| 1935 | 812.94 | 774 | 802 | 11 | 3.38 | 3 |
| 1936 | 12.64 | 12 | 12 | | | |
| 1938 | 203.24 | 191 | 198 | 5 | 4.16 | 1 |
| 1939 | 375.47 | 352 | 365 | 11 | 4.42 | 2 |
| 1940 | 962.92 | 898 | 930 | 33 | 4.69 | 7 |
| 1941 | 6,450.60 | 5,994 | 6,208 | 243 | 4.96 | 49 |
| 1942 | 592.71 | 548 | 568 | 25 | 5.23 | 5 |
| 1943 | 337.44 | 311 | 322 | 15 | 5.51 | 3 |
| 1944 | 60.01 | 55 | 57 | 3 | 5.79 | 1 |
| 1945 | 422.25 | 386 | 400 | 22 | 6.07 | 4 |
| 1946 | 631.09 | 574 | 594 | 37 | 6.37 | 6 |
| 1947 | 3,351.10 | 3,032 | 3,140 | 211 | 6.67 | 32 |
| 1948 | 2,508.33 | 2,258 | 2,339 | 170 | 6.99 | 24 |
| 1949 | 4,635.54 | 4,151 | 4,299 | 336 | 7.31 | 46 |
| 1950 | 1,157.34 | 1,031 | 1,068 | 90 | 7.65 | 12 |
| 1951 | 190.65 | 169 | 175 | 16 | 8.00 | 2 |
| 1952 | 4,042.41 | 3,560 | 3,687 | 355 | 8.36 | 42 |
| 1953 | 198.20 | 173 | 179 | 19 | 8.75 | 2 |
| 1954 | 5,400.53 | 4,695 | 4,863 | 538 | 9.15 | 59 |
| 1955 | 14,353.89 | 12,392 | 12,834 | 1,520 | 9.57 | 159 |
| 1956 | 8,390.67 | 7,190 | 7,447 | 944 | 10.02 | 94 |
| 1957 | 78,471.52 | 66,724 | 69,106 | 9,366 | 10.48 | 894 |
| 1958 | 2,231.51 | 1,882 | 1,949 | 282 | 10.97 | 26 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 365.2 RIGHTS-OF-WAY

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| CPG | | | | | | |
| SURVIVOR CURVE.. IOWA 70-R4 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1959 | 3,854.85 | 3,223 | 3,338 | 517 | 11.48 | 45 |
| 1960 | 3,405.26 | 2,821 | 2,922 | 484 | 12.01 | 40 |
| 1961 | 11,197.19 | 9,187 | 9,515 | 1,682 | 12.57 | 134 |
| 1962 | 2,660.99 | 2,161 | 2,238 | 423 | 13.15 | 32 |
| 1963 | 3,222.41 | 2,589 | 2,681 | 541 | 13.76 | 39 |
| 1964 | 3,157.03 | 2,508 | 2,598 | 560 | 14.38 | 39 |
| 1965 | 5,365.41 | 4,214 | 4,364 | 1,001 | 15.02 | 67 |
| 1966 | 6,572.95 | 5,102 | 5,284 | 1,289 | 15.67 | 82 |
| 1967 | 36,334.10 | 27,858 | 28,852 | 7,482 | 16.33 | 458 |
| 1968 | 22,318.73 | 16,895 | 17,498 | 4,821 | 17.01 | 283 |
| 1969 | 3,796.90 | 2,837 | 2,938 | 859 | 17.70 | 49 |
| 1970 | 12,470.57 | 9,194 | 9,522 | 2,948 | 18.39 | 160 |
| 1971 | 18,015.96 | 13,100 | 13,568 | 4,448 | 19.10 | 233 |
| 1972 | 1,199.64 | 860 | 891 | 309 | 19.81 | 16 |
| 1973 | 11,935.28 | 8,433 | 8,734 | 3,201 | 20.54 | 156 |
| 1974 | 5,080.37 | 3,536 | 3,662 | 1,418 | 21.28 | 67 |
| 1975 | 8,346.12 | 5,720 | 5,924 | 2,422 | 22.03 | 110 |
| 1976 | 11,480.98 | 7,745 | 8,021 | 3,460 | 22.78 | 152 |
| 1977 | 7,995.15 | 5,305 | 5,494 | 2,501 | 23.55 | 106 |
| 1978 | 11,905.30 | 7,767 | 8,044 | 3,861 | 24.33 | 159 |
| 1979 | 12,918.41 | 8,283 | 8,579 | 4,340 | 25.12 | 173 |
| 1980 | 7,570.24 | 4,766 | 4,936 | 2,634 | 25.93 | 102 |
| 1981 | 4,856.13 | 3,001 | 3,108 | 1,748 | 26.74 | 65 |
| 1982 | 73,749.17 | 46,934 | 48,609 | 25,140 | 25.43 | 989 |
| 1983 | 10,050.64 | 6,296 | 6,521 | 3,530 | 25.94 | 136 |
| 1984 | 9,041.47 | 5,533 | 5,731 | 3,311 | 26.94 | 123 |
| 1985 | 15,250.78 | 9,114 | 9,439 | 5,811 | 27.94 | 208 |
| 1986 | 26,754.50 | 15,710 | 16,271 | 10,484 | 28.47 | 368 |
| 1987 | 14,112.19 | 8,083 | 8,372 | 5,741 | 29.46 | 195 |
| 1988 | 3,342.10 | 1,879 | 1,946 | 1,396 | 29.99 | 47 |
| 1989 | 11,301.63 | 6,188 | 6,409 | 4,893 | 30.99 | 158 |
| 1990 | 1,090.00 | 585 | 606 | 484 | 31.52 | 15 |
| 1991 | 8,000.14 | 4,174 | 4,323 | 3,677 | 32.53 | 113 |
| 1992 | 117,309.04 | 59,499 | 61,623 | 55,686 | 33.52 | 1,661 |
| 1993 | 25,030.74 | 12,410 | 12,853 | 12,178 | 34.07 | 357 |
| 1994 | 12,460.42 | 5,993 | 6,207 | 6,253 | 35.07 | 178 |
| 1995 | 6,889.97 | 3,212 | 3,327 | 3,563 | 36.07 | 99 |
| 1996 | 12,673.77 | 5,721 | 5,925 | 6,749 | 37.07 | 182 |
| 1997 | 12,902.15 | 5,672 | 5,874 | 7,028 | 37.61 | 187 |
| 1998 | 66,382.78 | 28,186 | 29,192 | 37,191 | 38.62 | 963 |
| 1999 | 16,831.93 | 6,898 | 7,144 | 9,688 | 39.61 | 245 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 365.2 RIGHTS-OF-WAY

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| CPG | | | | | | |
| SURVIVOR CURVE.. IOWA 70-R4 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2000 | 2,877.07 | 1,136 | 1,177 | 1,701 | 40.62 | 42 |
| 2001 | 5,944.43 | 2,274 | 2,355 | 3,589 | 41.17 | 87 |
| 2002 | 2,355.47 | 866 | 897 | 1,459 | 42.17 | 35 |
| 2003 | 1,306.89 | 461 | 477 | 829 | 43.17 | 19 |
| 2004 | 373.65 | 126 | 130 | 243 | 44.17 | 6 |
| 2007 | 10,611.38 | 3,124 | 3,236 | 7,376 | 46.73 | 158 |
| | 868,159.56 | 563,168 | 582,842 | 285,318 | | 10,855 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 26.3 1.25 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 366 STRUCTURES AND IMPROVEMENTS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| CPG | | | | | | |
| SURVIVOR CURVE.. IOWA 30-R1 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1916 | 44.03 | 44 | 44 | | | |
| 1932 | 22.41 | 22 | 22 | | | |
| 1937 | 428.90 | 429 | 429 | | | |
| 1940 | 2,662.19 | 2,662 | 2,662 | | | |
| 1941 | 342.66 | 343 | 343 | | | |
| 1947 | 195.14 | 195 | 195 | | | |
| 1954 | 97.16 | 97 | 97 | | | |
| 1955 | 398.72 | 399 | 399 | | | |
| 1956 | 1,082.26 | 1,082 | 1,082 | | | |
| 1957 | 2,295.78 | 2,296 | 2,296 | | | |
| 1958 | 310.18 | 310 | 310 | | | |
| 1959 | 2,058.46 | 2,058 | 2,058 | | | |
| 1960 | 300.33 | 300 | 300 | | | |
| 1961 | 6,541.37 | 6,541 | 6,541 | | | |
| 1962 | 4,353.35 | 4,353 | 4,353 | | | |
| 1963 | 2,282.71 | 2,283 | 2,283 | | | |
| 1964 | 736.08 | 736 | 736 | | | |
| 1965 | 190.55 | 191 | 191 | | | |
| 1966 | 2,343.06 | 2,343 | 2,343 | | | |
| 1967 | 2,250.24 | 2,230 | 2,250 | | | |
| 1968 | 9,977.71 | 9,778 | 9,978 | | | |
| 1969 | 2,151.32 | 2,085 | 2,151 | | | |
| 1970 | 544.69 | 522 | 545 | | | |
| 1971 | 40.03 | 38 | 40 | | | |
| 1972 | 1,214.19 | 1,137 | 1,214 | | | |
| 1974 | 700.59 | 642 | 701 | | | |
| 1975 | 4,750.87 | 4,306 | 4,751 | | | |
| 1978 | 193.66 | 170 | 194 | | | |
| 1979 | 2,207.46 | 1,910 | 2,207 | | | |
| 1980 | 2,203.60 | 1,883 | 2,204 | | | |
| 1984 | 5,281.99 | 4,691 | 5,282 | | | |
| 1985 | 369.17 | 325 | 369 | | | |
| 1986 | 9,821.44 | 8,553 | 9,821 | | | |
| 1987 | 241.46 | 208 | 241 | | | |
| 1988 | 1,014.54 | 863 | 1,015 | | | |
| 1989 | 31,015.80 | 26,053 | 31,016 | | | |
| 1990 | 44,844.88 | 37,320 | 44,845 | | | |
| 1995 | 601.90 | 465 | 602 | | | |
| 1997 | 1,215.58 | 907 | 1,216 | | | |
| 1999 | 1,575.63 | 1,131 | 1,576 | | | |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 366 STRUCTURES AND IMPROVEMENTS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| CPG | | | | | | |
| SURVIVOR CURVE.. IOWA 30-R1 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2004 | 1,760.08 | 1,117 | 1,760 | | | |
| 2019 | 11,416.29 | 3,297 | 6,164 | 5,253 | 18.47 | 284 |
| 2020 | 138.01 | 36 | 67 | 71 | 18.69 | 4 |
| | 162,216.47 | 136,351 | 156,893 | 5,323 | | 288 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | 18.5 | 0.18 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 367 MAINS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| CPG | | | | | | |
| SURVIVOR CURVE.. IOWA 75-R2.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1901 | 71,113.66 | 67,663 | 71,114 | | | |
| 1903 | 24,056.23 | 22,716 | 24,056 | | | |
| 1904 | 33,197.34 | 31,232 | 33,197 | | | |
| 1905 | 1,964.62 | 1,841 | 1,965 | | | |
| 1907 | 2,420.69 | 2,254 | 2,421 | | | |
| 1908 | 8,730.25 | 8,101 | 8,730 | | | |
| 1911 | 749.15 | 689 | 749 | | | |
| 1914 | 1,738.46 | 1,583 | 1,738 | | | |
| 1916 | 63.32 | 57 | 63 | | | |
| 1923 | 35.55 | 31 | 36 | | | |
| 1926 | 1,356.81 | 1,185 | 1,357 | | | |
| 1927 | 46,464.38 | 40,443 | 46,464 | | | |
| 1928 | 2,171.63 | 1,883 | 2,172 | | | |
| 1929 | 180.25 | 156 | 180 | | | |
| 1930 | 27,529.19 | 23,686 | 27,529 | | | |
| 1931 | 2,522.76 | 2,162 | 2,523 | | | |
| 1932 | 296.56 | 253 | 297 | | | |
| 1933 | 122,819.26 | 104,347 | 122,819 | | | |
| 1934 | 4,897.35 | 4,143 | 4,897 | | | |
| 1935 | 10,855.44 | 9,142 | 10,855 | | | |
| 1936 | 1,410.95 | 1,183 | 1,411 | | | |
| 1937 | 16,622.35 | 13,865 | 16,622 | | | |
| 1938 | 2,388.88 | 1,983 | 2,389 | | | |
| 1939 | 2,797.65 | 2,310 | 2,798 | | | |
| 1940 | 797.65 | 655 | 798 | | | |
| 1941 | 11,364.66 | 9,284 | 11,365 | | | |
| 1942 | 11,633.51 | 9,450 | 11,634 | | | |
| 1943 | 1,215.69 | 982 | 1,216 | | | |
| 1944 | 5,838.88 | 4,687 | 5,839 | | | |
| 1945 | 48.34 | 39 | 48 | | | |
| 1946 | 1,498.10 | 1,187 | 1,482 | 16 | 15.57 | 1 |
| 1947 | 4,905.03 | 3,861 | 4,822 | 83 | 15.97 | 5 |
| 1948 | 24,941.60 | 19,491 | 24,342 | 599 | 16.39 | 37 |
| 1949 | 98,837.20 | 76,685 | 95,772 | 3,065 | 16.81 | 182 |
| 1950 | 28,199.11 | 21,713 | 27,117 | 1,082 | 17.25 | 63 |
| 1951 | 2,735.68 | 2,090 | 2,610 | 125 | 17.69 | 7 |
| 1952 | 202,177.37 | 153,250 | 191,394 | 10,783 | 18.15 | 594 |
| 1953 | 22,207.66 | 16,694 | 20,849 | 1,359 | 18.62 | 73 |
| 1954 | 200,020.82 | 149,056 | 186,156 | 13,865 | 19.11 | 726 |
| 1955 | 797,823.90 | 589,329 | 736,013 | 61,811 | 19.60 | 3,154 |
| 1956 | 81,749.31 | 59,840 | 74,734 | 7,015 | 20.10 | 349 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 367 MAINS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| CPG | | | | | | |
| SURVIVOR CURVE.. IOWA 75-R2.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1957 | 1,473,781.22 | 1,068,595 | 1,334,568 | 139,213 | 20.62 | 6,751 |
| 1958 | 311,182.44 | 223,429 | 279,040 | 32,142 | 21.15 | 1,520 |
| 1959 | 299,804.72 | 213,101 | 266,142 | 33,663 | 21.69 | 1,552 |
| 1960 | 613,382.05 | 431,496 | 538,895 | 74,487 | 22.24 | 3,349 |
| 1961 | 674,919.59 | 469,744 | 586,663 | 88,256 | 22.80 | 3,871 |
| 1962 | 47,891.52 | 32,969 | 41,175 | 6,717 | 23.37 | 287 |
| 1963 | 190,718.09 | 129,816 | 162,127 | 28,591 | 23.95 | 1,194 |
| 1964 | 122,060.87 | 82,123 | 102,563 | 19,497 | 24.54 | 794 |
| 1965 | 290,969.66 | 193,437 | 241,583 | 49,386 | 25.14 | 1,964 |
| 1966 | 701,420.51 | 460,602 | 575,246 | 126,175 | 25.75 | 4,900 |
| 1967 | 742,304.44 | 481,310 | 601,108 | 141,196 | 26.37 | 5,354 |
| 1968 | 215,827.53 | 138,130 | 172,511 | 43,317 | 27.00 | 1,604 |
| 1969 | 370,389.64 | 233,890 | 292,105 | 78,284 | 27.64 | 2,832 |
| 1970 | 640,788.57 | 399,083 | 498,415 | 142,374 | 28.29 | 5,033 |
| 1971 | 875,035.93 | 537,272 | 670,999 | 204,037 | 28.95 | 7,048 |
| 1972 | 453,960.20 | 274,737 | 343,119 | 110,841 | 29.61 | 3,743 |
| 1973 | 966,619.22 | 576,366 | 719,823 | 246,796 | 30.28 | 8,150 |
| 1974 | 372,161.96 | 218,534 | 272,927 | 99,235 | 30.96 | 3,205 |
| 1975 | 485,847.07 | 280,820 | 350,716 | 135,131 | 31.65 | 4,270 |
| 1976 | 297,092.08 | 168,947 | 210,998 | 86,094 | 32.35 | 2,661 |
| 1977 | 137,471.87 | 76,892 | 96,030 | 41,441 | 33.05 | 1,254 |
| 1978 | 134,299.99 | 73,848 | 92,229 | 42,071 | 33.76 | 1,246 |
| 1979 | 287,058.05 | 155,089 | 193,691 | 93,367 | 34.48 | 2,708 |
| 1980 | 501,981.46 | 266,316 | 332,602 | 169,379 | 35.21 | 4,811 |
| 1981 | 243,613.68 | 126,874 | 158,453 | 85,161 | 35.94 | 2,370 |
| 1982 | 283,711.51 | 164,127 | 204,978 | 78,733 | 32.42 | 2,429 |
| 1983 | 319,398.12 | 181,993 | 227,291 | 92,107 | 32.84 | 2,805 |
| 1984 | 524,887.81 | 294,462 | 367,754 | 157,134 | 33.26 | 4,724 |
| 1985 | 749,802.45 | 410,742 | 512,976 | 236,827 | 34.26 | 6,913 |
| 1986 | 455,843.70 | 245,517 | 306,626 | 149,218 | 34.69 | 4,301 |
| 1987 | 565,064.08 | 299,088 | 373,531 | 191,533 | 35.13 | 5,452 |
| 1988 | 414,536.27 | 213,859 | 267,089 | 147,448 | 36.13 | 4,081 |
| 1989 | 491,903.15 | 249,001 | 310,977 | 180,926 | 36.58 | 4,946 |
| 1990 | 207,476.32 | 102,991 | 128,625 | 78,851 | 37.03 | 2,129 |
| 1991 | 360,151.18 | 173,881 | 217,160 | 142,991 | 38.03 | 3,760 |
| 1992 | 2,298,208.76 | 1,086,133 | 1,356,471 | 941,737 | 38.50 | 24,461 |
| 1993 | 1,177,930.89 | 544,557 | 680,097 | 497,834 | 38.96 | 12,778 |
| 1994 | 1,136,543.85 | 509,740 | 636,614 | 499,930 | 39.96 | 12,511 |
| 1995 | 971,986.45 | 425,536 | 531,452 | 440,535 | 40.45 | 10,891 |
| 1996 | 571,723.50 | 244,126 | 304,889 | 266,835 | 40.93 | 6,519 |
| 1997 | 818,847.73 | 338,184 | 422,358 | 396,490 | 41.93 | 9,456 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 367 MAINS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| CPG | | | | | | |
| SURVIVOR CURVE.. IOWA 75-R2.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1998 | 2,005,123.76 | 805,659 | 1,006,188 | 998,936 | 42.43 | 23,543 |
| 1999 | 1,775,496.88 | 693,332 | 865,902 | 909,595 | 42.92 | 21,193 |
| 2000 | 1,018,766.50 | 383,362 | 478,781 | 539,986 | 43.92 | 12,295 |
| 2001 | 2,255,155.44 | 822,230 | 1,026,883 | 1,228,272 | 44.43 | 27,645 |
| 2002 | 827,071.64 | 291,791 | 364,418 | 462,654 | 44.94 | 10,295 |
| 2003 | 1,841,712.23 | 623,235 | 778,358 | 1,063,354 | 45.94 | 23,147 |
| 2004 | 339,445.60 | 110,727 | 138,287 | 201,159 | 46.47 | 4,329 |
| 2005 | 46,687.55 | 14,655 | 18,303 | 28,385 | 46.99 | 604 |
| 2006 | 317,437.09 | 95,676 | 119,490 | 197,947 | 47.52 | 4,166 |
| 2007 | 479,147.65 | 137,324 | 171,504 | 307,644 | 48.53 | 6,339 |
| 2008 | 171,988.56 | 47,090 | 58,811 | 113,178 | 49.07 | 2,306 |
| 2009 | 12,014.64 | 3,133 | 3,913 | 8,102 | 49.61 | 163 |
| 2010 | 222,615.19 | 55,097 | 68,811 | 153,805 | 50.17 | 3,066 |
| 2011 | 140,623.77 | 32,906 | 41,096 | 99,527 | 50.73 | 1,962 |
| 2012 | 28,451.16 | 6,231 | 7,782 | 20,669 | 51.72 | 400 |
| 2013 | 2,361,672.12 | 484,615 | 605,236 | 1,756,436 | 52.29 | 33,590 |
| 2014 | 9,397.12 | 1,797 | 2,244 | 7,153 | 52.86 | 135 |
| | 38,533,782.27 | 18,867,418 | 23,521,198 | 15,012,584 | | 380,996 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 39.4 0.99 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| CPG | | | | | | |
| SURVIVOR CURVE.. IOWA 49-R2.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1928 | 43.41 | 43 | 43 | | | |
| 1936 | 1.00 | 1 | 1 | | | |
| 1938 | 63.36 | 63 | 63 | | | |
| 1939 | 130.20 | 128 | 130 | | | |
| 1940 | 199.99 | 195 | 200 | | | |
| 1941 | 188.95 | 183 | 189 | | | |
| 1943 | 115.52 | 111 | 116 | | | |
| 1944 | 207.70 | 198 | 208 | | | |
| 1945 | 83.77 | 79 | 84 | | | |
| 1946 | 174.42 | 165 | 174 | | | |
| 1947 | 163.63 | 153 | 164 | | | |
| 1948 | 277.29 | 259 | 277 | | | |
| 1949 | 89.09 | 83 | 89 | | | |
| 1951 | 7.97 | 7 | 8 | | | |
| 1953 | 18.79 | 17 | 19 | | | |
| 1954 | 5,944.35 | 5,385 | 5,944 | | | |
| 1955 | 8,508.82 | 7,670 | 8,509 | | | |
| 1956 | 7,542.08 | 6,763 | 7,542 | | | |
| 1957 | 39,702.37 | 35,424 | 39,702 | | | |
| 1958 | 13,574.54 | 12,048 | 13,575 | | | |
| 1959 | 6,469.06 | 5,710 | 6,469 | | | |
| 1960 | 9,801.88 | 8,606 | 9,802 | | | |
| 1961 | 24,067.26 | 21,007 | 24,067 | | | |
| 1962 | 5,498.45 | 4,772 | 5,498 | | | |
| 1963 | 12,455.03 | 10,744 | 12,447 | 8 | 6.73 | 1 |
| 1964 | 5,203.12 | 4,461 | 5,168 | 35 | 6.99 | 5 |
| 1965 | 19,172.75 | 16,336 | 18,925 | 248 | 7.25 | 34 |
| 1966 | 16,408.17 | 13,887 | 16,088 | 320 | 7.53 | 42 |
| 1967 | 43,116.46 | 36,236 | 41,978 | 1,138 | 7.82 | 146 |
| 1968 | 18,626.28 | 15,540 | 18,003 | 624 | 8.12 | 77 |
| 1969 | 18,055.59 | 14,949 | 17,318 | 738 | 8.43 | 88 |
| 1970 | 32,278.33 | 26,508 | 30,709 | 1,569 | 8.76 | 179 |
| 1971 | 15,250.12 | 12,418 | 14,386 | 864 | 9.10 | 95 |
| 1972 | 26,308.31 | 21,234 | 24,599 | 1,709 | 9.45 | 181 |
| 1973 | 26,694.33 | 21,345 | 24,728 | 1,967 | 9.82 | 200 |
| 1974 | 12,036.90 | 9,529 | 11,039 | 998 | 10.21 | 98 |
| 1975 | 18,632.52 | 14,594 | 16,907 | 1,726 | 10.62 | 163 |
| 1976 | 30,467.80 | 23,603 | 27,343 | 3,124 | 11.04 | 283 |
| 1977 | 138,678.97 | 106,188 | 123,016 | 15,663 | 11.48 | 1,364 |
| 1978 | 14,832.80 | 11,218 | 12,996 | 1,837 | 11.94 | 154 |
| 1979 | 22,161.07 | 16,544 | 19,166 | 2,995 | 12.42 | 241 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| CPG | | | | | | |
| SURVIVOR CURVE.. IOWA 49-R2.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1980 | 41,008.38 | 30,204 | 34,991 | 6,018 | 12.91 | 466 |
| 1981 | 13,577.55 | 9,859 | 11,421 | 2,156 | 13.42 | 161 |
| 1982 | 82,437.31 | 64,202 | 74,376 | 8,061 | 12.64 | 638 |
| 1983 | 156,845.27 | 120,771 | 139,910 | 16,935 | 12.99 | 1,304 |
| 1984 | 24,048.18 | 18,192 | 21,075 | 2,973 | 13.68 | 217 |
| 1985 | 50,677.87 | 37,856 | 43,855 | 6,823 | 14.06 | 485 |
| 1986 | 86,879.75 | 64,039 | 74,188 | 12,692 | 14.45 | 878 |
| 1987 | 86,985.91 | 62,873 | 72,837 | 14,149 | 15.15 | 934 |
| 1988 | 52,185.49 | 37,167 | 43,057 | 9,128 | 15.56 | 587 |
| 1989 | 411,643.09 | 287,121 | 332,622 | 79,021 | 16.26 | 4,860 |
| 1990 | 41,658.60 | 28,586 | 33,116 | 8,542 | 16.69 | 512 |
| 1991 | 297,917.74 | 199,903 | 231,583 | 66,335 | 17.41 | 3,810 |
| 1992 | 147,610.27 | 97,275 | 112,691 | 34,920 | 17.85 | 1,956 |
| 1993 | 264,883.76 | 171,274 | 198,417 | 66,467 | 18.31 | 3,630 |
| 1994 | 163,266.69 | 102,940 | 119,253 | 44,013 | 19.05 | 2,310 |
| 1995 | 349,935.44 | 216,050 | 250,288 | 99,647 | 19.52 | 5,105 |
| 1996 | 117,235.62 | 70,435 | 81,597 | 35,638 | 20.26 | 1,759 |
| 1997 | 215,121.50 | 126,276 | 146,288 | 68,834 | 20.75 | 3,317 |
| 1998 | 739,635.18 | 421,592 | 488,404 | 251,232 | 21.50 | 11,685 |
| 1999 | 555,284.44 | 308,461 | 357,344 | 197,940 | 22.00 | 8,997 |
| 2000 | 30,572.58 | 16,448 | 19,055 | 11,518 | 22.76 | 506 |
| 2001 | 311,654.86 | 162,933 | 188,754 | 122,901 | 23.28 | 5,279 |
| 2002 | 420,021.01 | 213,035 | 246,796 | 173,225 | 23.81 | 7,275 |
| 2003 | 302,736.01 | 147,977 | 171,428 | 131,308 | 24.58 | 5,342 |
| 2004 | 113,854.85 | 53,796 | 62,321 | 51,534 | 25.12 | 2,052 |
| 2005 | 92,462.88 | 41,941 | 48,588 | 43,875 | 25.90 | 1,694 |
| 2006 | 61,754.44 | 26,962 | 31,235 | 30,520 | 26.45 | 1,154 |
| 2007 | 43,243.40 | 18,045 | 20,905 | 22,339 | 27.23 | 820 |
| 2008 | 249,781.89 | 99,813 | 115,631 | 134,151 | 27.80 | 4,826 |
| 2012 | 19,034.42 | 6,156 | 7,132 | 11,903 | 30.34 | 392 |
| 2013 | 11,199.27 | 3,387 | 3,924 | 7,276 | 31.14 | 234 |
| 2021 | 1,310.54 | 174 | 202 | 1,109 | 35.99 | 31 |
| 2023 | 23,129.77 | 1,998 | 2,315 | 20,815 | 36.99 | 563 |
| | 6,172,846.41 | 3,752,145 | 4,343,284 | 1,829,562 | | 87,130 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.0 1.41

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 370 COMMUNICATION EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| CPG | | | | | | |
| SURVIVOR CURVE.. IOWA 23-R0.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1956 | 5,466.25 | 5,466 | 5,466 | | | |
| 1966 | 7,727.57 | 7,728 | 7,728 | | | |
| 1967 | 1,743.15 | 1,743 | 1,743 | | | |
| 1968 | 249.76 | 250 | 250 | | | |
| 1969 | 2,500.34 | 2,500 | 2,500 | | | |
| 1973 | 1,946.45 | 1,946 | 1,946 | | | |
| 1980 | 706.12 | 706 | 706 | | | |
| 1983 | 5,572.11 | 5,429 | 5,572 | | | |
| 1984 | 1,354.71 | 1,307 | 1,355 | | | |
| 1985 | 2,338.50 | 2,232 | 2,339 | | | |
| 1986 | 8,363.40 | 7,892 | 8,363 | | | |
| 1987 | 1,865.01 | 1,739 | 1,865 | | | |
| 1988 | 8,236.27 | 7,610 | 8,236 | | | |
| 1989 | 56,812.32 | 51,767 | 56,812 | | | |
| 1990 | 6,202.17 | 5,592 | 6,202 | | | |
| 1991 | 81,477.96 | 72,597 | 81,478 | | | |
| 1992 | 19,398.63 | 17,067 | 19,399 | | | |
| 1993 | 11,826.34 | 10,261 | 11,826 | | | |
| 1994 | 4,988.84 | 4,280 | 4,989 | | | |
| 1995 | 24,237.82 | 20,462 | 24,238 | | | |
| 1996 | 53,971.10 | 44,936 | 53,971 | | | |
| 1997 | 2,814.71 | 2,308 | 2,815 | | | |
| 1998 | 270.53 | 218 | 271 | | | |
| 2000 | 83,012.05 | 64,675 | 80,603 | 2,409 | 7.51 | 321 |
| 2001 | 21,876.59 | 16,736 | 20,858 | 1,019 | 7.83 | 130 |
| 2004 | 19,336.59 | 13,835 | 17,242 | 2,094 | 8.95 | 234 |
| 2009 | 239,511.48 | 148,377 | 184,918 | 54,593 | 10.75 | 5,078 |
| 2010 | 493,162.42 | 294,566 | 367,109 | 126,053 | 11.12 | 11,336 |
| 2011 | 679,759.29 | 389,842 | 485,849 | 193,910 | 11.53 | 16,818 |
| 2012 | 572,350.00 | 315,365 | 393,031 | 179,319 | 11.82 | 15,171 |
| 2013 | 629,591.21 | 330,661 | 412,094 | 217,498 | 12.21 | 17,813 |
| 2014 | 214,236.53 | 107,118 | 133,498 | 80,738 | 12.50 | 6,459 |
| 2015 | 223,230.20 | 105,766 | 131,813 | 91,417 | 12.77 | 7,159 |
| 2022 | 19,067.98 | 4,675 | 5,826 | 13,242 | 13.85 | 956 |
| | 3,505,204.40 | 2,067,652 | 2,542,911 | 962,293 | | 81,475 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.8 2.32

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 371 OTHER EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| CPG | | | | | | |
| SURVIVOR CURVE.. IOWA 35-R2.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1932 | 73.41 | 73 | 73 | | | |
| 1933 | 22.79 | 23 | 23 | | | |
| 1935 | 159.65 | 160 | 160 | | | |
| 1936 | 148.67 | 149 | 149 | | | |
| 1938 | 75.60 | 76 | 76 | | | |
| 1939 | 348.00 | 348 | 348 | | | |
| 1953 | 193.45 | 193 | 193 | | | |
| 1957 | 802.14 | 802 | 802 | | | |
| 1959 | 54.05 | 54 | 54 | | | |
| 1960 | 1,630.62 | 1,631 | 1,631 | | | |
| 1963 | 268.78 | 266 | 269 | | | |
| 1965 | 542.39 | 528 | 542 | | | |
| 1966 | 237.71 | 230 | 238 | | | |
| 1967 | 1,610.42 | 1,544 | 1,610 | | | |
| 1968 | 1,046.31 | 995 | 1,046 | | | |
| 1969 | 8,185.23 | 7,720 | 8,185 | | | |
| 1970 | 1,294.81 | 1,212 | 1,295 | | | |
| 1971 | 2,302.48 | 2,140 | 2,302 | | | |
| 1972 | 4,402.26 | 4,063 | 4,402 | | | |
| 1973 | 6,378.34 | 5,846 | 6,378 | | | |
| 1974 | 2,116.13 | 1,926 | 2,116 | | | |
| 1975 | 772.96 | 699 | 773 | | | |
| 1976 | 728.51 | 654 | 729 | | | |
| 1977 | 666.84 | 594 | 667 | | | |
| 1978 | 2,372.22 | 2,098 | 2,371 | 1 | 4.04 | |
| 1979 | 395.78 | 347 | 392 | 4 | 4.27 | 1 |
| 1980 | 1,489.70 | 1,297 | 1,466 | 24 | 4.52 | 5 |
| 1981 | 1,156.83 | 999 | 1,129 | 28 | 4.77 | 6 |
| 1982 | 1,410.00 | 1,274 | 1,410 | | | |
| 1983 | 4,310.08 | 3,862 | 4,310 | | | |
| 1984 | 3,348.16 | 2,988 | 3,348 | | | |
| 1985 | 3,634.15 | 3,213 | 3,634 | | | |
| 1986 | 5,292.73 | 4,630 | 5,240 | 53 | 5.80 | 9 |
| 1987 | 1,466.52 | 1,269 | 1,436 | 30 | 6.16 | 5 |
| 1988 | 1,617.48 | 1,389 | 1,572 | 46 | 6.34 | 7 |
| 1989 | 7,215.84 | 6,115 | 6,920 | 296 | 6.75 | 44 |
| 1990 | 11,462.74 | 9,623 | 10,890 | 573 | 6.98 | 82 |
| 1991 | 14,888.28 | 12,316 | 13,938 | 951 | 7.42 | 128 |
| 1992 | 14,350.24 | 11,684 | 13,222 | 1,128 | 7.87 | 143 |
| 1993 | 10,561.54 | 8,456 | 9,569 | 992 | 8.34 | 119 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 371 OTHER EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| CPG | | | | | | |
| SURVIVOR CURVE.. IOWA 35-R2.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1994 | 9,905.10 | 7,823 | 8,853 | 1,052 | 8.65 | 122 |
| 1995 | 3,879.74 | 3,006 | 3,402 | 478 | 9.15 | 52 |
| 1996 | 7,818.56 | 5,937 | 6,719 | 1,100 | 9.66 | 114 |
| | 140,637.24 | 120,252 | 133,883 | 6,754 | | 837 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | 8.1 | 0.60 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 371.1 TESTING EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| CPG | | | | | | |
| SURVIVOR CURVE.. IOWA 20-R3 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1983 | 15,664.23 | 15,664 | 15,664 | | | |
| 1984 | 11,125.29 | 11,125 | 11,125 | | | |
| 1986 | 4,384.63 | 4,385 | 4,385 | | | |
| 1987 | 38,021.86 | 38,022 | 38,022 | | | |
| 1991 | 11,962.90 | 11,963 | 11,963 | | | |
| 1992 | 2,199.99 | 2,200 | 2,200 | | | |
| 1993 | 1,383.30 | 1,383 | 1,383 | | | |
| 1996 | 24,385.78 | 23,874 | 24,386 | | | |
| 1997 | 494.25 | 478 | 494 | | | |
| 2015 | 100,388.74 | 57,603 | 62,680 | 37,709 | 8.54 | 4,416 |
| | 210,010.97 | 166,697 | 172,302 | 37,709 | | 4,416 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 8.5 2.10 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 374.2 RIGHTS-OF-WAY

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| CPG | | | | | | |
| SURVIVOR CURVE.. IOWA 75-R3 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1904 | 298.00 | 294 | 298 | | | |
| 1905 | 222.17 | 218 | 222 | | | |
| 1930 | 410.41 | 369 | 410 | | | |
| 1931 | 548.08 | 491 | 548 | | | |
| 1932 | 10,677.87 | 9,522 | 10,678 | | | |
| 1933 | 38.71 | 34 | 39 | | | |
| 1934 | 55.00 | 49 | 55 | | | |
| 1935 | 123.52 | 109 | 124 | | | |
| 1936 | 533.10 | 467 | 533 | | | |
| 1937 | 100.54 | 88 | 100 | | | |
| 1938 | 223.29 | 194 | 221 | 2 | 9.88 | |
| 1939 | 178.56 | 154 | 176 | 3 | 10.20 | |
| 1940 | 285.78 | 246 | 281 | 5 | 10.53 | |
| 1941 | 249.96 | 214 | 244 | 6 | 10.87 | 1 |
| 1942 | 57.82 | 49 | 56 | 2 | 11.22 | |
| 1943 | 19.44 | 16 | 18 | 1 | 11.59 | |
| 1945 | 36.92 | 31 | 35 | 2 | 12.34 | |
| 1946 | 59.80 | 50 | 57 | 3 | 12.74 | |
| 1947 | 160.11 | 132 | 151 | 9 | 13.14 | 1 |
| 1948 | 235.63 | 193 | 220 | 15 | 13.56 | 1 |
| 1949 | 51.03 | 42 | 48 | 3 | 14.00 | |
| 1950 | 2,077.70 | 1,678 | 1,915 | 162 | 14.44 | 11 |
| 1951 | 1,726.56 | 1,384 | 1,580 | 147 | 14.90 | 10 |
| 1952 | 360.18 | 286 | 326 | 34 | 15.37 | 2 |
| 1953 | 287.05 | 226 | 258 | 29 | 15.85 | 2 |
| 1954 | 1,145.40 | 896 | 1,023 | 123 | 16.35 | 8 |
| 1955 | 877.98 | 681 | 777 | 101 | 16.85 | 6 |
| 1956 | 3,133.21 | 2,408 | 2,749 | 385 | 17.37 | 22 |
| 1957 | 1,794.30 | 1,366 | 1,559 | 235 | 17.91 | 13 |
| 1958 | 5,277.55 | 3,979 | 4,542 | 736 | 18.45 | 40 |
| 1959 | 1,136.57 | 848 | 968 | 169 | 19.01 | 9 |
| 1960 | 1,431.64 | 1,058 | 1,208 | 224 | 19.58 | 11 |
| 1961 | 1,139.60 | 833 | 951 | 189 | 20.16 | 9 |
| 1962 | 1,739.80 | 1,258 | 1,436 | 304 | 20.75 | 15 |
| 1963 | 534.64 | 382 | 436 | 99 | 21.36 | 5 |
| 1964 | 1,024.78 | 724 | 826 | 198 | 21.98 | 9 |
| 1965 | 2,424.42 | 1,694 | 1,934 | 491 | 22.60 | 22 |
| 1966 | 1,904.74 | 1,315 | 1,501 | 404 | 23.24 | 17 |
| 1967 | 14,200.26 | 9,677 | 11,046 | 3,155 | 23.89 | 132 |
| 1968 | 36,083.66 | 24,272 | 27,705 | 8,379 | 24.55 | 341 |
| 1969 | 18,362.30 | 12,188 | 13,912 | 4,450 | 25.22 | 176 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 374.2 RIGHTS-OF-WAY

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| CPG | | | | | | |
| SURVIVOR CURVE.. IOWA 75-R3 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1970 | 11,282.03 | 7,387 | 8,432 | 2,850 | 25.89 | 110 |
| 1971 | 6,080.40 | 3,926 | 4,481 | 1,599 | 26.58 | 60 |
| 1972 | 15,534.05 | 9,884 | 11,282 | 4,252 | 27.28 | 156 |
| 1973 | 18,498.57 | 11,597 | 13,237 | 5,261 | 27.98 | 188 |
| 1974 | 38,364.70 | 23,684 | 27,034 | 11,331 | 28.70 | 395 |
| 1975 | 49,272.90 | 29,945 | 34,180 | 15,093 | 29.42 | 513 |
| 1976 | 37,863.68 | 22,642 | 25,844 | 12,019 | 30.15 | 399 |
| 1977 | 13,898.67 | 8,174 | 9,330 | 4,569 | 30.89 | 148 |
| 1978 | 19,181.60 | 11,089 | 12,657 | 6,524 | 31.64 | 206 |
| 1979 | 24,833.70 | 14,109 | 16,105 | 8,729 | 32.39 | 269 |
| 1980 | 27,735.34 | 15,476 | 17,665 | 10,070 | 33.15 | 304 |
| 1981 | 38,526.40 | 21,102 | 24,087 | 14,440 | 33.92 | 426 |
| 1982 | 41,644.61 | 24,462 | 27,922 | 13,723 | 31.26 | 439 |
| 1983 | 29,660.39 | 17,162 | 19,589 | 10,071 | 31.68 | 318 |
| 1984 | 47,020.30 | 26,778 | 30,565 | 16,455 | 32.13 | 512 |
| 1985 | 51,245.11 | 28,497 | 32,528 | 18,718 | 33.13 | 565 |
| 1986 | 70,214.20 | 38,393 | 43,823 | 26,391 | 33.57 | 786 |
| 1987 | 74,675.20 | 39,817 | 45,449 | 29,227 | 34.58 | 845 |
| 1988 | 61,590.79 | 32,249 | 36,810 | 24,781 | 35.03 | 707 |
| 1989 | 64,488.00 | 32,889 | 37,541 | 26,947 | 36.03 | 748 |
| 1990 | 63,293.80 | 31,647 | 36,123 | 27,171 | 36.50 | 744 |
| 1991 | 76,971.45 | 37,439 | 42,734 | 34,237 | 37.49 | 913 |
| 1992 | 69,790.71 | 33,227 | 37,927 | 31,864 | 37.96 | 839 |
| 1993 | 74,877.76 | 34,616 | 39,512 | 35,366 | 38.96 | 908 |
| 1994 | 94,389.03 | 42,645 | 48,677 | 45,712 | 39.44 | 1,159 |
| 1995 | 63,758.76 | 28,118 | 32,095 | 31,664 | 39.93 | 793 |
| 1996 | 64,141.55 | 27,388 | 31,262 | 32,880 | 40.93 | 803 |
| 1997 | 72,745.02 | 30,262 | 34,542 | 38,203 | 41.42 | 922 |
| 1998 | 147,067.21 | 59,092 | 67,450 | 79,617 | 42.43 | 1,876 |
| 1999 | 227,532.44 | 88,851 | 101,418 | 126,115 | 42.92 | 2,938 |
| 2000 | 113,292.57 | 42,632 | 48,662 | 64,631 | 43.92 | 1,472 |
| 2001 | 143,018.46 | 52,145 | 59,520 | 83,498 | 44.43 | 1,879 |
| 2002 | 79,103.65 | 27,718 | 31,638 | 47,465 | 45.43 | 1,045 |
| 2003 | 48,457.78 | 16,398 | 18,717 | 29,740 | 45.94 | 647 |
| 2004 | 457,077.76 | 148,093 | 169,039 | 288,039 | 46.94 | 6,136 |
| 2005 | 156,879.83 | 48,570 | 55,440 | 101,440 | 47.94 | 2,116 |
| 2006 | 18,899.98 | 5,617 | 6,411 | 12,489 | 48.47 | 258 |
| 2007 | 23,188.64 | 6,558 | 7,486 | 15,703 | 49.46 | 317 |
| 2008 | 111,323.88 | 30,069 | 34,322 | 77,002 | 49.99 | 1,540 |
| 2009 | 31,652.25 | 8,087 | 9,231 | 22,421 | 50.99 | 440 |
| 2010 | 18,984.06 | 4,606 | 5,257 | 13,727 | 51.52 | 266 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 374.2 RIGHTS-OF-WAY

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| CPG | | | | | | |
| SURVIVOR CURVE.. IOWA 75-R3 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2011 | 16,496.41 | 3,758 | 4,290 | 12,207 | 52.53 | 232 |
| 2012 | 11,716.78 | 2,514 | 2,870 | 8,847 | 53.07 | 167 |
| 2013 | 7,230.17 | 1,445 | 1,649 | 5,581 | 54.07 | 103 |
| 2014 | 96,772.18 | 18,019 | 20,568 | 76,205 | 54.62 | 1,395 |
| 2015 | 3,854.69 | 661 | 754 | 3,100 | 55.61 | 56 |
| 2016 | 108,433.77 | 16,959 | 19,358 | 89,076 | 56.62 | 1,573 |
| 2017 | 1,733.31 | 247 | 282 | 1,451 | 57.17 | 25 |
| 2018 | 88,813.28 | 11,324 | 12,926 | 75,888 | 58.17 | 1,305 |
| 2019 | 734.26 | 83 | 95 | 640 | 58.73 | 11 |
| | 3,345,070.16 | 1,358,165 | 1,549,980 | 1,795,090 | | 41,835 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 42.9 1.25 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| UGI-GAS | | | | | | |
| SURVIVOR CURVE.. IOWA 50-S0.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1849 | 1,431.44 | 1,431 | 1,431 | | | |
| 1867 | 72.39 | 72 | 72 | | | |
| 1888 | 4,192.87 | 4,193 | 4,193 | | | |
| 1897 | 178.89 | 179 | 179 | | | |
| 1898 | 159.45 | 159 | 159 | | | |
| 1902 | 1,745.39 | 1,745 | 1,745 | | | |
| 1905 | 1,321.50 | 1,322 | 1,322 | | | |
| 1906 | 2,135.22 | 2,135 | 2,135 | | | |
| 1908 | 880.43 | 880 | 880 | | | |
| 1909 | 770.06 | 770 | 770 | | | |
| 1910 | 681.05 | 681 | 681 | | | |
| 1912 | 356.78 | 357 | 357 | | | |
| 1916 | 122.09 | 122 | 122 | | | |
| 1917 | 5,254.50 | 5,254 | 5,255 | | | |
| 1918 | 4,743.98 | 4,744 | 4,744 | | | |
| 1919 | 2,219.29 | 2,219 | 2,219 | | | |
| 1920 | 2,532.43 | 2,532 | 2,532 | | | |
| 1921 | 17,407.66 | 17,408 | 17,408 | | | |
| 1922 | 1,544.59 | 1,545 | 1,545 | | | |
| 1923 | 444.90 | 445 | 445 | | | |
| 1924 | 49,481.98 | 49,482 | 49,482 | | | |
| 1925 | 9,550.78 | 9,551 | 9,551 | | | |
| 1926 | 1,437.54 | 1,438 | 1,438 | | | |
| 1927 | 12,577.28 | 12,514 | 12,577 | | | |
| 1928 | 169.18 | 167 | 169 | | | |
| 1929 | 1,786.94 | 1,754 | 1,787 | | | |
| 1930 | 5,907.90 | 5,759 | 5,908 | | | |
| 1931 | 886.67 | 858 | 887 | | | |
| 1932 | 690.68 | 664 | 691 | | | |
| 1933 | 4,845.58 | 4,624 | 4,846 | | | |
| 1934 | 599.15 | 568 | 599 | | | |
| 1937 | 206.12 | 191 | 206 | | | |
| 1939 | 941.28 | 860 | 941 | | | |
| 1941 | 1,497.83 | 1,349 | 1,498 | | | |
| 1942 | 1,321.59 | 1,181 | 1,322 | | | |
| 1943 | 3,799.03 | 3,370 | 3,799 | | | |
| 1944 | 480.46 | 423 | 480 | | | |
| 1945 | 7,388.06 | 6,454 | 7,388 | | | |
| 1946 | 24,241.93 | 21,013 | 24,184 | 58 | 6.66 | 9 |
| 1947 | 1,212.46 | 1,043 | 1,200 | 12 | 7.00 | 2 |
| 1948 | 11,813.70 | 10,079 | 11,600 | 214 | 7.34 | 29 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| UGI-GAS | | | | | | |
| SURVIVOR CURVE.. IOWA 50-S0.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1949 | 155,416.10 | 131,544 | 151,396 | 4,020 | 7.68 | 523 |
| 1950 | 314,103.69 | 263,721 | 303,520 | 10,584 | 8.02 | 1,320 |
| 1951 | 117,565.93 | 97,909 | 112,685 | 4,881 | 8.36 | 584 |
| 1952 | 14,011.46 | 11,573 | 13,320 | 692 | 8.70 | 80 |
| 1953 | 64,035.02 | 52,445 | 60,360 | 3,675 | 9.05 | 406 |
| 1954 | 82,747.60 | 67,191 | 77,331 | 5,417 | 9.40 | 576 |
| 1955 | 21,708.32 | 17,475 | 20,112 | 1,596 | 9.75 | 164 |
| 1956 | 33,265.27 | 26,546 | 30,552 | 2,713 | 10.10 | 269 |
| 1957 | 16,795.88 | 13,286 | 15,291 | 1,505 | 10.45 | 144 |
| 1958 | 16,398.95 | 12,853 | 14,793 | 1,606 | 10.81 | 149 |
| 1959 | 32,555.72 | 25,283 | 29,099 | 3,457 | 11.17 | 309 |
| 1960 | 28,812.28 | 22,168 | 25,513 | 3,299 | 11.53 | 286 |
| 1961 | 30,404.90 | 23,175 | 26,672 | 3,732 | 11.89 | 314 |
| 1962 | 27,753.65 | 20,948 | 24,109 | 3,644 | 12.26 | 297 |
| 1963 | 14,913.85 | 11,147 | 12,829 | 2,085 | 12.63 | 165 |
| 1964 | 4,880.13 | 3,611 | 4,156 | 724 | 13.00 | 56 |
| 1965 | 18,536.25 | 13,576 | 15,625 | 2,911 | 13.38 | 218 |
| 1966 | 5,038.93 | 3,652 | 4,203 | 836 | 13.76 | 61 |
| 1967 | 4,718.58 | 3,384 | 3,895 | 824 | 14.14 | 58 |
| 1968 | 4,278.86 | 3,036 | 3,494 | 785 | 14.52 | 54 |
| 1969 | 8,771.59 | 6,156 | 7,085 | 1,687 | 14.91 | 113 |
| 1970 | 5,741.53 | 3,983 | 4,584 | 1,157 | 15.31 | 76 |
| 1971 | 25,767.69 | 17,677 | 20,345 | 5,423 | 15.70 | 345 |
| 1973 | 11,871.49 | 7,952 | 9,152 | 2,719 | 16.51 | 165 |
| 1974 | 25,525.37 | 16,888 | 19,437 | 6,089 | 16.92 | 360 |
| 1975 | 87,663.74 | 57,262 | 65,904 | 21,760 | 17.34 | 1,255 |
| 1976 | 4,598.73 | 2,966 | 3,414 | 1,185 | 17.75 | 67 |
| 1977 | 8,040.17 | 5,117 | 5,889 | 2,151 | 18.18 | 118 |
| 1978 | 13,389.00 | 8,406 | 9,675 | 3,714 | 18.61 | 200 |
| 1979 | 6,024.51 | 3,730 | 4,293 | 1,732 | 19.04 | 91 |
| 1980 | 2,625.97 | 1,603 | 1,845 | 781 | 19.48 | 40 |
| 1981 | 3,896.41 | 2,343 | 2,697 | 1,200 | 19.93 | 60 |
| 1982 | 4,195.18 | 3,005 | 3,458 | 737 | 17.61 | 42 |
| 1984 | 107,312.77 | 74,797 | 86,085 | 21,228 | 18.48 | 1,149 |
| 1985 | 3,250.91 | 2,240 | 2,578 | 673 | 18.74 | 36 |
| 1987 | 11,800.00 | 7,924 | 9,120 | 2,680 | 19.32 | 139 |
| 1989 | 18,115.32 | 11,753 | 13,527 | 4,589 | 20.30 | 226 |
| 1990 | 3,722.71 | 2,378 | 2,737 | 986 | 20.64 | 48 |
| 1993 | 4,421.64 | 2,696 | 3,103 | 1,319 | 21.45 | 61 |
| 1995 | 3,605.96 | 2,113 | 2,432 | 1,174 | 22.26 | 53 |
| 1996 | 28,053.64 | 16,086 | 18,514 | 9,540 | 22.69 | 420 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| UGI-GAS | | | | | | |
| SURVIVOR CURVE.. IOWA 50-S0.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1998 | 37,254.30 | 20,490 | 23,582 | 13,672 | 23.32 | 586 |
| 1999 | 24,770.91 | 13,282 | 15,286 | 9,484 | 23.78 | 399 |
| 2000 | 23,959.75 | 12,572 | 14,469 | 9,490 | 24.01 | 395 |
| 2001 | 34,304.98 | 17,496 | 20,136 | 14,169 | 24.50 | 578 |
| 2002 | 6,262.15 | 3,115 | 3,585 | 2,677 | 24.76 | 108 |
| 2003 | 8,507.00 | 4,099 | 4,718 | 3,789 | 25.28 | 150 |
| 2004 | 14,150.50 | 6,622 | 7,621 | 6,529 | 25.58 | 255 |
| 2005 | 14,063.28 | 6,379 | 7,342 | 6,722 | 25.90 | 260 |
| 2006 | 17,523.06 | 7,651 | 8,806 | 8,717 | 26.45 | 330 |
| 2007 | 55,195.64 | 23,248 | 26,756 | 28,439 | 26.80 | 1,061 |
| 2008 | 20,558.92 | 8,330 | 9,587 | 10,972 | 27.16 | 404 |
| 2011 | 27,987.49 | 9,891 | 11,384 | 16,604 | 28.36 | 585 |
| 2013 | 103,921.61 | 32,964 | 37,939 | 65,983 | 29.06 | 2,271 |
| 2014 | 188,343.09 | 56,032 | 64,488 | 123,855 | 29.52 | 4,196 |
| 2019 | 56,478.77 | 10,844 | 12,480 | 43,998 | 31.56 | 1,394 |
| 2020 | 20,252.13 | 3,423 | 3,940 | 16,313 | 31.96 | 510 |
| 2021 | 8,253.67 | 1,198 | 1,379 | 6,875 | 32.38 | 212 |
| 2022 | 36,972.61 | 4,459 | 5,132 | 31,841 | 32.81 | 970 |
| 2023 | 176,424.38 | 16,866 | 19,411 | 157,013 | 33.13 | 4,739 |
| | 2,460,550.99 | 1,522,094 | 1,731,614 | 728,937 | | 30,540 |

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

| | | | | | | |
|------|-----------|--------|--------|-------|-------|-----|
| 1894 | 2,560.25 | 2,560 | 2,560 | | | |
| 1901 | 435.33 | 435 | 435 | | | |
| 1914 | 47.48 | 47 | 47 | | | |
| 1922 | 4,142.29 | 4,142 | 4,142 | | | |
| 1927 | 2,693.18 | 2,680 | 2,693 | | | |
| 1930 | 189.29 | 185 | 189 | | | |
| 1933 | 847.72 | 809 | 848 | | | |
| 1936 | 544.45 | 508 | 544 | | | |
| 1938 | 32.84 | 30 | 33 | | | |
| 1952 | 9,309.40 | 7,690 | 9,055 | 254 | 8.70 | 29 |
| 1956 | 5,775.22 | 4,609 | 5,427 | 348 | 10.10 | 34 |
| 1957 | 65,555.21 | 51,854 | 61,059 | 4,497 | 10.45 | 430 |
| 1958 | 3,928.05 | 3,079 | 3,626 | 303 | 10.81 | 28 |
| 1959 | 1,740.26 | 1,351 | 1,591 | 149 | 11.17 | 13 |
| 1960 | 10,837.04 | 8,338 | 9,818 | 1,019 | 11.53 | 88 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| PNG | | | | | | |
| SURVIVOR CURVE.. IOWA 50-S0.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1961 | 15,330.33 | 11,685 | 13,759 | 1,571 | 11.89 | 132 |
| 1962 | 44,412.35 | 33,522 | 39,472 | 4,940 | 12.26 | 403 |
| 1963 | 61,579.91 | 46,025 | 54,195 | 7,385 | 12.63 | 585 |
| 1964 | 33,613.04 | 24,874 | 29,289 | 4,324 | 13.00 | 333 |
| 1965 | 24,530.54 | 17,966 | 21,155 | 3,375 | 13.38 | 252 |
| 1966 | 16,505.84 | 11,963 | 14,087 | 2,419 | 13.76 | 176 |
| 1967 | 43,814.66 | 31,424 | 37,002 | 6,813 | 14.14 | 482 |
| 1968 | 27,948.53 | 19,832 | 23,352 | 4,596 | 14.52 | 317 |
| 1969 | 33,413.01 | 23,449 | 27,611 | 5,802 | 14.91 | 389 |
| 1970 | 109,477.63 | 75,956 | 89,439 | 20,039 | 15.31 | 1,309 |
| 1971 | 28,682.10 | 19,676 | 23,169 | 5,513 | 15.70 | 351 |
| 1972 | 14,929.02 | 10,119 | 11,915 | 3,014 | 16.11 | 187 |
| 1973 | 43,388.65 | 29,062 | 34,221 | 9,168 | 16.51 | 555 |
| 1974 | 6,679.10 | 4,419 | 5,203 | 1,476 | 16.92 | 87 |
| 1975 | 2,388.78 | 1,560 | 1,837 | 552 | 17.34 | 32 |
| 1976 | 325.75 | 210 | 247 | 78 | 17.75 | 4 |
| 1977 | 310.42 | 198 | 233 | 77 | 18.18 | 4 |
| 1978 | 5,350.19 | 3,359 | 3,955 | 1,395 | 18.61 | 75 |
| 1980 | 6,278.95 | 3,833 | 4,513 | 1,766 | 19.48 | 91 |
| 1981 | 51,214.65 | 30,800 | 36,267 | 14,947 | 19.93 | 750 |
| 1982 | 55,560.11 | 39,803 | 46,868 | 8,692 | 17.61 | 494 |
| 1983 | 28,861.79 | 20,339 | 23,949 | 4,912 | 18.23 | 269 |
| 1984 | 5,806.34 | 4,047 | 4,765 | 1,041 | 18.48 | 56 |
| 1985 | 10,388.00 | 7,156 | 8,426 | 1,962 | 18.74 | 105 |
| 1986 | 10,162.46 | 6,915 | 8,142 | 2,020 | 19.02 | 106 |
| 1987 | 22,171.50 | 14,888 | 17,531 | 4,641 | 19.32 | 240 |
| 1988 | 9,500.30 | 6,291 | 7,408 | 2,093 | 19.64 | 107 |
| 1989 | 21,764.75 | 14,121 | 16,628 | 5,137 | 20.30 | 253 |
| 1990 | 17,697.49 | 11,305 | 13,312 | 4,386 | 20.64 | 212 |
| 1991 | 2,527.62 | 1,597 | 1,880 | 647 | 20.68 | 31 |
| 1992 | 778.74 | 484 | 570 | 209 | 21.06 | 10 |
| 1993 | 14,187.04 | 8,650 | 10,185 | 4,002 | 21.45 | 187 |
| 1994 | 30,706.90 | 18,363 | 21,623 | 9,084 | 21.85 | 416 |
| 1995 | 14,521.42 | 8,508 | 10,018 | 4,503 | 22.26 | 202 |
| 1996 | 64,620.77 | 37,054 | 43,631 | 20,989 | 22.69 | 925 |
| 1997 | 90,222.73 | 50,831 | 59,854 | 30,369 | 22.86 | 1,328 |
| 1998 | 90,466.61 | 49,757 | 58,589 | 31,877 | 23.32 | 1,367 |
| 1999 | 26,987.42 | 14,471 | 17,040 | 9,948 | 23.78 | 418 |
| 2000 | 22,242.63 | 11,671 | 13,743 | 8,500 | 24.01 | 354 |
| 2001 | 27,792.71 | 14,174 | 16,690 | 11,103 | 24.50 | 453 |
| 2002 | 74,704.50 | 37,158 | 43,754 | 30,951 | 24.76 | 1,250 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| PNG | | | | | | |
| SURVIVOR CURVE.. IOWA 50-S0.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2003 | 35,723.93 | 17,212 | 20,267 | 15,457 | 25.28 | 611 |
| 2004 | 12,600.58 | 5,897 | 6,944 | 5,657 | 25.58 | 221 |
| 2005 | 1,094.30 | 496 | 584 | 510 | 25.90 | 20 |
| 2006 | 2,275.29 | 993 | 1,169 | 1,106 | 26.45 | 42 |
| 2007 | 50,329.62 | 21,199 | 24,962 | 25,368 | 26.80 | 947 |
| 2008 | 4,380.00 | 1,775 | 2,090 | 2,290 | 27.16 | 84 |
| 2009 | 6,511.91 | 2,530 | 2,979 | 3,533 | 27.55 | 128 |
| 2010 | 2,023.74 | 751 | 884 | 1,139 | 27.95 | 41 |
| 2014 | 1,151,949.73 | 342,705 | 403,538 | 748,412 | 29.52 | 25,353 |
| 2017 | 18,705.63 | 4,407 | 5,189 | 13,516 | 30.82 | 439 |
| 2019 | 630,236.94 | 121,005 | 142,484 | 487,752 | 31.56 | 15,455 |
| 2020 | 35,373.19 | 5,978 | 7,039 | 28,334 | 31.96 | 887 |
| 2023 | 6,264.54 | 599 | 705 | 5,559 | 33.13 | 168 |
| | 3,277,952.69 | 1,391,379 | 1,636,435 | 1,641,518 | | 60,315 |

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

| | | | | | | |
|------|-----------|--------|--------|-------|-------|-----|
| 1938 | 1,043.03 | 960 | 1,032 | 11 | 3.98 | 3 |
| 1946 | 9.03 | 8 | 9 | | | |
| 1948 | 330.79 | 282 | 303 | 28 | 7.34 | 4 |
| 1949 | 5,336.82 | 4,517 | 4,857 | 479 | 7.68 | 62 |
| 1950 | 1,158.05 | 972 | 1,045 | 113 | 8.02 | 14 |
| 1951 | 19,074.21 | 15,885 | 17,082 | 1,992 | 8.36 | 238 |
| 1953 | 6.63 | 5 | 5 | 1 | 9.05 | |
| 1954 | 1,500.92 | 1,219 | 1,311 | 190 | 9.40 | 20 |
| 1955 | 0.50 | | 1 | | | |
| 1956 | 649.07 | 518 | 557 | 92 | 10.10 | 9 |
| 1957 | 105.35 | 83 | 89 | 16 | 10.45 | 2 |
| 1958 | 1,599.02 | 1,253 | 1,347 | 252 | 10.81 | 23 |
| 1960 | 1,959.04 | 1,507 | 1,621 | 338 | 11.53 | 29 |
| 1961 | 2,351.79 | 1,793 | 1,928 | 424 | 11.89 | 36 |
| 1962 | 2,537.79 | 1,916 | 2,060 | 477 | 12.26 | 39 |
| 1963 | 1,895.39 | 1,417 | 1,524 | 372 | 12.63 | 29 |
| 1964 | 1,376.99 | 1,019 | 1,096 | 281 | 13.00 | 22 |
| 1965 | 224.33 | 164 | 176 | 48 | 13.38 | 4 |
| 1966 | 804.34 | 583 | 627 | 177 | 13.76 | 13 |
| 1967 | 2,657.74 | 1,906 | 2,050 | 608 | 14.14 | 43 |
| 1968 | 5,693.32 | 4,040 | 4,344 | 1,349 | 14.52 | 93 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| CPG | | | | | | |
| SURVIVOR CURVE.. IOWA 50-S0.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1969 | 7,656.27 | 5,373 | 5,778 | 1,878 | 14.91 | 126 |
| 1970 | 1,132.24 | 786 | 845 | 287 | 15.31 | 19 |
| 1971 | 14,108.29 | 9,678 | 10,407 | 3,701 | 15.70 | 236 |
| 1972 | 1,252.92 | 849 | 913 | 340 | 16.11 | 21 |
| 1973 | 1,583.96 | 1,061 | 1,141 | 443 | 16.51 | 27 |
| 1974 | 447.76 | 296 | 318 | 129 | 16.92 | 8 |
| 1975 | 839.09 | 548 | 589 | 250 | 17.34 | 14 |
| 1976 | 1,519.64 | 980 | 1,054 | 466 | 17.75 | 26 |
| 1978 | 1,416.09 | 889 | 956 | 460 | 18.61 | 25 |
| 1981 | 1,480.40 | 890 | 957 | 523 | 19.93 | 26 |
| 1985 | 1,102.27 | 759 | 816 | 286 | 18.74 | 15 |
| 1986 | 54,154.78 | 36,847 | 39,624 | 14,531 | 19.02 | 764 |
| 1987 | 5,466.61 | 3,671 | 3,948 | 1,519 | 19.32 | 79 |
| 1989 | 3,617.80 | 2,347 | 2,524 | 1,094 | 20.30 | 54 |
| 1990 | 1,687.37 | 1,078 | 1,159 | 528 | 20.64 | 26 |
| 1991 | 1,950.97 | 1,233 | 1,326 | 625 | 20.68 | 30 |
| 1992 | 2,514.93 | 1,562 | 1,680 | 835 | 21.06 | 40 |
| 1995 | 406.48 | 238 | 256 | 151 | 22.26 | 7 |
| 1996 | 795.16 | 456 | 490 | 305 | 22.69 | 13 |
| 1997 | 2,750.13 | 1,549 | 1,666 | 1,084 | 22.86 | 47 |
| 1998 | 2,006.16 | 1,103 | 1,186 | 820 | 23.32 | 35 |
| 2003 | 2,476.05 | 1,193 | 1,283 | 1,193 | 25.28 | 47 |
| 2005 | 5,144.89 | 2,334 | 2,510 | 2,635 | 25.90 | 102 |
| 2006 | 3,857.02 | 1,684 | 1,811 | 2,046 | 26.45 | 77 |
| 2007 | 1,813.73 | 764 | 822 | 992 | 26.80 | 37 |
| 2011 | 2,810.95 | 993 | 1,068 | 1,743 | 28.36 | 61 |
| 2012 | 17,045.39 | 5,710 | 6,140 | 10,905 | 28.79 | 379 |
| 2016 | 21,400.42 | 5,504 | 5,919 | 15,482 | 30.32 | 511 |
| 2017 | 67,412.93 | 15,882 | 17,079 | 50,334 | 30.82 | 1,633 |
| 2018 | 208,853.16 | 44,736 | 48,107 | 160,746 | 31.18 | 5,155 |
| 2020 | 11,344.43 | 1,917 | 2,061 | 9,283 | 31.96 | 290 |
| 2021 | 8,588.79 | 1,247 | 1,341 | 7,248 | 32.38 | 224 |
| 2025 | 2,010,096.04 | 85,228 | 91,651 | 1,918,446 | 33.84 | 56,692 |
| 2026 | 437,180.30 | 6,295 | 6,769 | 430,411 | 34.10 | 12,622 |
| | 2,956,227.57 | 285,727 | 307,259 | 2,648,969 | | 80,151 |
| | 8,694,731.25 | 3,199,200 | 3,675,308 | 5,019,424 | | 171,006 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.4 1.97

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| UGI-GAS | | | | | | |
| SURVIVOR CURVE.. IOWA 75-R2.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1924 | 93,476.61 | 82,272 | 87,066 | 6,410 | 8.99 | 713 |
| 1925 | 14,431.94 | 12,656 | 13,394 | 1,038 | 9.23 | 112 |
| 1926 | 267,923.79 | 234,093 | 247,735 | 20,189 | 9.47 | 2,132 |
| 1927 | 20,385.88 | 17,744 | 18,778 | 1,608 | 9.72 | 165 |
| 1928 | 104,738.21 | 90,829 | 96,122 | 8,616 | 9.96 | 865 |
| 1929 | 125,066.99 | 108,024 | 114,319 | 10,748 | 10.22 | 1,052 |
| 1930 | 285,877.75 | 245,969 | 260,303 | 25,575 | 10.47 | 2,443 |
| 1931 | 154,698.81 | 132,546 | 140,270 | 14,429 | 10.74 | 1,343 |
| 1932 | 15,440.29 | 13,174 | 13,942 | 1,499 | 11.01 | 136 |
| 1933 | 5,252.93 | 4,463 | 4,723 | 530 | 11.28 | 47 |
| 1934 | 9,494.13 | 8,031 | 8,499 | 995 | 11.56 | 86 |
| 1935 | 6,747.84 | 5,683 | 6,014 | 734 | 11.84 | 62 |
| 1936 | 4,205.19 | 3,524 | 3,729 | 476 | 12.14 | 39 |
| 1937 | 8,739.45 | 7,290 | 7,715 | 1,025 | 12.44 | 82 |
| 1938 | 6,267.92 | 5,202 | 5,505 | 763 | 12.75 | 60 |
| 1939 | 14,872.01 | 12,280 | 12,996 | 1,876 | 13.07 | 144 |
| 1940 | 15,149.09 | 12,445 | 13,170 | 1,979 | 13.39 | 148 |
| 1941 | 27,509.20 | 22,473 | 23,783 | 3,727 | 13.73 | 271 |
| 1942 | 27,053.70 | 21,975 | 23,256 | 3,798 | 14.08 | 270 |
| 1943 | 4,038.35 | 3,261 | 3,451 | 587 | 14.44 | 41 |
| 1944 | 5,195.13 | 4,170 | 4,413 | 782 | 14.80 | 53 |
| 1945 | 9,098.01 | 7,257 | 7,680 | 1,418 | 15.18 | 93 |
| 1946 | 335,403.92 | 265,774 | 281,262 | 54,142 | 15.57 | 3,477 |
| 1947 | 54,728.57 | 43,075 | 45,585 | 9,143 | 15.97 | 573 |
| 1948 | 104,880.15 | 81,961 | 86,737 | 18,143 | 16.39 | 1,107 |
| 1949 | 118,559.38 | 91,987 | 97,347 | 21,212 | 16.81 | 1,262 |
| 1950 | 1,587,985.68 | 1,222,749 | 1,294,003 | 293,982 | 17.25 | 17,042 |
| 1951 | 342,944.24 | 262,054 | 277,325 | 65,619 | 17.69 | 3,709 |
| 1952 | 593,742.42 | 450,057 | 476,284 | 117,459 | 18.15 | 6,472 |
| 1953 | 688,076.50 | 517,248 | 547,390 | 140,686 | 18.62 | 7,556 |
| 1954 | 1,326,406.05 | 988,438 | 1,046,038 | 280,368 | 19.11 | 14,671 |
| 1955 | 1,145,741.93 | 846,325 | 895,644 | 250,098 | 19.60 | 12,760 |
| 1956 | 1,720,577.93 | 1,259,463 | 1,332,857 | 387,721 | 20.10 | 19,290 |
| 1957 | 1,463,989.26 | 1,061,495 | 1,123,352 | 340,637 | 20.62 | 16,520 |
| 1958 | 2,920,527.56 | 2,096,939 | 2,219,136 | 701,392 | 21.15 | 33,163 |
| 1959 | 1,726,426.12 | 1,227,144 | 1,298,654 | 427,772 | 21.69 | 19,722 |
| 1960 | 2,815,762.44 | 1,980,804 | 2,096,233 | 719,529 | 22.24 | 32,353 |
| 1961 | 1,647,016.37 | 1,146,323 | 1,213,124 | 433,893 | 22.80 | 19,030 |
| 1962 | 1,763,202.02 | 1,213,788 | 1,284,520 | 478,682 | 23.37 | 20,483 |
| 1963 | 2,200,948.56 | 1,498,120 | 1,585,421 | 615,527 | 23.95 | 25,701 |
| 1964 | 2,199,738.67 | 1,479,984 | 1,566,228 | 633,510 | 24.54 | 25,815 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| UGI-GAS | | | | | | |
| SURVIVOR CURVE.. IOWA 75-R2.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1965 | 2,753,742.60 | 1,830,688 | 1,937,369 | 816,373 | 25.14 | 32,473 |
| 1966 | 2,921,868.89 | 1,918,704 | 2,030,514 | 891,355 | 25.75 | 34,616 |
| 1967 | 3,053,476.86 | 1,979,874 | 2,095,249 | 958,228 | 26.37 | 36,338 |
| 1968 | 3,474,133.91 | 2,223,446 | 2,353,015 | 1,121,119 | 27.00 | 41,523 |
| 1969 | 3,850,899.66 | 2,431,728 | 2,573,434 | 1,277,466 | 27.64 | 46,218 |
| 1970 | 3,237,478.19 | 2,016,301 | 2,133,799 | 1,103,680 | 28.29 | 39,013 |
| 1971 | 3,107,715.39 | 1,908,137 | 2,019,331 | 1,088,384 | 28.95 | 37,595 |
| 1972 | 2,990,579.63 | 1,809,899 | 1,915,369 | 1,075,211 | 29.61 | 36,312 |
| 1973 | 2,726,182.63 | 1,625,541 | 1,720,268 | 1,005,915 | 30.28 | 33,220 |
| 1974 | 3,024,994.68 | 1,776,277 | 1,879,788 | 1,145,207 | 30.96 | 36,990 |
| 1975 | 2,179,390.77 | 1,259,688 | 1,333,095 | 846,296 | 31.65 | 26,739 |
| 1976 | 1,919,558.40 | 1,091,595 | 1,155,206 | 764,352 | 32.35 | 23,628 |
| 1977 | 2,323,278.54 | 1,299,479 | 1,375,205 | 948,074 | 33.05 | 28,686 |
| 1978 | 2,063,758.03 | 1,134,799 | 1,200,928 | 862,830 | 33.76 | 25,558 |
| 1979 | 4,195,421.48 | 2,266,660 | 2,398,747 | 1,796,674 | 34.48 | 52,108 |
| 1980 | 8,454,985.50 | 4,485,623 | 4,747,018 | 3,707,968 | 35.21 | 105,310 |
| 1981 | 6,213,983.79 | 3,236,243 | 3,424,831 | 2,789,152 | 35.94 | 77,606 |
| 1982 | 6,821,820.36 | 3,946,423 | 4,176,396 | 2,645,424 | 32.42 | 81,599 |
| 1983 | 1,524,712.47 | 868,781 | 919,408 | 605,304 | 32.84 | 18,432 |
| 1984 | 2,203,039.89 | 1,235,905 | 1,307,926 | 895,114 | 33.26 | 26,913 |
| 1985 | 2,916,865.87 | 1,597,859 | 1,690,972 | 1,225,893 | 34.26 | 35,782 |
| 1986 | 4,726,526.50 | 2,545,707 | 2,694,055 | 2,032,471 | 34.69 | 58,590 |
| 1987 | 2,033,400.17 | 1,076,279 | 1,138,998 | 894,402 | 35.13 | 25,460 |
| 1988 | 4,102,064.59 | 2,116,255 | 2,239,577 | 1,862,487 | 36.13 | 51,550 |
| 1989 | 3,528,444.71 | 1,786,099 | 1,890,182 | 1,638,263 | 36.58 | 44,786 |
| 1990 | 3,269,458.60 | 1,622,959 | 1,717,535 | 1,551,924 | 37.03 | 41,910 |
| 1991 | 3,096,044.02 | 1,494,770 | 1,581,876 | 1,514,168 | 38.03 | 39,815 |
| 1992 | 2,397,113.63 | 1,132,876 | 1,198,893 | 1,198,221 | 38.50 | 31,123 |
| 1993 | 1,057,398.35 | 488,835 | 517,321 | 540,077 | 38.96 | 13,862 |
| 1994 | 863,003.24 | 387,057 | 409,612 | 453,391 | 39.96 | 11,346 |
| 1995 | 5,044,194.53 | 2,208,348 | 2,337,037 | 2,707,158 | 40.45 | 66,926 |
| 1996 | 4,917,280.75 | 2,099,679 | 2,222,035 | 2,695,245 | 40.93 | 65,850 |
| 1997 | 1,905,249.98 | 786,868 | 832,722 | 1,072,528 | 41.93 | 25,579 |
| 1998 | 2,306,768.10 | 926,859 | 980,871 | 1,325,897 | 42.43 | 31,249 |
| 1999 | 1,110,814.56 | 433,773 | 459,051 | 651,764 | 42.92 | 15,186 |
| 2000 | 2,558,036.56 | 962,589 | 1,018,683 | 1,539,354 | 43.92 | 35,049 |
| 2001 | 5,845,999.91 | 2,131,452 | 2,255,660 | 3,590,340 | 44.43 | 80,809 |
| 2002 | 1,045,688.75 | 368,919 | 390,417 | 655,271 | 44.94 | 14,581 |
| 2003 | 3,311,315.34 | 1,120,549 | 1,185,848 | 2,125,468 | 45.94 | 46,266 |
| 2004 | 1,745,360.24 | 569,337 | 602,514 | 1,142,846 | 46.47 | 24,593 |
| 2005 | 1,015,980.48 | 318,916 | 337,500 | 678,480 | 46.99 | 14,439 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| UGI-GAS | | | | | | |
| SURVIVOR CURVE.. IOWA 75-R2.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2006 | 2,667,586.46 | 804,011 | 850,864 | 1,816,723 | 47.52 | 38,231 |
| 2007 | 879,673.63 | 252,114 | 266,806 | 612,868 | 48.53 | 12,629 |
| 2008 | 2,246,748.39 | 615,160 | 651,008 | 1,595,741 | 49.07 | 32,520 |
| 2009 | 2,488,938.09 | 649,115 | 686,941 | 1,801,997 | 49.61 | 36,323 |
| 2010 | 2,041,701.46 | 505,321 | 534,768 | 1,506,933 | 50.17 | 30,037 |
| 2011 | 1,834,116.02 | 429,183 | 454,193 | 1,379,923 | 50.73 | 27,201 |
| 2012 | 2,340,159.46 | 512,495 | 542,360 | 1,797,799 | 51.72 | 34,760 |
| 2013 | 3,389,001.75 | 695,423 | 735,948 | 2,653,054 | 52.29 | 50,737 |
| 2014 | 4,894,799.08 | 935,886 | 990,424 | 3,904,375 | 52.86 | 73,863 |
| 2015 | 9,527,304.71 | 1,687,286 | 1,785,611 | 7,741,694 | 53.44 | 144,867 |
| 2016 | 12,517,547.32 | 2,037,857 | 2,156,611 | 10,360,937 | 54.01 | 191,834 |
| 2017 | 23,526,367.42 | 3,486,608 | 3,689,786 | 19,836,581 | 54.60 | 363,307 |
| 2018 | 19,031,544.89 | 2,538,808 | 2,686,754 | 16,344,791 | 55.20 | 296,101 |
| 2019 | 10,732,446.35 | 1,279,308 | 1,353,858 | 9,378,588 | 55.40 | 169,289 |
| 2020 | 10,928,262.10 | 1,136,539 | 1,202,770 | 9,725,493 | 56.00 | 173,670 |
| 2021 | 25,562,649.76 | 2,264,851 | 2,396,833 | 23,165,817 | 56.61 | 409,218 |
| 2022 | 25,630,810.31 | 1,881,301 | 1,990,932 | 23,639,879 | 56.85 | 415,829 |
| 2023 | 27,294,878.55 | 1,577,644 | 1,669,579 | 25,625,299 | 57.10 | 448,779 |
| 2024 | 12,656,533.88 | 531,574 | 562,551 | 12,093,983 | 57.02 | 212,101 |
| 2025 | 16,912,865.48 | 436,352 | 461,780 | 16,451,086 | 56.64 | 290,450 |
| 2026 | 22,274,417.72 | 202,697 | 214,509 | 22,059,909 | 54.45 | 405,141 |
| | 393,198,704.37 | 109,770,398 | 116,167,142 | 277,031,562 | | 5,763,578 |

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

| | | | | | | |
|------|-----------|--------|--------|-------|------|-----|
| 1901 | 2,197.54 | 2,091 | 2,022 | 176 | 3.64 | 48 |
| 1903 | 539.91 | 510 | 493 | 47 | 4.18 | 11 |
| 1904 | 350.43 | 330 | 319 | 31 | 4.44 | 7 |
| 1905 | 1,621.64 | 1,520 | 1,470 | 152 | 4.70 | 32 |
| 1906 | 4,318.94 | 4,034 | 3,900 | 419 | 4.94 | 85 |
| 1907 | 11,270.46 | 10,494 | 10,146 | 1,125 | 5.17 | 218 |
| 1908 | 22,442.98 | 20,824 | 20,133 | 2,310 | 5.41 | 427 |
| 1909 | 458.20 | 424 | 410 | 48 | 5.63 | 9 |
| 1910 | 3,110.82 | 2,868 | 2,773 | 338 | 5.85 | 58 |
| 1911 | 33.75 | 31 | 30 | 4 | 6.07 | 1 |
| 1913 | 2,375.40 | 2,170 | 2,098 | 277 | 6.50 | 43 |
| 1914 | 337.31 | 307 | 297 | 40 | 6.72 | 6 |
| 1916 | 14.06 | 13 | 13 | 1 | 7.16 | |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| PNG | | | | | | |
| SURVIVOR CURVE.. IOWA 75-R2.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1920 | 4,863.19 | 4,341 | 4,197 | 666 | 8.06 | 83 |
| 1921 | 39,061.60 | 34,744 | 33,591 | 5,471 | 8.29 | 660 |
| 1922 | 26,050.05 | 23,091 | 22,325 | 3,725 | 8.52 | 437 |
| 1923 | 36,039.65 | 31,835 | 30,778 | 5,261 | 8.75 | 601 |
| 1924 | 42,550.40 | 37,450 | 36,207 | 6,343 | 8.99 | 706 |
| 1925 | 44,681.30 | 39,182 | 37,882 | 6,800 | 9.23 | 737 |
| 1926 | 11,537.21 | 10,080 | 9,745 | 1,792 | 9.47 | 189 |
| 1927 | 30,138.76 | 26,233 | 25,362 | 4,776 | 9.72 | 491 |
| 1928 | 9,770.37 | 8,473 | 8,192 | 1,579 | 9.96 | 159 |
| 1929 | 825.65 | 713 | 689 | 136 | 10.22 | 13 |
| 1930 | 76,912.04 | 66,175 | 63,979 | 12,933 | 10.47 | 1,235 |
| 1931 | 218,011.74 | 186,792 | 180,593 | 37,419 | 10.74 | 3,484 |
| 1932 | 6,362.93 | 5,429 | 5,249 | 1,114 | 11.01 | 101 |
| 1933 | 11,076.09 | 9,410 | 9,098 | 1,978 | 11.28 | 175 |
| 1934 | 1,696.71 | 1,435 | 1,387 | 309 | 11.56 | 27 |
| 1935 | 2,422.75 | 2,040 | 1,972 | 450 | 11.84 | 38 |
| 1936 | 17,825.30 | 14,940 | 14,444 | 3,381 | 12.14 | 279 |
| 1937 | 3,816.54 | 3,183 | 3,077 | 739 | 12.44 | 59 |
| 1938 | 3,407.66 | 2,828 | 2,734 | 674 | 12.75 | 53 |
| 1939 | 1,757.82 | 1,451 | 1,403 | 355 | 13.07 | 27 |
| 1940 | 10,318.62 | 8,476 | 8,195 | 2,124 | 13.39 | 159 |
| 1941 | 1,400.54 | 1,144 | 1,106 | 295 | 13.73 | 21 |
| 1942 | 808.07 | 656 | 634 | 174 | 14.08 | 12 |
| 1944 | 460.34 | 370 | 358 | 103 | 14.80 | 7 |
| 1946 | 74,028.72 | 58,660 | 56,713 | 17,316 | 15.57 | 1,112 |
| 1947 | 15,021.06 | 11,823 | 11,431 | 3,590 | 15.97 | 225 |
| 1948 | 8,526.55 | 6,663 | 6,442 | 2,085 | 16.39 | 127 |
| 1949 | 12,903.22 | 10,011 | 9,679 | 3,224 | 16.81 | 192 |
| 1950 | 8,727.25 | 6,720 | 6,497 | 2,230 | 17.25 | 129 |
| 1951 | 13,222.65 | 10,104 | 9,769 | 3,454 | 17.69 | 195 |
| 1952 | 153,063.16 | 116,022 | 112,171 | 40,892 | 18.15 | 2,253 |
| 1953 | 339,186.25 | 254,976 | 246,514 | 92,672 | 18.62 | 4,977 |
| 1954 | 7,514.68 | 5,600 | 5,414 | 2,101 | 19.11 | 110 |
| 1955 | 104,660.24 | 77,309 | 74,743 | 29,917 | 19.60 | 1,526 |
| 1956 | 621,748.40 | 455,120 | 440,015 | 181,733 | 20.10 | 9,041 |
| 1957 | 1,586,068.23 | 1,150,010 | 1,111,843 | 474,225 | 20.62 | 22,998 |
| 1958 | 176,191.52 | 126,506 | 122,307 | 53,884 | 21.15 | 2,548 |
| 1959 | 1,094,172.92 | 777,738 | 751,926 | 342,247 | 21.69 | 15,779 |
| 1960 | 614,151.35 | 432,037 | 417,698 | 196,453 | 22.24 | 8,833 |
| 1961 | 1,228,712.26 | 855,184 | 826,802 | 401,910 | 22.80 | 17,628 |
| 1962 | 983,410.70 | 676,980 | 654,512 | 328,899 | 23.37 | 14,074 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

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

| YEAR | ORIGINAL COST | CALCULATED ACCRUED | ALLOC. BOOK RESERVE | FUTURE BOOK ACCRUALS | REM. LIFE | ANNUAL ACCRUAL |
|-------------------------------|---------------|--------------------|---------------------|----------------------|-----------|----------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| PNG | | | | | | |
| SURVIVOR CURVE.. IOWA 75-R2.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1963 | 1,772,870.49 | 1,206,740 | 1,166,690 | 606,180 | 23.95 | 25,310 |
| 1964 | 2,951,175.65 | 1,985,551 | 1,919,654 | 1,031,522 | 24.54 | 42,034 |
| 1965 | 2,227,955.93 | 1,481,145 | 1,431,988 | 795,968 | 25.14 | 31,661 |
| 1966 | 1,980,397.31 | 1,300,468 | 1,257,308 | 723,090 | 25.75 | 28,081 |
| 1967 | 2,198,104.86 | 1,425,251 | 1,377,949 | 820,156 | 26.37 | 31,102 |
| 1968 | 3,318,480.25 | 2,123,827 | 2,053,341 | 1,265,139 | 27.00 | 46,857 |
| 1969 | 2,958,249.38 | 1,868,046 | 1,806,049 | 1,152,201 | 27.64 | 41,686 |
| 1970 | 2,434,184.95 | 1,516,010 | 1,465,696 | 968,489 | 28.29 | 34,234 |
| 1971 | 2,201,722.36 | 1,351,858 | 1,306,992 | 894,730 | 28.95 | 30,906 |
| 1972 | 3,274,835.33 | 1,981,930 | 1,916,153 | 1,358,682 | 29.61 | 45,886 |
| 1973 | 1,174,262.19 | 700,177 | 676,939 | 497,323 | 30.28 | 16,424 |
| 1974 | 543,604.39 | 319,204 | 308,610 | 234,994 | 30.96 | 7,590 |
| 1975 | 605,661.67 | 350,072 | 338,454 | 267,208 | 31.65 | 8,443 |
| 1976 | 408,367.87 | 232,227 | 224,520 | 183,848 | 32.35 | 5,683 |
| 1977 | 610,027.60 | 341,207 | 329,883 | 280,145 | 33.05 | 8,476 |
| 1978 | 578,925.45 | 318,334 | 307,769 | 271,156 | 33.76 | 8,032 |
| 1979 | 1,012,874.02 | 547,225 | 529,064 | 483,810 | 34.48 | 14,032 |
| 1980 | 960,252.05 | 509,443 | 492,535 | 467,717 | 35.21 | 13,284 |
| 1981 | 2,981,085.36 | 1,552,549 | 1,501,023 | 1,480,063 | 35.94 | 41,181 |
| 1982 | 4,755,697.24 | 2,751,171 | 2,659,864 | 2,095,833 | 32.42 | 64,646 |
| 1983 | 692,466.62 | 394,567 | 381,472 | 310,995 | 32.84 | 9,470 |
| 1984 | 1,854,337.14 | 1,040,283 | 1,005,758 | 848,579 | 33.26 | 25,513 |
| 1985 | 1,829,584.42 | 1,002,246 | 968,983 | 860,601 | 34.26 | 25,120 |
| 1986 | 1,666,935.92 | 897,812 | 868,015 | 798,921 | 34.69 | 23,030 |
| 1987 | 2,013,296.93 | 1,065,638 | 1,030,271 | 983,026 | 35.13 | 27,983 |
| 1988 | 1,965,868.82 | 1,014,192 | 980,533 | 985,336 | 36.13 | 27,272 |
| 1989 | 1,578,200.43 | 798,885 | 772,371 | 805,829 | 36.58 | 22,029 |
| 1990 | 1,290,043.07 | 640,377 | 619,124 | 670,919 | 37.03 | 18,118 |
| 1991 | 830,745.51 | 401,084 | 387,773 | 442,973 | 38.03 | 11,648 |
| 1992 | 2,812,821.09 | 1,329,339 | 1,285,220 | 1,527,601 | 38.50 | 39,678 |
| 1993 | 857,515.69 | 396,430 | 383,273 | 474,243 | 38.96 | 12,173 |
| 1994 | 1,528,275.97 | 685,432 | 662,684 | 865,592 | 39.96 | 21,661 |
| 1995 | 1,208,435.34 | 529,053 | 511,495 | 696,941 | 40.45 | 17,230 |
| 1996 | 8,861,679.95 | 3,783,937 | 3,658,355 | 5,203,325 | 40.93 | 127,127 |
| 1997 | 7,720,199.12 | 3,188,442 | 3,082,623 | 4,637,576 | 41.93 | 110,603 |
| 1998 | 3,532,951.31 | 1,419,540 | 1,372,428 | 2,160,523 | 42.43 | 50,920 |
| 1999 | 442,078.39 | 172,632 | 166,903 | 275,176 | 42.92 | 6,411 |
| 2000 | 8,076,305.57 | 3,039,114 | 2,938,251 | 5,138,055 | 43.92 | 116,987 |
| 2001 | 2,134,792.69 | 778,345 | 752,513 | 1,382,280 | 44.43 | 31,111 |
| 2002 | 5,040,077.12 | 1,778,139 | 1,719,126 | 3,320,952 | 44.94 | 73,897 |
| 2003 | 1,730,512.89 | 585,606 | 566,171 | 1,164,342 | 45.94 | 25,345 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| PNG | | | | | | |
| SURVIVOR CURVE.. IOWA 75-R2.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2004 | 2,010,678.13 | 655,883 | 634,115 | 1,376,563 | 46.47 | 29,623 |
| 2005 | 2,720,761.96 | 854,047 | 825,703 | 1,895,059 | 46.99 | 40,329 |
| 2006 | 1,309,737.26 | 394,755 | 381,654 | 928,084 | 47.52 | 19,530 |
| 2007 | 913,141.28 | 261,706 | 253,020 | 660,121 | 48.53 | 13,602 |
| 2008 | 2,760,281.82 | 755,765 | 730,682 | 2,029,599 | 49.07 | 41,361 |
| 2009 | 546,304.37 | 142,476 | 137,747 | 408,557 | 49.61 | 8,235 |
| 2010 | 2,401,342.64 | 594,332 | 574,607 | 1,826,736 | 50.17 | 36,411 |
| 2011 | 1,322,217.54 | 309,399 | 299,131 | 1,023,087 | 50.73 | 20,167 |
| 2012 | 2,641,729.78 | 578,539 | 559,338 | 2,082,392 | 51.72 | 40,263 |
| 2013 | 4,755,206.62 | 975,768 | 943,384 | 3,811,823 | 52.29 | 72,898 |
| 2014 | 15,632,772.87 | 2,988,986 | 2,889,787 | 12,742,986 | 52.86 | 241,070 |
| 2015 | 16,449,398.30 | 2,913,188 | 2,816,504 | 13,632,894 | 53.44 | 255,107 |
| 2016 | 11,958,882.25 | 1,946,906 | 1,882,291 | 10,076,591 | 54.01 | 186,569 |
| 2017 | 7,079,240.54 | 1,049,143 | 1,014,324 | 6,064,917 | 54.60 | 111,079 |
| 2018 | 60,870,811.24 | 8,120,166 | 7,850,671 | 53,020,140 | 55.20 | 960,510 |
| 2019 | 7,534,752.26 | 898,142 | 868,334 | 6,666,418 | 55.40 | 120,332 |
| 2020 | 9,047,310.59 | 940,920 | 909,692 | 8,137,618 | 56.00 | 145,315 |
| 2021 | 3,418,842.52 | 302,909 | 292,856 | 3,125,987 | 56.61 | 55,220 |
| 2022 | 7,258,457.41 | 532,771 | 515,089 | 6,743,368 | 56.85 | 118,617 |
| 2023 | 9,999,984.50 | 577,999 | 558,816 | 9,441,168 | 57.10 | 165,344 |
| 2024 | 3,779,544.60 | 158,741 | 153,473 | 3,626,072 | 57.02 | 63,593 |
| 2025 | 2,295,257.45 | 59,218 | 57,253 | 2,238,005 | 56.64 | 39,513 |
| 2026 | 4,820,948.85 | 43,871 | 42,415 | 4,778,534 | 54.45 | 87,760 |
| | 285,835,639.05 | 80,456,708 | 77,786,486 | 208,049,153 | | 4,353,767 |

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

| | | | | | |
|------|--------|-----|-----|---|------|
| 1903 | 88.37 | 83 | 88 | | |
| 1906 | 78.64 | 73 | 79 | | |
| 1908 | 10.17 | 9 | 10 | | |
| 1909 | 37.51 | 35 | 38 | | |
| 1910 | 316.82 | 292 | 317 | | |
| 1911 | 2.87 | 3 | 3 | | |
| 1912 | 53.98 | 49 | 54 | | |
| 1913 | 688.32 | 629 | 688 | | |
| 1915 | 196.51 | 178 | 195 | 2 | 6.94 |
| 1916 | 65.85 | 60 | 66 | | |
| 1918 | 78.73 | 71 | 78 | 1 | 7.60 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| CPG | | | | | | |
| SURVIVOR CURVE.. IOWA 75-R2.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1919 | 116.11 | 104 | 114 | 2 | 7.83 | |
| 1921 | 44.55 | 40 | 44 | 1 | 8.29 | |
| 1923 | 7,795.83 | 6,886 | 7,541 | 255 | 8.75 | 29 |
| 1924 | 507.76 | 447 | 490 | 18 | 8.99 | 2 |
| 1925 | 5,217.77 | 4,576 | 5,011 | 206 | 9.23 | 22 |
| 1926 | 3,831.60 | 3,348 | 3,667 | 165 | 9.47 | 17 |
| 1927 | 6,891.22 | 5,998 | 6,569 | 323 | 9.72 | 33 |
| 1928 | 22,187.32 | 19,241 | 21,071 | 1,116 | 9.96 | 112 |
| 1929 | 71.16 | 61 | 67 | 4 | 10.22 | |
| 1930 | 169.09 | 145 | 159 | 10 | 10.47 | 1 |
| 1931 | 5.05 | 4 | 4 | 1 | 10.74 | |
| 1932 | 48,736.85 | 41,582 | 45,538 | 3,199 | 11.01 | 291 |
| 1933 | 155.59 | 132 | 145 | 11 | 11.28 | 1 |
| 1934 | 8.67 | 7 | 8 | 1 | 11.56 | |
| 1935 | 77.70 | 65 | 71 | 7 | 11.84 | 1 |
| 1936 | 531.00 | 445 | 487 | 44 | 12.14 | 4 |
| 1937 | 1.05 | 1 | 1 | | | |
| 1938 | 68.58 | 57 | 62 | 6 | 12.75 | |
| 1939 | 4,755.30 | 3,927 | 4,301 | 455 | 13.07 | 35 |
| 1940 | 2,822.69 | 2,319 | 2,540 | 283 | 13.39 | 21 |
| 1941 | 36,694.67 | 29,977 | 32,829 | 3,866 | 13.73 | 282 |
| 1942 | 265.67 | 216 | 237 | 29 | 14.08 | 2 |
| 1943 | 1,671.97 | 1,350 | 1,478 | 194 | 14.44 | 13 |
| 1944 | 5,583.47 | 4,482 | 4,908 | 675 | 14.80 | 46 |
| 1945 | 302.25 | 241 | 264 | 38 | 15.18 | 3 |
| 1946 | 10,214.26 | 8,094 | 8,864 | 1,350 | 15.57 | 87 |
| 1947 | 8,761.64 | 6,896 | 7,552 | 1,210 | 15.97 | 76 |
| 1948 | 3,526.26 | 2,756 | 3,018 | 508 | 16.39 | 31 |
| 1949 | 85,010.24 | 65,957 | 72,232 | 12,778 | 16.81 | 760 |
| 1951 | 19,424.96 | 14,843 | 16,255 | 3,170 | 17.69 | 179 |
| 1952 | 3,775.26 | 2,862 | 3,134 | 641 | 18.15 | 35 |
| 1953 | 30,474.71 | 22,909 | 25,088 | 5,386 | 18.62 | 289 |
| 1954 | 23,829.46 | 17,758 | 19,447 | 4,382 | 19.11 | 229 |
| 1955 | 11,961.34 | 8,835 | 9,676 | 2,286 | 19.60 | 117 |
| 1956 | 40,048.98 | 29,316 | 32,105 | 7,944 | 20.10 | 395 |
| 1957 | 52,383.29 | 37,982 | 41,595 | 10,788 | 20.62 | 523 |
| 1958 | 16,660.01 | 11,962 | 13,100 | 3,560 | 21.15 | 168 |
| 1959 | 57,658.67 | 40,984 | 44,883 | 12,776 | 21.69 | 589 |
| 1960 | 50,056.24 | 35,213 | 38,563 | 11,493 | 22.24 | 517 |
| 1961 | 138,435.15 | 96,351 | 105,517 | 32,918 | 22.80 | 1,444 |
| 1962 | 213,292.14 | 146,830 | 160,799 | 52,494 | 23.37 | 2,246 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| CPG | | | | | | |
| SURVIVOR CURVE.. IOWA 75-R2.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1963 | 458,746.86 | 312,255 | 341,961 | 116,786 | 23.95 | 4,876 |
| 1964 | 477,639.13 | 321,356 | 351,928 | 125,711 | 24.54 | 5,123 |
| 1965 | 343,939.73 | 228,651 | 250,404 | 93,536 | 25.14 | 3,721 |
| 1966 | 702,186.58 | 461,105 | 504,972 | 197,215 | 25.75 | 7,659 |
| 1967 | 308,085.85 | 199,763 | 218,767 | 89,319 | 26.37 | 3,387 |
| 1968 | 535,920.26 | 342,989 | 375,619 | 160,301 | 27.00 | 5,937 |
| 1969 | 450,142.57 | 284,252 | 311,294 | 138,848 | 27.64 | 5,023 |
| 1970 | 343,149.39 | 213,713 | 234,044 | 109,105 | 28.29 | 3,857 |
| 1971 | 270,260.83 | 165,940 | 181,727 | 88,534 | 28.95 | 3,058 |
| 1972 | 161,478.64 | 97,727 | 107,024 | 54,454 | 29.61 | 1,839 |
| 1973 | 319,431.77 | 190,468 | 208,588 | 110,844 | 30.28 | 3,661 |
| 1974 | 310,460.40 | 182,302 | 199,645 | 110,815 | 30.96 | 3,579 |
| 1975 | 112,677.47 | 65,128 | 71,324 | 41,354 | 31.65 | 1,307 |
| 1976 | 258,491.93 | 146,997 | 160,981 | 97,510 | 32.35 | 3,014 |
| 1977 | 120,003.27 | 67,121 | 73,507 | 46,497 | 33.05 | 1,407 |
| 1978 | 351,455.19 | 193,255 | 211,640 | 139,815 | 33.76 | 4,141 |
| 1979 | 158,896.69 | 85,847 | 94,014 | 64,883 | 34.48 | 1,882 |
| 1980 | 222,378.31 | 117,978 | 129,202 | 93,177 | 35.21 | 2,646 |
| 1981 | 233,941.61 | 121,837 | 133,428 | 100,514 | 35.94 | 2,797 |
| 1982 | 234,517.17 | 135,668 | 148,575 | 85,943 | 32.42 | 2,651 |
| 1983 | 349,600.65 | 199,202 | 218,153 | 131,448 | 32.84 | 4,003 |
| 1984 | 137,112.10 | 76,920 | 84,238 | 52,874 | 33.26 | 1,590 |
| 1985 | 396,382.37 | 217,138 | 237,795 | 158,587 | 34.26 | 4,629 |
| 1986 | 637,263.27 | 343,230 | 375,883 | 261,380 | 34.69 | 7,535 |
| 1987 | 127,963.30 | 67,731 | 74,175 | 53,789 | 35.13 | 1,531 |
| 1988 | 168,273.51 | 86,812 | 95,071 | 73,203 | 36.13 | 2,026 |
| 1989 | 380,282.42 | 192,499 | 210,812 | 169,470 | 36.58 | 4,633 |
| 1990 | 83,812.21 | 41,604 | 45,562 | 38,250 | 37.03 | 1,033 |
| 1991 | 529,795.62 | 255,785 | 280,119 | 249,677 | 38.03 | 6,565 |
| 1992 | 1,290,764.96 | 610,016 | 668,049 | 622,716 | 38.50 | 16,174 |
| 1993 | 635,017.59 | 293,569 | 321,497 | 313,520 | 38.96 | 8,047 |
| 1995 | 1,448.24 | 634 | 694 | 754 | 40.45 | 19 |
| 1996 | 637,176.27 | 272,074 | 297,958 | 339,219 | 40.93 | 8,288 |
| 1997 | 674,420.41 | 278,536 | 305,034 | 369,386 | 41.93 | 8,810 |
| 1998 | 951,095.53 | 382,150 | 418,506 | 532,590 | 42.43 | 12,552 |
| 1999 | 350,952.47 | 137,047 | 150,085 | 200,868 | 42.92 | 4,680 |
| 2000 | 3,592,093.27 | 1,351,705 | 1,480,298 | 2,111,795 | 43.92 | 48,083 |
| 2001 | 408,326.83 | 148,876 | 163,039 | 245,288 | 44.43 | 5,521 |
| 2002 | 1,538,605.40 | 542,820 | 594,461 | 944,145 | 44.94 | 21,009 |
| 2003 | 339,426.84 | 114,862 | 125,789 | 213,638 | 45.94 | 4,650 |
| 2004 | 4,185,879.43 | 1,365,434 | 1,495,333 | 2,690,546 | 46.47 | 57,899 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| CPG | | | | | | |
| SURVIVOR CURVE.. IOWA 75-R2.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2005 | 6,328,734.00 | 1,986,590 | 2,175,583 | 4,153,151 | 46.99 | 88,384 |
| 2006 | 2,575,971.22 | 776,398 | 850,260 | 1,725,711 | 47.52 | 36,315 |
| 2007 | 1,037,974.22 | 297,483 | 325,784 | 712,190 | 48.53 | 14,675 |
| 2008 | 147,655.08 | 40,428 | 44,274 | 103,381 | 49.07 | 2,107 |
| 2009 | 3,178,177.12 | 828,869 | 907,723 | 2,270,454 | 49.61 | 45,766 |
| 2010 | 949,659.02 | 235,041 | 257,401 | 692,258 | 50.17 | 13,798 |
| 2011 | 2,253,094.57 | 527,224 | 577,381 | 1,675,714 | 50.73 | 33,032 |
| 2012 | 502,872.27 | 110,129 | 120,606 | 382,266 | 51.72 | 7,391 |
| 2013 | 942,587.49 | 193,419 | 211,820 | 730,768 | 52.29 | 13,975 |
| 2014 | 487,497.79 | 93,210 | 102,077 | 385,420 | 52.86 | 7,291 |
| 2015 | 2,325,711.81 | 411,884 | 451,068 | 1,874,644 | 53.44 | 35,079 |
| 2016 | 9,545,427.00 | 1,553,996 | 1,701,834 | 7,843,593 | 54.01 | 145,225 |
| 2017 | 7,591,443.78 | 1,125,052 | 1,232,083 | 6,359,361 | 54.60 | 116,472 |
| 2018 | 5,188,769.29 | 692,182 | 758,032 | 4,430,737 | 55.20 | 80,267 |
| 2019 | 4,303,334.19 | 512,957 | 561,757 | 3,741,577 | 55.40 | 67,537 |
| 2020 | 11,382,314.18 | 1,183,761 | 1,296,377 | 10,085,937 | 56.00 | 180,106 |
| 2021 | 3,978,902.32 | 352,531 | 386,069 | 3,592,834 | 56.61 | 63,466 |
| 2022 | 7,713,693.41 | 566,185 | 620,049 | 7,093,645 | 56.85 | 124,778 |
| 2023 | 1,941,990.55 | 112,247 | 122,926 | 1,819,065 | 57.10 | 31,858 |
| 2024 | 5,478,773.74 | 230,108 | 251,999 | 5,226,775 | 57.02 | 91,666 |
| 2025 | 3,036,750.77 | 78,348 | 85,802 | 2,950,949 | 56.64 | 52,100 |
| 2026 | 5,556,093.19 | 50,560 | 55,370 | 5,500,723 | 54.45 | 101,023 |
| | 111,152,566.65 | 23,548,279 | 25,788,517 | 85,364,050 | | 1,661,753 |
| | 790,186,910.07 | 213,775,385 | 219,742,145 | 570,444,765 | | 11,779,098 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 48.4 1.49 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| UGI-GAS | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 65-R1 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 9-2027 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1948 | 627.94 | 617 | 1,125- | 1,753 | 0.98 | 1,753 |
| 1949 | 4,704.08 | 4,625 | 8,431- | 13,135 | 0.98 | 13,135 |
| 1950 | 5,667.32 | 5,572 | 10,157- | 15,825 | 0.98 | 15,825 |
| 1951 | 14,483.39 | 14,235 | 25,950- | 40,433 | 0.99 | 40,433 |
| 1952 | 13,535.70 | 13,302 | 24,249- | 37,785 | 0.99 | 37,785 |
| 1953 | 17,454.78 | 17,151 | 31,265- | 48,720 | 0.99 | 48,720 |
| 1954 | 23,173.93 | 22,767 | 41,503- | 64,677 | 0.99 | 64,677 |
| 1955 | 39,844.71 | 39,140 | 71,350- | 111,195 | 0.99 | 111,195 |
| 1956 | 35,093.55 | 34,468 | 62,833- | 97,927 | 0.99 | 97,927 |
| 1957 | 34,056.11 | 33,444 | 60,967- | 95,023 | 0.99 | 95,023 |
| 1958 | 26,410.18 | 25,932 | 47,273- | 73,683 | 0.99 | 73,683 |
| 1959 | 48,350.77 | 47,467 | 86,530- | 134,881 | 0.99 | 134,881 |
| 1960 | 5,065.55 | 4,972 | 9,064- | 14,129 | 0.99 | 14,129 |
| 1962 | 2,992.48 | 2,936 | 5,352- | 8,345 | 0.99 | 8,345 |
| 1968 | 276.86 | 271 | 494- | 771 | 0.99 | 771 |
| | 271,737.35 | 266,899 | 486,543- | 758,280 | | 758,282 |

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

| | | | | | | |
|------|------------|---------|----------|---------|------|---------|
| 1952 | 37,847.80 | 37,194 | 39,400- | 77,248 | 0.99 | 77,248 |
| | 37,847.80 | 37,194 | 39,400- | 77,248 | | 77,248 |
| | 309,585.15 | 304,093 | 525,943- | 835,528 | | 835,530 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.0 269.89

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| UGI-GAS | | | | | | |
| SURVIVOR CURVE.. IOWA 68-R3 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1972 | 19,860.45 | 13,639 | 13,258 | 6,602 | 21.30 | 310 |
| 1973 | 48,875.81 | 33,099 | 32,175 | 16,701 | 21.95 | 761 |
| 1974 | 11,807.43 | 7,880 | 7,660 | 4,147 | 22.62 | 183 |
| 1975 | 42,124.23 | 27,697 | 26,924 | 15,200 | 23.29 | 653 |
| 1976 | 440,496.74 | 285,222 | 277,262 | 163,235 | 23.97 | 6,810 |
| 1977 | 449,270.82 | 286,280 | 278,291 | 170,980 | 24.67 | 6,931 |
| 1978 | 657,608.09 | 412,162 | 400,660 | 256,949 | 25.38 | 10,124 |
| 1979 | 505,341.66 | 311,452 | 302,760 | 202,582 | 26.09 | 7,765 |
| 1980 | 1,094,620.32 | 663,055 | 644,551 | 450,070 | 26.81 | 16,787 |
| 1981 | 1,418,284.28 | 843,666 | 820,121 | 598,163 | 27.55 | 21,712 |
| 1982 | 1,931,907.44 | 1,229,466 | 1,195,155 | 736,753 | 25.43 | 28,972 |
| 1983 | 2,351,174.65 | 1,472,776 | 1,431,674 | 919,500 | 25.94 | 35,447 |
| 1984 | 3,227,930.37 | 1,975,493 | 1,920,362 | 1,307,569 | 26.94 | 48,536 |
| 1985 | 3,417,745.60 | 2,056,799 | 1,999,399 | 1,418,347 | 27.46 | 51,651 |
| 1986 | 4,293,349.02 | 2,538,657 | 2,467,809 | 1,825,540 | 27.99 | 65,221 |
| 1987 | 7,477,814.77 | 4,341,619 | 4,220,455 | 3,257,360 | 28.53 | 114,173 |
| 1988 | 10,680,840.23 | 6,045,356 | 5,876,645 | 4,804,195 | 29.52 | 162,744 |
| 1989 | 13,024,523.88 | 7,228,611 | 7,026,878 | 5,997,646 | 30.07 | 199,456 |
| 1990 | 14,789,270.66 | 8,042,405 | 7,817,961 | 6,971,310 | 30.62 | 227,672 |
| 1991 | 8,930,731.60 | 4,724,357 | 4,592,512 | 4,338,220 | 31.61 | 137,242 |
| 1992 | 6,991,072.08 | 3,617,880 | 3,516,914 | 3,474,158 | 32.17 | 107,994 |
| 1993 | 5,171,795.60 | 2,615,894 | 2,542,891 | 2,628,905 | 32.73 | 80,321 |
| 1994 | 9,381,121.37 | 4,604,254 | 4,475,760 | 4,905,361 | 33.72 | 145,473 |
| 1995 | 15,059,530.56 | 7,210,503 | 7,009,275 | 8,050,255 | 34.29 | 234,770 |
| 1996 | 9,101,738.58 | 4,246,871 | 4,128,351 | 4,973,387 | 34.86 | 142,667 |
| 1997 | 13,977,711.93 | 6,309,539 | 6,133,455 | 7,844,257 | 35.86 | 218,747 |
| 1998 | 9,860,997.42 | 4,327,992 | 4,207,208 | 5,653,789 | 36.44 | 155,153 |
| 1999 | 10,402,403.61 | 4,433,504 | 4,309,776 | 6,092,628 | 37.02 | 164,577 |
| 2000 | 10,855,484.25 | 4,459,433 | 4,334,981 | 6,520,503 | 38.01 | 171,547 |
| 2001 | 10,954,276.62 | 4,357,611 | 4,236,001 | 6,718,276 | 38.60 | 174,049 |
| 2002 | 10,118,552.36 | 3,867,311 | 3,759,384 | 6,359,169 | 39.60 | 160,585 |
| 2003 | 14,244,411.42 | 5,256,188 | 5,109,501 | 9,134,911 | 40.19 | 227,293 |
| 2004 | 13,293,084.04 | 4,725,691 | 4,593,808 | 8,699,276 | 40.79 | 213,270 |
| 2005 | 14,246,072.68 | 4,839,391 | 4,704,335 | 9,541,737 | 41.79 | 228,326 |
| 2006 | 14,949,144.05 | 4,873,421 | 4,737,416 | 10,211,728 | 42.39 | 240,899 |
| 2007 | 14,106,479.57 | 4,373,009 | 4,250,969 | 9,855,511 | 43.40 | 227,086 |
| 2008 | 11,822,652.36 | 3,499,505 | 3,401,842 | 8,420,810 | 44.00 | 191,382 |
| 2009 | 11,333,575.23 | 3,173,401 | 3,084,839 | 8,248,736 | 45.00 | 183,305 |
| 2010 | 11,838,622.67 | 3,144,338 | 3,056,587 | 8,782,036 | 45.61 | 192,546 |
| 2011 | 16,675,268.17 | 4,187,160 | 4,070,307 | 12,604,962 | 46.23 | 272,658 |
| 2012 | 22,297,016.13 | 5,237,569 | 5,091,401 | 17,205,615 | 47.23 | 364,294 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| UGI-GAS | | | | | | |
| SURVIVOR CURVE.. IOWA 68-R3 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2013 | 29,839,686.53 | 6,564,731 | 6,381,525 | 23,458,161 | 47.85 | 490,244 |
| 2014 | 33,087,927.70 | 6,743,320 | 6,555,130 | 26,532,797 | 48.85 | 543,148 |
| 2015 | 31,433,974.81 | 5,928,448 | 5,762,999 | 25,670,975 | 49.48 | 518,815 |
| 2016 | 44,177,246.54 | 7,607,322 | 7,395,020 | 36,782,226 | 50.48 | 728,649 |
| 2017 | 39,419,690.33 | 6,181,007 | 6,008,510 | 33,411,180 | 51.10 | 653,839 |
| 2018 | 51,315,750.57 | 7,194,468 | 6,993,688 | 44,322,063 | 52.11 | 850,548 |
| 2019 | 71,569,729.90 | 8,910,431 | 8,661,762 | 62,907,967 | 52.74 | 1,192,794 |
| 2020 | 76,692,473.03 | 8,328,803 | 8,096,366 | 68,596,107 | 53.38 | 1,285,053 |
| 2021 | 88,166,804.28 | 8,093,713 | 7,867,837 | 80,298,967 | 54.38 | 1,476,627 |
| 2022 | 109,137,029.15 | 8,250,759 | 8,020,500 | 101,116,529 | 55.02 | 1,837,814 |
| 2023 | 128,999,791.28 | 7,636,788 | 7,423,664 | 121,576,128 | 55.67 | 2,183,872 |
| 2024 | 89,354,127.06 | 3,797,550 | 3,691,570 | 85,662,557 | 56.32 | 1,520,997 |
| 2025 | 118,751,496.26 | 3,040,038 | 2,955,198 | 115,796,298 | 56.98 | 2,032,227 |
| 2026 | 108,305,608.28 | 942,259 | 915,963 | 107,389,645 | 56.97 | 1,885,021 |
| | 1,351,745,924.47 | 225,119,793 | 218,837,245 | 1,132,908,679 | | 22,439,740 |

PNG
SURVIVOR CURVE.. IOWA 68-R3
NET SALVAGE PERCENT.. 0

| | | | | | | |
|------|--------------|-----------|-----------|-----------|-------|--------|
| 1973 | 283,020.86 | 191,665 | 202,774 | 80,247 | 21.95 | 3,656 |
| 1974 | 564,223.03 | 376,534 | 398,358 | 165,865 | 22.62 | 7,333 |
| 1975 | 1,572,109.13 | 1,033,662 | 1,093,573 | 478,536 | 23.29 | 20,547 |
| 1976 | 1,070,978.72 | 693,459 | 733,652 | 337,327 | 23.97 | 14,073 |
| 1977 | 1,328,846.01 | 846,754 | 895,832 | 433,014 | 24.67 | 17,552 |
| 1978 | 1,698,139.97 | 1,064,326 | 1,126,015 | 572,125 | 25.38 | 22,542 |
| 1979 | 1,911,682.74 | 1,178,208 | 1,246,497 | 665,185 | 26.09 | 25,496 |
| 1980 | 2,056,710.05 | 1,245,832 | 1,318,041 | 738,669 | 26.81 | 27,552 |
| 1981 | 1,497,431.41 | 890,747 | 942,375 | 555,056 | 27.55 | 20,147 |
| 1982 | 1,519,911.22 | 967,272 | 1,023,335 | 496,576 | 25.43 | 19,527 |
| 1983 | 799,230.21 | 500,638 | 529,655 | 269,575 | 25.94 | 10,392 |
| 1984 | 999,992.11 | 611,995 | 647,466 | 352,526 | 26.94 | 13,086 |
| 1985 | 1,284,678.49 | 773,120 | 817,930 | 466,748 | 27.46 | 16,997 |
| 1986 | 1,957,537.68 | 1,157,492 | 1,224,581 | 732,957 | 27.99 | 26,186 |
| 1987 | 3,179,491.39 | 1,846,013 | 1,953,009 | 1,226,483 | 28.53 | 42,989 |
| 1988 | 5,771,286.97 | 3,266,548 | 3,455,878 | 2,315,409 | 29.52 | 78,435 |
| 1989 | 4,286,078.67 | 2,378,774 | 2,516,649 | 1,769,430 | 30.07 | 58,844 |
| 1990 | 4,713,861.40 | 2,563,398 | 2,711,974 | 2,001,888 | 30.62 | 65,378 |
| 1991 | 2,201,831.96 | 1,164,769 | 1,232,279 | 969,552 | 31.61 | 30,672 |
| 1992 | 2,714,611.76 | 1,404,812 | 1,486,235 | 1,228,376 | 32.17 | 38,184 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| PNG | | | | | | |
| SURVIVOR CURVE.. IOWA 68-R3 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1993 | 2,613,249.98 | 1,321,782 | 1,398,393 | 1,214,857 | 32.73 | 37,118 |
| 1994 | 5,277,716.80 | 2,590,303 | 2,740,438 | 2,537,279 | 33.72 | 75,246 |
| 1995 | 5,540,794.59 | 2,652,932 | 2,806,697 | 2,734,098 | 34.29 | 79,735 |
| 1996 | 6,503,715.41 | 3,034,634 | 3,210,523 | 3,293,193 | 34.86 | 94,469 |
| 1997 | 9,907,185.12 | 4,472,103 | 4,731,308 | 5,175,877 | 35.86 | 144,336 |
| 1998 | 7,402,234.79 | 3,248,841 | 3,437,145 | 3,965,090 | 36.44 | 108,811 |
| 1999 | 5,194,195.84 | 2,213,766 | 2,342,077 | 2,852,119 | 37.02 | 77,043 |
| 2000 | 4,050,724.97 | 1,664,038 | 1,760,486 | 2,290,239 | 38.01 | 60,254 |
| 2001 | 7,069,367.72 | 2,812,194 | 2,975,190 | 4,094,178 | 38.60 | 106,067 |
| 2002 | 3,162,349.39 | 1,208,650 | 1,278,704 | 1,883,646 | 39.60 | 47,567 |
| 2003 | 4,327,461.66 | 1,596,833 | 1,689,386 | 2,638,076 | 40.19 | 65,640 |
| 2004 | 8,712,715.61 | 3,097,370 | 3,276,895 | 5,435,821 | 40.79 | 133,264 |
| 2005 | 6,582,421.05 | 2,236,048 | 2,365,650 | 4,216,771 | 41.79 | 100,904 |
| 2006 | 3,968,962.85 | 1,293,882 | 1,368,876 | 2,600,087 | 42.39 | 61,337 |
| 2007 | 5,597,505.92 | 1,735,227 | 1,835,801 | 3,761,704 | 43.40 | 86,675 |
| 2008 | 4,647,758.40 | 1,375,736 | 1,455,474 | 3,192,284 | 44.00 | 72,552 |
| 2009 | 5,577,064.87 | 1,561,578 | 1,652,088 | 3,924,977 | 45.00 | 87,222 |
| 2010 | 4,083,930.03 | 1,084,692 | 1,147,561 | 2,936,369 | 45.61 | 64,380 |
| 2011 | 5,576,968.06 | 1,400,377 | 1,481,543 | 4,095,425 | 46.23 | 88,588 |
| 2012 | 8,811,558.96 | 2,069,835 | 2,189,803 | 6,621,755 | 47.23 | 140,202 |
| 2013 | 5,521,509.88 | 1,214,732 | 1,285,138 | 4,236,372 | 47.85 | 88,534 |
| 2014 | 8,067,784.78 | 1,644,215 | 1,739,514 | 6,328,270 | 48.85 | 129,545 |
| 2015 | 15,550,488.82 | 2,932,822 | 3,102,810 | 12,447,679 | 49.48 | 251,570 |
| 2016 | 18,084,226.86 | 3,114,104 | 3,294,599 | 14,789,628 | 50.48 | 292,980 |
| 2017 | 21,011,930.58 | 3,294,671 | 3,485,631 | 17,526,299 | 51.10 | 342,980 |
| 2018 | 22,637,156.68 | 3,173,729 | 3,357,680 | 19,279,477 | 52.11 | 369,977 |
| 2019 | 28,527,793.86 | 3,551,710 | 3,757,569 | 24,770,225 | 52.74 | 469,667 |
| 2020 | 26,723,562.51 | 2,902,179 | 3,070,390 | 23,653,172 | 53.38 | 443,109 |
| 2021 | 24,515,370.85 | 2,250,511 | 2,380,952 | 22,134,419 | 54.38 | 407,032 |
| 2022 | 32,901,309.32 | 2,487,339 | 2,631,506 | 30,269,803 | 55.02 | 550,160 |
| 2023 | 31,584,926.70 | 1,869,828 | 1,978,204 | 29,606,723 | 55.67 | 531,825 |
| 2024 | 20,455,893.47 | 869,375 | 919,764 | 19,536,129 | 56.32 | 346,877 |
| 2025 | 29,092,465.29 | 744,767 | 787,934 | 28,304,531 | 56.98 | 496,745 |
| 2026 | 31,511,025.42 | 274,146 | 290,036 | 31,220,990 | 56.97 | 548,025 |
| | 472,204,980.82 | 97,150,967 | 102,781,877 | 369,423,104 | | 7,560,024 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| CPG | | | | | | |
| SURVIVOR CURVE.. IOWA 68-R3 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1967 | 7,221.91 | 5,288 | 5,698 | 1,524 | 18.21 | 84 |
| 1968 | 12,333.14 | 8,922 | 9,613 | 2,720 | 18.81 | 145 |
| 1969 | 6,918.19 | 4,943 | 5,326 | 1,592 | 19.41 | 82 |
| 1970 | 24,962.23 | 17,609 | 18,973 | 5,989 | 20.03 | 299 |
| 1971 | 352,528.89 | 245,424 | 264,431 | 88,098 | 20.66 | 4,264 |
| 1972 | 535,952.63 | 368,071 | 396,576 | 139,376 | 21.30 | 6,543 |
| 1973 | 420,188.29 | 284,556 | 306,594 | 113,595 | 21.95 | 5,175 |
| 1974 | 630,212.77 | 420,572 | 453,143 | 177,069 | 22.62 | 7,828 |
| 1975 | 567,879.05 | 373,380 | 402,297 | 165,582 | 23.29 | 7,110 |
| 1976 | 349,453.63 | 226,271 | 243,795 | 105,659 | 23.97 | 4,408 |
| 1977 | 637,436.76 | 406,181 | 437,638 | 199,799 | 24.67 | 8,099 |
| 1978 | 527,944.50 | 330,894 | 356,520 | 171,424 | 25.38 | 6,754 |
| 1979 | 488,236.10 | 300,910 | 324,214 | 164,022 | 26.09 | 6,287 |
| 1980 | 728,040.76 | 441,003 | 475,157 | 252,884 | 26.81 | 9,432 |
| 1981 | 830,534.59 | 494,044 | 532,305 | 298,229 | 27.55 | 10,825 |
| 1982 | 751,239.71 | 478,089 | 515,115 | 236,125 | 25.43 | 9,285 |
| 1983 | 871,037.70 | 545,618 | 587,874 | 283,164 | 25.94 | 10,916 |
| 1984 | 1,393,336.04 | 852,722 | 918,761 | 474,575 | 26.94 | 17,616 |
| 1985 | 1,586,178.65 | 954,562 | 1,028,488 | 557,690 | 27.46 | 20,309 |
| 1986 | 1,876,279.82 | 1,109,444 | 1,195,365 | 680,914 | 27.99 | 24,327 |
| 1987 | 1,435,414.60 | 833,402 | 897,945 | 537,469 | 28.53 | 18,839 |
| 1988 | 2,102,339.61 | 1,189,924 | 1,282,078 | 820,261 | 29.52 | 27,787 |
| 1989 | 2,167,138.04 | 1,202,762 | 1,295,910 | 871,228 | 30.07 | 28,973 |
| 1990 | 2,288,936.05 | 1,244,723 | 1,341,121 | 947,815 | 30.62 | 30,954 |
| 1991 | 2,639,572.00 | 1,396,334 | 1,504,474 | 1,135,098 | 31.61 | 35,909 |
| 1992 | 2,169,407.58 | 1,122,668 | 1,209,613 | 959,794 | 32.17 | 29,835 |
| 1993 | 3,394,622.11 | 1,717,000 | 1,849,974 | 1,544,648 | 32.73 | 47,194 |
| 1994 | 3,450,287.59 | 1,693,401 | 1,824,547 | 1,625,740 | 33.72 | 48,213 |
| 1995 | 3,816,576.48 | 1,827,377 | 1,968,899 | 1,847,678 | 34.29 | 53,884 |
| 1996 | 4,733,484.76 | 2,208,644 | 2,379,693 | 2,353,791 | 34.86 | 67,521 |
| 1997 | 4,865,397.29 | 2,196,240 | 2,366,329 | 2,499,069 | 35.86 | 69,690 |
| 1998 | 5,675,688.18 | 2,491,060 | 2,683,981 | 2,991,707 | 36.44 | 82,100 |
| 1999 | 3,378,928.29 | 1,440,099 | 1,551,628 | 1,827,300 | 37.02 | 49,360 |
| 2000 | 4,925,504.77 | 2,023,397 | 2,180,100 | 2,745,405 | 38.01 | 72,228 |
| 2001 | 2,501,146.56 | 994,956 | 1,072,011 | 1,429,136 | 38.60 | 37,024 |
| 2002 | 4,151,613.37 | 1,586,747 | 1,709,633 | 2,441,980 | 39.60 | 61,666 |
| 2003 | 4,393,728.86 | 1,621,286 | 1,746,847 | 2,646,882 | 40.19 | 65,859 |
| 2004 | 4,612,905.94 | 1,639,888 | 1,766,890 | 2,846,016 | 40.79 | 69,772 |
| 2005 | 4,733,207.26 | 1,607,871 | 1,732,393 | 3,000,814 | 41.79 | 71,807 |
| 2006 | 6,342,366.64 | 2,067,612 | 2,227,739 | 4,114,628 | 42.39 | 97,066 |
| 2007 | 5,409,358.65 | 1,676,901 | 1,806,769 | 3,602,589 | 43.40 | 83,009 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| CPG | | | | | | |
| SURVIVOR CURVE.. IOWA 68-R3 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2008 | 4,897,442.88 | 1,449,643 | 1,561,911 | 3,335,532 | 44.00 | 75,808 |
| 2009 | 4,324,656.91 | 1,210,904 | 1,304,683 | 3,019,974 | 45.00 | 67,111 |
| 2010 | 6,190,176.99 | 1,644,111 | 1,771,440 | 4,418,737 | 45.61 | 96,881 |
| 2011 | 7,166,475.44 | 1,799,502 | 1,938,865 | 5,227,610 | 46.23 | 113,078 |
| 2012 | 5,182,881.03 | 1,217,459 | 1,311,746 | 3,871,135 | 47.23 | 81,963 |
| 2013 | 5,523,335.77 | 1,215,134 | 1,309,241 | 4,214,095 | 47.85 | 88,069 |
| 2014 | 7,525,396.70 | 1,533,676 | 1,652,452 | 5,872,945 | 48.85 | 120,224 |
| 2015 | 14,015,692.28 | 2,643,360 | 2,848,076 | 11,167,616 | 49.48 | 225,700 |
| 2016 | 12,493,487.82 | 2,151,379 | 2,317,993 | 10,175,494 | 50.48 | 201,575 |
| 2017 | 12,704,542.61 | 1,992,072 | 2,146,349 | 10,558,194 | 51.10 | 206,618 |
| 2018 | 16,648,378.41 | 2,334,103 | 2,514,869 | 14,133,510 | 52.11 | 271,225 |
| 2019 | 7,990,239.22 | 994,785 | 1,071,827 | 6,918,413 | 52.74 | 131,180 |
| 2020 | 5,480,424.09 | 595,174 | 641,267 | 4,839,157 | 53.38 | 90,655 |
| 2021 | 11,447,443.79 | 1,050,875 | 1,132,260 | 10,315,183 | 54.38 | 189,687 |
| 2022 | 15,052,970.21 | 1,138,005 | 1,226,138 | 13,826,832 | 55.02 | 251,306 |
| 2023 | 18,376,590.80 | 1,087,894 | 1,172,146 | 17,204,444 | 55.67 | 309,043 |
| 2024 | 19,038,494.53 | 809,136 | 871,800 | 18,166,695 | 56.32 | 322,562 |
| 2025 | 23,386,287.24 | 598,689 | 645,055 | 22,741,233 | 56.98 | 399,109 |
| 2026 | 42,766,489.45 | 372,068 | 400,883 | 42,365,606 | 56.97 | 743,648 |
| | 331,996,946.16 | 67,488,764 | 72,715,459 | 259,281,487 | | 5,293,920 |
| | 2,155,947,851.45 | 389,759,524 | 394,334,581 | 1,761,613,270 | | 35,293,684 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 49.9 1.64 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.5 MAINS - PRIMARILY WROUGHT IRON

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| UGI-GAS | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 70-R1 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 9-2041 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1881 | 1.60 | 2 | 2 | | | |
| 1882 | 14.87 | 15 | 15 | | | |
| 1885 | 1.16 | 1 | 1 | | | |
| 1887 | 32.94 | 33 | 33 | | | |
| 1888 | 146.86 | 145 | 130 | 16 | 0.74 | 16 |
| 1889 | 20.15 | 20 | 20 | | | |
| 1890 | 132.43 | 130 | 117 | 16 | 1.39 | 12 |
| 1891 | 5.37 | 5 | 5 | | | |
| 1893 | 167.90 | 162 | 146 | 22 | 2.39 | 9 |
| 1894 | 0.88 | 1 | 1 | | | |
| 1895 | 49.17 | 47 | 42 | 7 | 3.07 | 2 |
| 1896 | 155.25 | 148 | 133 | 22 | 3.40 | 6 |
| 1897 | 55.06 | 52 | 47 | 8 | 3.73 | 2 |
| 1898 | 188.31 | 177 | 159 | 29 | 4.05 | 7 |
| 1899 | 924.53 | 867 | 780 | 145 | 4.36 | 33 |
| 1901 | 1,494.38 | 1,388 | 1,248 | 246 | 4.96 | 50 |
| 1902 | 709.10 | 656 | 590 | 119 | 5.26 | 23 |
| 1903 | 2,320.56 | 2,137 | 1,922 | 399 | 5.55 | 72 |
| 1904 | 5,758.46 | 5,279 | 4,747 | 1,011 | 5.83 | 173 |
| 1905 | 2,392.42 | 2,184 | 1,964 | 428 | 6.09 | 70 |
| 1906 | 3,947.52 | 3,590 | 3,228 | 719 | 6.34 | 113 |
| 1907 | 2,579.71 | 2,337 | 2,102 | 478 | 6.59 | 73 |
| 1908 | 5,577.37 | 5,034 | 4,527 | 1,051 | 6.82 | 154 |
| 1909 | 5,691.56 | 5,119 | 4,603 | 1,088 | 7.04 | 155 |
| 1910 | 7,834.70 | 7,022 | 6,315 | 1,520 | 7.26 | 209 |
| 1911 | 16,963.77 | 15,152 | 13,625 | 3,338 | 7.47 | 447 |
| 1912 | 10,987.03 | 9,782 | 8,796 | 2,191 | 7.67 | 286 |
| 1913 | 17,633.99 | 15,650 | 14,073 | 3,561 | 7.87 | 452 |
| 1914 | 46,497.48 | 41,138 | 36,993 | 9,504 | 8.06 | 1,179 |
| 1915 | 21,591.47 | 19,043 | 17,124 | 4,467 | 8.25 | 541 |
| 1916 | 17,568.79 | 15,449 | 13,893 | 3,676 | 8.43 | 436 |
| 1917 | 3,484.14 | 3,055 | 2,747 | 737 | 8.61 | 86 |
| 1918 | 3,692.59 | 3,228 | 2,903 | 790 | 8.78 | 90 |
| 1919 | 4,768.99 | 4,158 | 3,739 | 1,030 | 8.94 | 115 |
| 1920 | 2,106.29 | 1,831 | 1,647 | 460 | 9.10 | 51 |
| 1921 | 8,512.96 | 7,382 | 6,638 | 1,875 | 9.26 | 202 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.5 MAINS - PRIMARILY WROUGHT IRON

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| UGI-GAS | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 70-R1 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 9-2041 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1922 | 12,986.58 | 11,232 | 10,100 | 2,886 | 9.41 | 307 |
| 1923 | 13,568.21 | 11,705 | 10,526 | 3,042 | 9.56 | 318 |
| 1924 | 39,580.44 | 34,060 | 30,628 | 8,952 | 9.70 | 923 |
| | 260,144.99 | 229,416 | 206,310 | 53,835 | | 6,612 |
| PNG | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 70-R1 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 9-2041 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1904 | 998.01 | 915 | 718 | 280 | 5.83 | 48 |
| 1906 | 431.74 | 393 | 308 | 123 | 6.34 | 19 |
| 1911 | 643.42 | 575 | 451 | 192 | 7.47 | 26 |
| 1912 | 2,545.78 | 2,267 | 1,778 | 768 | 7.67 | 100 |
| 1914 | 301.67 | 267 | 209 | 92 | 8.06 | 11 |
| 1915 | 3,885.64 | 3,427 | 2,688 | 1,198 | 8.25 | 145 |
| 1916 | 108.63 | 96 | 75 | 33 | 8.43 | 4 |
| 1924 | 15.85 | 14 | 11 | 5 | 9.70 | 1 |
| 1928 | 48.26 | 41 | 32 | 16 | 10.23 | 2 |
| 1939 | 119.02 | 99 | 78 | 41 | 11.40 | 4 |
| 1940 | 28.44 | 24 | 19 | 10 | 11.49 | 1 |
| 1943 | 23.83 | 20 | 16 | 8 | 11.74 | 1 |
| | 9,150.29 | 8,138 | 6,383 | 2,767 | | 362 |
| | 269,295.28 | 237,554 | 212,693 | 56,602 | | 6,974 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 8.1 2.59 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.7 REG AFUDC

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| UGI-GAS | | | | | | |
| SURVIVOR CURVE.. 40-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2021 | 1,322,088.00 | 181,787 | 300,224 | 1,021,864 | 34.50 | 29,619 |
| | 1,322,088.00 | 181,787 | 300,224 | 1,021,864 | | 29,619 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 34.5 2.24 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| UGI-GAS | | | | | | |
| SURVIVOR CURVE.. IOWA 48-S0 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1916 | 170.82 | 171 | 171 | | | |
| 1919 | 829.67 | 830 | 830 | | | |
| 1920 | 197.73 | 198 | 198 | | | |
| 1921 | 58.86 | 59 | 59 | | | |
| 1923 | 330.82 | 331 | 331 | | | |
| 1924 | 927.54 | 928 | 928 | | | |
| 1926 | 1,086.72 | 1,087 | 1,087 | | | |
| 1927 | 2,384.53 | 2,385 | 2,385 | | | |
| 1928 | 44.86 | 45 | 45 | | | |
| 1929 | 625.44 | 625 | 625 | | | |
| 1930 | 733.75 | 734 | 734 | | | |
| 1931 | 2,278.68 | 2,267 | 2,279 | | | |
| 1935 | 50.96 | 49 | 51 | | | |
| 1936 | 377.56 | 362 | 378 | | | |
| 1937 | 1,282.64 | 1,219 | 1,283 | | | |
| 1940 | 172.67 | 160 | 170 | 3 | 3.50 | 1 |
| 1941 | 65.67 | 60 | 64 | 2 | 3.88 | 1 |
| 1942 | 2,186.06 | 1,992 | 2,118 | 68 | 4.26 | 16 |
| 1943 | 923.93 | 835 | 888 | 36 | 4.63 | 8 |
| 1945 | 644.00 | 572 | 608 | 36 | 5.39 | 7 |
| 1946 | 813.45 | 716 | 761 | 52 | 5.77 | 9 |
| 1947 | 2,513.31 | 2,191 | 2,330 | 183 | 6.15 | 30 |
| 1948 | 1,685.82 | 1,456 | 1,548 | 137 | 6.53 | 21 |
| 1949 | 1,251.01 | 1,071 | 1,139 | 112 | 6.92 | 16 |
| 1950 | 12,032.67 | 10,200 | 10,847 | 1,186 | 7.31 | 162 |
| 1951 | 8,868.51 | 7,448 | 7,920 | 948 | 7.69 | 123 |
| 1952 | 17,780.52 | 14,788 | 15,726 | 2,055 | 8.08 | 254 |
| 1953 | 15,619.02 | 12,863 | 13,679 | 1,940 | 8.47 | 229 |
| 1954 | 57,053.54 | 46,523 | 49,474 | 7,580 | 8.86 | 856 |
| 1955 | 21,397.03 | 17,269 | 18,364 | 3,033 | 9.26 | 328 |
| 1956 | 91,449.22 | 73,064 | 77,698 | 13,751 | 9.65 | 1,425 |
| 1957 | 22,196.64 | 17,549 | 18,662 | 3,535 | 10.05 | 352 |
| 1958 | 33,660.42 | 26,332 | 28,002 | 5,658 | 10.45 | 541 |
| 1959 | 4,152.76 | 3,214 | 3,418 | 735 | 10.85 | 68 |
| 1960 | 30,208.46 | 23,128 | 24,595 | 5,613 | 11.25 | 499 |
| 1961 | 34,713.50 | 26,281 | 27,948 | 6,766 | 11.66 | 580 |
| 1962 | 38,670.30 | 28,954 | 30,791 | 7,880 | 12.06 | 653 |
| 1963 | 23,188.21 | 17,164 | 18,253 | 4,936 | 12.47 | 396 |
| 1964 | 17,154.56 | 12,551 | 13,347 | 3,807 | 12.88 | 296 |
| 1965 | 12,343.51 | 8,926 | 9,492 | 2,851 | 13.29 | 215 |
| 1966 | 22,771.54 | 16,268 | 17,300 | 5,472 | 13.71 | 399 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| UGI-GAS | | | | | | |
| SURVIVOR CURVE.. IOWA 48-S0 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1967 | 49,076.69 | 34,640 | 36,837 | 12,239 | 14.12 | 867 |
| 1968 | 36,412.50 | 25,382 | 26,992 | 9,421 | 14.54 | 648 |
| 1969 | 25,720.75 | 17,704 | 18,827 | 6,894 | 14.96 | 461 |
| 1970 | 35,218.34 | 23,934 | 25,452 | 9,766 | 15.38 | 635 |
| 1971 | 175,870.30 | 117,942 | 125,423 | 50,447 | 15.81 | 3,191 |
| 1972 | 51,538.76 | 34,102 | 36,265 | 15,274 | 16.24 | 941 |
| 1973 | 11,487.64 | 7,498 | 7,974 | 3,514 | 16.67 | 211 |
| 1974 | 60,252.16 | 38,787 | 41,247 | 19,005 | 17.10 | 1,111 |
| 1975 | 44,078.84 | 27,972 | 29,746 | 14,333 | 17.54 | 817 |
| 1976 | 68,894.02 | 43,088 | 45,821 | 23,073 | 17.98 | 1,283 |
| 1977 | 28,604.40 | 17,627 | 18,745 | 9,859 | 18.42 | 535 |
| 1978 | 34,734.25 | 21,086 | 22,423 | 12,311 | 18.86 | 653 |
| 1979 | 32,504.21 | 19,428 | 20,660 | 11,844 | 19.31 | 613 |
| 1980 | 102,518.46 | 60,315 | 64,141 | 38,378 | 19.76 | 1,942 |
| 1981 | 177,189.38 | 102,586 | 109,093 | 68,096 | 20.21 | 3,369 |
| 1982 | 168,920.16 | 120,271 | 127,900 | 41,020 | 18.00 | 2,279 |
| 1983 | 35,743.47 | 25,035 | 26,623 | 9,121 | 18.61 | 490 |
| 1984 | 81,518.14 | 56,476 | 60,058 | 21,460 | 18.85 | 1,138 |
| 1985 | 180,036.27 | 123,289 | 131,109 | 48,927 | 19.10 | 2,562 |
| 1986 | 195,697.95 | 132,370 | 140,766 | 54,932 | 19.38 | 2,834 |
| 1987 | 146,151.33 | 97,571 | 103,760 | 42,391 | 19.67 | 2,155 |
| 1988 | 154,221.03 | 101,539 | 107,980 | 46,241 | 19.98 | 2,314 |
| 1989 | 333,676.68 | 216,489 | 230,221 | 103,456 | 20.30 | 5,096 |
| 1990 | 136,428.26 | 87,150 | 92,678 | 43,750 | 20.64 | 2,120 |
| 1991 | 192,989.05 | 121,274 | 128,966 | 64,023 | 20.99 | 3,050 |
| 1992 | 281,976.51 | 174,149 | 185,195 | 96,781 | 21.36 | 4,531 |
| 1993 | 86,289.43 | 52,326 | 55,645 | 30,644 | 21.75 | 1,409 |
| 1994 | 180,707.27 | 107,485 | 114,303 | 66,405 | 22.14 | 2,999 |
| 1995 | 395,732.98 | 231,860 | 246,567 | 149,166 | 22.26 | 6,701 |
| 1996 | 816,518.94 | 468,192 | 497,889 | 318,630 | 22.69 | 14,043 |
| 1997 | 293,791.18 | 165,522 | 176,021 | 117,770 | 22.86 | 5,152 |
| 1998 | 502,432.81 | 276,338 | 293,866 | 208,567 | 23.32 | 8,944 |
| 1999 | 146,171.49 | 78,786 | 83,783 | 62,388 | 23.52 | 2,653 |
| 2000 | 644,848.18 | 340,093 | 361,665 | 283,183 | 23.75 | 11,923 |
| 2001 | 421,731.57 | 216,180 | 229,892 | 191,839 | 24.25 | 7,911 |
| 2002 | 260,011.02 | 129,954 | 138,197 | 121,814 | 24.52 | 4,968 |
| 2003 | 2,197,203.98 | 1,068,720 | 1,136,508 | 1,060,696 | 24.81 | 42,753 |
| 2004 | 1,203,037.72 | 568,435 | 604,491 | 598,547 | 25.12 | 23,828 |
| 2005 | 889,030.18 | 409,043 | 434,988 | 454,042 | 25.23 | 17,996 |
| 2006 | 864,545.78 | 384,550 | 408,942 | 455,604 | 25.59 | 17,804 |
| 2007 | 736,711.83 | 316,049 | 336,096 | 400,616 | 25.95 | 15,438 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| UGI-GAS | | | | | | |
| SURVIVOR CURVE.. IOWA 48-S0 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2008 | 1,437,147.24 | 595,554 | 633,330 | 803,818 | 26.14 | 30,750 |
| 2009 | 544,133.34 | 217,109 | 230,880 | 313,253 | 26.36 | 11,884 |
| 2010 | 581,382.02 | 221,623 | 235,680 | 345,702 | 26.79 | 12,904 |
| 2011 | 2,473,731.64 | 900,933 | 958,079 | 1,515,653 | 27.06 | 56,011 |
| 2012 | 2,425,407.15 | 844,042 | 897,579 | 1,527,828 | 27.17 | 56,232 |
| 2013 | 922,519.04 | 303,878 | 323,153 | 599,366 | 27.48 | 21,811 |
| 2014 | 1,509,403.30 | 469,726 | 499,520 | 1,009,883 | 27.66 | 36,511 |
| 2015 | 5,044,634.54 | 1,467,989 | 1,561,103 | 3,483,532 | 28.02 | 124,323 |
| 2016 | 3,446,425.49 | 933,637 | 992,857 | 2,453,568 | 28.26 | 86,821 |
| 2017 | 3,138,158.86 | 787,050 | 836,972 | 2,301,187 | 28.38 | 81,085 |
| 2018 | 1,743,890.80 | 398,653 | 423,939 | 1,319,951 | 28.68 | 46,023 |
| 2019 | 5,021,974.93 | 1,035,531 | 1,101,214 | 3,920,761 | 28.87 | 135,807 |
| 2020 | 2,911,123.32 | 533,609 | 567,456 | 2,343,668 | 28.96 | 80,928 |
| 2021 | 7,815,836.28 | 1,242,718 | 1,321,543 | 6,494,293 | 29.10 | 223,172 |
| 2022 | 8,136,709.31 | 1,083,810 | 1,152,555 | 6,984,154 | 29.28 | 238,530 |
| 2023 | 8,173,821.02 | 869,695 | 924,859 | 7,248,962 | 29.39 | 246,647 |
| 2024 | 3,286,414.51 | 256,998 | 273,299 | 3,013,115 | 29.45 | 102,313 |
| 2025 | 24,920,357.22 | 1,211,129 | 1,287,950 | 23,632,407 | 29.36 | 804,918 |
| 2026 | 25,281,010.11 | 424,721 | 451,661 | 24,829,349 | 29.18 | 850,903 |
| | 121,779,200.94 | 20,842,507 | 22,163,910 | 99,615,291 | | 3,485,426 |

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

| | | | | | | |
|------|-----------|--------|--------|--------|-------|-------|
| 1929 | 61.26 | 61 | 61 | | | |
| 1930 | 110.12 | 110 | 110 | | | |
| 1932 | 197.72 | 195 | 198 | | | |
| 1952 | 2,319.85 | 1,929 | 2,017 | 303 | 8.08 | 38 |
| 1953 | 1,156.28 | 952 | 995 | 161 | 8.47 | 19 |
| 1954 | 1,179.71 | 962 | 1,006 | 174 | 8.86 | 20 |
| 1955 | 8,982.81 | 7,250 | 7,579 | 1,404 | 9.26 | 152 |
| 1956 | 487.68 | 390 | 408 | 80 | 9.65 | 8 |
| 1957 | 73,052.91 | 57,757 | 60,378 | 12,675 | 10.05 | 1,261 |
| 1958 | 56,625.95 | 44,298 | 46,308 | 10,318 | 10.45 | 987 |
| 1959 | 12,781.60 | 9,892 | 10,341 | 2,441 | 10.85 | 225 |
| 1960 | 32,494.74 | 24,879 | 26,008 | 6,487 | 11.25 | 577 |
| 1961 | 23,732.12 | 17,967 | 18,782 | 4,950 | 11.66 | 425 |
| 1962 | 27,328.74 | 20,462 | 21,391 | 5,938 | 12.06 | 492 |
| 1963 | 57,388.96 | 42,480 | 44,408 | 12,981 | 12.47 | 1,041 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| PNG | | | | | | |
| SURVIVOR CURVE.. IOWA 48-S0 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1964 | 58,259.50 | 42,627 | 44,562 | 13,698 | 12.88 | 1,064 |
| 1965 | 114,862.70 | 83,060 | 86,830 | 28,033 | 13.29 | 2,109 |
| 1966 | 93,325.91 | 66,670 | 69,696 | 23,630 | 13.71 | 1,724 |
| 1967 | 109,768.19 | 77,478 | 80,994 | 28,774 | 14.12 | 2,038 |
| 1968 | 157,901.48 | 110,070 | 115,065 | 42,836 | 14.54 | 2,946 |
| 1969 | 418,942.57 | 288,371 | 301,458 | 117,484 | 14.96 | 7,853 |
| 1970 | 355,903.06 | 241,865 | 252,842 | 103,061 | 15.38 | 6,701 |
| 1971 | 176,425.76 | 118,315 | 123,685 | 52,741 | 15.81 | 3,336 |
| 1972 | 61,716.27 | 40,836 | 42,689 | 19,027 | 16.24 | 1,172 |
| 1973 | 159,633.11 | 104,194 | 108,923 | 50,710 | 16.67 | 3,042 |
| 1974 | 60,144.39 | 38,718 | 40,475 | 19,669 | 17.10 | 1,150 |
| 1975 | 28,030.15 | 17,787 | 18,594 | 9,436 | 17.54 | 538 |
| 1976 | 50,123.81 | 31,348 | 32,771 | 17,353 | 17.98 | 965 |
| 1977 | 212,862.60 | 131,177 | 137,130 | 75,732 | 18.42 | 4,111 |
| 1978 | 8,178.00 | 4,965 | 5,190 | 2,988 | 18.86 | 158 |
| 1979 | 28,320.89 | 16,928 | 17,696 | 10,625 | 19.31 | 550 |
| 1980 | 113,379.15 | 66,704 | 69,731 | 43,648 | 19.76 | 2,209 |
| 1981 | 455,031.23 | 263,445 | 275,401 | 179,630 | 20.21 | 8,888 |
| 1982 | 328,851.34 | 234,142 | 244,768 | 84,083 | 18.00 | 4,671 |
| 1983 | 224,429.51 | 157,190 | 164,324 | 60,106 | 18.61 | 3,230 |
| 1984 | 56,114.27 | 38,876 | 40,640 | 15,474 | 18.85 | 821 |
| 1985 | 104,297.48 | 71,423 | 74,664 | 29,633 | 19.10 | 1,551 |
| 1986 | 133,121.71 | 90,044 | 94,131 | 38,991 | 19.38 | 2,012 |
| 1987 | 261,870.07 | 174,824 | 182,758 | 79,112 | 19.67 | 4,022 |
| 1988 | 119,857.71 | 78,914 | 82,495 | 37,362 | 19.98 | 1,870 |
| 1989 | 200,445.03 | 130,049 | 135,951 | 64,494 | 20.30 | 3,177 |
| 1990 | 106,315.94 | 67,915 | 70,997 | 35,319 | 20.64 | 1,711 |
| 1991 | 79,755.28 | 50,118 | 52,393 | 27,363 | 20.99 | 1,304 |
| 1992 | 147,661.44 | 91,196 | 95,335 | 52,327 | 21.36 | 2,450 |
| 1993 | 179,190.36 | 108,661 | 113,592 | 65,598 | 21.75 | 3,016 |
| 1994 | 425,456.78 | 253,062 | 264,547 | 160,910 | 22.14 | 7,268 |
| 1995 | 295,108.29 | 172,904 | 180,751 | 114,357 | 22.26 | 5,137 |
| 1996 | 198,403.36 | 113,764 | 118,927 | 79,476 | 22.69 | 3,503 |
| 1997 | 425,798.71 | 239,895 | 250,782 | 175,016 | 22.86 | 7,656 |
| 1998 | 448,272.57 | 246,550 | 257,739 | 190,533 | 23.32 | 8,170 |
| 1999 | 143,353.98 | 77,268 | 80,775 | 62,579 | 23.52 | 2,661 |
| 2000 | 130,873.26 | 69,023 | 72,156 | 58,718 | 23.75 | 2,472 |
| 2001 | 715,097.34 | 366,559 | 383,195 | 331,903 | 24.25 | 13,687 |
| 2002 | 109,367.68 | 54,662 | 57,143 | 52,225 | 24.52 | 2,130 |
| 2003 | 118,010.98 | 57,401 | 60,006 | 58,005 | 24.81 | 2,338 |
| 2004 | 493,788.31 | 233,315 | 243,904 | 249,885 | 25.12 | 9,948 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| PNG | | | | | | |
| SURVIVOR CURVE.. IOWA 48-S0 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2005 | 288,776.63 | 132,866 | 138,896 | 149,881 | 25.23 | 5,941 |
| 2006 | 251,403.82 | 111,824 | 116,899 | 134,505 | 25.59 | 5,256 |
| 2007 | 892,458.53 | 382,865 | 400,241 | 492,218 | 25.95 | 18,968 |
| 2008 | 796,005.01 | 329,864 | 344,834 | 451,171 | 26.14 | 17,260 |
| 2009 | 104,179.94 | 41,568 | 43,455 | 60,725 | 26.36 | 2,304 |
| 2010 | 91,142.10 | 34,743 | 36,320 | 54,822 | 26.79 | 2,046 |
| 2011 | 1,501,572.93 | 546,873 | 571,692 | 929,881 | 27.06 | 34,364 |
| 2012 | 452,838.33 | 157,588 | 164,740 | 288,098 | 27.17 | 10,604 |
| 2013 | 22,518.55 | 7,418 | 7,755 | 14,764 | 27.48 | 537 |
| 2014 | 3,032,193.52 | 943,619 | 986,444 | 2,045,750 | 27.66 | 73,961 |
| 2015 | 1,491,338.00 | 433,979 | 453,674 | 1,037,664 | 28.02 | 37,033 |
| 2016 | 1,043,887.06 | 282,789 | 295,623 | 748,264 | 28.26 | 26,478 |
| 2017 | 1,885,710.90 | 472,936 | 494,399 | 1,391,311 | 28.38 | 49,024 |
| 2018 | 10,742,002.86 | 2,455,622 | 2,567,067 | 8,174,936 | 28.68 | 285,040 |
| 2019 | 4,124,802.58 | 850,534 | 889,134 | 3,235,668 | 28.87 | 112,077 |
| 2020 | 4,274,809.40 | 783,573 | 819,134 | 3,455,675 | 28.96 | 119,326 |
| 2021 | 2,163,328.27 | 343,969 | 359,580 | 1,803,749 | 29.10 | 61,985 |
| 2022 | 7,472,682.80 | 995,361 | 1,040,534 | 6,432,149 | 29.28 | 219,677 |
| 2023 | 2,232,585.57 | 237,547 | 248,328 | 1,984,258 | 29.39 | 67,515 |
| 2024 | 1,850,155.11 | 144,682 | 151,248 | 1,698,907 | 29.45 | 57,688 |
| 2025 | 3,703,260.78 | 179,978 | 188,146 | 3,515,115 | 29.36 | 119,725 |
| 2026 | 3,964,020.40 | 66,596 | 69,618 | 3,894,402 | 29.18 | 133,461 |
| | 60,787,823.71 | 15,088,691 | 15,773,455 | 45,014,369 | | 1,610,874 |

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

| | | | |
|------|----------|-------|-------|
| 1911 | 51.97 | 52 | 52 |
| 1912 | 75.65 | 76 | 76 |
| 1923 | 242.85 | 243 | 243 |
| 1927 | 224.37 | 224 | 224 |
| 1928 | 198.26 | 198 | 198 |
| 1929 | 1,813.26 | 1,813 | 1,813 |
| 1930 | 55.89 | 56 | 56 |
| 1931 | 19.71 | 20 | 20 |
| 1932 | 24.65 | 24 | 25 |
| 1933 | 103.88 | 102 | 104 |
| 1935 | 270.43 | 261 | 270 |
| 1936 | 275.58 | 264 | 276 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| CPG | | | | | | |
| SURVIVOR CURVE.. IOWA 48-S0 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1937 | 443.32 | 421 | 443 | | | |
| 1938 | 1,090.20 | 1,028 | 1,090 | | | |
| 1939 | 455.22 | 426 | 455 | | | |
| 1940 | 440.34 | 408 | 440 | | | |
| 1941 | 100.64 | 93 | 101 | | | |
| 1942 | 245.24 | 223 | 245 | | | |
| 1946 | 105.26 | 93 | 105 | | | |
| 1948 | 487.16 | 421 | 476 | 12 | 6.53 | 2 |
| 1949 | 536.21 | 459 | 518 | 18 | 6.92 | 3 |
| 1950 | 70.20 | 60 | 68 | 2 | 7.31 | |
| 1951 | 50.47 | 42 | 47 | 3 | 7.69 | |
| 1952 | 43.12 | 36 | 41 | 2 | 8.08 | |
| 1953 | 321.54 | 265 | 299 | 22 | 8.47 | 3 |
| 1954 | 318.57 | 260 | 294 | 25 | 8.86 | 3 |
| 1955 | 1,084.01 | 875 | 988 | 96 | 9.26 | 10 |
| 1956 | 524.32 | 419 | 473 | 51 | 9.65 | 5 |
| 1957 | 7,553.19 | 5,972 | 6,746 | 808 | 10.05 | 80 |
| 1958 | 7,386.20 | 5,778 | 6,526 | 860 | 10.45 | 82 |
| 1959 | 2,918.51 | 2,259 | 2,552 | 367 | 10.85 | 34 |
| 1960 | 1,729.47 | 1,324 | 1,495 | 234 | 11.25 | 21 |
| 1961 | 4,302.54 | 3,257 | 3,679 | 624 | 11.66 | 54 |
| 1962 | 4,344.73 | 3,253 | 3,674 | 670 | 12.06 | 56 |
| 1963 | 3,936.42 | 2,914 | 3,291 | 645 | 12.47 | 52 |
| 1964 | 7,715.06 | 5,645 | 6,376 | 1,339 | 12.88 | 104 |
| 1965 | 7,695.57 | 5,565 | 6,286 | 1,410 | 13.29 | 106 |
| 1966 | 26,102.09 | 18,647 | 21,062 | 5,040 | 13.71 | 368 |
| 1967 | 16,962.38 | 11,973 | 13,524 | 3,439 | 14.12 | 244 |
| 1968 | 8,174.96 | 5,699 | 6,437 | 1,738 | 14.54 | 120 |
| 1969 | 12,128.15 | 8,348 | 9,429 | 2,699 | 14.96 | 180 |
| 1970 | 12,209.01 | 8,297 | 9,372 | 2,837 | 15.38 | 184 |
| 1971 | 8,631.43 | 5,788 | 6,538 | 2,094 | 15.81 | 132 |
| 1972 | 19,822.71 | 13,116 | 14,815 | 5,008 | 16.24 | 308 |
| 1973 | 17,206.52 | 11,231 | 12,686 | 4,521 | 16.67 | 271 |
| 1974 | 16,732.92 | 10,772 | 12,167 | 4,566 | 17.10 | 267 |
| 1975 | 42,081.26 | 26,704 | 30,163 | 11,918 | 17.54 | 679 |
| 1976 | 7,984.11 | 4,993 | 5,640 | 2,344 | 17.98 | 130 |
| 1977 | 24,803.04 | 15,285 | 17,265 | 7,538 | 18.42 | 409 |
| 1978 | 9,934.56 | 6,031 | 6,812 | 3,122 | 18.86 | 166 |
| 1979 | 40,089.31 | 23,962 | 27,066 | 13,024 | 19.31 | 674 |
| 1980 | 28,947.30 | 17,031 | 19,237 | 9,710 | 19.76 | 491 |
| 1981 | 37,930.67 | 21,960 | 24,804 | 13,126 | 20.21 | 649 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| CPG | | | | | | |
| SURVIVOR CURVE.. IOWA 48-S0 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1982 | 103,430.47 | 73,642 | 83,181 | 20,250 | 18.00 | 1,125 |
| 1983 | 86,287.25 | 60,436 | 68,264 | 18,023 | 18.61 | 968 |
| 1984 | 60,406.05 | 41,849 | 47,270 | 13,136 | 18.85 | 697 |
| 1985 | 50,235.24 | 34,401 | 38,857 | 11,378 | 19.10 | 596 |
| 1986 | 95,202.11 | 64,395 | 72,736 | 22,466 | 19.38 | 1,159 |
| 1987 | 85,082.76 | 56,801 | 64,158 | 20,924 | 19.67 | 1,064 |
| 1988 | 80,592.38 | 53,062 | 59,935 | 20,657 | 19.98 | 1,034 |
| 1989 | 72,717.78 | 47,179 | 53,290 | 19,428 | 20.30 | 957 |
| 1990 | 107,797.80 | 68,861 | 77,780 | 30,017 | 20.64 | 1,454 |
| 1991 | 75,816.13 | 47,643 | 53,814 | 22,002 | 20.99 | 1,048 |
| 1992 | 128,028.52 | 79,070 | 89,312 | 38,717 | 21.36 | 1,813 |
| 1993 | 139,322.96 | 84,485 | 95,428 | 43,895 | 21.75 | 2,018 |
| 1994 | 101,807.37 | 60,555 | 68,399 | 33,409 | 22.14 | 1,509 |
| 1995 | 129,892.12 | 76,104 | 85,962 | 43,931 | 22.26 | 1,974 |
| 1996 | 232,965.85 | 133,583 | 150,886 | 82,080 | 22.69 | 3,617 |
| 1997 | 175,134.33 | 98,671 | 111,452 | 63,683 | 22.86 | 2,786 |
| 1998 | 175,144.11 | 96,329 | 108,806 | 66,338 | 23.32 | 2,845 |
| 1999 | 269,561.29 | 145,294 | 164,114 | 105,448 | 23.52 | 4,483 |
| 2000 | 173,209.80 | 91,351 | 103,183 | 70,026 | 23.75 | 2,948 |
| 2001 | 460,536.32 | 236,071 | 266,649 | 193,888 | 24.25 | 7,995 |
| 2002 | 248,273.14 | 124,087 | 140,160 | 108,113 | 24.52 | 4,409 |
| 2003 | 298,307.51 | 145,097 | 163,891 | 134,416 | 24.81 | 5,418 |
| 2004 | 338,869.98 | 160,116 | 180,855 | 158,015 | 25.12 | 6,290 |
| 2005 | 223,832.90 | 102,986 | 116,326 | 107,507 | 25.23 | 4,261 |
| 2006 | 413,570.95 | 183,956 | 207,783 | 205,788 | 25.59 | 8,042 |
| 2007 | 352,508.25 | 151,226 | 170,814 | 181,694 | 25.95 | 7,002 |
| 2008 | 463,500.74 | 192,075 | 216,954 | 246,547 | 26.14 | 9,432 |
| 2009 | 209,379.95 | 83,543 | 94,364 | 115,016 | 26.36 | 4,363 |
| 2010 | 267,503.71 | 101,972 | 115,180 | 152,324 | 26.79 | 5,686 |
| 2011 | 629,932.51 | 229,421 | 259,137 | 370,795 | 27.06 | 13,703 |
| 2012 | 436,711.24 | 151,976 | 171,661 | 265,050 | 27.17 | 9,755 |
| 2013 | 880,152.79 | 289,922 | 327,475 | 552,678 | 27.48 | 20,112 |
| 2014 | 398,871.39 | 124,129 | 140,207 | 258,664 | 27.66 | 9,352 |
| 2015 | 3,968,288.78 | 1,154,772 | 1,304,347 | 2,663,942 | 28.02 | 95,073 |
| 2016 | 989,585.64 | 268,079 | 302,803 | 686,783 | 28.26 | 24,302 |
| 2017 | 519,375.30 | 130,259 | 147,131 | 372,244 | 28.38 | 13,116 |
| 2018 | 480,104.91 | 109,752 | 123,968 | 356,137 | 28.68 | 12,418 |
| 2019 | 212,649.08 | 43,848 | 49,528 | 163,122 | 28.87 | 5,650 |
| 2020 | 1,417,037.90 | 259,743 | 293,387 | 1,123,651 | 28.96 | 38,800 |
| 2021 | 5,266,915.13 | 837,440 | 945,911 | 4,321,004 | 29.10 | 148,488 |
| 2022 | 2,512,292.85 | 334,637 | 377,982 | 2,134,311 | 29.28 | 72,893 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| CPG | | | | | | |
| SURVIVOR CURVE.. IOWA 48-S0 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2023 | 3,267,186.99 | 347,629 | 392,656 | 2,874,531 | 29.39 | 97,806 |
| 2024 | 4,126,088.87 | 322,660 | 364,453 | 3,761,636 | 29.45 | 127,730 |
| 2025 | 4,752,312.88 | 230,962 | 260,878 | 4,491,435 | 29.36 | 152,978 |
| 2026 | 5,064,257.70 | 85,080 | 96,100 | 4,968,158 | 29.18 | 170,259 |
| | 40,927,676.16 | 8,069,815 | 9,114,508 | 31,813,168 | | 1,115,315 |
| | 223,494,700.81 | 44,001,013 | 47,051,873 | 176,442,828 | | 6,211,615 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 28.4 2.78 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| UGI-GAS | | | | | | |
| SURVIVOR CURVE.. IOWA 45-R1.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1954 | 1,330.58 | 1,181 | 1,331 | | | |
| 1956 | 21,290.16 | 18,660 | 21,131 | 159 | 5.56 | 29 |
| 1957 | 5,372.45 | 4,676 | 5,295 | 77 | 5.83 | 13 |
| 1958 | 8,518.07 | 7,361 | 8,336 | 182 | 6.11 | 30 |
| 1959 | 4,392.86 | 3,769 | 4,268 | 125 | 6.39 | 20 |
| 1960 | 27,087.71 | 23,073 | 26,128 | 960 | 6.67 | 144 |
| 1961 | 1,916.00 | 1,620 | 1,835 | 81 | 6.96 | 12 |
| 1962 | 1,339.47 | 1,124 | 1,273 | 67 | 7.25 | 9 |
| 1963 | 30.71 | 26 | 29 | 1 | 7.55 | |
| 1965 | 41,595.76 | 34,053 | 38,562 | 3,034 | 8.16 | 372 |
| 1966 | 19,579.16 | 15,890 | 17,994 | 1,585 | 8.48 | 187 |
| 1967 | 14,375.52 | 11,564 | 13,095 | 1,280 | 8.80 | 145 |
| 1968 | 818.29 | 652 | 738 | 80 | 9.12 | 9 |
| 1969 | 15,932.36 | 12,583 | 14,249 | 1,683 | 9.46 | 178 |
| 1970 | 553.00 | 433 | 490 | 63 | 9.80 | 6 |
| 1972 | 36,690.90 | 28,113 | 31,835 | 4,856 | 10.52 | 462 |
| 1973 | 38,195.02 | 28,952 | 32,785 | 5,410 | 10.89 | 497 |
| 1974 | 19,018.54 | 14,256 | 16,144 | 2,875 | 11.27 | 255 |
| 1975 | 25,329.73 | 18,767 | 21,252 | 4,078 | 11.66 | 350 |
| 1976 | 12,818.60 | 9,383 | 10,625 | 2,193 | 12.06 | 182 |
| 1977 | 148.01 | 107 | 121 | 27 | 12.47 | 2 |
| 1978 | 4,242.67 | 3,027 | 3,428 | 815 | 12.89 | 63 |
| 1979 | 1,542.38 | 1,085 | 1,229 | 314 | 13.33 | 24 |
| 1980 | 4,638.03 | 3,219 | 3,645 | 993 | 13.77 | 72 |
| 1981 | 80,176.22 | 54,823 | 62,082 | 18,094 | 14.23 | 1,272 |
| 1982 | 141,945.62 | 109,270 | 123,738 | 18,207 | 13.31 | 1,368 |
| 1983 | 6,800.47 | 5,177 | 5,862 | 938 | 13.65 | 69 |
| 1984 | 199,926.07 | 150,384 | 170,296 | 29,630 | 14.00 | 2,116 |
| 1985 | 433,461.53 | 321,975 | 364,607 | 68,855 | 14.37 | 4,792 |
| 1986 | 265,735.11 | 194,784 | 220,575 | 45,160 | 14.75 | 3,062 |
| 1987 | 791,585.85 | 572,158 | 647,916 | 143,670 | 15.15 | 9,483 |
| 1988 | 18,764.80 | 13,364 | 15,133 | 3,631 | 15.56 | 233 |
| 1989 | 37,807.02 | 26,510 | 30,020 | 7,787 | 15.98 | 487 |
| 1990 | 128,484.87 | 88,629 | 100,364 | 28,121 | 16.41 | 1,714 |
| 1991 | 257,739.07 | 173,845 | 196,863 | 60,876 | 17.13 | 3,554 |
| 1992 | 198,243.74 | 131,317 | 148,704 | 49,539 | 17.58 | 2,818 |
| 1993 | 32,985.36 | 21,437 | 24,275 | 8,710 | 18.05 | 483 |
| 1994 | 6,197.62 | 3,968 | 4,493 | 1,704 | 18.26 | 93 |
| 1995 | 265,285.40 | 166,281 | 188,298 | 76,988 | 18.75 | 4,106 |
| 1996 | 390,043.61 | 239,097 | 270,755 | 119,288 | 19.25 | 6,197 |
| 1998 | 8,401.63 | 4,908 | 5,558 | 2,844 | 20.28 | 140 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| UGI-GAS | | | | | | |
| SURVIVOR CURVE.. IOWA 45-R1.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2003 | 278,252.13 | 141,241 | 159,942 | 118,310 | 22.80 | 5,189 |
| 2009 | 23,277.53 | 9,451 | 10,702 | 12,575 | 25.60 | 491 |
| 2014 | 78,923.32 | 24,466 | 27,705 | 51,218 | 27.82 | 1,841 |
| 2016 | 168,831.19 | 45,551 | 51,582 | 117,249 | 28.41 | 4,127 |
| 2017 | 32,073.62 | 7,954 | 9,007 | 23,066 | 28.81 | 801 |
| 2019 | 90,422.23 | 18,446 | 20,888 | 69,534 | 29.26 | 2,376 |
| 2020 | 191,930.65 | 34,682 | 39,274 | 152,656 | 29.47 | 5,180 |
| 2021 | 1,737,045.60 | 272,369 | 308,433 | 1,428,613 | 29.59 | 48,280 |
| 2022 | 16,273,209.43 | 2,144,809 | 2,428,798 | 13,844,411 | 29.63 | 467,243 |
| 2023 | 11,709,756.03 | 1,245,918 | 1,410,887 | 10,298,869 | 29.39 | 350,421 |
| 2024 | 907,248.89 | 72,126 | 81,676 | 825,573 | 28.95 | 28,517 |
| | 35,061,310.59 | 6,538,514 | 7,404,256 | 27,657,055 | | 959,514 |
| PNG | | | | | | |
| SURVIVOR CURVE.. IOWA 45-R1.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1960 | 16,780.37 | 14,293 | 13,968 | 2,812 | 6.67 | 422 |
| 1962 | 29,310.05 | 24,588 | 24,030 | 5,280 | 7.25 | 728 |
| 1963 | 28,716.91 | 23,899 | 23,356 | 5,361 | 7.55 | 710 |
| 1964 | 1,610.71 | 1,330 | 1,300 | 311 | 7.85 | 40 |
| 1965 | 15,335.53 | 12,555 | 12,270 | 3,066 | 8.16 | 376 |
| 1966 | 114,389.19 | 92,834 | 90,726 | 23,664 | 8.48 | 2,791 |
| 1967 | 4,284.76 | 3,447 | 3,369 | 916 | 8.80 | 104 |
| 1968 | 126,189.95 | 100,615 | 98,330 | 27,860 | 9.12 | 3,055 |
| 1969 | 116,466.84 | 91,983 | 89,894 | 26,573 | 9.46 | 2,809 |
| 1970 | 18,752.91 | 14,669 | 14,336 | 4,417 | 9.80 | 451 |
| 1971 | 13,464.24 | 10,427 | 10,190 | 3,274 | 10.15 | 323 |
| 1972 | 2,349.36 | 1,800 | 1,759 | 590 | 10.52 | 56 |
| 1974 | 21,308.55 | 15,972 | 15,609 | 5,699 | 11.27 | 506 |
| 1975 | 37,036.13 | 27,440 | 26,817 | 10,219 | 11.66 | 876 |
| 1977 | 2,043.72 | 1,477 | 1,443 | 600 | 12.47 | 48 |
| 1978 | 2,934.41 | 2,094 | 2,046 | 888 | 12.89 | 69 |
| 1979 | 1,353.24 | 952 | 930 | 423 | 13.33 | 32 |
| 1980 | 47,010.45 | 32,625 | 31,884 | 15,126 | 13.77 | 1,098 |
| 1981 | 702,199.80 | 480,150 | 469,245 | 232,955 | 14.23 | 16,371 |
| 1982 | 114,036.20 | 87,785 | 85,791 | 28,245 | 13.31 | 2,122 |
| 1983 | 6,538.51 | 4,977 | 4,864 | 1,675 | 13.65 | 123 |
| 1984 | 1,848.56 | 1,390 | 1,358 | 490 | 14.00 | 35 |
| 1985 | 33,053.50 | 24,552 | 23,994 | 9,059 | 14.37 | 630 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| PNG | | | | | | |
| SURVIVOR CURVE.. IOWA 45-R1.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1986 | 796.80 | 584 | 571 | 226 | 14.75 | 15 |
| 1987 | 900.93 | 651 | 636 | 265 | 15.15 | 17 |
| 1988 | 228,712.92 | 162,889 | 159,190 | 69,523 | 15.56 | 4,468 |
| 1989 | 5,767.35 | 4,044 | 3,952 | 1,815 | 15.98 | 114 |
| 1990 | 8,208.45 | 5,662 | 5,533 | 2,675 | 16.41 | 163 |
| 1991 | 15,153.04 | 10,221 | 9,989 | 5,164 | 17.13 | 301 |
| 1992 | 1,292.66 | 856 | 837 | 456 | 17.58 | 26 |
| 1993 | 49,169.36 | 31,955 | 31,229 | 17,940 | 18.05 | 994 |
| 1994 | 82,378.57 | 52,739 | 51,541 | 30,837 | 18.26 | 1,689 |
| 1995 | 52,734.74 | 33,054 | 32,303 | 20,431 | 18.75 | 1,090 |
| 1996 | 44,580.63 | 27,328 | 26,707 | 17,873 | 19.25 | 928 |
| 1997 | 532,333.33 | 318,761 | 311,522 | 220,812 | 19.76 | 11,175 |
| 1998 | 118,063.23 | 68,973 | 67,407 | 50,657 | 20.28 | 2,498 |
| 1999 | 58,548.09 | 33,326 | 32,569 | 25,979 | 20.81 | 1,248 |
| 2000 | 69,703.96 | 38,602 | 37,725 | 31,979 | 21.35 | 1,498 |
| 2001 | 173,986.69 | 94,057 | 91,921 | 82,066 | 21.67 | 3,787 |
| 2002 | 184,888.86 | 96,937 | 94,735 | 90,153 | 22.23 | 4,055 |
| 2003 | 175,733.00 | 89,202 | 87,176 | 88,557 | 22.80 | 3,884 |
| 2004 | 75,956.41 | 37,431 | 36,581 | 39,376 | 23.16 | 1,700 |
| 2005 | 48,587.58 | 23,089 | 22,565 | 26,023 | 23.75 | 1,096 |
| 2006 | 162,733.73 | 74,727 | 73,030 | 89,704 | 24.14 | 3,716 |
| 2007 | 9,461.70 | 4,170 | 4,075 | 5,386 | 24.75 | 218 |
| 2008 | 460,995.77 | 195,278 | 190,843 | 270,153 | 25.17 | 10,733 |
| 2009 | 53,996.90 | 21,923 | 21,425 | 32,572 | 25.60 | 1,272 |
| 2010 | 265,809.52 | 103,081 | 100,740 | 165,070 | 26.05 | 6,337 |
| 2011 | 1,348,202.00 | 497,352 | 486,057 | 862,145 | 26.52 | 32,509 |
| 2012 | 500,205.13 | 174,772 | 170,803 | 329,402 | 27.00 | 12,200 |
| 2013 | 309,369.28 | 102,339 | 100,015 | 209,355 | 27.31 | 7,666 |
| 2014 | 8,711,938.63 | 2,700,701 | 2,639,365 | 6,072,574 | 27.82 | 218,281 |
| 2015 | 356,025.70 | 103,176 | 100,833 | 255,193 | 28.18 | 9,056 |
| 2018 | 1.37 | | | 1 | 29.09 | |
| 2019 | 2,178,764.95 | 444,468 | 434,374 | 1,744,391 | 29.26 | 59,617 |
| 2020 | 350,661.95 | 63,365 | 61,926 | 288,736 | 29.47 | 9,798 |
| 2021 | 214,987.16 | 33,710 | 32,944 | 182,043 | 29.59 | 6,152 |
| 2022 | 5,163,458.24 | 680,544 | 665,088 | 4,498,370 | 29.63 | 151,818 |
| 2023 | 4,629,308.82 | 492,558 | 481,371 | 4,147,937 | 29.39 | 141,134 |
| 2024 | 466,548.77 | 37,091 | 36,249 | 430,300 | 28.95 | 14,864 |
| | 28,566,980.11 | 7,931,470 | 7,751,337 | 20,815,643 | | 759,892 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| CPG | | | | | | |
| SURVIVOR CURVE.. IOWA 45-R1.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1955 | 266.15 | 235 | 240 | 26 | 5.30 | 5 |
| 1957 | 1,419.60 | 1,236 | 1,264 | 156 | 5.83 | 27 |
| 1959 | 1,154.96 | 991 | 1,013 | 142 | 6.39 | 22 |
| 1960 | 352.50 | 300 | 307 | 46 | 6.67 | 7 |
| 1961 | 3,229.10 | 2,730 | 2,792 | 438 | 6.96 | 63 |
| 1966 | 2,958.56 | 2,401 | 2,455 | 503 | 8.48 | 59 |
| 1967 | 3,788.99 | 3,048 | 3,117 | 672 | 8.80 | 76 |
| 1968 | 2,785.64 | 2,221 | 2,271 | 515 | 9.12 | 56 |
| 1970 | 2,147.66 | 1,680 | 1,718 | 430 | 9.80 | 44 |
| 1972 | 481.68 | 369 | 377 | 104 | 10.52 | 10 |
| 1973 | 1,415.71 | 1,073 | 1,097 | 319 | 10.89 | 29 |
| 1974 | 1,983.52 | 1,487 | 1,521 | 463 | 11.27 | 41 |
| 1975 | 1,411.62 | 1,046 | 1,070 | 342 | 11.66 | 29 |
| 1977 | 3,626.30 | 2,621 | 2,680 | 946 | 12.47 | 76 |
| 1979 | 10,681.17 | 7,517 | 7,686 | 2,995 | 13.33 | 225 |
| 1981 | 703.40 | 481 | 492 | 212 | 14.23 | 15 |
| 1982 | 2,492.78 | 1,919 | 1,962 | 531 | 13.31 | 40 |
| 1988 | 1,548.80 | 1,103 | 1,128 | 421 | 15.56 | 27 |
| 1989 | 1,790.48 | 1,255 | 1,283 | 507 | 15.98 | 32 |
| 1992 | 417.27 | 276 | 282 | 135 | 17.58 | 8 |
| 1995 | 551.52 | 346 | 354 | 198 | 18.75 | 11 |
| 2012 | 1,055.35 | 369 | 377 | 678 | 27.00 | 25 |
| 2013 | 422.81 | 140 | 143 | 280 | 27.31 | 10 |
| 2019 | 181,294.79 | 36,984 | 37,818 | 143,477 | 29.26 | 4,904 |
| 2022 | 164,417.17 | 21,670 | 22,158 | 142,259 | 29.63 | 4,801 |
| 2023 | 292,419.13 | 31,113 | 31,814 | 260,605 | 29.39 | 8,867 |
| 2024 | 386,828.37 | 30,753 | 31,446 | 355,382 | 28.95 | 12,276 |
| | 1,071,645.03 | 155,364 | 158,866 | 912,779 | | 31,785 |
| | 64,699,935.73 | 14,625,348 | 15,314,459 | 49,385,477 | | 1,751,191 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.2 2.71

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| UGI-GAS | | | | | | |
| SURVIVOR CURVE.. IOWA 45-R2 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1952 | 3,018.61 | 2,857 | 2,713 | 306 | 2.41 | 127 |
| 1953 | 4,094.10 | 3,849 | 3,655 | 439 | 2.69 | 163 |
| 1954 | 7,653.08 | 7,146 | 6,786 | 867 | 2.98 | 291 |
| 1955 | 18,497.51 | 17,153 | 16,289 | 2,209 | 3.27 | 676 |
| 1956 | 37,261.06 | 34,313 | 32,584 | 4,677 | 3.56 | 1,314 |
| 1957 | 48,744.18 | 44,574 | 42,328 | 6,416 | 3.85 | 1,666 |
| 1958 | 69,482.37 | 63,090 | 59,912 | 9,571 | 4.14 | 2,312 |
| 1959 | 131,918.29 | 118,932 | 112,940 | 18,978 | 4.43 | 4,284 |
| 1960 | 187,030.46 | 167,413 | 158,979 | 28,052 | 4.72 | 5,943 |
| 1961 | 209,187.99 | 185,899 | 176,533 | 32,655 | 5.01 | 6,518 |
| 1962 | 201,469.10 | 177,740 | 168,785 | 32,684 | 5.30 | 6,167 |
| 1963 | 236,420.31 | 207,000 | 196,571 | 39,849 | 5.60 | 7,116 |
| 1964 | 234,288.71 | 203,571 | 193,315 | 40,974 | 5.90 | 6,945 |
| 1965 | 297,194.74 | 256,247 | 243,337 | 53,857 | 6.20 | 8,687 |
| 1966 | 421,097.31 | 360,177 | 342,031 | 79,066 | 6.51 | 12,145 |
| 1967 | 393,796.86 | 334,113 | 317,280 | 76,516 | 6.82 | 11,219 |
| 1968 | 466,585.38 | 392,552 | 372,775 | 93,810 | 7.14 | 13,139 |
| 1969 | 496,862.37 | 414,383 | 393,506 | 103,356 | 7.47 | 13,836 |
| 1970 | 497,692.09 | 411,313 | 390,591 | 107,101 | 7.81 | 13,713 |
| 1971 | 560,646.60 | 459,108 | 435,978 | 124,668 | 8.15 | 15,297 |
| 1972 | 792,434.61 | 642,752 | 610,370 | 182,064 | 8.50 | 21,419 |
| 1973 | 1,000,505.25 | 803,296 | 762,826 | 237,679 | 8.87 | 26,796 |
| 1974 | 1,037,752.92 | 824,671 | 783,124 | 254,629 | 9.24 | 27,557 |
| 1975 | 698,194.98 | 548,781 | 521,133 | 177,062 | 9.63 | 18,387 |
| 1976 | 772,928.31 | 600,650 | 570,389 | 202,539 | 10.03 | 20,193 |
| 1977 | 1,500,692.77 | 1,152,532 | 1,094,468 | 406,225 | 10.44 | 38,910 |
| 1978 | 1,401,146.51 | 1,063,008 | 1,009,454 | 391,693 | 10.86 | 36,067 |
| 1979 | 2,595,100.98 | 1,943,445 | 1,845,534 | 749,567 | 11.30 | 66,333 |
| 1980 | 4,360,409.34 | 3,221,863 | 3,059,546 | 1,300,864 | 11.75 | 110,712 |
| 1981 | 4,443,723.65 | 3,238,008 | 3,074,877 | 1,368,846 | 12.21 | 112,109 |
| 1982 | 3,925,844.99 | 3,109,662 | 2,952,997 | 972,847 | 11.68 | 83,292 |
| 1983 | 2,919,021.17 | 2,285,594 | 2,170,446 | 748,575 | 12.06 | 62,071 |
| 1984 | 3,081,073.43 | 2,383,210 | 2,263,144 | 817,929 | 12.45 | 65,697 |
| 1985 | 3,582,945.74 | 2,735,937 | 2,598,101 | 984,845 | 12.85 | 76,642 |
| 1986 | 3,867,088.49 | 2,913,078 | 2,766,317 | 1,100,771 | 13.26 | 83,014 |
| 1987 | 4,581,587.44 | 3,402,287 | 3,230,880 | 1,350,707 | 13.69 | 98,664 |
| 1988 | 5,900,912.60 | 4,316,518 | 4,099,052 | 1,801,860 | 14.13 | 127,520 |
| 1989 | 8,410,342.28 | 6,055,446 | 5,750,373 | 2,659,969 | 14.58 | 182,440 |
| 1990 | 9,347,924.15 | 6,619,265 | 6,285,787 | 3,062,137 | 15.05 | 203,464 |
| 1991 | 8,499,910.89 | 5,914,238 | 5,616,279 | 2,883,632 | 15.52 | 185,801 |
| 1992 | 8,485,812.13 | 5,796,658 | 5,504,623 | 2,981,189 | 16.01 | 186,208 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| UGI-GAS | | | | | | |
| SURVIVOR CURVE.. IOWA 45-R2 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1993 | 5,774,159.23 | 3,868,687 | 3,673,783 | 2,100,376 | 16.50 | 127,296 |
| 1994 | 11,497,916.49 | 7,548,382 | 7,168,095 | 4,329,821 | 17.00 | 254,695 |
| 1995 | 12,211,299.17 | 7,846,981 | 7,451,651 | 4,759,648 | 17.52 | 271,669 |
| 1996 | 10,168,909.08 | 6,389,126 | 6,067,242 | 4,101,667 | 18.04 | 227,365 |
| 1997 | 11,366,077.22 | 6,974,225 | 6,622,864 | 4,743,213 | 18.58 | 255,286 |
| 1998 | 9,098,472.84 | 5,445,436 | 5,171,095 | 3,927,377 | 19.12 | 205,407 |
| 1999 | 9,299,301.66 | 5,421,493 | 5,148,359 | 4,150,943 | 19.67 | 211,029 |
| 2000 | 9,743,554.78 | 5,525,570 | 5,247,192 | 4,496,363 | 20.23 | 222,262 |
| 2001 | 9,629,698.14 | 5,304,038 | 5,036,821 | 4,592,877 | 20.80 | 220,811 |
| 2002 | 10,139,057.78 | 5,415,271 | 5,142,450 | 4,996,608 | 21.37 | 233,814 |
| 2003 | 8,137,885.84 | 4,207,287 | 3,995,324 | 4,142,562 | 21.95 | 188,727 |
| 2004 | 10,962,379.87 | 5,475,709 | 5,199,843 | 5,762,537 | 22.55 | 255,545 |
| 2005 | 9,245,395.45 | 4,472,922 | 4,247,577 | 4,997,819 | 22.94 | 217,865 |
| 2006 | 10,047,127.74 | 4,675,933 | 4,440,360 | 5,606,768 | 23.55 | 238,079 |
| 2007 | 9,995,643.50 | 4,464,054 | 4,239,155 | 5,756,488 | 24.17 | 238,167 |
| 2008 | 13,146,551.23 | 5,642,500 | 5,358,231 | 7,788,320 | 24.60 | 316,598 |
| 2009 | 13,388,364.66 | 5,482,535 | 5,206,325 | 8,182,039 | 25.24 | 324,170 |
| 2010 | 13,824,483.41 | 5,383,254 | 5,112,046 | 8,712,437 | 25.87 | 336,778 |
| 2011 | 21,241,688.81 | 7,867,922 | 7,471,537 | 13,770,152 | 26.34 | 522,785 |
| 2012 | 31,215,704.49 | 10,906,767 | 10,357,285 | 20,858,419 | 27.00 | 772,534 |
| 2013 | 40,530,576.57 | 13,350,772 | 12,678,161 | 27,852,415 | 27.48 | 1,013,552 |
| 2014 | 39,448,513.43 | 12,181,701 | 11,567,988 | 27,880,525 | 27.98 | 996,445 |
| 2015 | 41,189,579.10 | 11,842,004 | 11,245,405 | 29,944,174 | 28.50 | 1,050,673 |
| 2016 | 44,939,426.88 | 11,935,912 | 11,334,582 | 33,604,845 | 29.03 | 1,157,590 |
| 2017 | 42,600,683.58 | 10,360,486 | 9,838,526 | 32,762,158 | 29.56 | 1,108,327 |
| 2018 | 48,653,785.92 | 10,752,487 | 10,210,778 | 38,443,008 | 29.96 | 1,283,144 |
| 2019 | 64,680,503.14 | 12,754,995 | 12,112,399 | 52,568,104 | 30.52 | 1,722,415 |
| 2020 | 58,999,095.42 | 10,242,243 | 9,726,240 | 49,272,856 | 30.95 | 1,592,015 |
| 2021 | 74,715,840.27 | 11,177,490 | 10,614,369 | 64,101,471 | 31.26 | 2,050,591 |
| 2022 | 94,867,021.00 | 11,820,431 | 11,224,919 | 83,642,102 | 31.60 | 2,646,902 |
| 2023 | 98,301,314.69 | 9,731,830 | 9,241,541 | 89,059,773 | 31.84 | 2,797,103 |
| 2024 | 55,468,139.56 | 4,049,174 | 3,845,177 | 51,622,963 | 31.75 | 1,625,920 |
| 2025 | 88,104,520.00 | 4,017,566 | 3,815,161 | 84,289,359 | 31.39 | 2,685,230 |
| 2026 | 93,676,459.17 | 1,555,029 | 1,476,687 | 92,199,772 | 29.62 | 3,112,754 |
| | 1,212,037,423.87 | 317,522,541 | 301,525,783 | 910,511,641 | | 32,448,397 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| PNG | | | | | | |
| SURVIVOR CURVE.. IOWA 45-R2 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1931 | 2,025.43 | 2,025 | 2,025 | | | |
| 1932 | 3,438.21 | 3,438 | 3,438 | | | |
| 1933 | 2,744.58 | 2,745 | 2,745 | | | |
| 1934 | 4,188.04 | 4,188 | 4,188 | | | |
| 1935 | 3,562.89 | 3,563 | 3,563 | | | |
| 1936 | 5,387.47 | 5,387 | 5,387 | | | |
| 1937 | 6,147.93 | 6,148 | 6,148 | | | |
| 1938 | 5,013.98 | 5,014 | 5,014 | | | |
| 1939 | 8,316.37 | 8,316 | 8,316 | | | |
| 1940 | 7,708.61 | 7,709 | 7,709 | | | |
| 1941 | 7,153.81 | 7,154 | 7,154 | | | |
| 1942 | 4,418.29 | 4,418 | 4,418 | | | |
| 1943 | 3,186.88 | 3,180 | 3,187 | | | |
| 1944 | 5,216.66 | 5,184 | 5,217 | | | |
| 1945 | 8,638.89 | 8,535 | 8,639 | | | |
| 1946 | 14,730.71 | 14,472 | 14,731 | | | |
| 1947 | 15,878.88 | 15,508 | 15,815 | 64 | 1.05 | 61 |
| 1948 | 19,407.69 | 18,843 | 19,216 | 192 | 1.31 | 147 |
| 1949 | 17,501.19 | 16,887 | 17,221 | 280 | 1.58 | 177 |
| 1950 | 25,066.96 | 24,031 | 24,506 | 561 | 1.86 | 302 |
| 1951 | 19,081.23 | 18,178 | 18,537 | 544 | 2.13 | 255 |
| 1952 | 1,445,073.69 | 1,367,676 | 1,394,722 | 50,352 | 2.41 | 20,893 |
| 1953 | 15,153.96 | 14,248 | 14,530 | 624 | 2.69 | 232 |
| 1954 | 21,740.75 | 20,301 | 20,702 | 1,038 | 2.98 | 348 |
| 1955 | 36,878.68 | 34,199 | 34,875 | 2,003 | 3.27 | 613 |
| 1956 | 42,881.31 | 39,489 | 40,270 | 2,611 | 3.56 | 733 |
| 1957 | 59,814.76 | 54,697 | 55,779 | 4,036 | 3.85 | 1,048 |
| 1958 | 88,145.41 | 80,036 | 81,619 | 6,527 | 4.14 | 1,577 |
| 1959 | 140,834.97 | 126,971 | 129,482 | 11,353 | 4.43 | 2,563 |
| 1960 | 123,778.00 | 110,795 | 112,986 | 10,792 | 4.72 | 2,286 |
| 1961 | 150,627.54 | 133,858 | 136,505 | 14,123 | 5.01 | 2,819 |
| 1962 | 273,657.45 | 241,426 | 246,200 | 27,457 | 5.30 | 5,181 |
| 1963 | 346,215.29 | 303,132 | 309,126 | 37,089 | 5.60 | 6,623 |
| 1964 | 469,325.94 | 407,793 | 415,857 | 53,469 | 5.90 | 9,063 |
| 1965 | 561,719.46 | 484,326 | 493,904 | 67,816 | 6.20 | 10,938 |
| 1966 | 624,772.54 | 534,387 | 544,954 | 79,818 | 6.51 | 12,261 |
| 1967 | 733,531.84 | 622,358 | 634,665 | 98,867 | 6.82 | 14,497 |
| 1968 | 951,478.25 | 800,507 | 816,337 | 135,141 | 7.14 | 18,927 |
| 1969 | 1,007,896.08 | 840,585 | 857,208 | 150,689 | 7.47 | 20,173 |
| 1970 | 1,165,198.46 | 962,967 | 982,010 | 183,189 | 7.81 | 23,456 |
| 1971 | 396,528.45 | 324,713 | 331,134 | 65,394 | 8.15 | 8,024 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| PNG | | | | | | |
| SURVIVOR CURVE.. IOWA 45-R2 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1972 | 744,117.04 | 603,561 | 615,496 | 128,621 | 8.50 | 15,132 |
| 1973 | 1,234,662.84 | 991,298 | 1,010,901 | 223,762 | 8.87 | 25,227 |
| 1974 | 1,271,868.90 | 1,010,716 | 1,030,703 | 241,166 | 9.24 | 26,100 |
| 1975 | 1,088,178.73 | 855,308 | 872,222 | 215,957 | 9.63 | 22,425 |
| 1976 | 1,319,999.54 | 1,025,785 | 1,046,070 | 273,930 | 10.03 | 27,311 |
| 1977 | 1,684,168.85 | 1,293,442 | 1,319,020 | 365,149 | 10.44 | 34,976 |
| 1978 | 1,283,617.48 | 973,842 | 993,100 | 290,518 | 10.86 | 26,751 |
| 1979 | 1,622,309.12 | 1,214,931 | 1,238,956 | 383,353 | 11.30 | 33,925 |
| 1980 | 2,034,068.68 | 1,502,953 | 1,532,674 | 501,395 | 11.75 | 42,672 |
| 1981 | 1,728,504.72 | 1,259,510 | 1,284,417 | 444,088 | 12.21 | 36,371 |
| 1982 | 1,435,567.76 | 1,137,113 | 1,159,599 | 275,968 | 11.68 | 23,627 |
| 1983 | 1,084,113.18 | 848,861 | 865,647 | 218,466 | 12.06 | 18,115 |
| 1984 | 1,610,156.08 | 1,245,456 | 1,270,085 | 340,071 | 12.45 | 27,315 |
| 1985 | 1,974,836.98 | 1,507,986 | 1,537,806 | 437,031 | 12.85 | 34,010 |
| 1986 | 2,506,785.94 | 1,888,362 | 1,925,704 | 581,082 | 13.26 | 43,822 |
| 1987 | 3,329,924.33 | 2,472,802 | 2,521,702 | 808,223 | 13.69 | 59,037 |
| 1988 | 4,465,435.43 | 3,266,466 | 3,331,060 | 1,134,375 | 14.13 | 80,281 |
| 1989 | 4,181,640.06 | 3,010,781 | 3,070,319 | 1,111,321 | 14.58 | 76,222 |
| 1990 | 4,654,540.94 | 3,295,880 | 3,361,056 | 1,293,485 | 15.05 | 85,946 |
| 1991 | 3,390,185.62 | 2,358,891 | 2,405,538 | 984,648 | 15.52 | 63,444 |
| 1992 | 4,173,617.91 | 2,850,998 | 2,907,376 | 1,266,242 | 16.01 | 79,091 |
| 1993 | 4,388,022.93 | 2,939,975 | 2,998,113 | 1,389,910 | 16.50 | 84,237 |
| 1994 | 4,544,828.22 | 2,983,680 | 3,042,682 | 1,502,146 | 17.00 | 88,362 |
| 1995 | 5,164,507.22 | 3,318,712 | 3,384,339 | 1,780,168 | 17.52 | 101,608 |
| 1996 | 5,143,120.02 | 3,231,422 | 3,295,323 | 1,847,797 | 18.04 | 102,428 |
| 1997 | 6,107,470.65 | 3,747,544 | 3,821,651 | 2,285,819 | 18.58 | 123,026 |
| 1998 | 5,546,184.89 | 3,319,392 | 3,385,033 | 2,161,152 | 19.12 | 113,031 |
| 1999 | 4,031,587.13 | 2,350,415 | 2,396,894 | 1,634,693 | 19.67 | 83,106 |
| 2000 | 3,276,146.55 | 1,857,903 | 1,894,643 | 1,381,504 | 20.23 | 68,290 |
| 2001 | 5,886,252.93 | 3,242,148 | 3,306,261 | 2,579,992 | 20.80 | 124,038 |
| 2002 | 4,925,271.80 | 2,630,588 | 2,682,608 | 2,242,664 | 21.37 | 104,945 |
| 2003 | 5,381,388.24 | 2,782,178 | 2,837,195 | 2,544,193 | 21.95 | 115,909 |
| 2004 | 11,361,970.09 | 5,675,304 | 5,787,533 | 5,574,437 | 22.55 | 247,203 |
| 2005 | 7,369,587.67 | 3,565,407 | 3,635,913 | 3,733,675 | 22.94 | 162,758 |
| 2006 | 4,339,602.51 | 2,019,651 | 2,059,589 | 2,280,013 | 23.55 | 96,816 |
| 2007 | 5,942,116.27 | 2,653,749 | 2,706,227 | 3,235,890 | 24.17 | 133,880 |
| 2008 | 6,359,899.69 | 2,729,669 | 2,783,648 | 3,576,252 | 24.60 | 145,376 |
| 2009 | 6,423,411.26 | 2,630,387 | 2,682,403 | 3,741,008 | 25.24 | 148,217 |
| 2010 | 4,235,104.27 | 1,649,150 | 1,681,762 | 2,553,342 | 25.87 | 98,699 |
| 2011 | 7,404,225.03 | 2,742,525 | 2,796,758 | 4,607,467 | 26.34 | 174,923 |
| 2012 | 9,247,551.47 | 3,231,094 | 3,294,989 | 5,952,563 | 27.00 | 220,465 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| PNG | | | | | | |
| SURVIVOR CURVE.. IOWA 45-R2 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2013 | 9,126,431.78 | 3,006,247 | 3,065,695 | 6,060,736 | 27.48 | 220,551 |
| 2014 | 9,826,149.94 | 3,034,315 | 3,094,318 | 6,731,832 | 27.98 | 240,594 |
| 2015 | 14,034,537.63 | 4,034,930 | 4,114,721 | 9,919,817 | 28.50 | 348,064 |
| 2016 | 15,545,600.86 | 4,128,912 | 4,210,561 | 11,335,040 | 29.03 | 390,460 |
| 2017 | 17,089,119.60 | 4,156,074 | 4,238,260 | 12,850,859 | 29.56 | 434,738 |
| 2018 | 19,344,437.44 | 4,275,121 | 4,359,661 | 14,984,776 | 29.96 | 500,159 |
| 2019 | 23,479,848.11 | 4,630,226 | 4,721,788 | 18,758,060 | 30.52 | 614,615 |
| 2020 | 18,147,784.42 | 3,150,455 | 3,212,755 | 14,935,029 | 30.95 | 482,553 |
| 2021 | 32,227,063.79 | 4,821,169 | 4,916,507 | 27,310,556 | 31.26 | 873,658 |
| 2022 | 29,175,630.43 | 3,635,284 | 3,707,172 | 25,468,459 | 31.60 | 805,964 |
| 2023 | 25,325,371.57 | 2,507,212 | 2,556,792 | 22,768,580 | 31.84 | 715,094 |
| 2024 | 14,549,373.89 | 1,062,104 | 1,083,107 | 13,466,267 | 31.75 | 424,134 |
| 2025 | 29,477,354.27 | 1,344,167 | 1,370,748 | 28,106,606 | 31.39 | 895,400 |
| 2026 | 21,988,814.51 | 365,014 | 372,232 | 21,616,582 | 29.62 | 729,797 |
| | 452,078,134.74 | 145,756,452 | 148,637,372 | 303,440,763 | | 11,258,095 |

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

| | | | | | | |
|------|------------|--------|--------|--------|-------|-------|
| 1958 | 139.50 | 127 | 129 | 11 | 4.14 | 3 |
| 1959 | 270.25 | 244 | 247 | 23 | 4.43 | 5 |
| 1960 | 65.39 | 59 | 60 | 6 | 4.72 | 1 |
| 1961 | 8,256.01 | 7,337 | 7,439 | 817 | 5.01 | 163 |
| 1962 | 3,867.46 | 3,412 | 3,459 | 408 | 5.30 | 77 |
| 1963 | 8,676.25 | 7,597 | 7,702 | 974 | 5.60 | 174 |
| 1964 | 10,322.81 | 8,969 | 9,093 | 1,230 | 5.90 | 208 |
| 1965 | 9,634.66 | 8,307 | 8,422 | 1,213 | 6.20 | 196 |
| 1966 | 9,255.09 | 7,916 | 8,026 | 1,229 | 6.51 | 189 |
| 1967 | 18,438.91 | 15,644 | 15,861 | 2,578 | 6.82 | 378 |
| 1968 | 21,738.83 | 18,290 | 18,543 | 3,196 | 7.14 | 448 |
| 1969 | 19,660.37 | 16,397 | 16,624 | 3,036 | 7.47 | 406 |
| 1970 | 22,251.21 | 18,389 | 18,644 | 3,608 | 7.81 | 462 |
| 1971 | 38,593.77 | 31,604 | 32,042 | 6,552 | 8.15 | 804 |
| 1972 | 55,232.46 | 44,800 | 45,420 | 9,812 | 8.50 | 1,154 |
| 1973 | 33,289.99 | 26,728 | 27,098 | 6,192 | 8.87 | 698 |
| 1974 | 77,164.80 | 61,321 | 62,170 | 14,994 | 9.24 | 1,623 |
| 1975 | 114,817.44 | 90,247 | 91,497 | 23,321 | 9.63 | 2,422 |
| 1976 | 78,608.33 | 61,087 | 61,933 | 16,675 | 10.03 | 1,663 |
| 1977 | 42,293.48 | 32,481 | 32,931 | 9,363 | 10.44 | 897 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

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

| YEAR | ORIGINAL COST | CALCULATED ACCRUED | ALLOC. BOOK RESERVE | FUTURE BOOK ACCRUALS | REM. LIFE | ANNUAL ACCRUAL |
|-----------------------------|---------------|--------------------|---------------------|----------------------|-----------|----------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| CPG | | | | | | |
| SURVIVOR CURVE.. IOWA 45-R2 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1978 | 54,386.91 | 41,262 | 41,833 | 12,553 | 10.86 | 1,156 |
| 1979 | 49,744.76 | 37,253 | 37,769 | 11,976 | 11.30 | 1,060 |
| 1980 | 122,209.59 | 90,299 | 91,550 | 30,660 | 11.75 | 2,609 |
| 1981 | 291,692.04 | 212,547 | 215,491 | 76,201 | 12.21 | 6,241 |
| 1982 | 286,618.44 | 227,030 | 230,174 | 56,444 | 11.68 | 4,833 |
| 1983 | 250,403.61 | 196,066 | 198,782 | 51,622 | 12.06 | 4,280 |
| 1984 | 351,892.75 | 272,189 | 275,959 | 75,934 | 12.45 | 6,099 |
| 1985 | 460,335.00 | 351,512 | 356,381 | 103,954 | 12.85 | 8,090 |
| 1986 | 524,560.75 | 395,152 | 400,625 | 123,936 | 13.26 | 9,347 |
| 1987 | 678,381.93 | 503,766 | 510,743 | 167,639 | 13.69 | 12,245 |
| 1988 | 659,692.44 | 482,565 | 489,249 | 170,444 | 14.13 | 12,063 |
| 1989 | 1,123,552.18 | 808,958 | 820,162 | 303,390 | 14.58 | 20,809 |
| 1990 | 1,181,995.70 | 836,971 | 848,563 | 333,432 | 15.05 | 22,155 |
| 1991 | 1,037,886.07 | 722,161 | 732,163 | 305,723 | 15.52 | 19,699 |
| 1992 | 1,614,745.21 | 1,103,032 | 1,118,309 | 496,436 | 16.01 | 31,008 |
| 1993 | 1,174,094.22 | 786,643 | 797,538 | 376,556 | 16.50 | 22,822 |
| 1994 | 2,087,744.92 | 1,370,605 | 1,389,588 | 698,157 | 17.00 | 41,068 |
| 1995 | 2,395,143.21 | 1,539,119 | 1,560,436 | 834,707 | 17.52 | 47,643 |
| 1996 | 2,311,914.78 | 1,452,576 | 1,472,694 | 839,220 | 18.04 | 46,520 |
| 1997 | 2,384,922.51 | 1,463,388 | 1,483,656 | 901,266 | 18.58 | 48,507 |
| 1998 | 2,689,373.35 | 1,609,590 | 1,631,883 | 1,057,490 | 19.12 | 55,308 |
| 1999 | 2,419,048.51 | 1,410,305 | 1,429,838 | 989,211 | 19.67 | 50,290 |
| 2000 | 2,174,121.19 | 1,232,944 | 1,250,021 | 924,101 | 20.23 | 45,680 |
| 2001 | 2,192,482.81 | 1,207,620 | 1,224,346 | 968,137 | 20.80 | 46,545 |
| 2002 | 3,388,838.25 | 1,809,979 | 1,835,048 | 1,553,791 | 21.37 | 72,709 |
| 2003 | 1,653,436.11 | 854,826 | 866,665 | 786,771 | 21.95 | 35,844 |
| 2004 | 2,518,952.09 | 1,258,217 | 1,275,644 | 1,243,309 | 22.55 | 55,136 |
| 2005 | 2,646,519.87 | 1,280,386 | 1,298,120 | 1,348,400 | 22.94 | 58,779 |
| 2006 | 1,804,887.81 | 839,995 | 851,629 | 953,259 | 23.55 | 40,478 |
| 2007 | 1,368,746.42 | 611,282 | 619,748 | 748,998 | 24.17 | 30,989 |
| 2008 | 3,979,383.12 | 1,707,951 | 1,731,606 | 2,247,777 | 24.60 | 91,373 |
| 2009 | 1,985,803.39 | 813,186 | 824,449 | 1,161,355 | 25.24 | 46,012 |
| 2010 | 3,037,345.88 | 1,182,742 | 1,199,123 | 1,838,223 | 25.87 | 71,056 |
| 2011 | 3,281,304.86 | 1,215,395 | 1,232,228 | 2,049,076 | 26.34 | 77,793 |
| 2012 | 5,901,442.66 | 2,061,964 | 2,090,523 | 3,810,920 | 27.00 | 141,145 |
| 2013 | 5,336,075.68 | 1,757,703 | 1,782,048 | 3,554,028 | 27.48 | 129,331 |
| 2014 | 6,949,480.74 | 2,146,000 | 2,175,722 | 4,773,758 | 27.98 | 170,613 |
| 2015 | 6,747,429.57 | 1,939,886 | 1,966,754 | 4,780,676 | 28.50 | 167,743 |
| 2016 | 6,453,107.98 | 1,713,945 | 1,737,683 | 4,715,425 | 29.03 | 162,433 |
| 2017 | 5,172,755.59 | 1,258,014 | 1,275,438 | 3,897,318 | 29.56 | 131,844 |
| 2018 | 5,323,474.07 | 1,176,488 | 1,192,783 | 4,130,691 | 29.96 | 137,874 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) | |
|-----------------------------|--|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|------|
| CPG | | | | | | | |
| SURVIVOR CURVE.. IOWA 45-R2 | | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | | |
| 2019 | 5,580,807.77 | 1,100,535 | 1,115,778 | 4,465,030 | 30.52 | 146,298 | |
| 2020 | 5,571,341.01 | 967,185 | 980,581 | 4,590,760 | 30.95 | 148,328 | |
| 2021 | 676,854.30 | 101,257 | 102,659 | 574,195 | 31.26 | 18,368 | |
| 2022 | 14,697,056.24 | 1,831,253 | 1,856,616 | 12,840,440 | 31.60 | 406,343 | |
| 2023 | 6,598,984.47 | 653,299 | 662,347 | 5,936,637 | 31.84 | 186,452 | |
| 2024 | 11,916,179.70 | 869,881 | 881,929 | 11,034,251 | 31.75 | 347,535 | |
| 2025 | 16,534,203.44 | 753,960 | 764,402 | 15,769,801 | 31.39 | 502,383 | |
| 2026 | 16,237,734.32 | 269,546 | 273,279 | 15,964,455 | 29.62 | 538,976 | |
| | 174,451,665.23 | 48,989,384 | 49,667,896 | 124,783,769 | | 4,493,883 | |
| | 1,838,567,223.84 | 512,268,377 | 499,831,051 | 1,338,736,173 | | 48,200,375 | |
| | COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | 27.8 | 2.62 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| UGI-GAS | | | | | | |
| SURVIVOR CURVE.. IOWA 36-R2 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1967 | 1,198.83 | 1,134 | 1,127 | 72 | 1.96 | 37 |
| 1968 | 10,791.71 | 10,120 | 10,054 | 738 | 2.24 | 329 |
| 1969 | 16,219.35 | 15,079 | 14,980 | 1,239 | 2.53 | 490 |
| 1970 | 18,765.39 | 17,295 | 17,182 | 1,584 | 2.82 | 562 |
| 1971 | 10,085.89 | 9,215 | 9,155 | 931 | 3.11 | 299 |
| 1972 | 13,445.74 | 12,176 | 12,096 | 1,349 | 3.40 | 397 |
| 1973 | 27,522.63 | 24,702 | 24,540 | 2,982 | 3.69 | 808 |
| 1974 | 32,287.92 | 28,718 | 28,530 | 3,758 | 3.98 | 944 |
| 1975 | 27,078.20 | 23,866 | 23,710 | 3,368 | 4.27 | 789 |
| 1976 | 19,411.82 | 16,948 | 16,837 | 2,575 | 4.57 | 563 |
| 1977 | 24,803.70 | 21,448 | 21,308 | 3,496 | 4.87 | 718 |
| 1978 | 69,165.62 | 59,213 | 58,825 | 10,340 | 5.18 | 1,996 |
| 1979 | 77,704.83 | 65,855 | 65,424 | 12,281 | 5.49 | 2,237 |
| 1980 | 363,813.73 | 305,098 | 303,100 | 60,714 | 5.81 | 10,450 |
| 1981 | 214,069.28 | 177,558 | 176,395 | 37,674 | 6.14 | 6,136 |
| 1982 | 136,617.43 | 120,374 | 119,586 | 17,032 | 6.01 | 2,834 |
| 1983 | 16,601.26 | 14,443 | 14,348 | 2,253 | 6.50 | 347 |
| 1984 | 75,494.04 | 65,136 | 64,709 | 10,785 | 6.76 | 1,595 |
| 1985 | 254,013.81 | 217,156 | 215,734 | 38,280 | 7.04 | 5,438 |
| 1986 | 171,424.40 | 145,094 | 144,144 | 27,281 | 7.35 | 3,712 |
| 1987 | 278,298.84 | 233,047 | 231,521 | 46,778 | 7.67 | 6,099 |
| 1988 | 247,227.74 | 204,655 | 203,315 | 43,913 | 8.01 | 5,482 |
| 1989 | 359,981.35 | 294,285 | 292,358 | 67,623 | 8.37 | 8,079 |
| 1990 | 669,680.75 | 537,754 | 534,233 | 135,448 | 8.95 | 15,134 |
| 1991 | 714,193.51 | 565,356 | 561,654 | 152,540 | 9.35 | 16,314 |
| 1992 | 688,894.98 | 537,131 | 533,614 | 155,281 | 9.75 | 15,926 |
| 1993 | 580,299.84 | 445,206 | 442,291 | 138,009 | 10.17 | 13,570 |
| 1994 | 813,016.58 | 613,015 | 609,001 | 204,016 | 10.60 | 19,247 |
| 1995 | 823,797.43 | 609,775 | 605,782 | 218,015 | 11.06 | 19,712 |
| 1996 | 583,351.34 | 423,455 | 420,682 | 162,669 | 11.52 | 14,121 |
| 1997 | 821,255.77 | 583,913 | 580,089 | 241,166 | 11.99 | 20,114 |
| 1998 | 693,189.79 | 482,044 | 478,887 | 214,302 | 12.48 | 17,172 |
| 1999 | 847,109.64 | 575,357 | 571,589 | 275,520 | 12.99 | 21,210 |
| 2000 | 764,108.85 | 508,285 | 504,957 | 259,152 | 13.34 | 19,427 |
| 2001 | 1,095,751.30 | 709,718 | 705,070 | 390,681 | 13.87 | 28,167 |
| 2002 | 764,274.16 | 481,187 | 478,036 | 286,238 | 14.41 | 19,864 |
| 2003 | 864,411.64 | 528,156 | 524,697 | 339,714 | 14.96 | 22,708 |
| 2004 | 801,493.65 | 474,324 | 471,218 | 330,276 | 15.52 | 21,281 |
| 2005 | 943,180.51 | 539,405 | 535,873 | 407,308 | 16.09 | 25,314 |
| 2006 | 987,049.34 | 546,332 | 542,754 | 444,295 | 16.54 | 26,862 |
| 2007 | 706,351.60 | 376,062 | 373,599 | 332,752 | 17.13 | 19,425 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| UGI-GAS | | | | | | |
| SURVIVOR CURVE.. IOWA 36-R2 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2008 | 2,592,101.86 | 1,323,527 | 1,314,860 | 1,277,242 | 17.73 | 72,038 |
| 2009 | 1,378,592.02 | 675,510 | 671,086 | 707,506 | 18.21 | 38,853 |
| 2010 | 1,640,889.50 | 766,295 | 761,277 | 879,613 | 18.83 | 46,713 |
| 2011 | 2,923,870.08 | 1,300,537 | 1,292,021 | 1,631,850 | 19.34 | 84,377 |
| 2012 | 2,460,458.34 | 1,038,313 | 1,031,514 | 1,428,945 | 19.86 | 71,951 |
| 2013 | 3,102,198.84 | 1,231,263 | 1,223,200 | 1,878,999 | 20.51 | 91,614 |
| 2014 | 3,183,285.57 | 1,185,774 | 1,178,009 | 2,005,276 | 21.06 | 95,217 |
| 2015 | 2,673,335.65 | 928,449 | 922,369 | 1,750,967 | 21.61 | 81,026 |
| 2016 | 3,315,227.28 | 1,065,183 | 1,058,208 | 2,257,020 | 22.18 | 101,759 |
| 2017 | 4,127,373.32 | 1,219,226 | 1,211,242 | 2,916,131 | 22.66 | 128,691 |
| 2018 | 7,247,127.90 | 1,946,579 | 1,933,832 | 5,313,296 | 23.15 | 229,516 |
| 2019 | 4,514,798.13 | 1,087,163 | 1,080,044 | 3,434,754 | 23.65 | 145,233 |
| 2020 | 4,008,139.46 | 849,325 | 843,763 | 3,164,376 | 24.17 | 130,922 |
| 2021 | 4,657,995.64 | 850,550 | 844,980 | 3,813,015 | 24.62 | 154,875 |
| 2022 | 6,655,255.89 | 1,015,592 | 1,008,941 | 5,646,314 | 25.00 | 225,853 |
| 2023 | 5,320,524.23 | 645,912 | 641,682 | 4,678,842 | 25.32 | 184,788 |
| 2024 | 5,641,488.65 | 504,913 | 501,607 | 5,139,882 | 25.43 | 202,119 |
| 2025 | 9,545,403.46 | 534,543 | 531,043 | 9,014,361 | 25.31 | 356,158 |
| 2026 | 9,407,739.25 | 191,918 | 190,661 | 9,217,078 | 23.95 | 384,847 |
| | 101,023,239.26 | 29,979,662 | 29,783,343 | 71,239,896 | | 3,242,459 |

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

| | | | |
|------|------------|---------|---------|
| 1953 | 95.20 | 95 | 95 |
| 1954 | 332.76 | 333 | 333 |
| 1955 | 1,764.66 | 1,765 | 1,765 |
| 1956 | 3,575.52 | 3,576 | 3,576 |
| 1957 | 1,484.16 | 1,484 | 1,484 |
| 1958 | 6,568.35 | 6,568 | 6,568 |
| 1959 | 5,540.97 | 5,541 | 5,541 |
| 1960 | 9,171.02 | 9,148 | 9,171 |
| 1961 | 27,561.65 | 27,286 | 27,562 |
| 1962 | 51,203.65 | 50,336 | 51,204 |
| 1963 | 61,325.64 | 59,861 | 61,326 |
| 1964 | 116,318.18 | 112,667 | 116,318 |
| 1965 | 218,272.13 | 209,784 | 218,272 |
| 1966 | 321,505.44 | 306,501 | 321,505 |
| 1967 | 253,041.12 | 239,266 | 253,041 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| PNG | | | | | | |
| SURVIVOR CURVE.. IOWA 36-R2 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1968 | 298,967.08 | 280,365 | 298,967 | | | |
| 1969 | 448,718.87 | 417,183 | 448,719 | | | |
| 1970 | 389,011.49 | 358,540 | 389,011 | | | |
| 1971 | 252,222.69 | 230,433 | 251,490 | 733 | 3.11 | 236 |
| 1972 | 253,681.04 | 229,723 | 250,715 | 2,966 | 3.40 | 872 |
| 1973 | 111,724.43 | 100,273 | 109,436 | 2,289 | 3.69 | 620 |
| 1974 | 34,401.80 | 30,598 | 33,394 | 1,008 | 3.98 | 253 |
| 1975 | 58,806.23 | 51,831 | 56,567 | 2,239 | 4.27 | 524 |
| 1976 | 24,656.02 | 21,526 | 23,493 | 1,163 | 4.57 | 254 |
| 1977 | 41,190.60 | 35,618 | 38,873 | 2,318 | 4.87 | 476 |
| 1978 | 36,608.69 | 31,341 | 34,205 | 2,404 | 5.18 | 464 |
| 1979 | 112,671.27 | 95,489 | 104,215 | 8,457 | 5.49 | 1,540 |
| 1980 | 851,441.67 | 714,027 | 779,273 | 72,168 | 5.81 | 12,421 |
| 1981 | 1,224,105.93 | 1,015,322 | 1,108,100 | 116,006 | 6.14 | 18,893 |
| 1982 | 101,511.43 | 89,442 | 97,615 | 3,896 | 6.01 | 648 |
| 1983 | 46,837.72 | 40,749 | 44,473 | 2,365 | 6.50 | 364 |
| 1984 | 262,818.81 | 226,760 | 247,481 | 15,338 | 6.76 | 2,269 |
| 1985 | 474,473.52 | 405,627 | 442,692 | 31,781 | 7.04 | 4,514 |
| 1986 | 570,494.89 | 482,867 | 526,990 | 43,504 | 7.35 | 5,919 |
| 1987 | 514,229.68 | 430,616 | 469,965 | 44,265 | 7.67 | 5,771 |
| 1988 | 621,923.43 | 514,828 | 561,872 | 60,051 | 8.01 | 7,497 |
| 1989 | 584,709.03 | 478,000 | 521,679 | 63,030 | 8.37 | 7,530 |
| 1990 | 587,301.36 | 471,603 | 514,697 | 72,604 | 8.95 | 8,112 |
| 1991 | 698,808.52 | 553,177 | 603,725 | 95,083 | 9.35 | 10,169 |
| 1992 | 1,064,806.21 | 830,229 | 906,094 | 158,712 | 9.75 | 16,278 |
| 1993 | 1,255,439.16 | 963,173 | 1,051,186 | 204,253 | 10.17 | 20,084 |
| 1994 | 2,254,844.22 | 1,700,153 | 1,855,510 | 399,334 | 10.60 | 37,673 |
| 1995 | 372,912.99 | 276,030 | 301,253 | 71,660 | 11.06 | 6,479 |
| 1996 | 1,132,338.51 | 821,965 | 897,075 | 235,264 | 11.52 | 20,422 |
| 1997 | 1,071,575.43 | 761,890 | 831,510 | 240,065 | 11.99 | 20,022 |
| 1998 | 1,470,327.27 | 1,022,466 | 1,115,897 | 354,430 | 12.48 | 28,400 |
| 1999 | 742,918.36 | 504,590 | 550,698 | 192,220 | 12.99 | 14,798 |
| 2000 | 793,759.90 | 528,009 | 576,257 | 217,502 | 13.34 | 16,304 |
| 2001 | 974,807.76 | 631,383 | 689,078 | 285,730 | 13.87 | 20,601 |
| 2002 | 915,373.53 | 576,319 | 628,982 | 286,392 | 14.41 | 19,875 |
| 2003 | 579,520.47 | 354,087 | 386,443 | 193,078 | 14.96 | 12,906 |
| 2004 | 1,730,632.25 | 1,024,188 | 1,117,776 | 612,856 | 15.52 | 39,488 |
| 2005 | 1,213,314.31 | 693,894 | 757,301 | 456,014 | 16.09 | 28,341 |
| 2006 | 1,269,511.98 | 702,675 | 766,884 | 502,628 | 16.54 | 30,389 |
| 2007 | 1,825,781.27 | 972,046 | 1,060,870 | 764,912 | 17.13 | 44,653 |
| 2008 | 1,399,270.73 | 714,468 | 779,755 | 619,516 | 17.73 | 34,942 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| PNG | | | | | | |
| SURVIVOR CURVE.. IOWA 36-R2 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2009 | 1,465,313.11 | 718,003 | 783,613 | 681,700 | 18.21 | 37,435 |
| 2010 | 989,389.48 | 462,045 | 504,266 | 485,124 | 18.83 | 25,763 |
| 2011 | 1,887,801.78 | 839,694 | 916,424 | 971,378 | 19.34 | 50,226 |
| 2012 | 1,401,962.11 | 591,628 | 645,690 | 756,272 | 19.86 | 38,080 |
| 2013 | 1,291,869.59 | 512,743 | 559,597 | 732,273 | 20.51 | 35,703 |
| 2014 | 1,608,151.47 | 599,036 | 653,775 | 954,377 | 21.06 | 45,317 |
| 2015 | 1,648,252.72 | 572,438 | 624,746 | 1,023,506 | 21.61 | 47,363 |
| 2016 | 1,317,852.40 | 423,426 | 462,118 | 855,735 | 22.18 | 38,581 |
| 2017 | 2,702,949.20 | 798,451 | 871,412 | 1,831,537 | 22.66 | 80,827 |
| 2018 | 4,281,384.54 | 1,149,980 | 1,255,063 | 3,026,322 | 23.15 | 130,727 |
| 2019 | 2,079,718.74 | 500,796 | 546,558 | 1,533,161 | 23.65 | 64,827 |
| 2020 | 2,746,096.54 | 581,898 | 635,071 | 2,111,026 | 24.17 | 87,341 |
| 2021 | 2,091,210.07 | 381,855 | 416,748 | 1,674,462 | 24.62 | 68,012 |
| 2022 | 6,664,353.82 | 1,016,980 | 1,109,910 | 5,554,444 | 25.00 | 222,178 |
| 2023 | 7,258,705.23 | 881,207 | 961,730 | 6,296,975 | 25.32 | 248,696 |
| 2024 | 3,938,966.68 | 352,538 | 384,752 | 3,554,214 | 25.43 | 139,765 |
| 2025 | 5,385,092.04 | 301,565 | 329,121 | 5,055,971 | 25.31 | 199,762 |
| 2026 | 3,321,187.68 | 67,752 | 73,943 | 3,247,245 | 23.95 | 135,584 |
| | 81,826,468.20 | 32,169,749 | 35,042,512 | 46,783,956 | | 2,197,188 |

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

| | | | | | | |
|------|-----------|--------|--------|--------|------|-------|
| 1967 | 13,036.42 | 12,327 | 11,362 | 1,675 | 1.96 | 855 |
| 1968 | 18,624.30 | 17,465 | 16,097 | 2,527 | 2.24 | 1,128 |
| 1969 | 34,029.12 | 31,638 | 29,160 | 4,869 | 2.53 | 1,925 |
| 1970 | 24,171.93 | 22,279 | 20,534 | 3,638 | 2.82 | 1,290 |
| 1971 | 22,539.56 | 20,592 | 18,979 | 3,560 | 3.11 | 1,145 |
| 1972 | 56,057.30 | 50,763 | 46,788 | 9,270 | 3.40 | 2,726 |
| 1973 | 78,291.94 | 70,267 | 64,764 | 13,528 | 3.69 | 3,666 |
| 1974 | 43,294.69 | 38,508 | 35,492 | 7,802 | 3.98 | 1,960 |
| 1975 | 46,723.89 | 41,182 | 37,957 | 8,767 | 4.27 | 2,053 |
| 1976 | 32,036.60 | 27,970 | 25,780 | 6,257 | 4.57 | 1,369 |
| 1977 | 17,535.60 | 15,163 | 13,976 | 3,560 | 4.87 | 731 |
| 1978 | 8,664.07 | 7,417 | 6,836 | 1,828 | 5.18 | 353 |
| 1979 | 19,085.72 | 16,175 | 14,908 | 4,177 | 5.49 | 761 |
| 1980 | 75,308.12 | 63,154 | 58,208 | 17,100 | 5.81 | 2,943 |
| 1981 | 32,719.45 | 27,139 | 25,014 | 7,706 | 6.14 | 1,255 |
| 1982 | 69,145.74 | 60,924 | 56,153 | 12,993 | 6.01 | 2,162 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| CPG | | | | | | |
| SURVIVOR CURVE.. IOWA 36-R2 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1983 | 62,494.39 | 54,370 | 50,112 | 12,382 | 6.50 | 1,905 |
| 1984 | 47,499.99 | 40,983 | 37,774 | 9,726 | 6.76 | 1,439 |
| 1985 | 62,562.15 | 53,484 | 49,296 | 13,267 | 7.04 | 1,885 |
| 1986 | 83,395.89 | 70,586 | 65,058 | 18,338 | 7.35 | 2,495 |
| 1987 | 65,115.91 | 54,528 | 50,258 | 14,858 | 7.67 | 1,937 |
| 1988 | 10,341.73 | 8,561 | 7,891 | 2,451 | 8.01 | 306 |
| 1989 | 27,321.82 | 22,336 | 20,587 | 6,735 | 8.37 | 805 |
| 1990 | 151,792.89 | 121,890 | 112,344 | 39,448 | 8.95 | 4,408 |
| 1991 | 169,693.46 | 134,329 | 123,809 | 45,884 | 9.35 | 4,907 |
| 1992 | 150,562.33 | 117,393 | 108,200 | 42,363 | 9.75 | 4,345 |
| 1993 | 83,082.23 | 63,741 | 58,749 | 24,333 | 10.17 | 2,393 |
| 1994 | 58,141.81 | 43,839 | 40,406 | 17,736 | 10.60 | 1,673 |
| 1996 | 23,210.24 | 16,848 | 15,529 | 7,682 | 11.52 | 667 |
| 1997 | 15,805.63 | 11,238 | 10,358 | 5,448 | 11.99 | 454 |
| 2001 | 4,078.42 | 2,642 | 2,435 | 1,643 | 13.87 | 118 |
| 2002 | 3,586.24 | 2,258 | 2,081 | 1,505 | 14.41 | 104 |
| 2003 | 14,237.75 | 8,699 | 8,018 | 6,220 | 14.96 | 416 |
| 2004 | 99,758.16 | 59,037 | 54,414 | 45,344 | 15.52 | 2,922 |
| 2005 | 44,277.80 | 25,322 | 23,339 | 20,939 | 16.09 | 1,301 |
| 2006 | 83,449.09 | 46,189 | 42,572 | 40,877 | 16.54 | 2,471 |
| 2007 | 43,822.53 | 23,331 | 21,504 | 22,319 | 17.13 | 1,303 |
| 2008 | 80,440.94 | 41,073 | 37,856 | 42,584 | 17.73 | 2,402 |
| 2009 | 726.04 | 356 | 328 | 398 | 18.21 | 22 |
| 2012 | 629,975.56 | 265,850 | 245,031 | 384,945 | 19.86 | 19,383 |
| 2013 | 1,169,158.95 | 464,039 | 427,699 | 741,460 | 20.51 | 36,151 |
| 2014 | 707,137.26 | 263,409 | 242,781 | 464,356 | 21.06 | 22,049 |
| 2015 | 622,680.50 | 216,257 | 199,321 | 423,359 | 21.61 | 19,591 |
| 2016 | 568,566.28 | 182,680 | 168,374 | 400,192 | 22.18 | 18,043 |
| 2017 | 925,687.19 | 273,448 | 252,034 | 673,654 | 22.66 | 29,729 |
| 2018 | 1,000,941.29 | 268,853 | 247,798 | 753,143 | 23.15 | 32,533 |
| 2019 | 871,127.49 | 209,767 | 193,340 | 677,788 | 23.65 | 28,659 |
| 2020 | 601,199.03 | 127,394 | 117,417 | 483,782 | 24.17 | 20,016 |
| 2021 | 755,170.40 | 137,894 | 127,095 | 628,075 | 24.62 | 25,511 |
| 2022 | 1,219,167.40 | 186,045 | 171,475 | 1,047,692 | 25.00 | 41,908 |
| 2023 | 1,322,063.42 | 160,498 | 147,929 | 1,174,134 | 25.32 | 46,372 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| CPG | | | | | | |
| SURVIVOR CURVE.. IOWA 36-R2 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2024 | 1,256,534.46 | 112,460 | 103,653 | 1,152,881 | 25.43 | 45,335 |
| 2025 | 1,168,260.56 | 65,423 | 60,300 | 1,107,961 | 25.31 | 43,776 |
| 2026 | 90,070.73 | 1,837 | 1,693 | 88,378 | 23.95 | 3,690 |
| | 14,884,402.41 | 4,481,850 | 4,130,865 | 10,753,537 | | 499,746 |
| | 197,734,109.87 | 66,631,261 | 68,956,720 | 128,777,389 | | 5,939,393 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 21.7 3.00 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381.1 METERS - ERTS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| UGI-GAS | | | | | | |
| SURVIVOR CURVE.. IOWA 17-S3 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1995 | 225,308.19 | 224,993 | 225,308 | | | |
| 1996 | 153,316.34 | 151,967 | 153,316 | | | |
| 1997 | 136,136.14 | 134,530 | 136,136 | | | |
| 1998 | 184,130.59 | 180,522 | 184,131 | | | |
| 1999 | 300,748.11 | 293,590 | 300,748 | | | |
| 2000 | 439,821.06 | 425,395 | 439,821 | | | |
| 2001 | 480,838.63 | 462,278 | 480,839 | | | |
| 2002 | 566,383.53 | 539,764 | 566,384 | | | |
| 2003 | 193,028.60 | 181,910 | 193,029 | | | |
| 2004 | 203,717.42 | 190,231 | 203,717 | | | |
| 2005 | 183,236.25 | 168,614 | 181,379 | 1,857 | 1.86 | 998 |
| 2006 | 5,375,748.84 | 4,882,255 | 5,251,867 | 123,882 | 2.07 | 59,846 |
| 2018 | 303,687.22 | 159,254 | 171,310 | 132,377 | 7.71 | 17,170 |
| 2020 | 1,327,315.42 | 541,014 | 581,972 | 745,344 | 9.45 | 78,872 |
| 2022 | 202,210.36 | 57,327 | 61,667 | 140,543 | 11.37 | 12,361 |
| | 10,275,626.70 | 8,593,644 | 9,131,623 | 1,144,004 | | 169,247 |

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

| | | | | | | |
|------|--------------|-----------|-----------|--------|------|--------|
| 1999 | 32,312.09 | 31,543 | 32,312 | | | |
| 2000 | 85,693.63 | 82,883 | 85,694 | | | |
| 2001 | 490,180.03 | 471,259 | 490,180 | | | |
| 2002 | 1,529,295.24 | 1,457,418 | 1,529,295 | | | |
| 2003 | 628,620.53 | 592,412 | 628,621 | | | |
| 2004 | 2,517,134.07 | 2,350,500 | 2,517,134 | | | |
| 2005 | 1,040,735.70 | 957,685 | 1,040,736 | | | |
| 2006 | 1,110,430.16 | 1,008,493 | 1,105,285 | 5,145 | 2.07 | 2,486 |
| 2007 | 1,360,930.79 | 1,215,447 | 1,332,102 | 28,829 | 2.33 | 12,373 |
| 2008 | 423,996.07 | 371,802 | 407,486 | 16,510 | 2.60 | 6,350 |
| 2009 | 46,783.61 | 40,117 | 43,967 | 2,816 | 2.91 | 968 |
| 2010 | 221,968.21 | 185,321 | 203,108 | 18,861 | 3.26 | 5,786 |
| 2011 | 176,842.91 | 143,349 | 157,107 | 19,736 | 3.62 | 5,452 |
| 2012 | 96,274.94 | 75,383 | 82,618 | 13,657 | 4.02 | 3,397 |
| 2013 | 68,490.16 | 51,409 | 56,343 | 12,147 | 4.49 | 2,705 |
| 2014 | 7,274.22 | 5,192 | 5,690 | 1,584 | 5.01 | 316 |
| 2016 | 42,352.64 | 26,593 | 29,145 | 13,207 | 6.22 | 2,123 |
| 2018 | 190,450.16 | 99,872 | 109,457 | 80,993 | 7.71 | 10,505 |
| 2019 | 24,280.90 | 11,344 | 12,433 | 11,848 | 8.55 | 1,386 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381.1 METERS - ERTS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| PNG | | | | | | |
| SURVIVOR CURVE.. IOWA 17-S3 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2020 | 62,177.22 | 25,343 | 27,775 | 34,402 | 9.45 | 3,640 |
| 2021 | 547,336.89 | 189,379 | 207,555 | 339,782 | 10.40 | 32,671 |
| 2022 | 322,320.94 | 91,378 | 100,148 | 222,173 | 11.37 | 19,540 |
| 2023 | 1,114,298.38 | 246,037 | 269,651 | 844,648 | 12.35 | 68,393 |
| 2024 | 1,137,092.16 | 179,433 | 196,654 | 940,438 | 13.35 | 70,445 |
| | 13,277,271.65 | 9,909,592 | 10,670,497 | 2,606,775 | | 248,536 |
| CPG | | | | | | |
| SURVIVOR CURVE.. IOWA 17-S3 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2010 | 349,859.56 | 292,098 | 310,191 | 39,669 | 3.26 | 12,168 |
| 2020 | 5,160.67 | 2,103 | 2,233 | 2,927 | 9.45 | 310 |
| 2021 | 5,127.08 | 1,774 | 1,884 | 3,243 | 10.40 | 312 |
| 2025 | 290,325.99 | 27,465 | 29,166 | 261,160 | 14.35 | 18,199 |
| | 650,473.30 | 323,440 | 343,474 | 306,999 | | 30,989 |
| | 24,203,371.65 | 18,826,676 | 20,145,594 | 4,057,778 | | 448,772 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.0 | | | | | | 1.85 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| UGI-GAS | | | | | | |
| SURVIVOR CURVE.. IOWA 45-R2 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1970 | 101,823.45 | 84,151 | 91,103 | 10,720 | 7.81 | 1,373 |
| 1971 | 90,513.82 | 74,121 | 80,244 | 10,269 | 8.15 | 1,260 |
| 1972 | 83,691.76 | 67,883 | 73,491 | 10,201 | 8.50 | 1,200 |
| 1973 | 114,560.63 | 91,980 | 99,579 | 14,982 | 8.87 | 1,689 |
| 1974 | 122,435.70 | 97,296 | 105,334 | 17,102 | 9.24 | 1,851 |
| 1975 | 84,713.19 | 66,585 | 72,086 | 12,627 | 9.63 | 1,311 |
| 1976 | 44,319.75 | 34,441 | 37,286 | 7,033 | 10.03 | 701 |
| 1977 | 76,942.98 | 59,092 | 63,974 | 12,969 | 10.44 | 1,242 |
| 1978 | 90,349.97 | 68,546 | 74,209 | 16,141 | 10.86 | 1,486 |
| 1979 | 284,942.02 | 213,390 | 231,019 | 53,923 | 11.30 | 4,772 |
| 1980 | 540,360.01 | 399,267 | 432,252 | 108,108 | 11.75 | 9,201 |
| 1981 | 612,307.34 | 446,170 | 483,030 | 129,277 | 12.21 | 10,588 |
| 1982 | 493,428.30 | 390,845 | 423,134 | 70,294 | 11.68 | 6,018 |
| 1983 | 514,179.65 | 402,603 | 435,864 | 78,316 | 12.06 | 6,494 |
| 1984 | 451,458.94 | 349,203 | 378,052 | 73,407 | 12.45 | 5,896 |
| 1985 | 635,664.05 | 485,393 | 525,493 | 110,171 | 12.85 | 8,574 |
| 1986 | 652,203.62 | 491,305 | 531,894 | 120,310 | 13.26 | 9,073 |
| 1987 | 731,859.60 | 543,479 | 588,378 | 143,481 | 13.69 | 10,481 |
| 1988 | 945,173.29 | 691,394 | 748,513 | 196,660 | 14.13 | 13,918 |
| 1989 | 1,028,501.63 | 740,521 | 801,699 | 226,803 | 14.58 | 15,556 |
| 1990 | 1,285,736.43 | 910,430 | 985,645 | 300,092 | 15.05 | 19,940 |
| 1991 | 1,282,310.69 | 892,232 | 965,943 | 316,368 | 15.52 | 20,385 |
| 1992 | 1,204,524.77 | 822,811 | 890,787 | 313,738 | 16.01 | 19,596 |
| 1993 | 937,436.69 | 628,083 | 679,972 | 257,465 | 16.50 | 15,604 |
| 1994 | 1,332,356.63 | 874,692 | 946,954 | 385,403 | 17.00 | 22,671 |
| 1995 | 1,475,142.72 | 947,927 | 1,026,239 | 448,903 | 17.52 | 25,622 |
| 1996 | 1,375,001.30 | 863,913 | 935,285 | 439,717 | 18.04 | 24,375 |
| 1997 | 1,621,271.24 | 994,812 | 1,076,998 | 544,274 | 18.58 | 29,294 |
| 1998 | 1,794,447.45 | 1,073,977 | 1,162,703 | 631,745 | 19.12 | 33,041 |
| 1999 | 1,763,481.86 | 1,028,110 | 1,113,047 | 650,435 | 19.67 | 33,067 |
| 2000 | 1,798,417.94 | 1,019,883 | 1,104,140 | 694,278 | 20.23 | 34,319 |
| 2001 | 1,746,871.00 | 962,177 | 1,041,667 | 705,204 | 20.80 | 33,904 |
| 2002 | 1,011,088.26 | 540,022 | 584,636 | 426,453 | 21.37 | 19,956 |
| 2003 | 1,407,101.98 | 727,472 | 787,572 | 619,530 | 21.95 | 28,225 |
| 2004 | 1,105,838.92 | 552,367 | 598,000 | 507,839 | 22.55 | 22,521 |
| 2005 | 1,278,723.81 | 618,647 | 669,756 | 608,968 | 22.94 | 26,546 |
| 2006 | 1,342,909.58 | 624,990 | 676,623 | 666,286 | 23.55 | 28,292 |
| 2007 | 7,097,245.91 | 3,169,630 | 3,431,487 | 3,665,759 | 24.17 | 151,666 |
| 2008 | 2,987,648.50 | 1,282,299 | 1,388,235 | 1,599,413 | 24.60 | 65,017 |
| 2009 | 2,192,006.24 | 897,627 | 971,784 | 1,220,222 | 25.24 | 48,345 |
| 2010 | 1,422,725.14 | 554,009 | 599,778 | 822,947 | 25.87 | 31,811 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| UGI-GAS | | | | | | |
| SURVIVOR CURVE.. IOWA 45-R2 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2011 | 1,782,274.26 | 660,154 | 714,692 | 1,067,582 | 26.34 | 40,531 |
| 2012 | 2,199,969.37 | 768,669 | 832,172 | 1,367,797 | 27.00 | 50,659 |
| 2013 | 2,712,683.87 | 893,558 | 967,379 | 1,745,305 | 27.48 | 63,512 |
| 2014 | 2,013,956.67 | 621,910 | 673,289 | 1,340,668 | 27.98 | 47,915 |
| 2015 | 2,686,739.69 | 772,438 | 836,252 | 1,850,487 | 28.50 | 64,929 |
| 2016 | 2,868,785.45 | 761,949 | 824,897 | 2,043,889 | 29.03 | 70,406 |
| 2017 | 2,892,399.32 | 703,432 | 761,546 | 2,130,854 | 29.56 | 72,086 |
| 2018 | 3,921,612.64 | 866,676 | 938,276 | 2,983,337 | 29.96 | 99,577 |
| 2019 | 2,971,478.11 | 585,975 | 634,385 | 2,337,093 | 30.52 | 76,576 |
| 2020 | 1,911,340.64 | 331,809 | 359,221 | 1,552,119 | 30.95 | 50,149 |
| 2021 | 4,695,891.99 | 702,505 | 760,542 | 3,935,350 | 31.26 | 125,891 |
| 2022 | 5,632,361.30 | 701,792 | 759,770 | 4,872,591 | 31.60 | 154,196 |
| 2023 | 9,059,546.68 | 896,895 | 970,991 | 8,088,555 | 31.84 | 254,038 |
| 2024 | 4,090,432.58 | 298,602 | 323,271 | 3,767,162 | 31.75 | 118,651 |
| 2025 | 6,135,411.25 | 279,775 | 302,888 | 5,832,523 | 31.39 | 185,808 |
| 2026 | 7,816,395.34 | 129,752 | 140,471 | 7,675,924 | 29.62 | 259,147 |
| | 108,552,995.92 | 35,759,666 | 38,713,926 | 69,839,070 | | 2,580,952 |

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

| | | | | | | |
|------|-----------|--------|--------|--------|-------|-------|
| 1971 | 23,127.63 | 18,939 | 16,868 | 6,260 | 8.15 | 768 |
| 1972 | 20,003.37 | 16,225 | 14,451 | 5,553 | 8.50 | 653 |
| 1973 | 10,205.69 | 8,194 | 7,298 | 2,908 | 8.87 | 328 |
| 1974 | 78,340.02 | 62,254 | 55,446 | 22,894 | 9.24 | 2,478 |
| 1975 | 19,339.59 | 15,201 | 13,539 | 5,801 | 9.63 | 602 |
| 1976 | 4,288.11 | 3,332 | 2,968 | 1,321 | 10.03 | 132 |
| 1977 | 1,307.33 | 1,004 | 894 | 413 | 10.44 | 40 |
| 1978 | 108.66 | 82 | 73 | 36 | 10.86 | 3 |
| 1979 | 934.37 | 700 | 623 | 311 | 11.30 | 28 |
| 1980 | 13,389.46 | 9,893 | 8,811 | 4,578 | 11.75 | 390 |
| 1981 | 35,185.33 | 25,638 | 22,834 | 12,351 | 12.21 | 1,012 |
| 1982 | 32,428.39 | 25,687 | 22,878 | 9,551 | 11.68 | 818 |
| 1983 | 29,814.69 | 23,345 | 20,792 | 9,023 | 12.06 | 748 |
| 1984 | 30,697.91 | 23,745 | 21,148 | 9,550 | 12.45 | 767 |
| 1985 | 52,832.49 | 40,343 | 35,931 | 16,902 | 12.85 | 1,315 |
| 1986 | 57,885.89 | 43,605 | 38,836 | 19,050 | 13.26 | 1,437 |
| 1987 | 73,437.91 | 54,535 | 48,571 | 24,867 | 13.69 | 1,816 |
| 1988 | 56,256.53 | 41,152 | 36,652 | 19,605 | 14.13 | 1,387 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| CPG | | | | | | |
| SURVIVOR CURVE.. IOWA 45-R2 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1989 | 78,403.56 | 56,451 | 50,277 | 28,126 | 14.58 | 1,929 |
| 1990 | 82,506.72 | 58,423 | 52,034 | 30,473 | 15.05 | 2,025 |
| 1991 | 85,056.19 | 59,182 | 52,710 | 32,346 | 15.52 | 2,084 |
| 1992 | 69,289.90 | 47,332 | 42,156 | 27,134 | 16.01 | 1,695 |
| 1993 | 75,656.70 | 50,690 | 45,146 | 30,510 | 16.50 | 1,849 |
| 1994 | 101,753.84 | 66,801 | 59,495 | 42,258 | 17.00 | 2,486 |
| 1995 | 110,133.47 | 70,772 | 63,032 | 47,101 | 17.52 | 2,688 |
| 1996 | 204,760.53 | 128,651 | 114,581 | 90,179 | 18.04 | 4,999 |
| 1997 | 302,033.18 | 185,328 | 165,060 | 136,973 | 18.58 | 7,372 |
| 1998 | 537,040.17 | 321,419 | 286,268 | 250,772 | 19.12 | 13,116 |
| 1999 | 408,429.60 | 238,114 | 212,073 | 196,356 | 19.67 | 9,983 |
| 2000 | 390,080.07 | 221,214 | 197,021 | 193,059 | 20.23 | 9,543 |
| 2001 | 342,099.92 | 188,429 | 167,822 | 174,278 | 20.80 | 8,379 |
| 2002 | 450,147.34 | 240,424 | 214,131 | 236,017 | 21.37 | 11,044 |
| 2003 | 348,695.01 | 180,275 | 160,560 | 188,135 | 21.95 | 8,571 |
| 2004 | 243,133.46 | 121,445 | 108,163 | 134,970 | 22.55 | 5,985 |
| 2005 | 426,551.40 | 206,366 | 183,797 | 242,754 | 22.94 | 10,582 |
| 2006 | 297,434.08 | 138,426 | 123,287 | 174,147 | 23.55 | 7,395 |
| 2007 | 643,918.71 | 287,574 | 256,124 | 387,795 | 24.17 | 16,044 |
| 2008 | 809,949.26 | 347,630 | 309,612 | 500,337 | 24.60 | 20,339 |
| 2009 | 471,724.36 | 193,171 | 172,045 | 299,679 | 25.24 | 11,873 |
| 2010 | 328,397.72 | 127,878 | 113,893 | 214,505 | 25.87 | 8,292 |
| 2011 | 616,189.36 | 228,237 | 203,276 | 412,913 | 26.34 | 15,676 |
| 2012 | 569,959.61 | 199,144 | 177,365 | 392,595 | 27.00 | 14,541 |
| 2013 | 629,587.60 | 207,386 | 184,706 | 444,882 | 27.48 | 16,189 |
| 2014 | 752,522.67 | 232,379 | 206,965 | 545,557 | 27.98 | 19,498 |
| 2015 | 1,059,508.81 | 304,609 | 271,296 | 788,213 | 28.50 | 27,657 |
| 2016 | 2,020,451.34 | 536,632 | 477,944 | 1,542,507 | 29.03 | 53,135 |
| 2017 | 648,353.38 | 157,680 | 140,436 | 507,918 | 29.56 | 17,183 |
| 2018 | 754,868.44 | 166,826 | 148,581 | 606,287 | 29.96 | 20,237 |
| 2019 | 1,531,084.62 | 301,930 | 268,910 | 1,262,175 | 30.52 | 41,356 |
| 2020 | 242,361.31 | 42,074 | 37,473 | 204,889 | 30.95 | 6,620 |
| 2021 | 199.73 | 30 | 27 | 173 | 31.26 | 6 |
| 2022 | 1,150,428.89 | 143,343 | 127,667 | 1,022,762 | 31.60 | 32,366 |
| 2023 | 1,426,183.68 | 141,192 | 125,751 | 1,300,433 | 31.84 | 40,843 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| CPG | | | | | | |
| SURVIVOR CURVE.. IOWA 45-R2 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2024 | 801,036.91 | 58,476 | 52,081 | 748,956 | 31.75 | 23,589 |
| 2025 | 498,821.21 | 22,746 | 20,258 | 478,563 | 31.39 | 15,246 |
| 2026 | 476,820.69 | 7,915 | 7,049 | 469,771 | 29.62 | 15,860 |
| | 20,525,156.81 | 6,700,468 | 5,967,686 | 14,557,471 | | 542,997 |
| | 129,078,152.73 | 42,460,134 | 44,681,612 | 84,396,541 | | 3,123,949 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 27.0 2.42 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| UGI-GAS | | | | | | |
| SURVIVOR CURVE.. IOWA 45-R2 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1944 | 77.95 | 77 | 62 | 16 | 0.28 | 16 |
| 1957 | 117.06 | 107 | 86 | 31 | 3.85 | 8 |
| 1962 | 2,151.47 | 1,898 | 1,534 | 618 | 5.30 | 117 |
| 1964 | 17,920.86 | 15,571 | 12,584 | 5,337 | 5.90 | 905 |
| 1965 | 20,920.63 | 18,038 | 14,578 | 6,343 | 6.20 | 1,023 |
| 1966 | 29,758.73 | 25,454 | 20,571 | 9,188 | 6.51 | 1,411 |
| 1967 | 33,875.31 | 28,741 | 23,227 | 10,648 | 6.82 | 1,561 |
| 1968 | 27,894.47 | 23,468 | 18,966 | 8,928 | 7.14 | 1,250 |
| 1969 | 29,312.36 | 24,447 | 19,757 | 9,555 | 7.47 | 1,279 |
| 1970 | 46,449.79 | 38,388 | 31,024 | 15,426 | 7.81 | 1,975 |
| 1971 | 42,432.58 | 34,748 | 28,082 | 14,350 | 8.15 | 1,761 |
| 1972 | 30,600.18 | 24,820 | 20,059 | 10,542 | 8.50 | 1,240 |
| 1973 | 21,528.93 | 17,285 | 13,969 | 7,560 | 8.87 | 852 |
| 1974 | 24,295.63 | 19,307 | 15,603 | 8,692 | 9.24 | 941 |
| 1975 | 33,447.98 | 26,290 | 21,247 | 12,201 | 9.63 | 1,267 |
| 1976 | 7,088.04 | 5,508 | 4,451 | 2,637 | 10.03 | 263 |
| 1977 | 17,783.83 | 13,658 | 11,038 | 6,746 | 10.44 | 646 |
| 1978 | 23,253.21 | 17,642 | 14,258 | 8,996 | 10.86 | 828 |
| 1979 | 85,124.85 | 63,749 | 51,520 | 33,605 | 11.30 | 2,974 |
| 1980 | 175,119.76 | 129,394 | 104,572 | 70,548 | 11.75 | 6,004 |
| 1981 | 85,224.43 | 62,100 | 50,187 | 35,037 | 12.21 | 2,870 |
| 1982 | 129,428.81 | 102,521 | 82,854 | 46,575 | 11.68 | 3,988 |
| 1983 | 63,138.87 | 49,438 | 39,954 | 23,185 | 12.06 | 1,922 |
| 1984 | 58,876.10 | 45,541 | 36,805 | 22,072 | 12.45 | 1,773 |
| 1985 | 123,384.92 | 94,217 | 76,143 | 47,242 | 12.85 | 3,676 |
| 1986 | 140,377.12 | 105,746 | 85,460 | 54,917 | 13.26 | 4,142 |
| 1987 | 136,832.49 | 101,612 | 82,119 | 54,713 | 13.69 | 3,997 |
| 1988 | 175,491.48 | 128,372 | 103,746 | 71,746 | 14.13 | 5,078 |
| 1989 | 213,503.89 | 153,723 | 124,233 | 89,271 | 14.58 | 6,123 |
| 1990 | 214,130.92 | 151,626 | 122,539 | 91,592 | 15.05 | 6,086 |
| 1991 | 78,271.51 | 54,461 | 44,013 | 34,258 | 15.52 | 2,207 |
| 1992 | 96,689.87 | 66,049 | 53,378 | 43,311 | 16.01 | 2,705 |
| 1993 | 33,962.96 | 22,755 | 18,390 | 15,573 | 16.50 | 944 |
| 1994 | 111,740.54 | 73,358 | 59,285 | 52,455 | 17.00 | 3,086 |
| 1995 | 158,945.89 | 102,139 | 82,545 | 76,401 | 17.52 | 4,361 |
| 1996 | 44,731.50 | 28,105 | 22,713 | 22,018 | 18.04 | 1,221 |
| 1997 | 90,392.75 | 55,465 | 44,825 | 45,568 | 18.58 | 2,453 |
| 1998 | 55,905.23 | 33,459 | 27,040 | 28,865 | 19.12 | 1,510 |
| 1999 | 104,475.10 | 60,909 | 49,224 | 55,251 | 19.67 | 2,809 |
| 2000 | 92,875.32 | 52,670 | 42,566 | 50,309 | 20.23 | 2,487 |
| 2001 | 170,338.61 | 93,823 | 75,824 | 94,514 | 20.80 | 4,544 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| UGI-GAS | | | | | | |
| SURVIVOR CURVE.. IOWA 45-R2 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2002 | 54,814.24 | 29,276 | 23,660 | 31,154 | 21.37 | 1,458 |
| 2003 | 133,190.26 | 68,859 | 55,649 | 77,541 | 21.95 | 3,533 |
| 2004 | 229,781.29 | 114,776 | 92,758 | 137,023 | 22.55 | 6,076 |
| 2005 | 221,319.48 | 107,074 | 86,533 | 134,786 | 22.94 | 5,876 |
| 2006 | 179,516.35 | 83,547 | 67,520 | 111,997 | 23.55 | 4,756 |
| 2008 | 542,890.68 | 233,009 | 188,309 | 354,581 | 24.60 | 14,414 |
| 2009 | 435,453.99 | 178,318 | 144,110 | 291,344 | 25.24 | 11,543 |
| 2010 | 540,142.20 | 210,331 | 169,982 | 370,160 | 25.87 | 14,308 |
| 2012 | 185,684.69 | 64,878 | 52,432 | 133,253 | 27.00 | 4,935 |
| 2013 | 64,891.21 | 21,375 | 17,275 | 47,617 | 27.48 | 1,733 |
| 2020 | 80,753.41 | 14,019 | 11,330 | 69,424 | 30.95 | 2,243 |
| 2022 | 23,952.58 | 2,984 | 2,412 | 21,541 | 31.60 | 682 |
| 2023 | 58,165.17 | 5,758 | 4,653 | 53,512 | 31.84 | 1,681 |
| 2024 | 26,393.01 | 1,927 | 1,557 | 24,836 | 31.75 | 782 |
| | 5,824,820.49 | 3,302,810 | 2,669,212 | 3,155,608 | | 168,323 |

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

| | | | |
|------|-----------|--------|--------|
| 1950 | 211.54 | 203 | 212 |
| 1952 | 22,872.17 | 21,647 | 22,872 |
| 1953 | 3,324.65 | 3,126 | 3,325 |
| 1954 | 3,638.77 | 3,398 | 3,639 |
| 1956 | 2,288.98 | 2,108 | 2,289 |
| 1957 | 4,312.96 | 3,944 | 4,313 |
| 1958 | 523.27 | 475 | 523 |
| 1959 | 5,076.98 | 4,577 | 5,077 |
| 1960 | 13,576.34 | 12,152 | 13,576 |
| 1961 | 9,266.15 | 8,235 | 9,266 |
| 1962 | 28,692.16 | 25,313 | 28,692 |
| 1963 | 14,471.10 | 12,670 | 14,471 |
| 1964 | 37,803.93 | 32,847 | 37,804 |
| 1965 | 38,378.73 | 33,091 | 38,379 |
| 1966 | 31,246.60 | 26,726 | 31,247 |
| 1967 | 24,202.13 | 20,534 | 24,202 |
| 1968 | 19,889.94 | 16,734 | 19,890 |
| 1969 | 19,954.10 | 16,642 | 19,954 |
| 1970 | 22,762.73 | 18,812 | 22,763 |
| 1971 | 20,289.92 | 16,615 | 20,290 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| PNG | | | | | | |
| SURVIVOR CURVE.. IOWA 45-R2 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1972 | 17,294.88 | 14,028 | 17,295 | | | |
| 1973 | 11,492.55 | 9,227 | 11,493 | | | |
| 1974 | 24,418.58 | 19,405 | 24,419 | | | |
| 1975 | 16,319.18 | 12,827 | 16,319 | | | |
| 1976 | 25,023.29 | 19,446 | 25,023 | | | |
| 1977 | 43,118.59 | 33,115 | 43,119 | | | |
| 1978 | 25,979.99 | 19,710 | 25,881 | 99 | 10.86 | 9 |
| 1979 | 50,315.47 | 37,681 | 49,478 | 837 | 11.30 | 74 |
| 1980 | 157,640.32 | 116,479 | 152,946 | 4,694 | 11.75 | 399 |
| 1981 | 85,258.09 | 62,125 | 81,575 | 3,683 | 12.21 | 302 |
| 1984 | 251.00 | 194 | 251 | | | |
| 1985 | 76,948.28 | 58,758 | 76,948 | | | |
| 1986 | 6,297.30 | 4,744 | 6,230 | 67 | 13.26 | 5 |
| 1987 | 4,517.67 | 3,355 | 4,406 | 112 | 13.69 | 8 |
| 1988 | 436.80 | 320 | 420 | 17 | 14.13 | 1 |
| 1989 | 61,414.76 | 44,219 | 58,071 | 3,343 | 14.58 | 229 |
| 1990 | 113,229.49 | 80,178 | 105,295 | 7,934 | 15.05 | 527 |
| 1991 | 3,009.98 | 2,094 | 2,750 | 260 | 15.52 | 17 |
| 1992 | 70,156.42 | 47,924 | 62,937 | 7,219 | 16.01 | 451 |
| 1993 | 67,108.70 | 44,963 | 59,048 | 8,060 | 16.50 | 488 |
| 1994 | 82,593.19 | 54,222 | 71,208 | 11,385 | 17.00 | 670 |
| 1995 | 26,780.69 | 17,209 | 22,600 | 4,181 | 17.52 | 239 |
| 1996 | 1,225.32 | 770 | 1,011 | 214 | 18.04 | 12 |
| 1997 | 216,693.86 | 132,963 | 174,616 | 42,078 | 18.58 | 2,265 |
| 1998 | 256,742.97 | 153,661 | 201,798 | 54,945 | 19.12 | 2,874 |
| 1999 | 8,429.94 | 4,915 | 6,455 | 1,975 | 19.67 | 100 |
| 2000 | 84,587.64 | 47,970 | 62,997 | 21,590 | 20.23 | 1,067 |
| 2001 | 118,361.21 | 65,193 | 85,616 | 32,745 | 20.80 | 1,574 |
| 2002 | 169,552.53 | 90,558 | 118,927 | 50,626 | 21.37 | 2,369 |
| 2003 | 148,288.73 | 76,665 | 100,682 | 47,607 | 21.95 | 2,169 |
| 2004 | 220,104.20 | 109,942 | 144,383 | 75,721 | 22.55 | 3,358 |
| 2007 | 122,142.22 | 54,549 | 71,637 | 50,505 | 24.17 | 2,090 |
| 2009 | 114,064.35 | 46,709 | 61,341 | 52,723 | 25.24 | 2,089 |
| 2010 | 62,519.49 | 24,345 | 31,971 | 30,548 | 25.87 | 1,181 |
| 2018 | 45.98 | 10 | 13 | 33 | 29.96 | 1 |
| 2022 | 6,986.91 | 871 | 1,144 | 5,843 | 31.60 | 185 |
| 2023 | 18,231.73 | 1,805 | 2,370 | 15,861 | 31.84 | 498 |
| 2024 | 7,816.80 | 571 | 750 | 7,067 | 31.75 | 223 |
| | 2,848,182.25 | 1,793,569 | 2,306,208 | 541,974 | | 25,474 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| CPG | | | | | | |
| SURVIVOR CURVE.. IOWA 45-R2 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1971 | 5,001.66 | 4,096 | 5,002 | | | |
| 1972 | 12,065.77 | 9,787 | 12,066 | | | |
| 1973 | 16,158.21 | 12,973 | 16,158 | | | |
| 1974 | 23,610.65 | 18,763 | 23,611 | | | |
| 1975 | 11,934.41 | 9,380 | 11,934 | | | |
| 1976 | 6,620.80 | 5,145 | 6,621 | | | |
| 1977 | 3,884.68 | 2,983 | 3,859 | 26 | 10.44 | 2 |
| 1978 | 5,230.27 | 3,968 | 5,133 | 97 | 10.86 | 9 |
| 1979 | 5,706.05 | 4,273 | 5,528 | 178 | 11.30 | 16 |
| 1980 | 25,223.43 | 18,637 | 24,111 | 1,112 | 11.75 | 95 |
| 1981 | 21,935.83 | 15,984 | 20,679 | 1,257 | 12.21 | 103 |
| 1982 | 13,794.39 | 10,927 | 13,794 | | | |
| 1983 | 18,523.58 | 14,504 | 18,524 | | | |
| 1984 | 29,007.23 | 22,437 | 29,007 | | | |
| 1985 | 25,172.95 | 19,222 | 24,885 | 288 | 12.85 | 22 |
| 1986 | 27,049.72 | 20,377 | 26,381 | 669 | 13.26 | 50 |
| 1987 | 27,469.49 | 20,399 | 26,409 | 1,060 | 13.69 | 77 |
| 1988 | 27,188.25 | 19,888 | 25,747 | 1,441 | 14.13 | 102 |
| 1989 | 33,227.77 | 23,924 | 30,973 | 2,255 | 14.58 | 155 |
| 1990 | 49,270.86 | 34,889 | 45,168 | 4,103 | 15.05 | 273 |
| 1991 | 52,753.58 | 36,706 | 47,520 | 5,233 | 15.52 | 337 |
| 1992 | 51,222.02 | 34,990 | 45,299 | 5,923 | 16.01 | 370 |
| 1993 | 54,594.81 | 36,579 | 47,356 | 7,239 | 16.50 | 439 |
| 1994 | 58,410.15 | 38,346 | 49,644 | 8,766 | 17.00 | 516 |
| 1995 | 72,041.99 | 46,294 | 59,933 | 12,109 | 17.52 | 691 |
| 1996 | 66,567.19 | 41,824 | 54,146 | 12,421 | 18.04 | 689 |
| 1997 | 69,627.81 | 42,724 | 55,312 | 14,316 | 18.58 | 771 |
| 1998 | 43,091.97 | 25,791 | 33,390 | 9,702 | 19.12 | 507 |
| 1999 | 67,928.48 | 39,602 | 51,270 | 16,659 | 19.67 | 847 |
| 2000 | 15,193.15 | 8,616 | 11,154 | 4,039 | 20.23 | 200 |
| 2001 | 23,579.10 | 12,987 | 16,813 | 6,766 | 20.80 | 325 |
| 2002 | 27,373.31 | 14,620 | 18,927 | 8,446 | 21.37 | 395 |
| 2003 | 3,465.46 | 1,792 | 2,320 | 1,145 | 21.95 | 52 |
| 2004 | 30,509.32 | 15,239 | 19,729 | 10,781 | 22.55 | 478 |
| 2005 | 306.93 | 148 | 192 | 115 | 22.94 | 5 |
| 2006 | 27,857.50 | 12,965 | 16,785 | 11,073 | 23.55 | 470 |
| 2007 | 1,442.16 | 644 | 834 | 608 | 24.17 | 25 |
| 2008 | 23,307.67 | 10,004 | 12,951 | 10,356 | 24.60 | 421 |
| 2009 | 15,660.01 | 6,413 | 8,302 | 7,358 | 25.24 | 292 |
| 2010 | 25,708.61 | 10,011 | 12,960 | 12,748 | 25.87 | 493 |
| 2011 | 17,915.17 | 6,636 | 8,591 | 9,324 | 26.34 | 354 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| CPG | | | | | | |
| SURVIVOR CURVE.. IOWA 45-R2 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2012 | 25,078.47 | 8,762 | 11,343 | 13,735 | 27.00 | 509 |
| 2013 | 43,118.70 | 14,203 | 18,388 | 24,731 | 27.48 | 900 |
| 2014 | 31,965.64 | 9,871 | 12,779 | 19,186 | 27.98 | 686 |
| 2015 | 28,084.77 | 8,074 | 10,453 | 17,632 | 28.50 | 619 |
| 2016 | 18,472.15 | 4,906 | 6,351 | 12,121 | 29.03 | 418 |
| 2017 | 39,903.87 | 9,705 | 12,564 | 27,340 | 29.56 | 925 |
| 2018 | 118,886.13 | 26,274 | 34,015 | 84,871 | 29.96 | 2,833 |
| 2019 | 2,515.90 | 496 | 642 | 1,874 | 30.52 | 61 |
| 2022 | 2,474.84 | 308 | 399 | 2,076 | 31.60 | 66 |
| 2023 | 5,538.94 | 548 | 709 | 4,829 | 31.84 | 152 |
| 2024 | 6,244.63 | 456 | 590 | 5,654 | 31.75 | 178 |
| | 1,458,916.43 | 819,090 | 1,057,254 | 401,662 | | 16,928 |
| | 10,131,919.17 | 5,915,469 | 6,032,674 | 4,099,244 | | 210,725 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 19.5 2.08 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| UGI-GAS | | | | | | |
| SURVIVOR CURVE.. IOWA 45-R2 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1970 | 24,709.76 | 20,421 | 23,104 | 1,605 | 7.81 | 206 |
| 1971 | 32,099.03 | 26,286 | 29,740 | 2,359 | 8.15 | 289 |
| 1972 | 38,136.64 | 30,933 | 34,998 | 3,139 | 8.50 | 369 |
| 1973 | 46,699.12 | 37,494 | 42,421 | 4,278 | 8.87 | 482 |
| 1974 | 41,287.45 | 32,810 | 37,121 | 4,166 | 9.24 | 451 |
| 1975 | 28,525.71 | 22,421 | 25,367 | 3,159 | 9.63 | 328 |
| 1976 | 20,710.12 | 16,094 | 18,209 | 2,501 | 10.03 | 249 |
| 1977 | 30,396.78 | 23,345 | 26,413 | 3,984 | 10.44 | 382 |
| 1978 | 40,769.14 | 30,930 | 34,994 | 5,775 | 10.86 | 532 |
| 1979 | 68,832.87 | 51,548 | 58,321 | 10,511 | 11.30 | 930 |
| 1980 | 131,408.86 | 97,097 | 109,856 | 21,553 | 11.75 | 1,834 |
| 1981 | 110,631.00 | 80,613 | 91,206 | 19,425 | 12.21 | 1,591 |
| 1982 | 190,335.00 | 150,764 | 170,574 | 19,761 | 11.68 | 1,692 |
| 1983 | 141,533.91 | 110,821 | 125,383 | 16,151 | 12.06 | 1,339 |
| 1984 | 96,589.58 | 74,712 | 84,529 | 12,060 | 12.45 | 969 |
| 1985 | 157,339.96 | 120,145 | 135,932 | 21,408 | 12.85 | 1,666 |
| 1986 | 142,951.52 | 107,685 | 121,835 | 21,117 | 13.26 | 1,593 |
| 1987 | 168,313.63 | 124,990 | 141,414 | 26,900 | 13.69 | 1,965 |
| 1988 | 176,855.08 | 129,369 | 146,368 | 30,487 | 14.13 | 2,158 |
| 1989 | 245,809.88 | 176,983 | 200,239 | 45,571 | 14.58 | 3,126 |
| 1990 | 200,239.89 | 141,790 | 160,421 | 39,819 | 15.05 | 2,646 |
| 1991 | 127,914.76 | 89,003 | 100,698 | 27,217 | 15.52 | 1,754 |
| 1992 | 194,224.55 | 132,675 | 150,108 | 44,116 | 16.01 | 2,756 |
| 1993 | 110,374.14 | 73,951 | 83,668 | 26,706 | 16.50 | 1,619 |
| 1994 | 159,243.25 | 104,543 | 118,280 | 40,963 | 17.00 | 2,410 |
| 1995 | 225,556.84 | 144,943 | 163,989 | 61,568 | 17.52 | 3,514 |
| 1996 | 146,163.86 | 91,835 | 103,902 | 42,262 | 18.04 | 2,343 |
| 1997 | 183,670.61 | 112,700 | 127,509 | 56,162 | 18.58 | 3,023 |
| 1998 | 242,997.43 | 145,434 | 164,544 | 78,453 | 19.12 | 4,103 |
| 1999 | 163,009.46 | 95,035 | 107,523 | 55,487 | 19.67 | 2,821 |
| 2000 | 129,708.02 | 73,557 | 83,222 | 46,486 | 20.23 | 2,298 |
| 2001 | 175,354.91 | 96,585 | 109,276 | 66,079 | 20.80 | 3,177 |
| 2002 | 178,137.48 | 95,143 | 107,645 | 70,493 | 21.37 | 3,299 |
| 2003 | 463,652.54 | 239,708 | 271,206 | 192,447 | 21.95 | 8,768 |
| 2004 | 582,927.65 | 291,172 | 329,432 | 253,496 | 22.55 | 11,242 |
| 2005 | 461,613.81 | 223,329 | 252,674 | 208,939 | 22.94 | 9,108 |
| 2006 | 271,218.43 | 126,225 | 142,811 | 128,407 | 23.55 | 5,453 |
| 2008 | 801,363.82 | 343,945 | 389,139 | 412,224 | 24.60 | 16,757 |
| 2009 | 189,343.07 | 77,536 | 87,724 | 101,619 | 25.24 | 4,026 |
| 2010 | 213,698.43 | 83,214 | 94,148 | 119,550 | 25.87 | 4,621 |
| 2011 | 310,820.65 | 115,128 | 130,256 | 180,565 | 26.34 | 6,855 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| UGI-GAS | | | | | | |
| SURVIVOR CURVE.. IOWA 45-R2 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2012 | 514,236.52 | 179,674 | 203,283 | 310,953 | 27.00 | 11,517 |
| 2013 | 418,060.32 | 137,709 | 155,804 | 262,256 | 27.48 | 9,544 |
| 2014 | 466,917.86 | 144,184 | 163,130 | 303,788 | 27.98 | 10,857 |
| 2015 | 456,957.65 | 131,375 | 148,638 | 308,320 | 28.50 | 10,818 |
| 2016 | 686,364.70 | 182,298 | 206,252 | 480,113 | 29.03 | 16,539 |
| 2017 | 746,787.10 | 181,619 | 205,484 | 541,303 | 29.56 | 18,312 |
| 2018 | 883,633.27 | 195,283 | 220,943 | 662,690 | 29.96 | 22,119 |
| 2019 | 540,738.04 | 106,634 | 120,646 | 420,092 | 30.52 | 13,764 |
| 2020 | 181,428.19 | 31,496 | 35,635 | 145,794 | 30.95 | 4,711 |
| 2021 | 270,428.66 | 40,456 | 45,772 | 224,657 | 31.26 | 7,187 |
| 2022 | 38,388.69 | 4,783 | 5,411 | 32,977 | 31.60 | 1,044 |
| 2023 | 2,635.29 | 261 | 295 | 2,340 | 31.84 | 73 |
| 2024 | 3,310.00 | 242 | 274 | 3,036 | 31.75 | 96 |
| | 12,675,054.93 | 5,698,926 | 6,447,765 | 6,227,290 | | 251,325 |

PNG

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

| | | | | | | |
|------|------------|---------|---------|--------|-------|-----|
| 1971 | 9,667.21 | 7,916 | 9,667 | | | |
| 1972 | 13,313.98 | 10,799 | 13,314 | | | |
| 1973 | 38,836.17 | 31,181 | 38,836 | | | |
| 1974 | 144,406.45 | 114,755 | 143,957 | 450 | 9.24 | 49 |
| 1975 | 99,258.76 | 78,017 | 97,870 | 1,389 | 9.63 | 144 |
| 1976 | 162,178.02 | 126,030 | 158,101 | 4,077 | 10.03 | 406 |
| 1977 | 227,638.93 | 174,827 | 219,315 | 8,324 | 10.44 | 797 |
| 1978 | 126,268.54 | 95,796 | 120,173 | 6,095 | 10.86 | 561 |
| 1979 | 78,656.93 | 58,905 | 73,895 | 4,762 | 11.30 | 421 |
| 1980 | 57,030.55 | 42,139 | 52,862 | 4,168 | 11.75 | 355 |
| 1981 | 109,907.92 | 80,087 | 100,467 | 9,441 | 12.21 | 773 |
| 1985 | 24,654.43 | 18,826 | 23,617 | 1,038 | 12.85 | 81 |
| 1986 | 27,447.15 | 20,676 | 25,937 | 1,510 | 13.26 | 114 |
| 1988 | 68,000.86 | 49,743 | 62,401 | 5,600 | 14.13 | 396 |
| 1989 | 58,448.77 | 42,083 | 52,792 | 5,657 | 14.58 | 388 |
| 1990 | 51,140.66 | 36,213 | 45,428 | 5,713 | 15.05 | 380 |
| 1991 | 39,011.61 | 27,144 | 34,051 | 4,960 | 15.52 | 320 |
| 1992 | 35,854.73 | 24,492 | 30,724 | 5,130 | 16.01 | 320 |
| 1993 | 51,676.44 | 34,623 | 43,434 | 8,243 | 16.50 | 500 |
| 1994 | 71,235.62 | 46,766 | 58,667 | 12,569 | 17.00 | 739 |
| 1995 | 49,500.84 | 31,809 | 39,903 | 9,597 | 17.52 | 548 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| PNG | | | | | | |
| SURVIVOR CURVE.. IOWA 45-R2 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1996 | 45,909.70 | 28,845 | 36,185 | 9,724 | 18.04 | 539 |
| 1997 | 34,534.58 | 21,190 | 26,582 | 7,952 | 18.58 | 428 |
| 1998 | 49,970.37 | 29,907 | 37,517 | 12,453 | 19.12 | 651 |
| 1999 | 46,832.83 | 27,304 | 34,252 | 12,581 | 19.67 | 640 |
| 2000 | 39,699.21 | 22,513 | 28,242 | 11,457 | 20.23 | 566 |
| 2001 | 45,124.99 | 24,855 | 31,180 | 13,945 | 20.80 | 670 |
| 2002 | 66,517.98 | 35,527 | 44,568 | 21,950 | 21.37 | 1,027 |
| 2003 | 78,667.19 | 40,671 | 51,021 | 27,647 | 21.95 | 1,260 |
| 2004 | 165,793.01 | 82,814 | 103,888 | 61,905 | 22.55 | 2,745 |
| 2005 | 119,365.27 | 57,749 | 72,444 | 46,921 | 22.94 | 2,045 |
| 2006 | 70,424.87 | 32,776 | 41,117 | 29,308 | 23.55 | 1,245 |
| 2007 | 93,502.87 | 41,758 | 52,384 | 41,119 | 24.17 | 1,701 |
| 2008 | 109,845.80 | 47,146 | 59,143 | 50,703 | 24.60 | 2,061 |
| 2009 | 119,208.92 | 48,816 | 61,238 | 57,971 | 25.24 | 2,297 |
| 2010 | 90,572.74 | 35,269 | 44,244 | 46,329 | 25.87 | 1,791 |
| 2011 | 78,430.71 | 29,051 | 36,444 | 41,987 | 26.34 | 1,594 |
| 2012 | 113,394.32 | 39,620 | 49,702 | 63,692 | 27.00 | 2,359 |
| 2013 | 103,879.46 | 34,218 | 42,925 | 60,954 | 27.48 | 2,218 |
| 2014 | 114,396.21 | 35,326 | 44,315 | 70,081 | 27.98 | 2,505 |
| 2015 | 113,875.06 | 32,739 | 41,070 | 72,805 | 28.50 | 2,555 |
| 2016 | 95,701.05 | 25,418 | 31,886 | 63,815 | 29.03 | 2,198 |
| 2017 | 26,020.32 | 6,328 | 7,938 | 18,082 | 29.56 | 612 |
| 2018 | 56,220.18 | 12,425 | 15,587 | 40,633 | 29.96 | 1,356 |
| 2019 | 45,274.31 | 8,928 | 11,200 | 34,074 | 30.52 | 1,116 |
| 2024 | 14,048.80 | 1,026 | 1,287 | 12,762 | 31.75 | 402 |
| | 3,481,345.32 | 1,955,046 | 2,451,772 | 1,029,573 | | 43,873 |

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

| | | | | | | |
|------|-----------|--------|--------|-------|-------|-----|
| 1971 | 4,822.66 | 3,949 | 4,544 | 279 | 8.15 | 34 |
| 1972 | 5,439.90 | 4,412 | 5,076 | 363 | 8.50 | 43 |
| 1973 | 14,933.80 | 11,990 | 13,796 | 1,138 | 8.87 | 128 |
| 1974 | 7,861.73 | 6,247 | 7,188 | 674 | 9.24 | 73 |
| 1975 | 9,613.04 | 7,556 | 8,694 | 919 | 9.63 | 95 |
| 1976 | 4,932.44 | 3,833 | 4,410 | 522 | 10.03 | 52 |
| 1977 | 4,347.30 | 3,339 | 3,842 | 505 | 10.44 | 48 |
| 1978 | 3,525.43 | 2,675 | 3,078 | 448 | 10.86 | 41 |
| 1979 | 2,829.16 | 2,119 | 2,438 | 391 | 11.30 | 35 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| CPG | | | | | | |
| SURVIVOR CURVE.. IOWA 45-R2 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1980 | 3,571.30 | 2,639 | 3,036 | 535 | 11.75 | 46 |
| 1981 | 10,155.76 | 7,400 | 8,515 | 1,641 | 12.21 | 134 |
| 1982 | 8,768.97 | 6,946 | 7,992 | 777 | 11.68 | 67 |
| 1983 | 7,863.13 | 6,157 | 7,084 | 779 | 12.06 | 65 |
| 1984 | 27,433.37 | 21,220 | 24,416 | 3,017 | 12.45 | 242 |
| 1985 | 14,612.72 | 11,158 | 12,839 | 1,774 | 12.85 | 138 |
| 1986 | 17,814.51 | 13,420 | 15,441 | 2,373 | 13.26 | 179 |
| 1987 | 8,715.77 | 6,472 | 7,447 | 1,269 | 13.69 | 93 |
| 1988 | 6,897.76 | 5,046 | 5,806 | 1,092 | 14.13 | 77 |
| 1989 | 18,499.00 | 13,319 | 15,325 | 3,174 | 14.58 | 218 |
| 1990 | 17,820.76 | 12,619 | 14,520 | 3,301 | 15.05 | 219 |
| 1991 | 13,760.77 | 9,575 | 11,017 | 2,744 | 15.52 | 177 |
| 1992 | 16,073.60 | 10,980 | 12,634 | 3,440 | 16.01 | 215 |
| 1993 | 6,559.93 | 4,395 | 5,057 | 1,503 | 16.50 | 91 |
| 1994 | 29,217.11 | 19,181 | 22,070 | 7,147 | 17.00 | 420 |
| 1995 | 25,165.33 | 16,171 | 18,607 | 6,559 | 17.52 | 374 |
| 1996 | 58,774.81 | 36,928 | 42,490 | 16,285 | 18.04 | 903 |
| 1997 | 115,510.48 | 70,877 | 81,552 | 33,959 | 18.58 | 1,828 |
| 1998 | 69,851.40 | 41,806 | 48,102 | 21,749 | 19.12 | 1,138 |
| 1999 | 54,506.47 | 31,777 | 36,563 | 17,944 | 19.67 | 912 |
| 2000 | 47,330.67 | 26,841 | 30,884 | 16,447 | 20.23 | 813 |
| 2001 | 65,564.04 | 36,113 | 41,552 | 24,012 | 20.80 | 1,154 |
| 2002 | 94,751.21 | 50,607 | 58,229 | 36,522 | 21.37 | 1,709 |
| 2003 | 27,748.85 | 14,346 | 16,507 | 11,242 | 21.95 | 512 |
| 2004 | 181,730.07 | 90,774 | 104,446 | 77,285 | 22.55 | 3,427 |
| 2005 | 3,879.80 | 1,877 | 2,160 | 1,720 | 22.94 | 75 |
| 2006 | 111,923.85 | 52,089 | 59,934 | 51,990 | 23.55 | 2,208 |
| 2007 | 9,306.75 | 4,156 | 4,782 | 4,525 | 24.17 | 187 |
| 2008 | 78,534.49 | 33,707 | 38,784 | 39,751 | 24.60 | 1,616 |
| 2009 | 77,935.00 | 31,914 | 36,721 | 41,214 | 25.24 | 1,633 |
| 2010 | 77,881.91 | 30,327 | 34,895 | 42,987 | 25.87 | 1,662 |
| 2011 | 36,000.84 | 13,335 | 15,343 | 20,657 | 26.34 | 784 |
| 2012 | 9,612.23 | 3,359 | 3,865 | 5,747 | 27.00 | 213 |
| 2013 | 1,472.30 | 485 | 558 | 914 | 27.48 | 33 |
| 2014 | 2,742.40 | 847 | 975 | 1,768 | 27.98 | 63 |
| 2015 | 4,238.77 | 1,219 | 1,403 | 2,836 | 28.50 | 100 |
| 2016 | 13,257.55 | 3,521 | 4,051 | 9,206 | 29.03 | 317 |
| 2017 | 6,407.77 | 1,558 | 1,793 | 4,615 | 29.56 | 156 |
| 2018 | 19,731.53 | 4,361 | 5,018 | 14,714 | 29.96 | 491 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| CPG | | | | | | |
| SURVIVOR CURVE.. IOWA 45-R2 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2019 | 1,802.35 | 355 | 408 | 1,394 | 30.52 | 46 |
| 2020 | 514.35 | 89 | 102 | 412 | 30.95 | 13 |
| 2024 | 25,549.95 | 1,865 | 2,146 | 23,404 | 31.75 | 737 |
| | 1,487,795.09 | 797,951 | 918,131 | 569,664 | | 26,034 |
| | 17,644,195.34 | 8,451,923 | 9,817,668 | 7,826,527 | | 321,232 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 24.4 1.82 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| UGI-GAS | | | | | | |
| SURVIVOR CURVE.. IOWA 45-R2 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1953 | 691.53 | 650 | 692 | | | |
| 1956 | 2,239.85 | 2,063 | 2,240 | | | |
| 1957 | 4,785.87 | 4,376 | 4,786 | | | |
| 1960 | 16,750.58 | 14,994 | 16,751 | | | |
| 1961 | 12,800.59 | 11,376 | 12,801 | | | |
| 1962 | 22,033.72 | 19,439 | 22,034 | | | |
| 1963 | 24,186.10 | 21,176 | 24,186 | | | |
| 1964 | 21,937.83 | 19,062 | 21,885 | 53 | 5.90 | 9 |
| 1965 | 14,345.92 | 12,369 | 14,201 | 145 | 6.20 | 23 |
| 1966 | 22,819.15 | 19,518 | 22,408 | 411 | 6.51 | 63 |
| 1967 | 33,625.63 | 28,529 | 32,753 | 872 | 6.82 | 128 |
| 1968 | 78,227.64 | 65,815 | 75,561 | 2,667 | 7.14 | 374 |
| 1969 | 79,698.42 | 66,468 | 76,310 | 3,388 | 7.47 | 454 |
| 1970 | 56,628.40 | 46,800 | 53,730 | 2,898 | 7.81 | 371 |
| 1971 | 50,484.00 | 41,341 | 47,463 | 3,021 | 8.15 | 371 |
| 1972 | 74,487.40 | 60,417 | 69,363 | 5,124 | 8.50 | 603 |
| 1973 | 5,856.45 | 4,702 | 5,398 | 458 | 8.87 | 52 |
| 1974 | 2,435.60 | 1,935 | 2,222 | 214 | 9.24 | 23 |
| 1975 | 3,447.78 | 2,710 | 3,111 | 336 | 9.63 | 35 |
| 1976 | 1,925.80 | 1,497 | 1,719 | 207 | 10.03 | 21 |
| 1979 | 129,595.68 | 97,053 | 111,424 | 18,171 | 11.30 | 1,608 |
| 1980 | 273,942.52 | 202,413 | 232,386 | 41,557 | 11.75 | 3,537 |
| 1981 | 280,781.60 | 204,597 | 234,893 | 45,889 | 12.21 | 3,758 |
| 1982 | 232,089.47 | 183,838 | 211,060 | 21,029 | 11.68 | 1,800 |
| 1983 | 89,210.82 | 69,852 | 80,195 | 9,015 | 12.06 | 748 |
| 1984 | 47,248.78 | 36,547 | 41,959 | 5,290 | 12.45 | 425 |
| 1985 | 101,055.89 | 77,166 | 88,592 | 12,463 | 12.85 | 970 |
| 1986 | 78,585.49 | 59,198 | 67,964 | 10,622 | 13.26 | 801 |
| 1987 | 157,570.97 | 117,012 | 134,339 | 23,232 | 13.69 | 1,697 |
| 1988 | 283,620.35 | 207,468 | 238,189 | 45,431 | 14.13 | 3,215 |
| 1989 | 183,420.00 | 132,062 | 151,617 | 31,803 | 14.58 | 2,181 |
| 1990 | 203,975.86 | 144,435 | 165,822 | 38,153 | 15.05 | 2,535 |
| 1991 | 221,578.38 | 154,174 | 177,004 | 44,575 | 15.52 | 2,872 |
| 1992 | 121,714.83 | 83,143 | 95,455 | 26,260 | 16.01 | 1,640 |
| 1993 | 67,829.07 | 45,445 | 52,174 | 15,655 | 16.50 | 949 |
| 1994 | 215,739.93 | 141,633 | 162,606 | 53,134 | 17.00 | 3,126 |
| 1995 | 283,678.95 | 182,292 | 209,285 | 74,394 | 17.52 | 4,246 |
| 1996 | 638,322.65 | 401,058 | 460,445 | 177,877 | 18.04 | 9,860 |
| 1997 | 114,991.22 | 70,559 | 81,007 | 33,984 | 18.58 | 1,829 |
| 1998 | 89,135.98 | 53,348 | 61,248 | 27,888 | 19.12 | 1,459 |
| 1999 | 211,901.85 | 123,539 | 141,832 | 70,070 | 19.67 | 3,562 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| UGI-GAS | | | | | | |
| SURVIVOR CURVE.. IOWA 45-R2 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2000 | 61,111.51 | 34,656 | 39,788 | 21,324 | 20.23 | 1,054 |
| 2001 | 5,688.76 | 3,133 | 3,597 | 2,092 | 20.80 | 101 |
| 2002 | 124,248.21 | 66,361 | 76,188 | 48,061 | 21.37 | 2,249 |
| 2005 | 16,976.59 | 8,213 | 9,429 | 7,547 | 22.94 | 329 |
| 2007 | 36,240.36 | 16,185 | 18,582 | 17,659 | 24.17 | 731 |
| 2008 | 123,273.33 | 52,909 | 60,744 | 62,530 | 24.60 | 2,542 |
| 2012 | 13,100.09 | 4,577 | 5,255 | 7,845 | 27.00 | 291 |
| 2014 | 217,660.91 | 67,214 | 77,167 | 140,494 | 27.98 | 5,021 |
| 2015 | 137,276.88 | 39,467 | 45,311 | 91,966 | 28.50 | 3,227 |
| 2016 | 122,361.10 | 32,499 | 37,311 | 85,050 | 29.03 | 2,930 |
| 2017 | 542,789.02 | 132,006 | 151,553 | 391,236 | 29.56 | 13,235 |
| 2018 | 224,701.21 | 49,659 | 57,012 | 167,689 | 29.96 | 5,597 |
| 2019 | 775,138.30 | 152,857 | 175,492 | 599,647 | 30.52 | 19,648 |
| 2020 | 2,454,963.69 | 426,182 | 489,290 | 1,965,674 | 30.95 | 63,511 |
| 2021 | 1,045,927.05 | 156,471 | 179,641 | 866,286 | 31.26 | 27,712 |
| 2024 | 120,972.88 | 8,831 | 10,139 | 110,834 | 31.75 | 3,491 |
| | 10,577,828.44 | 4,483,289 | 5,145,606 | 5,432,222 | | 207,014 |

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

| | | | | | | |
|------|------------|---------|---------|-------|------|-------|
| 1954 | 860.15 | 803 | 860 | | | |
| 1956 | 7,054.30 | 6,496 | 7,054 | | | |
| 1957 | 11,192.51 | 10,235 | 11,193 | | | |
| 1958 | 5,050.93 | 4,586 | 5,051 | | | |
| 1959 | 689.61 | 622 | 690 | | | |
| 1960 | 32,725.24 | 29,293 | 32,725 | | | |
| 1961 | 10,605.59 | 9,425 | 10,606 | | | |
| 1962 | 22,867.17 | 20,174 | 22,867 | | | |
| 1963 | 60,787.04 | 53,223 | 60,787 | | | |
| 1964 | 79,108.77 | 68,737 | 79,109 | | | |
| 1965 | 131,939.84 | 113,761 | 131,940 | | | |
| 1966 | 124,040.09 | 106,095 | 124,040 | | | |
| 1967 | 208,085.37 | 176,548 | 208,085 | | | |
| 1968 | 233,579.88 | 196,518 | 233,545 | 35 | 7.14 | 5 |
| 1969 | 194,219.76 | 161,979 | 192,498 | 1,722 | 7.47 | 231 |
| 1970 | 271,294.84 | 224,209 | 266,453 | 4,842 | 7.81 | 620 |
| 1971 | 229,764.59 | 188,152 | 223,602 | 6,162 | 8.15 | 756 |
| 1972 | 257,964.38 | 209,237 | 248,660 | 9,304 | 8.50 | 1,095 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| PNG | | | | | | |
| SURVIVOR CURVE.. IOWA 45-R2 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1973 | 109,357.30 | 87,802 | 104,345 | 5,012 | 8.87 | 565 |
| 1974 | 90,753.81 | 72,119 | 85,707 | 5,047 | 9.24 | 546 |
| 1975 | 52,979.89 | 41,642 | 49,488 | 3,492 | 9.63 | 363 |
| 1976 | 53,093.99 | 41,260 | 49,034 | 4,060 | 10.03 | 405 |
| 1977 | 29,803.40 | 22,889 | 27,202 | 2,602 | 10.44 | 249 |
| 1978 | 50,738.04 | 38,493 | 45,746 | 4,992 | 10.86 | 460 |
| 1979 | 92,133.69 | 68,998 | 81,998 | 10,136 | 11.30 | 897 |
| 1980 | 491,009.86 | 362,802 | 431,159 | 59,851 | 11.75 | 5,094 |
| 1981 | 230,826.16 | 168,196 | 199,886 | 30,940 | 12.21 | 2,534 |
| 1982 | 80,975.76 | 64,141 | 76,226 | 4,750 | 11.68 | 407 |
| 1983 | 42,059.45 | 32,933 | 39,138 | 2,921 | 12.06 | 242 |
| 1984 | 46,511.61 | 35,977 | 42,756 | 3,756 | 12.45 | 302 |
| 1985 | 72,222.02 | 55,149 | 65,540 | 6,682 | 12.85 | 520 |
| 1986 | 43,855.97 | 33,037 | 39,262 | 4,594 | 13.26 | 346 |
| 1987 | 107,897.65 | 80,125 | 95,222 | 12,676 | 13.69 | 926 |
| 1988 | 160,625.82 | 117,498 | 139,636 | 20,990 | 14.13 | 1,485 |
| 1989 | 30,425.01 | 21,906 | 26,033 | 4,392 | 14.58 | 301 |
| 1990 | 108,749.56 | 77,006 | 91,515 | 17,235 | 15.05 | 1,145 |
| 1991 | 127,229.75 | 88,526 | 105,205 | 22,024 | 15.52 | 1,419 |
| 1992 | 44,347.42 | 30,294 | 36,002 | 8,346 | 16.01 | 521 |
| 1993 | 29,918.28 | 20,045 | 23,822 | 6,097 | 16.50 | 370 |
| 1994 | 29,674.28 | 19,481 | 23,151 | 6,523 | 17.00 | 384 |
| 1995 | 34,913.41 | 22,435 | 26,662 | 8,251 | 17.52 | 471 |
| 1996 | 42,589.04 | 26,759 | 31,801 | 10,788 | 18.04 | 598 |
| 1997 | 147,679.42 | 90,616 | 107,689 | 39,990 | 18.58 | 2,152 |
| 1998 | 59,434.64 | 35,572 | 42,274 | 17,160 | 19.12 | 897 |
| 1999 | 107,844.18 | 62,873 | 74,719 | 33,125 | 19.67 | 1,684 |
| 2000 | 88,357.27 | 50,107 | 59,548 | 28,809 | 20.23 | 1,424 |
| 2001 | 82,991.73 | 45,712 | 54,325 | 28,667 | 20.80 | 1,378 |
| 2002 | 24,753.36 | 13,221 | 15,712 | 9,041 | 21.37 | 423 |
| 2003 | 6,572.47 | 3,398 | 4,038 | 2,534 | 21.95 | 115 |
| 2004 | 11,171.29 | 5,580 | 6,631 | 4,540 | 22.55 | 201 |
| 2005 | 8,155.02 | 3,945 | 4,688 | 3,467 | 22.94 | 151 |
| 2006 | 8,567.60 | 3,987 | 4,738 | 3,829 | 23.55 | 163 |
| 2007 | 26,075.02 | 11,645 | 13,839 | 12,236 | 24.17 | 506 |
| 2008 | 31,803.84 | 13,650 | 16,222 | 15,582 | 24.60 | 633 |
| 2009 | 68,220.04 | 27,936 | 33,200 | 35,021 | 25.24 | 1,388 |
| 2010 | 60,218.85 | 23,449 | 27,867 | 32,352 | 25.87 | 1,251 |
| 2011 | 489,447.99 | 181,292 | 215,450 | 273,998 | 26.34 | 10,402 |
| 2012 | 154,849.37 | 54,104 | 64,298 | 90,551 | 27.00 | 3,354 |
| 2013 | 5,908.18 | 1,946 | 2,313 | 3,596 | 27.48 | 131 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| PNG | | | | | | |
| SURVIVOR CURVE.. IOWA 45-R2 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2014 | 69,835.34 | 21,565 | 25,628 | 44,207 | 27.98 | 1,580 |
| 2015 | 3,012,389.09 | 866,062 | 1,029,239 | 1,983,150 | 28.50 | 69,584 |
| 2016 | 2,481,717.48 | 659,144 | 783,335 | 1,698,382 | 29.03 | 58,504 |
| 2017 | 56,121.74 | 13,649 | 16,221 | 39,901 | 29.56 | 1,350 |
| 2019 | 397,651.78 | 78,417 | 93,192 | 304,460 | 30.52 | 9,976 |
| 2024 | 35,158.83 | 2,567 | 3,051 | 32,108 | 31.75 | 1,011 |
| | 11,519,445.76 | 5,480,043 | 6,494,516 | 5,024,930 | | 191,515 |

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

| | | | | | | |
|------|-----------|--------|--------|-------|------|-----|
| 1940 | 87.47 | 87 | 87 | | | |
| 1942 | 89.34 | 89 | 89 | | | |
| 1943 | 131.72 | 131 | 132 | | | |
| 1944 | 516.33 | 513 | 516 | | | |
| 1945 | 65.87 | 65 | 66 | | | |
| 1946 | 196.59 | 193 | 197 | | | |
| 1947 | 209.60 | 205 | 210 | | | |
| 1948 | 188.71 | 183 | 189 | | | |
| 1949 | 86.71 | 84 | 87 | | | |
| 1950 | 86.90 | 83 | 87 | | | |
| 1951 | 86.75 | 83 | 87 | | | |
| 1953 | 1,257.62 | 1,182 | 1,258 | | | |
| 1955 | 1,289.31 | 1,196 | 1,289 | | | |
| 1956 | 1,452.31 | 1,337 | 1,452 | | | |
| 1957 | 7,952.09 | 7,272 | 7,944 | 8 | 3.85 | 2 |
| 1958 | 2,869.75 | 2,606 | 2,847 | 23 | 4.14 | 6 |
| 1959 | 2,610.19 | 2,353 | 2,570 | 40 | 4.43 | 9 |
| 1960 | 13,097.88 | 11,724 | 12,807 | 291 | 4.72 | 62 |
| 1961 | 21,698.34 | 19,283 | 21,065 | 634 | 5.01 | 127 |
| 1962 | 5,119.36 | 4,516 | 4,933 | 186 | 5.30 | 35 |
| 1963 | 11,087.61 | 9,708 | 10,605 | 483 | 5.60 | 86 |
| 1964 | 27,095.90 | 23,543 | 25,718 | 1,378 | 5.90 | 234 |
| 1965 | 25,333.66 | 21,843 | 23,861 | 1,472 | 6.20 | 237 |
| 1966 | 44,532.68 | 38,090 | 41,609 | 2,923 | 6.51 | 449 |
| 1967 | 39,987.18 | 33,927 | 37,062 | 2,925 | 6.82 | 429 |
| 1968 | 46,325.38 | 38,975 | 42,576 | 3,749 | 7.14 | 525 |
| 1969 | 40,546.22 | 33,816 | 36,941 | 3,606 | 7.47 | 483 |
| 1970 | 46,176.00 | 38,162 | 41,688 | 4,488 | 7.81 | 575 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| CPG | | | | | | |
| SURVIVOR CURVE.. IOWA 45-R2 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1971 | 37,599.88 | 30,790 | 33,635 | 3,965 | 8.15 | 487 |
| 1972 | 16,280.66 | 13,205 | 14,425 | 1,856 | 8.50 | 218 |
| 1973 | 17,213.86 | 13,821 | 15,098 | 2,116 | 8.87 | 239 |
| 1974 | 15,440.52 | 12,270 | 13,404 | 2,037 | 9.24 | 220 |
| 1975 | 23,268.06 | 18,289 | 19,979 | 3,289 | 9.63 | 342 |
| 1976 | 7,650.81 | 5,946 | 6,495 | 1,155 | 10.03 | 115 |
| 1977 | 8,262.19 | 6,345 | 6,931 | 1,331 | 10.44 | 127 |
| 1978 | 4,665.55 | 3,540 | 3,867 | 798 | 10.86 | 73 |
| 1979 | 8,761.46 | 6,561 | 7,167 | 1,594 | 11.30 | 141 |
| 1980 | 17,100.55 | 12,635 | 13,802 | 3,298 | 11.75 | 281 |
| 1981 | 98,532.47 | 71,798 | 78,432 | 20,100 | 12.21 | 1,646 |
| 1982 | 106,967.08 | 84,729 | 92,558 | 14,409 | 11.68 | 1,234 |
| 1983 | 81,791.53 | 64,043 | 69,960 | 11,831 | 12.06 | 981 |
| 1984 | 55,879.88 | 43,223 | 47,217 | 8,663 | 12.45 | 696 |
| 1985 | 108,632.27 | 82,952 | 90,617 | 18,016 | 12.85 | 1,402 |
| 1986 | 78,660.04 | 59,255 | 64,730 | 13,930 | 13.26 | 1,051 |
| 1987 | 100,802.40 | 74,856 | 81,773 | 19,030 | 13.69 | 1,390 |
| 1988 | 88,776.32 | 64,940 | 70,940 | 17,836 | 14.13 | 1,262 |
| 1989 | 201,007.39 | 144,725 | 158,097 | 42,910 | 14.58 | 2,943 |
| 1990 | 181,244.81 | 128,339 | 140,197 | 41,048 | 15.05 | 2,727 |
| 1991 | 168,232.10 | 117,056 | 127,872 | 40,360 | 15.52 | 2,601 |
| 1992 | 258,334.23 | 176,468 | 192,773 | 65,561 | 16.01 | 4,095 |
| 1993 | 306,280.34 | 205,208 | 224,169 | 82,111 | 16.50 | 4,976 |
| 1994 | 257,306.35 | 168,922 | 184,530 | 72,776 | 17.00 | 4,281 |
| 1995 | 298,722.92 | 191,959 | 209,696 | 89,027 | 17.52 | 5,081 |
| 1996 | 382,695.02 | 240,447 | 262,664 | 120,031 | 18.04 | 6,654 |
| 1997 | 265,148.29 | 162,695 | 177,728 | 87,421 | 18.58 | 4,705 |
| 1998 | 697,726.98 | 417,590 | 456,175 | 241,552 | 19.12 | 12,633 |
| 1999 | 741,337.31 | 432,200 | 472,135 | 269,203 | 19.67 | 13,686 |
| 2000 | 581,579.40 | 329,814 | 360,288 | 221,291 | 20.23 | 10,939 |
| 2001 | 497,004.82 | 273,750 | 299,044 | 197,961 | 20.80 | 9,517 |
| 2002 | 222,600.43 | 118,891 | 129,876 | 92,724 | 21.37 | 4,339 |
| 2003 | 698,766.92 | 361,262 | 394,642 | 304,125 | 21.95 | 13,855 |
| 2004 | 1,408,381.34 | 703,486 | 768,487 | 639,894 | 22.55 | 28,377 |
| 2005 | 491,536.76 | 237,805 | 259,778 | 231,759 | 22.94 | 10,103 |
| 2006 | 774,797.87 | 360,591 | 393,909 | 380,889 | 23.55 | 16,174 |
| 2007 | 642,470.15 | 286,927 | 313,439 | 329,032 | 24.17 | 13,613 |
| 2008 | 818,603.49 | 351,345 | 383,809 | 434,795 | 24.60 | 17,675 |
| 2009 | 486,026.49 | 199,028 | 217,418 | 268,609 | 25.24 | 10,642 |
| 2010 | 542,956.28 | 211,427 | 230,962 | 311,994 | 25.87 | 12,060 |
| 2011 | 985,992.84 | 365,212 | 398,957 | 587,036 | 26.34 | 22,287 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| CPG | | | | | | |
| SURVIVOR CURVE.. IOWA 45-R2 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2012 | 352,616.66 | 123,204 | 134,588 | 218,029 | 27.00 | 8,075 |
| 2013 | 397,886.83 | 131,064 | 143,174 | 254,713 | 27.48 | 9,269 |
| 2014 | 360,875.63 | 111,438 | 121,735 | 239,141 | 27.98 | 8,547 |
| 2015 | 392,497.23 | 112,843 | 123,269 | 269,228 | 28.50 | 9,447 |
| 2016 | 446,276.34 | 118,531 | 129,483 | 316,793 | 29.03 | 10,913 |
| 2017 | 843,379.13 | 205,110 | 224,062 | 619,317 | 29.56 | 20,951 |
| 2018 | 1,106,606.77 | 244,560 | 267,157 | 839,450 | 29.96 | 28,019 |
| 2019 | 572,752.25 | 112,947 | 123,383 | 449,369 | 30.52 | 14,724 |
| 2020 | 67,557.67 | 11,728 | 12,812 | 54,746 | 30.95 | 1,769 |
| 2021 | 1,281.55 | 192 | 210 | 1,072 | 31.26 | 34 |
| 2024 | 15,238.64 | 1,112 | 1,215 | 14,024 | 31.75 | 442 |
| 2025 | 2,725,353.42 | 124,276 | 135,759 | 2,589,595 | 31.39 | 82,497 |
| 2026 | 2,731,097.90 | 45,336 | 49,525 | 2,681,573 | 29.62 | 90,533 |
| | 23,138,635.55 | 8,487,935 | 9,272,018 | 13,866,618 | | 534,347 |
| | 45,235,909.75 | 18,451,267 | 20,912,140 | 24,323,770 | | 932,876 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 26.1 2.06 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 386.0 OTHER PROPERTY ON CUSTOMERS PREMISES

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| UGI-GAS | | | | | | |
| SURVIVOR CURVE.. IOWA 45-R2 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1966 | 1,968.69 | 1,684 | 606 | 1,363 | 6.51 | 209 |
| 1967 | 207.34 | 176 | 63 | 144 | 6.82 | 21 |
| 1968 | 820.82 | 691 | 249 | 572 | 7.14 | 80 |
| 1969 | 4,348.68 | 3,627 | 1,305 | 3,044 | 7.47 | 407 |
| 1970 | 585.40 | 484 | 174 | 411 | 7.81 | 53 |
| 1971 | 1,925.29 | 1,577 | 567 | 1,358 | 8.15 | 167 |
| 1972 | 16,780.77 | 13,611 | 4,897 | 11,884 | 8.50 | 1,398 |
| 2004 | 19,260.94 | 9,621 | 3,462 | 15,799 | 22.55 | 701 |
| 2005 | 22,925.98 | 11,092 | 3,991 | 18,935 | 22.94 | 825 |
| | 68,823.91 | 42,563 | 15,314 | 53,510 | | 3,861 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.9 5.61

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 386.1 OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| UGI-GAS | | | | | | |
| SURVIVOR CURVE.. IOWA 45-R1.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1929 | 141.00 | 141 | 141 | | | |
| 1955 | 2,275.45 | 2,007 | 2,117 | 159 | 5.30 | 30 |
| 1956 | 989.22 | 867 | 914 | 75 | 5.56 | 13 |
| 1957 | 545.83 | 475 | 501 | 45 | 5.83 | 8 |
| 1958 | 236.59 | 204 | 215 | 21 | 6.11 | 3 |
| 1959 | 739.15 | 634 | 669 | 70 | 6.39 | 11 |
| 1960 | 6,231.82 | 5,308 | 5,599 | 633 | 6.67 | 95 |
| 1961 | 5,465.73 | 4,620 | 4,873 | 593 | 6.96 | 85 |
| 1962 | 1,776.66 | 1,490 | 1,572 | 205 | 7.25 | 28 |
| 1963 | 1,519.13 | 1,264 | 1,333 | 186 | 7.55 | 25 |
| 1964 | 1,895.48 | 1,565 | 1,651 | 245 | 7.85 | 31 |
| 1965 | 611.14 | 500 | 527 | 84 | 8.16 | 10 |
| 1966 | 1,500.19 | 1,217 | 1,284 | 217 | 8.48 | 26 |
| 1967 | 7,810.50 | 6,283 | 6,627 | 1,183 | 8.80 | 134 |
| 1968 | 5,156.86 | 4,112 | 4,337 | 820 | 9.12 | 90 |
| 1969 | 2,743.23 | 2,167 | 2,286 | 458 | 9.46 | 48 |
| 1970 | 1,104.82 | 864 | 911 | 193 | 9.80 | 20 |
| 1971 | 31,924.90 | 24,724 | 26,078 | 5,847 | 10.15 | 576 |
| 1972 | 2,029.09 | 1,555 | 1,640 | 389 | 10.52 | 37 |
| 1973 | 5,741.28 | 4,352 | 4,590 | 1,151 | 10.89 | 106 |
| 1974 | 677.56 | 508 | 536 | 142 | 11.27 | 13 |
| 1975 | 501.75 | 372 | 392 | 109 | 11.66 | 9 |
| 1976 | 3,733.18 | 2,733 | 2,883 | 850 | 12.06 | 70 |
| 1977 | 1,421.54 | 1,028 | 1,084 | 337 | 12.47 | 27 |
| 1978 | 182.88 | 130 | 137 | 46 | 12.89 | 4 |
| 1979 | 5,235.99 | 3,685 | 3,887 | 1,349 | 13.33 | 101 |
| 1980 | 17,091.10 | 11,861 | 12,511 | 4,580 | 13.77 | 333 |
| 1981 | 121,509.06 | 83,085 | 87,636 | 33,873 | 14.23 | 2,380 |
| 1982 | 95,200.74 | 73,286 | 77,300 | 17,901 | 13.31 | 1,345 |
| 1983 | 6,768.10 | 5,152 | 5,434 | 1,334 | 13.65 | 98 |
| 1984 | 6,649.28 | 5,002 | 5,276 | 1,373 | 14.00 | 98 |
| 1985 | 25,257.56 | 18,761 | 19,789 | 5,469 | 14.37 | 381 |
| 1986 | 23,743.92 | 17,404 | 18,357 | 5,387 | 14.75 | 365 |
| 1987 | 25,830.88 | 18,671 | 19,694 | 6,137 | 15.15 | 405 |
| 1988 | 26,270.40 | 18,710 | 19,735 | 6,536 | 15.56 | 420 |
| 1989 | 52,802.47 | 37,025 | 39,053 | 13,749 | 15.98 | 860 |
| 1990 | 55,497.04 | 38,282 | 40,379 | 15,118 | 16.41 | 921 |
| 1991 | 30,826.21 | 20,792 | 21,931 | 8,895 | 17.13 | 519 |
| 1992 | 56,752.96 | 37,593 | 39,652 | 17,101 | 17.58 | 973 |
| 1993 | 45,455.69 | 29,542 | 31,160 | 14,296 | 18.05 | 792 |
| 1994 | 30,338.27 | 19,423 | 20,487 | 9,851 | 18.26 | 539 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 386.1 OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| UGI-GAS | | | | | | |
| SURVIVOR CURVE.. IOWA 45-R1.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1995 | 22,678.63 | 14,215 | 14,994 | 7,685 | 18.75 | 410 |
| 1996 | 22,335.06 | 13,691 | 14,441 | 7,894 | 19.25 | 410 |
| 1997 | 8,544.26 | 5,116 | 5,396 | 3,148 | 19.76 | 159 |
| 1998 | 8,784.27 | 5,132 | 5,413 | 3,371 | 20.28 | 166 |
| 1999 | 13,041.26 | 7,423 | 7,830 | 5,212 | 20.81 | 250 |
| 2000 | 2,551.99 | 1,413 | 1,490 | 1,062 | 21.35 | 50 |
| 2004 | 347.18 | 171 | 180 | 167 | 23.16 | 7 |
| 2005 | 3,317.00 | 1,576 | 1,662 | 1,655 | 23.75 | 70 |
| 2006 | 3,670.43 | 1,685 | 1,777 | 1,893 | 24.14 | 78 |
| 2010 | 54.74 | 21 | 22 | 33 | 26.05 | 1 |
| 2012 | 115,202.00 | 40,252 | 42,457 | 72,745 | 27.00 | 2,694 |
| 2013 | 22,348.33 | 7,393 | 7,798 | 14,550 | 27.31 | 533 |
| 2014 | 10,178.04 | 3,155 | 3,328 | 6,850 | 27.82 | 246 |
| 2015 | 499.19 | 145 | 153 | 346 | 28.18 | 12 |
| 2017 | 320.08 | 79 | 83 | 237 | 28.81 | 8 |
| 2018 | 5,899.53 | 1,334 | 1,407 | 4,492 | 29.09 | 154 |
| 2019 | 1,261.22 | 257 | 271 | 990 | 29.26 | 34 |
| 2024 | 21,179.40 | 1,684 | 1,776 | 19,403 | 28.95 | 670 |
| | 974,397.26 | 612,136 | 645,658 | 328,739 | | 17,981 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 18.3 1.85 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 386.2 OTHER PROPERTY ON CUSTOMERS PREMISES - GAS LIGHTS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| UGI-GAS | | | | | | |
| SURVIVOR CURVE.. IOWA 25-R3 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1989 | 290.57 | 282 | 291 | | | |
| 1990 | 10,556.06 | 10,172 | 10,556 | | | |
| 1991 | 4,510.10 | 4,323 | 4,510 | | | |
| 1992 | 3,050.56 | 2,894 | 3,051 | | | |
| 1993 | 5,858.48 | 5,515 | 5,858 | | | |
| 1994 | 335.37 | 313 | 335 | | | |
| 1997 | 104.02 | 94 | 119 | | 15- | |
| | 24,705.16 | 23,593 | 24,720 | | 15- | |

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| UGI-GAS | | | | | | |
| SURVIVOR CURVE.. IOWA 40-R2.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1919 | 265.57 | 266 | 266 | | | |
| 1922 | 142.27 | 142 | 142 | | | |
| 1924 | 8,840.88 | 8,841 | 8,841 | | | |
| 1947 | 455.80 | 456 | 456 | | | |
| 1949 | 22,186.47 | 22,186 | 22,186 | | | |
| 1950 | 8,371.36 | 8,371 | 8,371 | | | |
| 1951 | 1,368.79 | 1,369 | 1,369 | | | |
| 1952 | 1,125.65 | 1,126 | 1,126 | | | |
| 1953 | 30,125.92 | 29,968 | 30,126 | | | |
| 1954 | 5,517.65 | 5,454 | 5,518 | | | |
| 1955 | 601.79 | 591 | 602 | | | |
| 1956 | 8,337.58 | 8,133 | 8,338 | | | |
| 1957 | 1,905.18 | 1,846 | 1,905 | | | |
| 1958 | 651.12 | 627 | 651 | | | |
| 1959 | 15,785.61 | 15,079 | 15,786 | | | |
| 1960 | 2,005.39 | 1,902 | 2,005 | | | |
| 1961 | 1,960.14 | 1,846 | 1,960 | | | |
| 1962 | 288.11 | 270 | 288 | | | |
| 1963 | 1,039.65 | 967 | 1,040 | | | |
| 1964 | 5,769.25 | 5,331 | 5,769 | | | |
| 1965 | 1,751.72 | 1,609 | 1,752 | | | |
| 1966 | 3,912.12 | 3,572 | 3,912 | | | |
| 1967 | 4,863.78 | 4,415 | 4,864 | | | |
| 1968 | 8,062.42 | 7,274 | 8,062 | | | |
| 1969 | 1,581.42 | 1,418 | 1,581 | | | |
| 1970 | 2,285.43 | 2,036 | 2,285 | | | |
| 1971 | 10,974.98 | 9,713 | 10,975 | | | |
| 1972 | 4,046.99 | 3,558 | 4,047 | | | |
| 1974 | 1,652.12 | 1,432 | 1,652 | | | |
| 1975 | 8,480.27 | 7,297 | 8,480 | | | |
| 1976 | 7,949.17 | 6,789 | 7,949 | | | |
| 1977 | 2,458.86 | 2,083 | 2,459 | | | |
| 1978 | 1,265.56 | 1,063 | 1,266 | | | |
| 1979 | 752.79 | 627 | 753 | | | |
| 1980 | 1,718.37 | 1,417 | 1,718 | | | |
| 1981 | 10,162.67 | 8,293 | 10,163 | | | |
| 1982 | 12,027.61 | 10,383 | 12,028 | | | |
| 1983 | 1,755.64 | 1,497 | 1,756 | | | |
| 1984 | 30,831.09 | 26,077 | 30,831 | | | |
| 1985 | 13,068.42 | 10,902 | 13,068 | | | |
| 1986 | 19,569.87 | 16,169 | 19,570 | | | |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| UGI-GAS | | | | | | |
| SURVIVOR CURVE.. IOWA 40-R2.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1987 | 23,586.65 | 19,192 | 23,587 | | | |
| 1988 | 13,276.05 | 10,682 | 13,276 | | | |
| 1989 | 15,968.66 | 12,634 | 15,804 | 165 | 9.90 | 17 |
| 1990 | 33,323.13 | 26,029 | 32,559 | 764 | 10.23 | 75 |
| 1991 | 26,014.16 | 19,948 | 24,953 | 1,062 | 10.80 | 98 |
| 1992 | 15,045.39 | 11,368 | 14,220 | 825 | 11.16 | 74 |
| 1993 | 23,968.53 | 17,746 | 22,198 | 1,770 | 11.75 | 151 |
| 1994 | 51,100.60 | 37,201 | 46,534 | 4,567 | 12.14 | 376 |
| 1995 | 69,990.02 | 49,826 | 62,326 | 7,664 | 12.75 | 601 |
| 1996 | 45,414.72 | 31,581 | 39,504 | 5,911 | 13.36 | 442 |
| 1997 | 84,495.34 | 57,575 | 72,019 | 12,476 | 13.79 | 905 |
| 1998 | 75,399.07 | 50,065 | 62,625 | 12,774 | 14.42 | 886 |
| 1999 | 119,656.29 | 77,657 | 97,140 | 22,517 | 14.87 | 1,514 |
| 2000 | 199,968.82 | 126,120 | 157,761 | 42,208 | 15.52 | 2,720 |
| 2001 | 116,038.59 | 71,016 | 88,833 | 27,206 | 16.17 | 1,682 |
| 2002 | 42,457.03 | 25,279 | 31,621 | 10,836 | 16.65 | 651 |
| 2003 | 222,013.40 | 127,835 | 159,906 | 62,107 | 17.31 | 3,588 |
| 2004 | 109,705.10 | 60,974 | 76,271 | 33,434 | 17.98 | 1,860 |
| 2005 | 70,405.76 | 37,843 | 47,337 | 23,069 | 18.50 | 1,247 |
| 2006 | 85,043.37 | 43,933 | 54,955 | 30,088 | 19.18 | 1,569 |
| 2007 | 37,304.93 | 18,477 | 23,113 | 14,192 | 19.87 | 714 |
| 2008 | 97,908.80 | 46,546 | 58,224 | 39,685 | 20.41 | 1,944 |
| 2009 | 42,499.78 | 19,261 | 24,093 | 18,407 | 21.11 | 872 |
| 2011 | 14,980.73 | 6,130 | 7,668 | 7,313 | 22.38 | 327 |
| 2013 | 30,446.98 | 11,058 | 13,832 | 16,615 | 23.67 | 702 |
| 2018 | 12,429.20 | 2,979 | 3,726 | 8,703 | 26.96 | 323 |
| 2019 | 31,358.25 | 6,704 | 8,386 | 22,972 | 27.59 | 833 |
| 2020 | 191,812.76 | 35,907 | 44,915 | 146,897 | 28.22 | 5,205 |
| 2022 | 92,398.23 | 12,270 | 15,348 | 77,050 | 29.40 | 2,621 |
| 2023 | 200,050.99 | 21,005 | 26,275 | 173,776 | 29.83 | 5,826 |
| 2024 | 66,591.46 | 5,074 | 6,347 | 60,244 | 30.29 | 1,989 |
| | 2,526,568.27 | 1,342,310 | 1,641,272 | 885,296 | | 39,812 |

PNG

SURVIVOR CURVE.. IOWA 40-R2.5

NET SALVAGE PERCENT.. 0

| | | | |
|------|-----------|--------|--------|
| 1962 | 460.81 | 431 | 461 |
| 1976 | 21,500.00 | 18,361 | 21,500 |
| 1984 | 1,544.96 | 1,307 | 1,545 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| PNG | | | | | | |
| SURVIVOR CURVE.. IOWA 40-R2.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1987 | 5,496.89 | 4,473 | 5,497 | | | |
| 1988 | 2,425.60 | 1,952 | 2,426 | | | |
| 1997 | 821.60 | 560 | 799 | 23 | 13.79 | 2 |
| 2008 | 85,066.24 | 40,440 | 57,668 | 27,398 | 20.41 | 1,342 |
| | 117,316.10 | 67,524 | 89,895 | 27,421 | | 1,344 |

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

| | | | |
|------|----------|-------|-------|
| 1915 | 0.25 | | 0 |
| 1920 | 46.40 | 46 | 46 |
| 1921 | 65.00 | 65 | 65 |
| 1925 | 288.57 | 289 | 289 |
| 1927 | 8.25 | 8 | 8 |
| 1928 | 265.80 | 266 | 266 |
| 1929 | 32.00 | 32 | 32 |
| 1930 | 401.84 | 402 | 402 |
| 1931 | 576.33 | 576 | 576 |
| 1932 | 862.24 | 862 | 862 |
| 1933 | 179.53 | 180 | 180 |
| 1936 | 339.96 | 340 | 340 |
| 1937 | 180.10 | 180 | 180 |
| 1938 | 702.11 | 702 | 702 |
| 1939 | 70.20 | 70 | 70 |
| 1940 | 114.20 | 114 | 114 |
| 1942 | 93.19 | 93 | 93 |
| 1947 | 107.86 | 108 | 108 |
| 1948 | 228.20 | 228 | 228 |
| 1951 | 115.54 | 116 | 116 |
| 1952 | 399.62 | 400 | 400 |
| 1954 | 526.32 | 520 | 526 |
| 1955 | 866.71 | 851 | 867 |
| 1956 | 3,485.13 | 3,400 | 3,485 |
| 1957 | 166.98 | 162 | 167 |
| 1958 | 807.41 | 777 | 807 |
| 1959 | 3,980.48 | 3,802 | 3,980 |
| 1960 | 3,557.12 | 3,374 | 3,557 |
| 1961 | 940.90 | 886 | 941 |
| 1962 | 2,160.12 | 2,021 | 2,160 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| CPG | | | | | | |
| SURVIVOR CURVE.. IOWA 40-R2.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1963 | 2,440.64 | 2,269 | 2,441 | | | |
| 1964 | 1,463.53 | 1,352 | 1,464 | | | |
| 1965 | 852.14 | 783 | 852 | | | |
| 1966 | 4,391.44 | 4,009 | 4,391 | | | |
| 1967 | 7,725.03 | 7,012 | 7,725 | | | |
| 1968 | 9,375.01 | 8,459 | 9,375 | | | |
| 1969 | 1,802.13 | 1,616 | 1,802 | | | |
| 1970 | 4,312.49 | 3,841 | 4,312 | | | |
| 1971 | 727.19 | 644 | 727 | | | |
| 1972 | 12,970.95 | 11,405 | 12,971 | | | |
| 1973 | 4,161.73 | 3,633 | 4,162 | | | |
| 1974 | 5,521.13 | 4,787 | 5,521 | | | |
| 1975 | 4,072.92 | 3,505 | 4,073 | | | |
| 1976 | 1,691.94 | 1,445 | 1,692 | | | |
| 1977 | 2,859.26 | 2,422 | 2,853 | 6 | 6.12 | 1 |
| 1978 | 9,079.27 | 7,627 | 8,984 | 96 | 6.40 | 15 |
| 1979 | 8,076.46 | 6,722 | 7,918 | 159 | 6.71 | 24 |
| 1980 | 16,025.59 | 13,213 | 15,563 | 462 | 7.02 | 66 |
| 1981 | 16,463.34 | 13,434 | 15,823 | 640 | 7.36 | 87 |
| 1982 | 18,913.59 | 16,328 | 18,914 | | | |
| 1983 | 17,303.36 | 14,753 | 17,303 | | | |
| 1984 | 24,489.09 | 20,713 | 24,404 | 85 | 7.75 | 11 |
| 1985 | 30,607.35 | 25,533 | 30,083 | 525 | 8.25 | 64 |
| 1986 | 47,810.95 | 39,501 | 46,540 | 1,271 | 8.52 | 149 |
| 1987 | 41,095.26 | 33,439 | 39,397 | 1,698 | 9.04 | 188 |
| 1988 | 31,108.85 | 25,030 | 29,490 | 1,619 | 9.35 | 173 |
| 1989 | 67,276.33 | 53,229 | 62,714 | 4,562 | 9.90 | 461 |
| 1990 | 73,855.80 | 57,689 | 67,969 | 5,887 | 10.23 | 575 |
| 1991 | 72,040.64 | 55,241 | 65,084 | 6,956 | 10.80 | 644 |
| 1992 | 46,648.02 | 35,247 | 41,528 | 5,120 | 11.16 | 459 |
| 1993 | 72,629.85 | 53,775 | 63,357 | 9,273 | 11.75 | 789 |
| 1994 | 50,628.58 | 36,858 | 43,426 | 7,203 | 12.14 | 593 |
| 1995 | 79,302.27 | 56,455 | 66,515 | 12,788 | 12.75 | 1,003 |
| 1996 | 207,257.72 | 144,127 | 169,809 | 37,449 | 13.36 | 2,803 |
| 1997 | 83,557.81 | 56,936 | 67,081 | 16,476 | 13.79 | 1,195 |
| 1998 | 20,844.66 | 13,841 | 16,307 | 4,537 | 14.42 | 315 |
| 1999 | 283,838.00 | 184,211 | 217,036 | 66,802 | 14.87 | 4,492 |
| 2000 | 62,321.83 | 39,306 | 46,310 | 16,012 | 15.52 | 1,032 |
| 2001 | 24,248.93 | 14,840 | 17,484 | 6,765 | 16.17 | 418 |
| 2007 | 20,518.49 | 10,163 | 11,974 | 8,545 | 19.87 | 430 |
| 2011 | 4,783.98 | 1,958 | 2,307 | 2,477 | 22.38 | 111 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| CPG | | | | | | |
| SURVIVOR CURVE.. IOWA 40-R2.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2014 | 897.06 | 304 | 358 | 539 | 24.40 | 22 |
| 2016 | 7,240.43 | 2,098 | 2,472 | 4,769 | 25.73 | 185 |
| 2017 | 323,394.81 | 85,700 | 100,971 | 222,424 | 26.34 | 8,444 |
| 2018 | 165,355.70 | 39,636 | 46,699 | 118,657 | 26.96 | 4,401 |
| 2019 | 186,196.01 | 39,809 | 46,903 | 139,293 | 27.59 | 5,049 |
| 2020 | 386,652.62 | 72,381 | 85,279 | 301,374 | 28.22 | 10,679 |
| 2022 | 1,515.12 | 201 | 237 | 1,278 | 29.40 | 43 |
| | 2,587,913.66 | 1,348,350 | 1,582,166 | 1,005,748 | | 44,921 |
| | 5,231,798.03 | 2,758,184 | 3,313,333 | 1,918,465 | | 86,077 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | 22.3 | 1.65 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387.1 OTHER EQUIPMENT - GRAPHIC DATA BASE

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| UGI-GAS | | | | | | |
| SURVIVOR CURVE.. 25-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1980 | 53,900.00 | 53,900 | 53,900 | | | |
| 1981 | 184,018.30 | 184,018 | 184,018 | | | |
| 1982 | 328,563.00 | 328,563 | 328,563 | | | |
| 1983 | 92,573.18 | 92,573 | 92,573 | | | |
| 1984 | 103,914.03 | 103,914 | 103,914 | | | |
| 1985 | 109,975.52 | 109,976 | 109,976 | | | |
| 1986 | 113,888.51 | 113,889 | 113,889 | | | |
| 1987 | 112,021.79 | 112,022 | 112,022 | | | |
| 1988 | 167,324.21 | 167,324 | 167,324 | | | |
| 1989 | 77,363.35 | 77,363 | 77,363 | | | |
| 1990 | 11,534.69 | 11,535 | 11,535 | | | |
| 1991 | 1,588.30 | 1,588 | 1,588 | | | |
| 1992 | 3,540.35 | 3,540 | 3,540 | | | |
| 1993 | 514.88 | 515 | 515 | | | |
| 1995 | 4,074.64 | 4,075 | 4,075 | | | |
| 1998 | 10,727.14 | 10,727 | 10,727 | | | |
| 2001 | 13,978.74 | 13,979 | 13,979 | | | |
| 2002 | 7,564.41 | 7,413 | 7,456 | 109 | 0.50 | 109 |
| 2003 | 93,599.07 | 87,983 | 88,489 | 5,110 | 1.50 | 3,407 |
| | 1,490,664.11 | 1,484,897 | 1,485,445 | 5,219 | | 3,516 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 1.5 0.24 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| UGI-GAS - LANCASTER SERVICE BUILDING | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 90-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2046 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1952 | 265.29 | 206 | 196 | 69 | 17.19 | 4 |
| 1953 | 6,235.01 | 4,824 | 4,597 | 1,638 | 17.25 | 95 |
| 1954 | 139,931.81 | 107,920 | 102,845 | 37,086 | 17.32 | 2,141 |
| 1955 | 670.83 | 516 | 492 | 179 | 17.38 | 10 |
| 1956 | 659.14 | 505 | 481 | 178 | 17.43 | 10 |
| 1957 | 2,742.87 | 2,096 | 1,997 | 745 | 17.49 | 43 |
| 1958 | 1,449.41 | 1,104 | 1,052 | 397 | 17.55 | 23 |
| 1959 | 1,988.74 | 1,509 | 1,438 | 551 | 17.60 | 31 |
| 1960 | 4,373.87 | 3,308 | 3,152 | 1,221 | 17.66 | 69 |
| 1961 | 13,955.38 | 10,517 | 10,022 | 3,933 | 17.71 | 222 |
| 1962 | 10,165.67 | 7,634 | 7,275 | 2,891 | 17.76 | 163 |
| 1963 | 7,222.20 | 5,403 | 5,149 | 2,073 | 17.81 | 116 |
| 1964 | 9,312.35 | 6,940 | 6,614 | 2,699 | 17.86 | 151 |
| 1965 | 4,863.06 | 3,610 | 3,440 | 1,423 | 17.91 | 79 |
| 1966 | 298.86 | 221 | 211 | 88 | 17.95 | 5 |
| 1967 | 419.61 | 309 | 294 | 125 | 18.00 | 7 |
| 1968 | 1,552.44 | 1,138 | 1,084 | 468 | 18.04 | 26 |
| 1969 | 6,571.18 | 4,796 | 4,570 | 2,001 | 18.09 | 111 |
| 1970 | 2,632.44 | 1,913 | 1,823 | 809 | 18.13 | 45 |
| 1971 | 1,296.66 | 938 | 894 | 403 | 18.17 | 22 |
| 1972 | 527.72 | 380 | 362 | 166 | 18.21 | 9 |
| 1973 | 2,853.97 | 2,044 | 1,948 | 906 | 18.25 | 50 |
| 1978 | 1,565.42 | 1,091 | 1,040 | 526 | 18.43 | 29 |
| 1980 | 5,757.50 | 3,963 | 3,777 | 1,981 | 18.49 | 107 |
| 1983 | 14,364.94 | 10,123 | 9,647 | 4,718 | 18.23 | 259 |
| 1985 | 11,931.99 | 8,269 | 7,880 | 4,052 | 18.38 | 220 |
| 1988 | 50,343.63 | 34,113 | 32,509 | 17,835 | 18.32 | 974 |
| 1989 | 8,063.15 | 5,412 | 5,158 | 2,906 | 18.37 | 158 |
| 1990 | 118,564.43 | 78,762 | 75,059 | 43,506 | 18.45 | 2,358 |
| 1992 | 46,166.43 | 30,101 | 28,686 | 17,481 | 18.41 | 950 |
| 1994 | 1,672,241.90 | 1,065,218 | 1,015,130 | 657,112 | 18.52 | 35,481 |
| 1995 | 21,533.39 | 13,566 | 12,928 | 8,605 | 18.50 | 465 |
| 1996 | 2,198.59 | 1,368 | 1,304 | 895 | 18.52 | 48 |
| 1998 | 25,189.03 | 15,219 | 14,503 | 10,686 | 18.67 | 572 |
| 2000 | 8,155.02 | 4,776 | 4,551 | 3,604 | 18.75 | 192 |
| 2001 | 23,622.71 | 13,614 | 12,974 | 10,649 | 18.75 | 568 |
| 2002 | 46,096.81 | 26,091 | 24,864 | 21,233 | 18.79 | 1,130 |
| 2003 | 134,314.01 | 74,813 | 71,295 | 63,019 | 18.69 | 3,372 |
| 2004 | 71,811.27 | 39,266 | 37,420 | 34,392 | 18.65 | 1,844 |
| 2005 | 59,090.67 | 31,637 | 30,149 | 28,941 | 18.66 | 1,551 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| UGI-GAS - LANCASTER SERVICE BUILDING | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 90-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2046 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2012 | 73,572.59 | 32,107 | 30,597 | 42,975 | 18.72 | 2,296 |
| 2014 | 122,278.83 | 48,912 | 46,612 | 75,667 | 18.75 | 4,036 |
| 2015 | 9,299.86 | 3,529 | 3,363 | 5,937 | 18.80 | 316 |
| 2016 | 79,866.78 | 28,680 | 27,331 | 52,535 | 18.74 | 2,803 |
| 2018 | 20,476.67 | 6,389 | 6,089 | 14,388 | 18.75 | 767 |
| 2020 | 28,786.05 | 7,427 | 7,078 | 21,708 | 18.69 | 1,161 |
| 2022 | 111,164.62 | 21,655 | 20,637 | 90,528 | 18.60 | 4,867 |
| 2023 | 1,252,470.30 | 199,018 | 189,660 | 1,062,810 | 18.53 | 57,356 |
| 2024 | 342,340.66 | 41,012 | 39,084 | 303,257 | 18.38 | 16,499 |
| 2026 | 4,541,634.79 | 126,257 | 120,320 | 4,421,315 | 17.49 | 252,791 |
| | 9,122,890.55 | 2,140,219 | 2,039,583 | 7,083,308 | | 396,602 |
| UGI-GAS - READING SERVICE BUILDING | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 90-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 9-2028 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1955 | 799,650.12 | 775,085 | 738,640 | 61,011 | 1.98 | 30,814 |
| 1956 | 1,047.45 | 1,015 | 967 | 80 | 1.98 | 40 |
| 1957 | 10,249.83 | 9,928 | 9,461 | 789 | 1.98 | 398 |
| 1958 | 2,482.66 | 2,404 | 2,291 | 192 | 1.98 | 97 |
| 1959 | 5,183.81 | 5,017 | 4,781 | 403 | 1.98 | 204 |
| 1960 | 4,948.06 | 4,787 | 4,562 | 386 | 1.98 | 195 |
| 1961 | 539,405.64 | 521,675 | 497,145 | 42,260 | 1.98 | 21,343 |
| 1962 | 339.03 | 328 | 313 | 26 | 1.98 | 13 |
| 1963 | 277.93 | 269 | 256 | 22 | 1.98 | 11 |
| 1966 | 3,859.88 | 3,725 | 3,550 | 310 | 1.98 | 157 |
| 1967 | 2,790.92 | 2,692 | 2,565 | 226 | 1.98 | 114 |
| 1969 | 866.59 | 835 | 796 | 71 | 1.98 | 36 |
| 1970 | 8,032.58 | 7,733 | 7,369 | 663 | 1.99 | 333 |
| 1971 | 18,401.44 | 17,705 | 16,872 | 1,529 | 1.99 | 768 |
| 1972 | 3,388.32 | 3,258 | 3,105 | 284 | 1.99 | 143 |
| 1973 | 2,861.11 | 2,750 | 2,621 | 240 | 1.99 | 121 |
| 1974 | 1,212,931.09 | 1,164,863 | 1,110,090 | 102,841 | 1.99 | 51,679 |
| 1975 | 22,751.74 | 21,835 | 20,808 | 1,943 | 1.99 | 976 |
| 1976 | 32,788.40 | 31,445 | 29,966 | 2,822 | 1.99 | 1,418 |
| 1977 | 35,227.17 | 33,759 | 32,172 | 3,056 | 1.99 | 1,536 |
| 1978 | 14,269.12 | 13,664 | 13,022 | 1,248 | 1.99 | 627 |
| 1979 | 148,221.56 | 141,821 | 135,152 | 13,069 | 1.99 | 6,567 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| UGI-GAS - READING SERVICE BUILDING | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 90-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 9-2028 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1980 | 460,230.72 | 439,990 | 419,301 | 40,930 | 1.99 | 20,568 |
| 1981 | 57,414.00 | 54,841 | 52,262 | 5,152 | 1.99 | 2,589 |
| 1982 | 38,599.74 | 36,932 | 35,195 | 3,404 | 2.01 | 1,694 |
| 1983 | 2,914.84 | 2,790 | 2,659 | 256 | 1.95 | 131 |
| 1984 | 89,751.74 | 85,821 | 81,786 | 7,966 | 1.95 | 4,085 |
| 1985 | 30,648.24 | 29,254 | 27,878 | 2,770 | 1.98 | 1,399 |
| 1986 | 140,082.48 | 133,331 | 127,062 | 13,021 | 2.05 | 6,352 |
| 1987 | 3,330.36 | 3,171 | 3,022 | 308 | 1.99 | 155 |
| 1988 | 2,092.34 | 1,990 | 1,896 | 196 | 1.98 | 99 |
| 1989 | 964,184.71 | 914,818 | 871,802 | 92,383 | 2.02 | 45,734 |
| 1990 | 710,334.35 | 674,107 | 642,410 | 67,925 | 1.96 | 34,656 |
| 1991 | 55,324.88 | 52,437 | 49,971 | 5,354 | 1.96 | 2,732 |
| 1992 | 345,020.86 | 326,148 | 310,812 | 34,209 | 2.00 | 17,104 |
| 1993 | 37,015.00 | 34,968 | 33,324 | 3,691 | 1.96 | 1,883 |
| 1994 | 335,991.96 | 316,672 | 301,782 | 34,210 | 1.98 | 17,278 |
| 1995 | 34,567.26 | 32,555 | 31,024 | 3,543 | 1.95 | 1,817 |
| 1996 | 43,356.00 | 40,729 | 38,814 | 4,542 | 1.97 | 2,306 |
| 1997 | 10,221.04 | 9,588 | 9,137 | 1,084 | 1.95 | 556 |
| 1998 | 247,914.36 | 231,750 | 220,853 | 27,062 | 1.99 | 13,599 |
| 2000 | 1,459,320.19 | 1,357,460 | 1,293,631 | 165,690 | 1.99 | 83,261 |
| 2001 | 376,052.25 | 349,052 | 332,639 | 43,413 | 1.97 | 22,037 |
| 2002 | 173,687.14 | 160,417 | 152,874 | 20,813 | 2.03 | 10,253 |
| 2003 | 200,366.76 | 184,578 | 175,899 | 24,468 | 2.01 | 12,173 |
| 2004 | 200,396.72 | 183,964 | 175,314 | 25,083 | 2.01 | 12,479 |
| 2005 | 508,142.12 | 465,407 | 443,523 | 64,619 | 1.97 | 32,802 |
| 2006 | 72,718.65 | 66,334 | 63,215 | 9,504 | 1.97 | 4,824 |
| 2007 | 745,744.60 | 676,241 | 644,443 | 101,301 | 2.00 | 50,650 |
| 2008 | 547,767.46 | 494,524 | 471,271 | 76,497 | 1.99 | 38,441 |
| 2009 | 132,314.80 | 118,792 | 113,206 | 19,109 | 1.99 | 9,603 |
| 2010 | 92,229.97 | 82,324 | 78,453 | 13,777 | 1.99 | 6,923 |
| 2011 | 75,088.53 | 66,573 | 63,443 | 11,646 | 1.98 | 5,882 |
| 2012 | 249,484.70 | 219,222 | 208,914 | 40,571 | 2.00 | 20,286 |
| 2013 | 35,996.21 | 31,345 | 29,871 | 6,125 | 2.00 | 3,062 |
| 2014 | 372,642.66 | 321,404 | 306,291 | 66,351 | 1.99 | 33,342 |
| 2015 | 382,922.06 | 326,326 | 310,982 | 71,940 | 1.99 | 36,151 |
| 2016 | 809,233.07 | 679,756 | 647,793 | 161,440 | 2.00 | 80,720 |
| 2017 | 172,226.42 | 142,345 | 135,652 | 36,575 | 1.99 | 18,379 |
| 2018 | 1,012,875.83 | 820,429 | 781,851 | 231,024 | 1.99 | 116,092 |
| 2019 | 2,635,087.13 | 2,081,192 | 1,983,332 | 651,755 | 2.00 | 325,878 |
| 2020 | 62,654.62 | 47,931 | 45,677 | 16,977 | 2.00 | 8,488 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| UGI-GAS - READING SERVICE BUILDING | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 90-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 9-2028 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2021 | 330,688.89 | 242,626 | 231,217 | 99,471 | 2.00 | 49,736 |
| 2022 | 2,038,097.32 | 1,412,401 | 1,345,988 | 692,109 | 1.99 | 347,793 |
| 2023 | 1,263,784.01 | 805,030 | 767,177 | 496,607 | 1.99 | 249,551 |
| 2024 | 492,231.39 | 273,927 | 261,047 | 231,185 | 1.99 | 116,173 |
| 2025 | 46,041.62 | 19,779 | 18,849 | 27,193 | 1.99 | 13,665 |
| | 20,966,764.45 | 17,817,864 | 16,980,047 | 3,986,717 | | 2,000,971 |

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

| | | | | | | |
|------|---------------|-----------|-----------|------------|-------|---------|
| 1969 | 5,481.22 | 3,015 | 2,873 | 2,608 | 36.80 | 71 |
| 1970 | 2,773.37 | 1,511 | 1,440 | 1,333 | 37.05 | 36 |
| 1989 | 24,553.66 | 12,154 | 11,583 | 12,971 | 38.26 | 339 |
| 1992 | 56,002.79 | 26,467 | 25,222 | 30,780 | 38.50 | 799 |
| 1994 | 10,149.48 | 4,618 | 4,401 | 5,749 | 38.93 | 148 |
| 2002 | 4,039.26 | 1,544 | 1,471 | 2,568 | 39.60 | 65 |
| 2005 | 2,598.72 | 911 | 868 | 1,731 | 39.85 | 43 |
| 2010 | 2,753.51 | 804 | 766 | 1,987 | 40.00 | 50 |
| 2011 | 36,187.83 | 10,096 | 9,621 | 26,567 | 40.06 | 663 |
| 2014 | 165,809.83 | 39,380 | 37,528 | 128,282 | 40.13 | 3,197 |
| 2015 | 202,559.57 | 45,191 | 43,066 | 159,494 | 40.05 | 3,982 |
| 2016 | 535,157.90 | 111,259 | 106,027 | 429,130 | 40.01 | 10,726 |
| 2018 | 836,371.29 | 147,201 | 140,279 | 696,092 | 39.81 | 17,485 |
| 2019 | 4,939.25 | 785 | 748 | 4,191 | 39.67 | 106 |
| 2020 | 220,427.58 | 31,080 | 29,619 | 190,809 | 39.59 | 4,820 |
| 2021 | 305,270.89 | 37,426 | 35,666 | 269,605 | 39.35 | 6,851 |
| 2023 | 14,770,426.65 | 1,230,377 | 1,172,523 | 13,597,903 | 38.52 | 353,009 |
| 2024 | 11,900,703.91 | 737,844 | 703,150 | 11,197,554 | 37.82 | 296,075 |
| 2025 | 1,779,076.55 | 69,740 | 66,461 | 1,712,616 | 36.81 | 46,526 |
| | 30,865,283.26 | 2,511,403 | 2,393,314 | 28,471,969 | | 744,991 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| UGI-GAS - LEBANON SERVICE BUILDING | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 90-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2042 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1933 | 657.93 | 553 | 527 | 131 | 13.20 | 10 |
| 1992 | 1,969,044.37 | 1,372,227 | 1,307,704 | 661,341 | 15.00 | 44,089 |
| 1993 | 15,226.14 | 10,508 | 10,014 | 5,212 | 15.04 | 347 |
| 1994 | 10,056.65 | 6,864 | 6,541 | 3,515 | 15.12 | 232 |
| 2000 | 1,880.00 | 1,196 | 1,140 | 740 | 15.17 | 49 |
| 2001 | 34,203.52 | 21,456 | 20,447 | 13,756 | 15.15 | 908 |
| 2023 | 23,764.21 | 4,491 | 4,280 | 19,484 | 15.02 | 1,297 |
| 2024 | 18,478.82 | 2,646 | 2,522 | 15,957 | 14.95 | 1,067 |
| | 2,073,311.64 | 1,419,941 | 1,353,174 | 720,138 | | 47,999 |

UGI-GAS - STONE RIDGE SERVICE BUILDING
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5
PROBABLE RETIREMENT YEAR.. 6-2059
NET SALVAGE PERCENT.. 0

| | | | | | | |
|------|---------------|-----------|-----------|-----------|-------|---------|
| 2009 | 4,477,489.11 | 1,669,208 | 1,590,720 | 2,886,769 | 29.45 | 98,023 |
| 2011 | 164,904.32 | 56,744 | 54,076 | 110,828 | 29.55 | 3,751 |
| 2021 | 82,530.61 | 13,122 | 12,505 | 70,026 | 29.10 | 2,406 |
| 2022 | 1,846,265.51 | 249,246 | 237,526 | 1,608,739 | 28.83 | 55,801 |
| 2023 | 116,245.21 | 12,647 | 12,052 | 104,193 | 28.66 | 3,635 |
| 2024 | 86,427.86 | 7,018 | 6,688 | 79,740 | 28.27 | 2,821 |
| 2025 | 1,384,198.38 | 71,009 | 67,670 | 1,316,528 | 27.74 | 47,460 |
| 2026 | 2,557,854.94 | 48,088 | 45,827 | 2,512,028 | 26.10 | 96,246 |
| | 10,715,915.94 | 2,127,082 | 2,027,064 | 8,688,852 | | 310,143 |

UGI-GAS - GAS TRAINING CENTER
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5
PROBABLE RETIREMENT YEAR.. 9-2071
NET SALVAGE PERCENT.. 0

| | | | | | | |
|------|---------------|-----------|-----------|------------|-------|---------|
| 2021 | 31,183,853.56 | 4,013,362 | 3,824,648 | 27,359,205 | 37.24 | 734,673 |
| 2022 | 3,002,099.75 | 325,428 | 310,126 | 2,691,974 | 37.00 | 72,756 |
| 2023 | 29,706.91 | 2,599 | 2,477 | 27,230 | 36.50 | 746 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| UGI-GAS - GAS TRAINING CENTER | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 90-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 9-2071 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2024 | 16,559.22 | 1,076 | 1,025 | 15,534 | 35.96 | 432 |
| 2025 | 2,771,677.94 | 113,916 | 108,560 | 2,663,118 | 35.00 | 76,089 |
| 2026 | 769,747.00 | 11,700 | 11,150 | 758,597 | 32.39 | 23,421 |
| | 37,773,644.38 | 4,468,081 | 4,257,986 | 33,515,658 | | 908,117 |

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

| | | | | | | |
|------|-----------|--------|--------|-------|-------|-----|
| 1953 | 3,257.25 | 3,240 | 3,088 | 170 | 0.21 | 170 |
| 1954 | 5,805.05 | 5,738 | 5,468 | 337 | 0.46 | 337 |
| 1955 | 1,299.58 | 1,276 | 1,216 | 84 | 0.72 | 84 |
| 1957 | 739.21 | 716 | 682 | 57 | 1.24 | 46 |
| 1958 | 3,442.55 | 3,313 | 3,157 | 285 | 1.51 | 189 |
| 1959 | 1,246.84 | 1,191 | 1,135 | 112 | 1.79 | 63 |
| 1960 | 2,397.45 | 2,273 | 2,166 | 231 | 2.07 | 112 |
| 1961 | 452.87 | 426 | 406 | 47 | 2.35 | 20 |
| 1962 | 6,790.13 | 6,344 | 6,046 | 744 | 2.63 | 283 |
| 1963 | 9,584.72 | 8,885 | 8,467 | 1,118 | 2.92 | 383 |
| 1964 | 2,315.80 | 2,130 | 2,030 | 286 | 3.21 | 89 |
| 1966 | 1,981.41 | 1,794 | 1,710 | 272 | 3.79 | 72 |
| 1967 | 1,019.29 | 915 | 872 | 147 | 4.08 | 36 |
| 1968 | 340.49 | 303 | 289 | 52 | 4.37 | 12 |
| 1970 | 607.60 | 532 | 507 | 101 | 4.96 | 20 |
| 1971 | 8,943.06 | 7,767 | 7,402 | 1,541 | 5.26 | 293 |
| 1972 | 925.56 | 797 | 760 | 166 | 5.56 | 30 |
| 1975 | 143.35 | 120 | 114 | 29 | 6.51 | 4 |
| 1976 | 21,294.97 | 17,654 | 16,824 | 4,471 | 6.84 | 654 |
| 1977 | 6,354.06 | 5,212 | 4,967 | 1,387 | 7.19 | 193 |
| 1978 | 7,189.36 | 5,834 | 5,560 | 1,630 | 7.54 | 216 |
| 1979 | 3,672.60 | 2,947 | 2,808 | 864 | 7.90 | 109 |
| 1980 | 12,344.70 | 9,789 | 9,329 | 3,016 | 8.28 | 364 |
| 1983 | 340.88 | 283 | 270 | 71 | 8.86 | 8 |
| 1985 | 25,237.76 | 20,528 | 19,563 | 5,675 | 9.52 | 596 |
| 1986 | 5,170.73 | 4,168 | 3,972 | 1,199 | 9.75 | 123 |
| 1988 | 319.58 | 250 | 238 | 81 | 10.76 | 8 |
| 1989 | 18,906.74 | 14,605 | 13,918 | 4,988 | 11.04 | 452 |
| 1990 | 1,135.92 | 862 | 821 | 314 | 11.58 | 27 |
| 1991 | 4,924.54 | 3,688 | 3,515 | 1,410 | 11.90 | 118 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| UGI-GAS - OTHER STRUCTURES | | | | | | |
| SURVIVOR CURVE.. IOWA 40-R2 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1992 | 7,344.39 | 5,397 | 5,143 | 2,201 | 12.45 | 177 |
| 1994 | 37,038.30 | 26,242 | 25,008 | 12,030 | 13.37 | 900 |
| 1995 | 27,533.17 | 19,080 | 18,183 | 9,350 | 13.95 | 670 |
| 1997 | 45,397.51 | 30,135 | 28,718 | 16,679 | 14.94 | 1,116 |
| 1998 | 38,278.96 | 24,874 | 23,704 | 14,575 | 15.36 | 949 |
| 1999 | 70,699.14 | 44,717 | 42,614 | 28,085 | 15.98 | 1,758 |
| 2000 | 37,975.10 | 23,446 | 22,344 | 15,632 | 16.42 | 952 |
| 2001 | 108,284.74 | 65,166 | 62,102 | 46,183 | 16.87 | 2,738 |
| 2002 | 38,459.14 | 22,426 | 21,372 | 17,088 | 17.52 | 975 |
| 2003 | 34,421.10 | 19,496 | 18,579 | 15,842 | 17.99 | 881 |
| 2004 | 51,660.69 | 28,248 | 26,920 | 24,741 | 18.65 | 1,327 |
| 2005 | 297,170.04 | 157,173 | 149,783 | 147,387 | 19.15 | 7,696 |
| 2006 | 136,683.02 | 69,763 | 66,483 | 70,200 | 19.66 | 3,571 |
| 2007 | 76,765.30 | 37,722 | 35,948 | 40,817 | 20.18 | 2,023 |
| 2011 | 147,152.84 | 59,979 | 57,159 | 89,994 | 22.52 | 3,996 |
| 2012 | 1,913.71 | 738 | 703 | 1,210 | 23.09 | 52 |
| 2013 | 5,210.38 | 1,899 | 1,810 | 3,401 | 23.54 | 144 |
| 2014 | 105,035.51 | 35,838 | 34,153 | 70,883 | 24.13 | 2,938 |
| 2015 | 19,820.01 | 6,291 | 5,995 | 13,825 | 24.73 | 559 |
| 2016 | 52,108.54 | 15,320 | 14,600 | 37,509 | 25.21 | 1,488 |
| 2017 | 28,196.99 | 7,608 | 7,250 | 20,947 | 25.71 | 815 |
| 2018 | 274,045.82 | 67,086 | 63,932 | 210,114 | 26.22 | 8,014 |
| 2019 | 223,101.71 | 48,859 | 46,562 | 176,540 | 26.75 | 6,600 |
| 2020 | 164,729.53 | 31,793 | 30,298 | 134,431 | 27.17 | 4,948 |
| 2021 | 42,421.26 | 7,046 | 6,715 | 35,707 | 27.61 | 1,293 |
| 2022 | 65,019.10 | 9,012 | 8,588 | 56,431 | 27.97 | 2,018 |
| 2023 | 4,479.27 | 495 | 472 | 4,008 | 28.15 | 142 |
| 2024 | 173,999.20 | 14,129 | 13,465 | 160,535 | 28.27 | 5,679 |
| 2025 | 869,290.58 | 44,160 | 42,084 | 827,207 | 28.00 | 29,543 |
| 2026 | 886,024.60 | 16,480 | 15,705 | 870,320 | 26.45 | 32,904 |
| | 4,228,443.70 | 1,074,198 | 1,023,688 | 3,204,756 | | 131,977 |

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

| | | | | | | |
|------|------------|---------|---------|--------|-------|-------|
| 1960 | 99,813.85 | 74,204 | 85,013 | 14,801 | 18.81 | 787 |
| 1961 | 85,931.93 | 63,639 | 72,909 | 13,023 | 18.87 | 690 |
| 1962 | 139,643.05 | 103,015 | 118,021 | 21,622 | 18.93 | 1,142 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| PNG - EMPIRE YARD - MAJOR STRUCTURES | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 90-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2047 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1963 | 9,382.30 | 6,894 | 7,898 | 1,484 | 18.99 | 78 |
| 1964 | 3,651.76 | 2,672 | 3,061 | 591 | 19.04 | 31 |
| 1965 | 474.25 | 346 | 396 | 78 | 19.10 | 4 |
| 1966 | 294.50 | 214 | 245 | 49 | 19.15 | 3 |
| 1967 | 852.19 | 616 | 706 | 146 | 19.21 | 8 |
| 1968 | 3,537.11 | 2,543 | 2,913 | 624 | 19.26 | 32 |
| 1969 | 655.25 | 469 | 537 | 118 | 19.31 | 6 |
| 1970 | 2,304.32 | 1,641 | 1,880 | 424 | 19.36 | 22 |
| 1971 | 74,181.56 | 52,583 | 60,243 | 13,939 | 19.40 | 719 |
| 1972 | 5,234.21 | 3,691 | 4,229 | 1,006 | 19.45 | 52 |
| 1973 | 5,814.23 | 4,079 | 4,673 | 1,141 | 19.49 | 59 |
| 1974 | 1,068.69 | 746 | 855 | 214 | 19.54 | 11 |
| 1975 | 19,950.34 | 13,841 | 15,857 | 4,093 | 19.58 | 209 |
| 1976 | 97,620.97 | 67,339 | 77,148 | 20,473 | 19.62 | 1,043 |
| 1977 | 260,489.36 | 178,615 | 204,633 | 55,856 | 19.66 | 2,841 |
| 1978 | 14,750.39 | 10,052 | 11,516 | 3,234 | 19.70 | 164 |
| 1979 | 31,084.18 | 21,046 | 24,112 | 6,972 | 19.74 | 353 |
| 1980 | 49,887.90 | 33,553 | 38,441 | 11,447 | 19.78 | 579 |
| 1981 | 48,613.67 | 32,477 | 37,208 | 11,406 | 19.81 | 576 |
| 1982 | 15,985.39 | 11,097 | 12,713 | 3,272 | 19.60 | 167 |
| 1983 | 15,809.97 | 10,934 | 12,527 | 3,283 | 19.40 | 169 |
| 1984 | 47,283.92 | 32,352 | 37,065 | 10,219 | 19.61 | 521 |
| 1985 | 68,295.49 | 46,482 | 53,253 | 15,043 | 19.48 | 772 |
| 1986 | 218,942.62 | 147,195 | 168,636 | 50,306 | 19.74 | 2,548 |
| 1987 | 95,118.01 | 63,501 | 72,751 | 22,367 | 19.67 | 1,137 |
| 1988 | 78,448.07 | 51,948 | 59,515 | 18,933 | 19.64 | 964 |
| 1989 | 133,013.38 | 87,283 | 99,997 | 33,016 | 19.65 | 1,680 |
| 1990 | 1,465.59 | 952 | 1,091 | 375 | 19.68 | 19 |
| 1991 | 12,681.23 | 8,149 | 9,336 | 3,345 | 19.75 | 169 |
| 1992 | 107,663.77 | 68,345 | 78,301 | 29,363 | 19.85 | 1,479 |
| 1993 | 237,630.03 | 148,851 | 170,534 | 67,097 | 19.98 | 3,358 |
| 1994 | 9,177.05 | 5,697 | 6,527 | 2,650 | 19.85 | 134 |
| 1995 | 132,381.24 | 81,309 | 93,153 | 39,228 | 19.78 | 1,983 |
| 1996 | 77,203.97 | 46,623 | 53,414 | 23,790 | 20.01 | 1,189 |
| 1997 | 4,600,357.88 | 2,741,353 | 3,140,674 | 1,459,683 | 20.00 | 72,984 |
| 1998 | 279,162.98 | 163,897 | 187,771 | 91,392 | 20.04 | 4,560 |
| 1999 | 84,439.57 | 48,992 | 56,128 | 28,311 | 19.90 | 1,423 |
| 2000 | 89,293.51 | 50,879 | 58,290 | 31,003 | 20.01 | 1,549 |
| 2001 | 721,827.70 | 404,945 | 463,932 | 257,896 | 19.95 | 12,927 |
| 2002 | 42,063.85 | 23,186 | 26,563 | 15,500 | 19.95 | 777 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| PNG - EMPIRE YARD - MAJOR STRUCTURES | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 90-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2047 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2003 | 179,924.42 | 97,249 | 111,415 | 68,510 | 19.98 | 3,429 |
| 2004 | 145,478.86 | 76,929 | 88,135 | 57,344 | 20.05 | 2,860 |
| 2005 | 166,257.47 | 86,155 | 98,705 | 67,553 | 19.99 | 3,379 |
| 2006 | 139,387.19 | 70,586 | 80,868 | 58,519 | 19.98 | 2,929 |
| 2007 | 873,282.69 | 430,878 | 493,642 | 379,640 | 20.02 | 18,963 |
| 2008 | 78,957.08 | 37,836 | 43,347 | 35,610 | 20.11 | 1,771 |
| 2009 | 53,901.30 | 25,091 | 28,746 | 25,155 | 20.09 | 1,252 |
| 2010 | 195,427.86 | 88,021 | 100,843 | 94,585 | 20.13 | 4,699 |
| 2011 | 313,700.80 | 136,648 | 156,553 | 157,148 | 20.09 | 7,822 |
| 2012 | 49,224.10 | 20,625 | 23,629 | 25,595 | 20.10 | 1,273 |
| 2013 | 122,199.75 | 49,161 | 56,322 | 65,878 | 20.06 | 3,284 |
| 2014 | 163,352.86 | 62,695 | 71,828 | 91,525 | 20.07 | 4,560 |
| 2015 | 94,547.15 | 34,472 | 39,493 | 55,054 | 20.04 | 2,747 |
| 2016 | 606,431.76 | 208,249 | 238,584 | 367,848 | 20.08 | 18,319 |
| 2017 | 57,990.09 | 18,621 | 21,333 | 36,657 | 20.09 | 1,825 |
| 2018 | 71,514.22 | 21,275 | 24,374 | 47,140 | 20.07 | 2,349 |
| 2019 | 6,715.34 | 1,833 | 2,100 | 4,615 | 19.97 | 231 |
| 2020 | 45,518.07 | 11,184 | 12,813 | 32,705 | 19.96 | 1,639 |
| 2021 | 220,740.18 | 47,724 | 54,676 | 166,064 | 19.94 | 8,328 |
| 2022 | 731,957.07 | 135,046 | 154,718 | 577,239 | 19.89 | 29,022 |
| 2023 | 356,935.56 | 53,719 | 61,544 | 295,392 | 19.76 | 14,949 |
| 2024 | 572,361.81 | 64,677 | 74,098 | 498,264 | 19.62 | 25,396 |
| 2025 | 396,046.50 | 28,436 | 32,578 | 363,468 | 19.38 | 18,755 |
| 2026 | 283,119.23 | 7,418 | 8,499 | 274,621 | 18.58 | 14,780 |
| | 13,948,452.59 | 6,732,773 | 7,713,508 | 6,234,945 | | 314,479 |

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

| | | | |
|------|-----------|--------|--------|
| 1960 | 27,374.98 | 25,066 | 27,375 |
| 1961 | 2,250.14 | 2,058 | 2,250 |
| 1962 | 11,395.40 | 10,411 | 11,395 |
| 1964 | 212.41 | 194 | 212 |
| 1965 | 479.69 | 437 | 480 |
| 1972 | 4,846.95 | 4,368 | 4,847 |
| 1973 | 59,338.04 | 53,393 | 59,338 |
| 1976 | 674.99 | 604 | 675 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| PNG - EMPIRE YARD - MINOR STRUCTURES | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 90-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 3-2032 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1977 | 9,114.69 | 8,142 | 9,115 | | | |
| 1978 | 24,124.85 | 21,505 | 24,125 | | | |
| 1979 | 540.75 | 481 | 541 | | | |
| 1980 | 8,726.53 | 7,746 | 8,727 | | | |
| 1981 | 52,430.77 | 46,439 | 52,431 | | | |
| 1982 | 22,292.87 | 19,841 | 22,293 | | | |
| 1984 | 11,417.15 | 10,141 | 11,417 | | | |
| 1986 | 31,130.64 | 27,485 | 31,131 | | | |
| 1987 | 11,362.33 | 10,008 | 11,362 | | | |
| 1988 | 15,773.37 | 13,846 | 15,773 | | | |
| 1989 | 8,654.63 | 7,562 | 8,655 | | | |
| 1990 | 94,337.02 | 82,300 | 94,337 | | | |
| 1992 | 6,049.58 | 5,218 | 6,005 | 45 | 5.50 | 8 |
| 1993 | 1,598.34 | 1,376 | 1,583 | 15 | 5.41 | 3 |
| 1994 | 38,859.45 | 33,341 | 38,367 | 493 | 5.38 | 92 |
| 1995 | 4,586.75 | 3,915 | 4,505 | 82 | 5.40 | 15 |
| 1996 | 1,532.27 | 1,299 | 1,495 | 37 | 5.47 | 7 |
| 1997 | 1,129.92 | 953 | 1,097 | 33 | 5.47 | 6 |
| 1998 | 3,483.10 | 2,929 | 3,371 | 113 | 5.40 | 21 |
| 2001 | 6,551.41 | 5,396 | 6,209 | 342 | 5.46 | 63 |
| 2002 | 8,685.69 | 7,108 | 8,179 | 506 | 5.44 | 93 |
| 2003 | 26,975.97 | 21,934 | 25,240 | 1,736 | 5.40 | 321 |
| 2004 | 262,708.52 | 211,612 | 243,510 | 19,198 | 5.43 | 3,536 |
| 2005 | 28,203.02 | 22,495 | 25,886 | 2,317 | 5.46 | 424 |
| 2008 | 29,302.79 | 22,660 | 26,076 | 3,227 | 5.42 | 595 |
| 2010 | 189,349.18 | 142,466 | 163,941 | 25,408 | 5.43 | 4,679 |
| 2011 | 217,404.63 | 160,749 | 184,980 | 32,425 | 5.46 | 5,939 |
| 2014 | 19,697.18 | 13,713 | 15,780 | 3,917 | 5.45 | 719 |
| 2016 | 36,430.01 | 23,986 | 27,602 | 8,828 | 5.45 | 1,620 |
| 2017 | 42,967.09 | 27,310 | 31,427 | 11,540 | 5.45 | 2,117 |
| 2018 | 58,528.05 | 35,667 | 41,043 | 17,485 | 5.45 | 3,208 |
| 2019 | 838,990.00 | 485,775 | 559,000 | 279,990 | 5.45 | 51,374 |
| 2022 | 155,036.47 | 70,185 | 80,765 | 74,272 | 5.44 | 13,653 |
| 2023 | 27,455.94 | 10,752 | 12,373 | 15,083 | 5.44 | 2,773 |
| 2024 | 111,410.30 | 35,094 | 40,384 | 71,026 | 5.44 | 13,056 |
| | 2,513,413.86 | 1,697,960 | 1,945,295 | 568,119 | | 104,322 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| PNG - ARCHBALD | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 90-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2052 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2001 | 6,628.41 | 3,398 | 3,893 | 2,735 | 24.25 | 113 |
| 2002 | 3,783,335.80 | 1,899,991 | 2,176,755 | 1,606,581 | 24.28 | 66,169 |
| 2003 | 87,794.37 | 43,327 | 49,638 | 38,156 | 24.12 | 1,582 |
| 2004 | 116,222.01 | 55,961 | 64,113 | 52,109 | 24.23 | 2,151 |
| 2005 | 21,321.99 | 10,038 | 11,500 | 9,822 | 24.16 | 407 |
| 2006 | 70,501.63 | 32,233 | 36,928 | 33,573 | 24.34 | 1,379 |
| 2007 | 23,909.23 | 10,630 | 12,178 | 11,731 | 24.36 | 482 |
| 2008 | 36,082.96 | 15,620 | 17,895 | 18,188 | 24.24 | 750 |
| 2009 | 2,440.34 | 1,021 | 1,170 | 1,271 | 24.34 | 52 |
| 2010 | 44,187.56 | 17,861 | 20,463 | 23,725 | 24.32 | 976 |
| 2011 | 22,823.04 | 8,878 | 10,171 | 12,652 | 24.34 | 520 |
| 2012 | 5,700.89 | 2,133 | 2,444 | 3,257 | 24.26 | 134 |
| 2013 | 10,921.02 | 3,892 | 4,459 | 6,462 | 24.38 | 265 |
| 2014 | 82,583.84 | 28,079 | 32,169 | 50,415 | 24.26 | 2,078 |
| 2015 | 2,300.95 | 738 | 846 | 1,455 | 24.34 | 60 |
| 2016 | 41,558.96 | 12,526 | 14,351 | 27,208 | 24.34 | 1,118 |
| 2017 | 11,135.61 | 3,131 | 3,587 | 7,549 | 24.28 | 311 |
| 2018 | 114,113.01 | 29,681 | 34,005 | 80,109 | 24.18 | 3,313 |
| 2019 | 936,945.86 | 222,056 | 254,402 | 682,544 | 24.15 | 28,263 |
| 2020 | 15,681.92 | 3,323 | 3,807 | 11,875 | 24.17 | 491 |
| 2021 | 136,511.67 | 25,378 | 29,075 | 107,437 | 24.09 | 4,460 |
| 2022 | 978,381.25 | 154,584 | 177,102 | 801,280 | 23.99 | 33,401 |
| 2023 | 81,823.98 | 10,482 | 12,009 | 69,815 | 23.82 | 2,931 |
| 2024 | 272,502.49 | 26,106 | 29,909 | 242,594 | 23.61 | 10,275 |
| | 6,905,408.79 | 2,621,067 | 3,002,867 | 3,902,542 | | 161,681 |

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

| | | | | | | |
|------|------------|---------|---------|---------|-------|--------|
| 2014 | 780,161.32 | 230,148 | 263,672 | 516,489 | 29.87 | 17,291 |
| 2015 | 32,204.52 | 8,963 | 10,269 | 21,936 | 29.82 | 736 |
| 2016 | 12,899.16 | 3,359 | 3,848 | 9,051 | 29.82 | 304 |
| 2018 | 55,602.72 | 12,383 | 14,187 | 41,416 | 29.67 | 1,396 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| PNG - BLOOMSBURG | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 90-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2059 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2019 | 14,930.36 | 3,013 | 3,452 | 11,478 | 29.67 | 387 |
| 2022 | 25,185.45 | 3,355 | 3,844 | 21,342 | 29.28 | 729 |
| 2023 | 69,633.76 | 7,507 | 8,600 | 61,033 | 28.97 | 2,107 |
| | 990,617.29 | 268,728 | 307,872 | 682,745 | | 22,950 |
| PNG - OTHER STRUCTURES | | | | | | |
| SURVIVOR CURVE.. IOWA 40-R2 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1971 | 278,302.77 | 241,706 | 276,914 | 1,388 | 5.26 | 264 |
| 1972 | 1,527.12 | 1,315 | 1,507 | 21 | 5.56 | 4 |
| 1973 | 1,441.98 | 1,230 | 1,409 | 33 | 5.87 | 6 |
| 1974 | 13,782.80 | 11,650 | 13,347 | 436 | 6.19 | 70 |
| 1975 | 146,160.79 | 122,373 | 140,199 | 5,962 | 6.51 | 916 |
| 1976 | 283,250.60 | 234,815 | 269,020 | 14,231 | 6.84 | 2,081 |
| 1978 | 1,783.39 | 1,447 | 1,658 | 126 | 7.54 | 17 |
| 1983 | 1,777.87 | 1,477 | 1,692 | 86 | 8.86 | 10 |
| 1984 | 8,493.26 | 7,003 | 8,023 | 470 | 9.05 | 52 |
| 1986 | 1,510.21 | 1,217 | 1,394 | 116 | 9.75 | 12 |
| 1987 | 64,943.44 | 51,565 | 59,076 | 5,867 | 10.25 | 572 |
| 1988 | 169,052.06 | 132,131 | 151,378 | 17,674 | 10.76 | 1,643 |
| 1989 | 18,610.84 | 14,377 | 16,471 | 2,140 | 11.04 | 194 |
| 1990 | 3,340.41 | 2,536 | 2,905 | 435 | 11.58 | 38 |
| 1992 | 918.79 | 675 | 773 | 145 | 12.45 | 12 |
| 1994 | 8,596.07 | 6,090 | 6,977 | 1,619 | 13.37 | 121 |
| 1995 | 476.98 | 331 | 379 | 98 | 13.95 | 7 |
| 1996 | 2,296.68 | 1,562 | 1,790 | 507 | 14.34 | 35 |
| 1997 | 23,408.24 | 15,538 | 17,801 | 5,607 | 14.94 | 375 |
| 1998 | 20,865.48 | 13,558 | 15,533 | 5,333 | 15.36 | 347 |
| 1999 | 5,014.76 | 3,172 | 3,634 | 1,381 | 15.98 | 86 |
| 2000 | 411,046.72 | 253,780 | 290,747 | 120,300 | 16.42 | 7,326 |
| 2001 | 15,904.76 | 9,571 | 10,965 | 4,940 | 16.87 | 293 |
| 2002 | 132,150.72 | 77,057 | 88,282 | 43,869 | 17.52 | 2,504 |
| 2003 | 14,245.41 | 8,069 | 9,244 | 5,001 | 17.99 | 278 |
| 2004 | 40,903.71 | 22,366 | 25,624 | 15,280 | 18.65 | 819 |
| 2005 | 20,007.69 | 10,582 | 12,123 | 7,884 | 19.15 | 412 |
| 2007 | 63,224.57 | 31,069 | 35,595 | 27,630 | 20.18 | 1,369 |
| 2008 | 2,284.17 | 1,078 | 1,235 | 1,049 | 20.71 | 51 |
| 2009 | 9,282.87 | 4,175 | 4,783 | 4,500 | 21.41 | 210 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| PNG - OTHER STRUCTURES | | | | | | |
| SURVIVOR CURVE.. IOWA 40-R2 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2010 | 66,343.57 | 28,461 | 32,607 | 33,737 | 21.96 | 1,536 |
| 2011 | 413,430.79 | 168,514 | 193,061 | 220,370 | 22.52 | 9,786 |
| 2012 | 84,236.56 | 32,490 | 37,223 | 47,014 | 23.09 | 2,036 |
| 2014 | 114,194.31 | 38,963 | 44,639 | 69,556 | 24.13 | 2,883 |
| 2015 | 184,144.69 | 58,448 | 66,962 | 117,183 | 24.73 | 4,738 |
| 2016 | 68,479.62 | 20,133 | 23,066 | 45,414 | 25.21 | 1,801 |
| 2017 | 317,447.76 | 85,647 | 98,123 | 219,325 | 25.71 | 8,531 |
| 2018 | 370,186.69 | 90,622 | 103,823 | 266,364 | 26.22 | 10,159 |
| 2019 | 352,853.49 | 77,275 | 88,531 | 264,322 | 26.75 | 9,881 |
| 2020 | 668,876.06 | 129,093 | 147,897 | 520,979 | 27.17 | 19,175 |
| 2021 | 1,470,572.82 | 244,262 | 279,843 | 1,190,730 | 27.61 | 43,127 |
| 2022 | 1,221,644.33 | 169,320 | 193,984 | 1,027,660 | 27.97 | 36,742 |
| 2023 | 402,582.30 | 44,526 | 51,012 | 351,570 | 28.15 | 12,489 |
| 2024 | 201,112.93 | 16,330 | 18,709 | 182,404 | 28.27 | 6,452 |
| 2025 | 120,192.61 | 6,106 | 6,995 | 113,197 | 28.00 | 4,043 |
| | 7,820,903.69 | 2,493,705 | 2,856,953 | 4,963,951 | | 193,503 |

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

| | | | | | | |
|------|------------|---------|---------|--------|------|-------|
| 1970 | 2,453.00 | 2,170 | 2,453 | | | |
| 1971 | 872.29 | 770 | 872 | | | |
| 1977 | 342.77 | 299 | 343 | | | |
| 1989 | 1,813.00 | 1,543 | 1,813 | | | |
| 1991 | 11,104.08 | 9,343 | 11,104 | | | |
| 1993 | 1,829.56 | 1,526 | 1,830 | | | |
| 1994 | 164,577.50 | 136,402 | 164,578 | | | |
| 1995 | 8,948.74 | 7,385 | 8,932 | 16 | 6.67 | 2 |
| 1996 | 553.43 | 454 | 549 | 4 | 6.68 | 1 |
| 1997 | 6,824.90 | 5,577 | 6,745 | 79 | 6.60 | 12 |
| 1998 | 2,764.61 | 2,245 | 2,715 | 49 | 6.59 | 7 |
| 2000 | 60,727.10 | 48,600 | 58,782 | 1,945 | 6.61 | 294 |
| 2005 | 3,338.96 | 2,548 | 3,082 | 257 | 6.67 | 39 |
| 2006 | 4,214.76 | 3,180 | 3,846 | 368 | 6.67 | 55 |
| 2008 | 49,021.21 | 36,001 | 43,544 | 5,477 | 6.69 | 819 |
| 2010 | 2,592.10 | 1,848 | 2,235 | 357 | 6.65 | 54 |
| 2011 | 12,791.22 | 8,941 | 10,814 | 1,977 | 6.67 | 296 |
| 2015 | 136,503.33 | 86,338 | 104,427 | 32,076 | 6.68 | 4,802 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| CPG - STROUDSBURG DISTRICT OFFICE | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 90-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2033 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2016 | 124,471.63 | 76,065 | 92,002 | 32,470 | 6.68 | 4,861 |
| 2017 | 98,527.99 | 57,846 | 69,966 | 28,562 | 6.68 | 4,276 |
| 2018 | 17,640.50 | 9,882 | 11,952 | 5,688 | 6.67 | 853 |
| 2023 | 7,122.00 | 2,456 | 2,971 | 4,151 | 6.65 | 624 |
| | 719,034.68 | 501,419 | 605,556 | 113,479 | | 16,995 |
| CPG - PORT ALLEGANY OPERATIONS CENTER | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 90-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2042 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1990 | 127.23 | 90 | 109 | 19 | 15.05 | 1 |
| 1993 | 758,027.04 | 523,114 | 631,757 | 126,270 | 15.04 | 8,396 |
| 1994 | 3,146.41 | 2,147 | 2,593 | 554 | 15.12 | 37 |
| 1995 | 8,657.45 | 5,863 | 7,081 | 1,577 | 15.01 | 105 |
| 1996 | 2,701.38 | 1,805 | 2,180 | 522 | 15.16 | 34 |
| 1997 | 9,933.05 | 6,564 | 7,927 | 2,006 | 15.14 | 132 |
| 1999 | 1,738.51 | 1,123 | 1,356 | 382 | 15.06 | 25 |
| 2001 | 420,169.40 | 263,572 | 318,312 | 101,857 | 15.15 | 6,723 |
| 2003 | 86,006.96 | 52,344 | 63,215 | 22,792 | 15.11 | 1,508 |
| 2004 | 10,670.85 | 6,387 | 7,713 | 2,957 | 15.09 | 196 |
| 2005 | 32,699.77 | 19,195 | 23,182 | 9,518 | 15.13 | 629 |
| 2007 | 34,349.48 | 19,359 | 23,380 | 10,970 | 15.10 | 726 |
| 2009 | 25,709.98 | 13,768 | 16,627 | 9,083 | 15.18 | 598 |
| 2010 | 22,825.61 | 11,901 | 14,373 | 8,453 | 15.15 | 558 |
| 2011 | 16,891.81 | 8,535 | 10,308 | 6,584 | 15.17 | 434 |
| 2012 | 2,393.22 | 1,169 | 1,412 | 981 | 15.18 | 65 |
| 2013 | 4,156.41 | 1,959 | 2,366 | 1,791 | 15.15 | 118 |
| 2014 | 18,718.75 | 8,446 | 10,200 | 8,519 | 15.20 | 560 |
| 2015 | 136,614.01 | 58,908 | 71,142 | 65,472 | 15.17 | 4,316 |
| 2016 | 10,340.67 | 4,235 | 5,115 | 5,226 | 15.14 | 345 |
| 2018 | 11,932.98 | 4,291 | 5,182 | 6,751 | 15.14 | 446 |
| 2019 | 5,810.76 | 1,926 | 2,326 | 3,485 | 15.12 | 230 |
| 2022 | 113,879.75 | 26,192 | 31,632 | 82,248 | 15.07 | 5,458 |
| 2023 | 61,818.43 | 11,684 | 14,111 | 47,708 | 15.02 | 3,176 |
| 2024 | 51,382.29 | 7,358 | 8,886 | 42,496 | 14.95 | 2,843 |
| | 1,850,702.20 | 1,061,935 | 1,282,483 | 568,219 | | 37,659 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| CPG - POTTSVILLE METER SHOP | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 90-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2049 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1937 | 1,234.84 | 972 | 1,174 | 61 | 17.87 | 3 |
| 1961 | 294.42 | 214 | 258 | 36 | 20.00 | 2 |
| 1970 | 377.45 | 264 | 319 | 59 | 20.56 | 3 |
| 1976 | 1,808.65 | 1,221 | 1,475 | 334 | 20.87 | 16 |
| 1982 | 26,509.40 | 18,048 | 21,796 | 4,713 | 20.86 | 226 |
| 1987 | 357.42 | 234 | 283 | 75 | 20.74 | 4 |
| 1988 | 95.00 | 61 | 74 | 21 | 21.02 | 1 |
| 1989 | 24.29 | 16 | 19 | 5 | 20.98 | |
| 1990 | 2,123.00 | 1,348 | 1,628 | 495 | 20.97 | 24 |
| 1992 | 4,760.80 | 2,956 | 3,570 | 1,191 | 21.06 | 57 |
| 1993 | 2,703.40 | 1,657 | 2,001 | 702 | 21.15 | 33 |
| 1995 | 18,973.34 | 11,356 | 13,714 | 5,259 | 21.13 | 249 |
| 1996 | 4,307.22 | 2,549 | 3,078 | 1,229 | 21.05 | 58 |
| 1997 | 9,271.45 | 5,389 | 6,508 | 2,763 | 21.26 | 130 |
| 1998 | 11,191.78 | 6,411 | 7,742 | 3,449 | 21.25 | 162 |
| 2000 | 519,130.02 | 287,494 | 347,202 | 171,928 | 21.35 | 8,053 |
| 2001 | 12,387.00 | 6,760 | 8,164 | 4,223 | 21.23 | 199 |
| 2002 | 2,306.86 | 1,232 | 1,488 | 819 | 21.37 | 38 |
| 2004 | 6,184.42 | 3,173 | 3,832 | 2,352 | 21.36 | 110 |
| 2009 | 184,472.34 | 82,976 | 100,209 | 84,263 | 21.41 | 3,936 |
| 2014 | 17,931.59 | 6,613 | 7,986 | 9,945 | 21.40 | 465 |
| 2017 | 149,837.36 | 46,120 | 55,698 | 94,139 | 21.36 | 4,407 |
| | 976,282.05 | 487,064 | 588,220 | 388,062 | | 18,176 |

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

| | | | | | | |
|------|-----------|--------|--------|--|--|--|
| 1911 | 2,631.33 | 2,631 | 2,631 | | | |
| 1915 | 4,425.79 | 4,426 | 4,426 | | | |
| 1922 | 34.95 | 35 | 35 | | | |
| 1929 | 48,718.14 | 48,718 | 48,718 | | | |
| 1930 | 5,726.24 | 5,726 | 5,726 | | | |
| 1931 | 738.76 | 739 | 739 | | | |
| 1932 | 1,329.50 | 1,330 | 1,330 | | | |
| 1937 | 459.65 | 460 | 460 | | | |
| 1938 | 798.45 | 798 | 798 | | | |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| CPG - OTHER STRUCTURES | | | | | | |
| SURVIVOR CURVE.. IOWA 40-R2 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1939 | 66.22 | 66 | 66 | | | |
| 1940 | 505.95 | 506 | 506 | | | |
| 1945 | 20.08 | 20 | 20 | | | |
| 1947 | 1,700.00 | 1,700 | 1,700 | | | |
| 1949 | 153.57 | 154 | 154 | | | |
| 1950 | 3,419.22 | 3,419 | 3,419 | | | |
| 1954 | 114.00 | 113 | 114 | | | |
| 1955 | 3,369.90 | 3,309 | 3,370 | | | |
| 1959 | 10,313.10 | 9,852 | 10,313 | | | |
| 1960 | 27,782.48 | 26,345 | 27,782 | | | |
| 1961 | 1,594.52 | 1,501 | 1,595 | | | |
| 1962 | 1,314.41 | 1,228 | 1,314 | | | |
| 1963 | 614.41 | 570 | 614 | | | |
| 1964 | 746.64 | 687 | 747 | | | |
| 1965 | 861.27 | 786 | 861 | | | |
| 1966 | 1,553.29 | 1,406 | 1,553 | | | |
| 1967 | 104,751.07 | 94,066 | 104,751 | | | |
| 1968 | 23,858.73 | 21,252 | 23,859 | | | |
| 1969 | 4,640.61 | 4,099 | 4,641 | | | |
| 1970 | 2,008.79 | 1,760 | 2,009 | | | |
| 1971 | 2,014.32 | 1,749 | 2,014 | | | |
| 1972 | 4,281.55 | 3,686 | 4,282 | | | |
| 1973 | 2,776.85 | 2,369 | 2,777 | | | |
| 1974 | 3,268.03 | 2,762 | 3,268 | | | |
| 1975 | 12,868.29 | 10,774 | 12,868 | | | |
| 1977 | 487.18 | 400 | 486 | 1 | 7.19 | |
| 1978 | 3,675.13 | 2,982 | 3,624 | 51 | 7.54 | 7 |
| 1979 | 423.97 | 340 | 413 | 11 | 7.90 | 1 |
| 1980 | 1,309.69 | 1,039 | 1,263 | 47 | 8.28 | 6 |
| 1981 | 4,025.99 | 3,153 | 3,832 | 194 | 8.67 | 22 |
| 1982 | 4,614.96 | 3,881 | 4,615 | | | |
| 1983 | 11,408.95 | 9,479 | 11,409 | | | |
| 1984 | 500.00 | 412 | 500 | | | |
| 1985 | 12,832.20 | 10,438 | 12,685 | 147 | 9.52 | 15 |
| 1986 | 1,022.46 | 824 | 1,001 | 21 | 9.75 | 2 |
| 1988 | 1,781.17 | 1,392 | 1,692 | 89 | 10.76 | 8 |
| 1989 | 13,848.31 | 10,698 | 13,001 | 847 | 11.04 | 77 |
| 1990 | 1,502.94 | 1,141 | 1,387 | 116 | 11.58 | 10 |
| 1991 | 236,214.33 | 176,925 | 215,018 | 21,196 | 11.90 | 1,781 |
| 1992 | 44,551.84 | 32,737 | 39,785 | 4,766 | 12.45 | 383 |
| 1993 | 18,016.03 | 12,975 | 15,769 | 2,247 | 13.01 | 173 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| CPG - OTHER STRUCTURES | | | | | | |
| SURVIVOR CURVE.. IOWA 40-R2 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1994 | 112,769.99 | 79,898 | 97,100 | 15,670 | 13.37 | 1,172 |
| 1995 | 123,184.01 | 85,367 | 103,747 | 19,437 | 13.95 | 1,393 |
| 1996 | 39,025.60 | 26,545 | 32,260 | 6,765 | 14.34 | 472 |
| 1997 | 717,601.68 | 476,344 | 578,903 | 138,698 | 14.94 | 9,284 |
| 1998 | 246,205.62 | 159,984 | 194,429 | 51,776 | 15.36 | 3,371 |
| 1999 | 277,503.96 | 175,521 | 213,312 | 64,192 | 15.98 | 4,017 |
| 2000 | 44,301.76 | 27,352 | 33,241 | 11,061 | 16.42 | 674 |
| 2001 | 178,930.70 | 107,680 | 130,864 | 48,067 | 16.87 | 2,849 |
| 2002 | 90,388.68 | 52,706 | 64,054 | 26,335 | 17.52 | 1,503 |
| 2003 | 33,809.51 | 19,150 | 23,273 | 10,536 | 17.99 | 586 |
| 2004 | 729,490.49 | 398,885 | 484,767 | 244,723 | 18.65 | 13,122 |
| 2005 | 700,704.90 | 370,603 | 450,396 | 250,309 | 19.15 | 13,071 |
| 2006 | 228,104.68 | 116,425 | 141,492 | 86,613 | 19.66 | 4,406 |
| 2007 | 124,971.14 | 61,411 | 74,633 | 50,338 | 20.18 | 2,494 |
| 2008 | 652,664.24 | 307,927 | 374,225 | 278,439 | 20.71 | 13,445 |
| 2009 | 320,397.52 | 144,115 | 175,144 | 145,254 | 21.41 | 6,784 |
| 2010 | 122,302.84 | 52,468 | 63,765 | 58,538 | 21.96 | 2,666 |
| 2011 | 81,820.18 | 33,350 | 40,530 | 41,290 | 22.52 | 1,833 |
| 2012 | 15,371.28 | 5,929 | 7,206 | 8,166 | 23.09 | 354 |
| 2013 | 153,302.63 | 55,879 | 67,910 | 85,393 | 23.54 | 3,628 |
| 2014 | 186,396.80 | 63,599 | 77,292 | 109,105 | 24.13 | 4,522 |
| 2015 | 352,468.52 | 111,874 | 135,961 | 216,507 | 24.73 | 8,755 |
| 2016 | 261,508.99 | 76,884 | 93,438 | 168,071 | 25.21 | 6,667 |
| 2017 | 94,153.21 | 25,403 | 30,872 | 63,281 | 25.71 | 2,461 |
| 2018 | 298,796.30 | 73,145 | 88,894 | 209,903 | 26.22 | 8,005 |
| 2019 | 200,040.33 | 43,809 | 53,241 | 146,799 | 26.75 | 5,488 |
| 2020 | 817,008.22 | 157,683 | 191,633 | 625,375 | 27.17 | 23,017 |
| 2021 | 910,916.02 | 151,303 | 183,879 | 727,037 | 27.61 | 26,332 |
| 2022 | 1,464,817.41 | 203,024 | 246,736 | 1,218,081 | 27.97 | 43,550 |
| 2023 | 3,969,144.10 | 438,987 | 533,503 | 3,435,641 | 28.15 | 122,048 |
| 2024 | 447,445.47 | 36,333 | 44,156 | 403,290 | 28.27 | 14,266 |
| | 14,631,222.04 | 4,667,441 | 5,636,798 | 8,994,424 | | 354,720 |
| | 166,102,291.11 | 52,090,880 | 54,014,408 | 112,087,884 | | 5,765,285 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 19.4 3.47 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| UGI-GAS | | | | | | |
| SURVIVOR CURVE.. 20-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2007 | 98,862.25 | 96,391 | 83,939 | 14,923 | 0.50 | 14,923 |
| 2008 | 10,904.48 | 10,087 | 8,784 | 2,121 | 1.50 | 1,414 |
| 2009 | 196,763.79 | 172,168 | 149,927 | 46,836 | 2.50 | 18,734 |
| 2010 | 29,674.64 | 24,482 | 21,319 | 8,355 | 3.50 | 2,387 |
| 2013 | 49,177.44 | 33,195 | 28,907 | 20,271 | 6.50 | 3,119 |
| 2014 | 164,928.32 | 103,080 | 89,764 | 75,164 | 7.50 | 10,022 |
| 2015 | 142,233.63 | 81,784 | 71,219 | 71,014 | 8.50 | 8,355 |
| 2016 | 156,448.43 | 82,135 | 71,525 | 84,924 | 9.50 | 8,939 |
| 2017 | 694,772.06 | 330,017 | 287,385 | 407,387 | 10.50 | 38,799 |
| 2018 | 365,293.03 | 155,250 | 135,195 | 230,098 | 11.50 | 20,009 |
| 2019 | 260,157.81 | 97,559 | 84,956 | 175,201 | 12.50 | 14,016 |
| 2020 | 246,448.03 | 80,096 | 69,749 | 176,699 | 13.50 | 13,089 |
| 2021 | 1,067,273.33 | 293,500 | 255,586 | 811,688 | 14.50 | 55,978 |
| 2022 | 104,987.55 | 23,622 | 20,571 | 84,417 | 15.50 | 5,446 |
| 2023 | 12,578.55 | 2,201 | 1,917 | 10,662 | 16.50 | 646 |
| 2024 | 849.08 | 106 | 92 | 757 | 17.50 | 43 |
| 2025 | 50,000.00 | 3,750 | 3,266 | 46,734 | 18.50 | 2,526 |
| 2026 | 50,000.00 | 1,250 | 1,089 | 48,911 | 19.50 | 2,508 |
| | 3,701,352.42 | 1,590,673 | 1,385,190 | 2,316,162 | | 220,953 |

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

| | | | | | | |
|------|------------|---------|---------|---------|-------|--------|
| 2007 | 1,312.22 | 1,279 | 1,312 | | | |
| 2008 | 24,417.03 | 22,586 | 24,001 | 416 | 1.50 | 277 |
| 2010 | 2,239.24 | 1,847 | 1,963 | 277 | 3.50 | 79 |
| 2011 | 20,678.25 | 16,026 | 17,030 | 3,648 | 4.50 | 811 |
| 2014 | 33,759.66 | 21,100 | 22,422 | 11,338 | 7.50 | 1,512 |
| 2015 | 35,177.20 | 20,227 | 21,494 | 13,683 | 8.50 | 1,610 |
| 2016 | 233,275.70 | 122,470 | 130,141 | 103,134 | 9.50 | 10,856 |
| 2017 | 400,100.57 | 190,048 | 201,952 | 198,148 | 10.50 | 18,871 |
| 2018 | 31,187.62 | 13,255 | 14,085 | 17,102 | 11.50 | 1,487 |
| 2019 | 69,735.23 | 26,151 | 27,789 | 41,946 | 12.50 | 3,356 |
| 2020 | 115,739.37 | 37,615 | 39,971 | 75,768 | 13.50 | 5,612 |
| 2021 | 112,879.19 | 31,042 | 32,986 | 79,893 | 14.50 | 5,510 |
| 2022 | 74,226.28 | 16,701 | 17,747 | 56,479 | 15.50 | 3,644 |
| 2023 | 16,822.55 | 2,944 | 3,128 | 13,694 | 16.50 | 830 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| PNG | | | | | | |
| SURVIVOR CURVE.. 20-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2024 | 4,362.42 | 545 | 579 | 3,783 | 17.50 | 216 |
| 2025 | 50,000.00 | 3,750 | 3,985 | 46,015 | 18.50 | 2,487 |
| 2026 | 50,000.00 | 1,250 | 1,328 | 48,672 | 19.50 | 2,496 |
| | 1,275,912.53 | 528,836 | 561,915 | 713,998 | | 59,654 |
| CPG | | | | | | |
| SURVIVOR CURVE.. 20-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2007 | 4,828.41 | 4,708 | 4,828 | | | |
| 2010 | 1,926.82 | 1,590 | 1,711 | 216 | 3.50 | 62 |
| 2014 | 4,225.61 | 2,641 | 2,842 | 1,383 | 7.50 | 184 |
| 2015 | 64,028.79 | 36,817 | 39,626 | 24,403 | 8.50 | 2,871 |
| 2016 | 22,950.78 | 12,049 | 12,968 | 9,982 | 9.50 | 1,051 |
| 2017 | 29,884.80 | 14,195 | 15,278 | 14,607 | 10.50 | 1,391 |
| 2018 | 66,579.64 | 28,296 | 30,455 | 36,125 | 11.50 | 3,141 |
| 2019 | 9,728.37 | 3,648 | 3,926 | 5,802 | 12.50 | 464 |
| 2020 | 395,875.29 | 128,659 | 138,475 | 257,400 | 13.50 | 19,067 |
| 2021 | 17,352.44 | 4,772 | 5,136 | 12,216 | 14.50 | 842 |
| 2022 | 279,971.38 | 62,994 | 67,800 | 212,171 | 15.50 | 13,688 |
| | 897,352.33 | 300,369 | 323,047 | 574,305 | | 42,761 |
| | 5,874,617.28 | 2,419,878 | 2,270,152 | 3,604,465 | | 323,368 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.1 | | | | | | 5.50 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| PNG | | | | | | |
| SURVIVOR CURVE.. 10-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2017 | 3,747.59 | 3,560 | 3,436 | 311 | 0.50 | 311 |
| 2020 | 18,196.00 | 11,827 | 11,416 | 6,780 | 3.50 | 1,937 |
| 2021 | 41,085.52 | 22,597 | 21,812 | 19,273 | 4.50 | 4,283 |
| | 63,029.11 | 37,984 | 36,665 | 26,364 | | 6,531 |
| CPG | | | | | | |
| SURVIVOR CURVE.. 10-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2017 | 8,554.22 | 8,127 | 7,630 | 924 | 0.50 | 924 |
| 2018 | 2,800.72 | 2,381 | 2,235 | 565 | 1.50 | 377 |
| 2020 | 4,541.15 | 2,952 | 2,771 | 1,770 | 3.50 | 506 |
| 2021 | 67,897.69 | 37,344 | 35,060 | 32,837 | 4.50 | 7,297 |
| 2022 | 11,938.00 | 5,372 | 5,044 | 6,894 | 5.50 | 1,253 |
| 2023 | 2,910.37 | 1,019 | 957 | 1,954 | 6.50 | 301 |
| 2025 | 50,000.00 | 7,500 | 7,041 | 42,959 | 8.50 | 5,054 |
| 2026 | 50,000.00 | 2,500 | 2,347 | 47,653 | 9.50 | 5,016 |
| | 198,642.15 | 67,195 | 63,086 | 135,556 | | 20,728 |
| | 261,671.26 | 105,179 | 99,751 | 161,920 | | 27,259 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 5.9 10.42 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| UGI-GAS | | | | | | |
| SURVIVOR CURVE.. 5-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2022 | 385,091.78 | 346,583 | 332,609 | 52,483 | 0.50 | 52,483 |
| 2023 | 8,559,812.76 | 5,991,869 | 5,750,284 | 2,809,529 | 1.50 | 1,873,019 |
| 2024 | 2,357,733.85 | 1,178,867 | 1,131,337 | 1,226,397 | 2.50 | 490,559 |
| | 11,302,638.39 | 7,517,319 | 7,214,230 | 4,088,408 | | 2,416,061 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 1.7 21.38 |

UGI UTILITIES, INC. - GAS DIVISION

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

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| UGI-GAS | | | | | | |
| SURVIVOR CURVE.. 10-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2017 | 49,440.00 | 46,968 | 49,440 | | | |
| 2019 | 985,498.08 | 739,124 | 782,221 | 203,277 | 2.50 | 81,311 |
| 2020 | 17,620.50 | 11,453 | 12,121 | 5,500 | 3.50 | 1,571 |
| 2021 | 44,109.42 | 24,260 | 25,675 | 18,435 | 4.50 | 4,097 |
| 2022 | 240,887.73 | 108,399 | 114,720 | 126,168 | 5.50 | 22,940 |
| 2023 | 1,660,917.30 | 581,321 | 615,217 | 1,045,700 | 6.50 | 160,877 |
| 2024 | 52,739.48 | 13,185 | 13,954 | 38,786 | 7.50 | 5,171 |
| 2025 | 2,018,647.18 | 302,797 | 320,453 | 1,698,194 | 8.50 | 199,788 |
| 2026 | 1,061,944.00 | 53,097 | 56,193 | 1,005,751 | 9.50 | 105,869 |
| | 6,131,803.69 | 1,880,604 | 1,989,993 | 4,141,811 | | 581,624 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 7.1 9.49 |

UGI UTILITIES, INC. - GAS DIVISION

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

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| UGI-GAS | | | | | | |
| SURVIVOR CURVE.. 15-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2012 | 365,169.50 | 352,998 | 344,910 | 20,260 | 0.50 | 20,260 |
| 2013 | 142,364.69 | 128,128 | 125,192 | 17,172 | 1.50 | 11,448 |
| 2014 | 495,556.48 | 412,962 | 403,500 | 92,057 | 2.50 | 36,823 |
| 2022 | 1,468,239.56 | 440,472 | 430,379 | 1,037,860 | 10.50 | 98,844 |
| 2023 | 34,087,937.43 | 7,953,738 | 7,771,494 | 26,316,444 | 11.50 | 2,288,386 |
| 2024 | 7,807,883.74 | 1,301,340 | 1,271,522 | 6,536,361 | 12.50 | 522,909 |
| | 44,367,151.40 | 10,589,638 | 10,346,997 | 34,020,154 | | 2,978,670 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 11.4 6.71 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| UGI-GAS | | | | | | |
| SURVIVOR CURVE.. IOWA 8-L2.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2020 | 822,131.14 | 591,606 | 749,295 | 72,836 | 2.53 | 28,789 |
| 2021 | 1,248,722.55 | 825,530 | 1,045,570 | 203,153 | 2.82 | 72,040 |
| 2022 | 345,208.21 | 200,221 | 253,589 | 91,620 | 3.26 | 28,104 |
| 2023 | 231,386.91 | 110,372 | 139,791 | 91,596 | 3.84 | 23,853 |
| 2024 | 214,861.26 | 76,319 | 96,661 | 118,200 | 4.54 | 26,035 |
| | 2,862,310.07 | 1,804,048 | 2,284,906 | 577,404 | | 178,821 |

| | | | | | | |
|------------------------------|------------|---------|---------|---------|------|---------|
| PNG | | | | | | |
| SURVIVOR CURVE.. IOWA 8-L2.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2018 | 294,164.59 | 232,537 | 248,674 | 45,491 | 2.25 | 20,218 |
| 2020 | 109,462.30 | 78,769 | 84,235 | 25,227 | 2.53 | 9,971 |
| 2021 | 21,699.02 | 14,345 | 15,340 | 6,359 | 2.82 | 2,255 |
| 2022 | 135,389.05 | 78,526 | 83,975 | 51,414 | 3.26 | 15,771 |
| 2023 | 103,627.92 | 49,431 | 52,861 | 50,767 | 3.84 | 13,221 |
| 2024 | 72,898.97 | 25,894 | 27,691 | 45,208 | 4.54 | 9,958 |
| 2025 | 122,914.49 | 27,041 | 28,917 | 93,997 | 5.32 | 17,669 |
| 2026 | 136,998.52 | 10,247 | 10,958 | 126,040 | 6.18 | 20,395 |
| | 997,154.86 | 516,790 | 552,652 | 444,503 | | 109,458 |

| | | | | | | |
|------------------------------|--------------|-----------|-----------|-----------|------|---------|
| CPG | | | | | | |
| SURVIVOR CURVE.. IOWA 8-L2.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2006 | 16,168.49 | 15,976 | 16,168 | | | |
| 2019 | 67,059.23 | 50,999 | 54,797 | 12,262 | 2.36 | 5,196 |
| 2020 | 85,739.52 | 61,698 | 66,293 | 19,446 | 2.53 | 7,686 |
| 2021 | 235,714.82 | 155,831 | 167,437 | 68,277 | 2.82 | 24,212 |
| 2024 | 73,912.85 | 26,254 | 28,209 | 45,703 | 4.54 | 10,067 |
| 2025 | 109,555.05 | 24,102 | 25,897 | 83,658 | 5.32 | 15,725 |
| 2026 | 162,212.27 | 12,133 | 13,037 | 149,176 | 6.18 | 24,139 |
| | 750,362.23 | 346,993 | 371,840 | 378,522 | | 87,025 |
| | 4,609,827.16 | 2,667,831 | 3,209,398 | 1,400,429 | | 375,304 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.7 8.14

UGI UTILITIES, INC. - GAS DIVISION

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

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| UGI-GAS | | | | | | |
| SURVIVOR CURVE.. IOWA 10-L2.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2016 | 187,924.02 | 147,783 | 152,999 | 34,925 | 2.85 | 12,254 |
| 2018 | 1,331,784.00 | 975,798 | 1,010,238 | 321,546 | 3.10 | 103,725 |
| 2019 | 521,074.20 | 361,104 | 373,849 | 147,225 | 3.32 | 44,345 |
| 2020 | 4,226,745.59 | 2,703,426 | 2,798,840 | 1,427,905 | 3.66 | 390,138 |
| 2021 | 31,473.95 | 17,968 | 18,602 | 12,872 | 4.13 | 3,117 |
| 2022 | 2,161,985.36 | 1,055,481 | 1,092,733 | 1,069,252 | 4.72 | 226,536 |
| 2023 | 2,470,712.88 | 971,978 | 1,006,283 | 1,464,430 | 5.40 | 271,191 |
| 2024 | 3,938,462.02 | 1,139,003 | 1,179,203 | 2,759,259 | 6.14 | 449,391 |
| 2025 | 2,538,481.69 | 450,073 | 465,958 | 2,072,524 | 6.96 | 297,776 |
| 2026 | 3,779,784.92 | 226,031 | 234,009 | 3,545,776 | 7.85 | 451,691 |
| | 21,188,428.63 | 8,048,645 | 8,332,713 | 12,855,716 | | 2,250,164 |

| | | | | | | |
|-------------------------------|---------------|-----------|-----------|-----------|------|-----------|
| PNG | | | | | | |
| SURVIVOR CURVE.. IOWA 10-L2.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2016 | 797,133.26 | 626,866 | 647,120 | 150,013 | 2.85 | 52,636 |
| 2018 | 598,286.13 | 438,364 | 452,528 | 145,759 | 3.10 | 47,019 |
| 2019 | 1,673,511.94 | 1,159,744 | 1,197,215 | 476,297 | 3.32 | 143,463 |
| 2020 | 2,753,127.27 | 1,760,900 | 1,817,795 | 935,333 | 3.66 | 255,555 |
| 2021 | 1,365,462.89 | 779,543 | 804,730 | 560,733 | 4.13 | 135,771 |
| 2022 | 1,708,787.61 | 834,230 | 861,184 | 847,604 | 4.72 | 179,577 |
| 2023 | 1,419,687.14 | 558,505 | 576,550 | 843,137 | 5.40 | 156,136 |
| 2024 | 2,022,121.13 | 584,797 | 603,692 | 1,418,429 | 6.14 | 231,014 |
| 2025 | 1,321,277.61 | 234,263 | 241,832 | 1,079,446 | 6.96 | 155,093 |
| 2026 | 1,472,581.14 | 88,060 | 90,905 | 1,381,676 | 7.85 | 176,010 |
| | 15,131,976.12 | 7,065,272 | 7,293,551 | 7,838,425 | | 1,532,274 |

| | | | | | | |
|-------------------------------|--------------|-----------|-----------|-----------|------|---------|
| CPG | | | | | | |
| SURVIVOR CURVE.. IOWA 10-L2.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2019 | 1,357,206.33 | 940,544 | 988,109 | 369,098 | 3.32 | 111,174 |
| 2020 | 3,167,832.02 | 2,026,145 | 2,128,610 | 1,039,222 | 3.66 | 283,940 |
| 2021 | 1,141,845.40 | 651,880 | 684,847 | 456,999 | 4.13 | 110,654 |
| 2022 | 1,689,294.11 | 824,713 | 866,420 | 822,874 | 4.72 | 174,338 |
| 2023 | 764,286.55 | 300,670 | 315,875 | 448,411 | 5.40 | 83,039 |

UGI UTILITIES, INC. - GAS DIVISION

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

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| CPG | | | | | | |
| SURVIVOR CURVE.. IOWA 10-L2.5 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2024 | 1,263,382.61 | 365,370 | 383,847 | 879,535 | 6.14 | 143,247 |
| 2025 | 1,177,698.33 | 208,806 | 219,366 | 958,333 | 6.96 | 137,692 |
| 2026 | 1,743,603.26 | 104,267 | 109,540 | 1,634,063 | 7.85 | 208,161 |
| | 12,305,148.61 | 5,422,395 | 5,696,614 | 6,608,535 | | 1,252,245 |
| | 48,625,553.36 | 20,536,312 | 21,322,878 | 27,302,676 | | 5,034,683 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | 5.4 | 10.35 |

UGI UTILITIES, INC. - GAS DIVISION

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

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| UGI-GAS | | | | | | |
| SURVIVOR CURVE.. IOWA 12-L3 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2019 | 151,470.08 | 96,108 | 113,508 | 37,962 | 4.32 | 8,788 |
| | 151,470.08 | 96,108 | 113,508 | 37,962 | | 8,788 |
| PNG | | | | | | |
| SURVIVOR CURVE.. IOWA 12-L3 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2018 | 446,706.64 | 307,558 | 305,917 | 140,789 | 3.85 | 36,569 |
| 2020 | 765,228.20 | 435,262 | 432,940 | 332,288 | 4.93 | 67,401 |
| 2021 | 56,559.05 | 27,935 | 27,786 | 28,773 | 5.64 | 5,102 |
| 2022 | 225,219.84 | 92,836 | 92,341 | 132,879 | 6.42 | 20,698 |
| 2024 | 645,171.56 | 151,486 | 150,678 | 494,494 | 8.15 | 60,674 |
| 2025 | 164,459.99 | 23,255 | 23,131 | 141,329 | 9.10 | 15,531 |
| 2026 | 183,247.00 | 8,649 | 8,603 | 174,644 | 10.09 | 17,309 |
| | 2,486,592.28 | 1,046,981 | 1,041,396 | 1,445,196 | | 223,284 |
| CPG | | | | | | |
| SURVIVOR CURVE.. IOWA 12-L3 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2019 | 580,787.74 | 368,510 | 377,394 | 203,393 | 4.32 | 47,082 |
| 2020 | 480,571.31 | 273,349 | 279,939 | 200,632 | 4.93 | 40,696 |
| 2022 | 310,481.89 | 127,981 | 131,066 | 179,415 | 6.42 | 27,946 |
| 2023 | 343,812.29 | 111,911 | 114,609 | 229,203 | 7.25 | 31,614 |
| 2024 | 225,997.99 | 53,064 | 54,343 | 171,655 | 8.15 | 21,062 |
| 2025 | 146,618.90 | 20,732 | 21,232 | 125,387 | 9.10 | 13,779 |
| 2026 | 216,974.00 | 10,241 | 10,488 | 206,486 | 10.09 | 20,464 |
| | 2,305,244.12 | 965,788 | 989,072 | 1,316,172 | | 202,643 |
| | 4,943,306.48 | 2,108,877 | 2,143,976 | 2,799,330 | | 434,715 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 6.4 8.79 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| UGI-GAS | | | | | | |
| SURVIVOR CURVE.. IOWA 12-L3 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2018 | 535,638.12 | 368,787 | 462,207 | 73,431 | 3.85 | 19,073 |
| 2019 | 381,787.38 | 242,244 | 303,608 | 78,179 | 4.32 | 18,097 |
| 2020 | 419,048.51 | 238,355 | 298,734 | 120,314 | 4.93 | 24,404 |
| 2021 | 310,179.53 | 153,198 | 192,006 | 118,174 | 5.64 | 20,953 |
| 2022 | 1,093,196.97 | 450,616 | 564,764 | 528,433 | 6.42 | 82,310 |
| 2023 | 547,886.82 | 178,337 | 223,513 | 324,374 | 7.25 | 44,741 |
| | 3,287,737.33 | 1,631,537 | 2,044,832 | 1,242,905 | | 209,578 |
| PNG | | | | | | |
| SURVIVOR CURVE.. IOWA 12-L3 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2018 | 384,562.12 | 264,771 | 259,177 | 125,385 | 3.85 | 32,568 |
| 2019 | 296,942.73 | 188,410 | 184,429 | 112,514 | 4.32 | 26,045 |
| 2020 | 335,167.19 | 190,643 | 186,615 | 148,552 | 4.93 | 30,132 |
| 2023 | 813,203.99 | 264,698 | 259,105 | 554,099 | 7.25 | 76,427 |
| 2025 | 340,054.05 | 48,084 | 47,068 | 292,986 | 9.10 | 32,196 |
| 2026 | 378,900.00 | 17,884 | 17,506 | 361,394 | 10.09 | 35,817 |
| | 2,548,830.08 | 974,490 | 953,900 | 1,594,930 | | 233,185 |
| CPG | | | | | | |
| SURVIVOR CURVE.. IOWA 12-L3 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2002 | 64,620.23 | 62,850 | 64,620 | | | |
| 2005 | 231,090.50 | 217,618 | 223,839 | 7,251 | 1.33 | 5,452 |
| 2019 | 303,810.91 | 192,768 | 198,279 | 105,532 | 4.32 | 24,429 |
| 2020 | 512,929.35 | 291,754 | 300,094 | 212,835 | 4.93 | 43,171 |
| 2023 | 1,642,560.19 | 534,653 | 549,937 | 1,092,623 | 7.25 | 150,707 |
| 2025 | 303,164.93 | 42,868 | 44,093 | 259,071 | 9.10 | 28,469 |
| 2026 | 448,638.00 | 21,176 | 21,781 | 426,857 | 10.09 | 42,305 |
| | 3,506,814.11 | 1,363,687 | 1,402,644 | 2,104,170 | | 294,533 |
| | 9,343,381.52 | 3,969,714 | 4,401,376 | 4,942,005 | | 737,296 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 6.7 7.89 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - TRAILERS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| UGI-GAS | | | | | | |
| SURVIVOR CURVE.. IOWA 15-L2 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2012 | 16,490.72 | 12,266 | 15,691 | 799 | 4.99 | 160 |
| 2016 | 325,609.19 | 211,646 | 270,750 | 54,859 | 5.65 | 9,710 |
| 2019 | 26,522.13 | 14,083 | 18,016 | 8,506 | 6.62 | 1,285 |
| | 368,622.04 | 237,995 | 304,457 | 64,165 | | 11,155 |

| | | | | | | |
|-----------------------------|------------|---------|---------|---------|-------|--------|
| PNG | | | | | | |
| SURVIVOR CURVE.. IOWA 15-L2 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1998 | 3,168.42 | 2,917 | 2,782 | 387 | 2.46 | 157 |
| 2004 | 784.41 | 676 | 645 | 140 | 3.61 | 39 |
| 2011 | 36,666.14 | 27,903 | 26,610 | 10,056 | 4.87 | 2,065 |
| 2018 | 68,726.52 | 39,669 | 37,831 | 30,896 | 6.23 | 4,959 |
| 2020 | 55,484.18 | 26,472 | 25,245 | 30,239 | 7.12 | 4,247 |
| 2021 | 74,985.74 | 31,262 | 29,814 | 45,172 | 7.69 | 5,874 |
| 2022 | 19,515.67 | 6,842 | 6,525 | 12,991 | 8.34 | 1,558 |
| 2023 | 68,845.24 | 19,249 | 18,357 | 50,488 | 9.02 | 5,597 |
| 2024 | 105,921.83 | 21,661 | 20,657 | 85,264 | 9.72 | 8,772 |
| 2025 | 151,404.39 | 18,926 | 18,049 | 133,355 | 10.50 | 12,700 |
| 2026 | 168,841.27 | 7,108 | 6,779 | 162,063 | 11.38 | 14,241 |
| | 754,343.81 | 202,685 | 193,294 | 561,050 | | 60,209 |

| | | | | | | |
|-----------------------------|------------|---------|---------|---------|------|--------|
| CPG | | | | | | |
| SURVIVOR CURVE.. IOWA 15-L2 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1994 | 1,549.62 | 1,471 | 1,530 | 20 | 1.75 | 11 |
| 2001 | 34,914.08 | 31,248 | 32,502 | 2,412 | 2.99 | 807 |
| 2002 | 3,591.30 | 3,176 | 3,303 | 288 | 3.20 | 90 |
| 2003 | 13,074.44 | 11,430 | 11,889 | 1,186 | 3.38 | 351 |
| 2004 | 38,676.01 | 33,331 | 34,669 | 4,007 | 3.61 | 1,110 |
| 2005 | 149,660.30 | 127,092 | 132,193 | 17,468 | 3.82 | 4,573 |
| 2006 | 18,994.44 | 15,887 | 16,525 | 2,470 | 4.01 | 616 |
| 2009 | 12,254.90 | 9,716 | 10,106 | 2,149 | 4.57 | 470 |
| 2017 | 7,004.91 | 4,319 | 4,492 | 2,513 | 5.91 | 425 |
| 2019 | 68,977.37 | 36,627 | 38,097 | 30,880 | 6.62 | 4,665 |
| 2020 | 168,628.18 | 80,453 | 83,682 | 84,946 | 7.12 | 11,931 |
| 2021 | 228,493.56 | 95,259 | 99,082 | 129,412 | 7.69 | 16,829 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - TRAILERS

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| CPG | | | | | | |
| SURVIVOR CURVE.. IOWA 15-L2 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2022 | 193,222.80 | 67,744 | 70,463 | 122,760 | 8.34 | 14,719 |
| 2023 | 222,611.18 | 62,242 | 64,740 | 157,871 | 9.02 | 17,502 |
| 2024 | 433,636.56 | 88,679 | 92,238 | 341,399 | 9.72 | 35,123 |
| 2025 | 135,079.01 | 16,885 | 17,563 | 117,516 | 10.50 | 11,192 |
| 2026 | 199,920.86 | 8,417 | 8,755 | 191,166 | 11.38 | 16,798 |
| | 1,930,289.52 | 693,976 | 721,827 | 1,208,463 | | 137,212 |
| | 3,053,255.37 | 1,134,656 | 1,219,578 | 1,833,678 | | 208,576 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 8.8 6.83 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 393 STORES EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| CPG | | | | | | |
| SURVIVOR CURVE.. 20-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2014 | 5,589.99 | 3,494 | 3,506 | 2,084 | 7.50 | 278 |
| 2018 | 10,248.45 | 4,356 | 4,370 | 5,878 | 11.50 | 511 |
| | 15,838.44 | 7,850 | 7,876 | 7,962 | | 789 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 10.1 4.98 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| UGI-GAS | | | | | | |
| SURVIVOR CURVE.. 20-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2007 | 637,237.38 | 621,306 | 633,153 | 4,085 | 0.50 | 4,085 |
| 2008 | 236,121.16 | 218,412 | 222,577 | 13,545 | 1.50 | 9,030 |
| 2009 | 267,438.49 | 234,009 | 238,471 | 28,968 | 2.50 | 11,587 |
| 2010 | 162,964.81 | 134,446 | 137,010 | 25,955 | 3.50 | 7,416 |
| 2011 | 451,363.00 | 349,806 | 356,476 | 94,887 | 4.50 | 21,086 |
| 2012 | 368,654.37 | 267,274 | 272,370 | 96,284 | 5.50 | 17,506 |
| 2013 | 792,113.30 | 534,676 | 544,871 | 247,242 | 6.50 | 38,037 |
| 2014 | 476,076.46 | 297,548 | 303,221 | 172,855 | 7.50 | 23,047 |
| 2015 | 1,648,297.12 | 947,771 | 965,842 | 682,455 | 8.50 | 80,289 |
| 2016 | 1,270,294.92 | 666,905 | 679,621 | 590,674 | 9.50 | 62,176 |
| 2017 | 1,830,420.92 | 869,450 | 886,028 | 944,393 | 10.50 | 89,942 |
| 2018 | 915,728.07 | 389,184 | 396,605 | 519,123 | 11.50 | 45,141 |
| 2019 | 1,013,925.51 | 380,222 | 387,472 | 626,454 | 12.50 | 50,116 |
| 2020 | 1,214,941.27 | 394,856 | 402,385 | 812,556 | 13.50 | 60,189 |
| 2021 | 2,415,991.09 | 664,398 | 677,066 | 1,738,925 | 14.50 | 119,926 |
| 2022 | 2,912,689.63 | 655,355 | 667,851 | 2,244,839 | 15.50 | 144,828 |
| 2023 | 2,258,780.50 | 395,287 | 402,824 | 1,855,956 | 16.50 | 112,482 |
| 2024 | 1,669,327.13 | 208,666 | 212,645 | 1,456,682 | 17.50 | 83,239 |
| 2025 | 1,832,469.35 | 137,435 | 140,056 | 1,692,414 | 18.50 | 91,482 |
| 2026 | 1,164,343.00 | 29,109 | 29,664 | 1,134,679 | 19.50 | 58,189 |
| | 23,539,177.48 | 8,396,115 | 8,556,206 | 14,982,971 | | 1,129,793 |

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

| | | | | | | |
|------|--------------|---------|---------|---------|-------|--------|
| 2007 | 397,958.98 | 388,010 | 391,725 | 6,234 | 0.50 | 6,234 |
| 2008 | 194,881.81 | 180,266 | 181,992 | 12,890 | 1.50 | 8,593 |
| 2009 | 386,652.36 | 338,321 | 341,561 | 45,092 | 2.50 | 18,037 |
| 2010 | 528,508.76 | 436,020 | 440,195 | 88,314 | 3.50 | 25,233 |
| 2011 | 46,412.17 | 35,969 | 36,313 | 10,099 | 4.50 | 2,244 |
| 2012 | 106,370.79 | 77,119 | 77,857 | 28,513 | 5.50 | 5,184 |
| 2013 | 245,409.98 | 165,652 | 167,238 | 78,172 | 6.50 | 12,026 |
| 2014 | 495,061.18 | 309,413 | 312,376 | 182,685 | 7.50 | 24,358 |
| 2015 | 960,119.93 | 552,069 | 557,355 | 402,765 | 8.50 | 47,384 |
| 2016 | 582,263.35 | 305,688 | 308,615 | 273,648 | 9.50 | 28,805 |
| 2017 | 608,859.13 | 289,208 | 291,977 | 316,882 | 10.50 | 30,179 |
| 2018 | 1,012,779.35 | 430,431 | 434,553 | 578,227 | 11.50 | 50,281 |
| 2019 | 553,146.33 | 207,430 | 209,416 | 343,730 | 12.50 | 27,498 |
| 2020 | 1,289,405.13 | 419,057 | 423,070 | 866,336 | 13.50 | 64,173 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| PNG | | | | | | |
| SURVIVOR CURVE.. 20-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2021 | 1,323,741.79 | 364,029 | 367,515 | 956,227 | 14.50 | 65,947 |
| 2022 | 786,517.05 | 176,966 | 178,661 | 607,857 | 15.50 | 39,217 |
| 2023 | 1,618,252.09 | 283,194 | 285,906 | 1,332,346 | 16.50 | 80,748 |
| 2024 | 927,420.51 | 115,928 | 117,038 | 810,382 | 17.50 | 46,308 |
| 2025 | 790,972.80 | 59,323 | 59,891 | 731,082 | 18.50 | 39,518 |
| 2026 | 745,833.00 | 18,646 | 18,825 | 727,008 | 19.50 | 37,282 |
| | 13,600,566.49 | 5,152,739 | 5,202,078 | 8,398,488 | | 659,249 |

| | | | | | | |
|----------------------------|---------------|------------|------------|------------|-------|-----------|
| CPG | | | | | | |
| SURVIVOR CURVE.. 20-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2007 | 507,181.09 | 494,502 | 460,193 | 46,988 | 0.50 | 46,988 |
| 2008 | 544,153.86 | 503,342 | 468,420 | 75,734 | 1.50 | 50,489 |
| 2009 | 190,844.18 | 166,989 | 155,403 | 35,441 | 2.50 | 14,176 |
| 2010 | 675,112.97 | 556,968 | 518,326 | 156,787 | 3.50 | 44,796 |
| 2011 | 41,307.18 | 32,013 | 29,792 | 11,515 | 4.50 | 2,559 |
| 2012 | 185,811.11 | 134,713 | 125,367 | 60,445 | 5.50 | 10,990 |
| 2013 | 268,626.03 | 181,323 | 168,743 | 99,883 | 6.50 | 15,367 |
| 2014 | 510,814.37 | 319,259 | 297,109 | 213,706 | 7.50 | 28,494 |
| 2015 | 362,285.21 | 208,314 | 193,861 | 168,424 | 8.50 | 19,815 |
| 2016 | 632,442.31 | 332,032 | 308,996 | 323,447 | 9.50 | 34,047 |
| 2017 | 243,698.39 | 115,757 | 107,726 | 135,973 | 10.50 | 12,950 |
| 2018 | 664,008.07 | 282,203 | 262,624 | 401,384 | 11.50 | 34,903 |
| 2019 | 665,801.57 | 249,676 | 232,353 | 433,448 | 12.50 | 34,676 |
| 2020 | 463,818.78 | 150,741 | 140,283 | 323,536 | 13.50 | 23,966 |
| 2021 | 989,478.68 | 272,107 | 253,228 | 736,250 | 14.50 | 50,776 |
| 2022 | 1,109,581.08 | 249,656 | 232,335 | 877,246 | 15.50 | 56,597 |
| 2023 | 343,102.76 | 60,043 | 55,877 | 287,226 | 16.50 | 17,408 |
| 2024 | 223,177.09 | 27,897 | 25,962 | 197,216 | 17.50 | 11,269 |
| 2025 | 369,893.82 | 27,742 | 25,817 | 344,077 | 18.50 | 18,599 |
| 2026 | 417,351.00 | 10,434 | 9,710 | 407,641 | 19.50 | 20,905 |
| | 9,408,489.55 | 4,375,711 | 4,072,124 | 5,336,366 | | 549,770 |
| | 46,548,233.52 | 17,924,565 | 17,830,408 | 28,717,825 | | 2,338,812 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.3 5.02

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 395 LABORATORY EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| CPG | | | | | | |
| SURVIVOR CURVE.. 20-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2015 | 552.73 | 318 | 315 | 238 | 8.50 | 28 |
| 2016 | 295.77 | 155 | 153 | 142 | 9.50 | 15 |
| 2017 | 331,187.50 | 157,314 | 155,647 | 175,540 | 10.50 | 16,718 |
| 2018 | 105,742.64 | 44,941 | 44,465 | 61,278 | 11.50 | 5,329 |
| | 437,778.64 | 202,728 | 200,580 | 237,199 | | 22,090 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 10.7 5.05 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 396 POWER OPERATED EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| UGI-GAS | | | | | | |
| SURVIVOR CURVE.. IOWA 16-L2 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2000 | 6,498.36 | 5,769 | 6,159 | 340 | 3.35 | 101 |
| 2001 | 30,317.91 | 26,595 | 28,392 | 1,926 | 3.57 | 539 |
| 2002 | 3,719.59 | 3,226 | 3,444 | 276 | 3.75 | 74 |
| 2003 | 35,492.23 | 30,360 | 32,411 | 3,081 | 3.97 | 776 |
| 2004 | 54,943.24 | 46,361 | 49,494 | 5,450 | 4.17 | 1,307 |
| 2005 | 14,736.28 | 12,261 | 13,089 | 1,647 | 4.34 | 379 |
| 2006 | 28,808.32 | 23,565 | 25,157 | 3,651 | 4.56 | 801 |
| 2007 | 37,931.66 | 30,550 | 32,614 | 5,317 | 4.71 | 1,129 |
| 2009 | 64,652.45 | 50,119 | 53,506 | 11,147 | 5.07 | 2,199 |
| 2013 | 15,373.86 | 10,854 | 11,587 | 3,786 | 5.62 | 674 |
| 2018 | 220,480.47 | 122,014 | 130,259 | 90,222 | 6.86 | 13,152 |
| 2019 | 308,929.87 | 156,380 | 166,947 | 141,983 | 7.32 | 19,397 |
| 2020 | 2,155,616.89 | 978,003 | 1,044,088 | 1,111,528 | 7.83 | 141,958 |
| 2021 | 384,329.95 | 151,580 | 161,823 | 222,507 | 8.45 | 26,332 |
| 2022 | 684,283.11 | 226,635 | 241,949 | 442,334 | 9.09 | 48,662 |
| 2023 | 216,868.00 | 57,166 | 61,029 | 155,839 | 9.78 | 15,934 |
| 2024 | 254,421.46 | 48,900 | 52,204 | 202,217 | 10.50 | 19,259 |
| | 4,517,403.65 | 1,980,338 | 2,114,153 | 2,403,251 | | 292,673 |

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

| | | | | | | |
|------|--------------|-----------|-----------|-----------|------|---------|
| 2003 | 68,109.74 | 58,261 | 68,110 | | | |
| 2004 | 167,248.57 | 141,124 | 167,162 | 86 | 4.17 | 21 |
| 2007 | 13,369.18 | 10,768 | 12,755 | 614 | 4.71 | 130 |
| 2008 | 35,075.31 | 27,709 | 32,821 | 2,254 | 4.92 | 458 |
| 2009 | 48,114.46 | 37,298 | 44,180 | 3,935 | 5.07 | 776 |
| 2010 | 12,089.03 | 9,195 | 10,892 | 1,198 | 5.19 | 231 |
| 2018 | 1,346,981.57 | 745,420 | 882,954 | 464,027 | 6.86 | 67,642 |
| 2020 | 1,330,094.12 | 603,464 | 714,807 | 615,288 | 7.83 | 78,581 |
| 2021 | 422,791.44 | 166,749 | 197,515 | 225,276 | 8.45 | 26,660 |
| 2022 | 764,277.51 | 253,129 | 299,833 | 464,445 | 9.09 | 51,094 |
| | 4,208,150.93 | 2,053,117 | 2,431,028 | 1,777,123 | | 225,593 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 396 POWER OPERATED EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| CPG | | | | | | |
| SURVIVOR CURVE.. IOWA 16-L2 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2001 | 14,309.76 | 12,553 | 12,581 | 1,729 | 3.57 | 484 |
| 2002 | 14,724.90 | 12,771 | 12,799 | 1,926 | 3.75 | 514 |
| 2003 | 50,494.67 | 43,193 | 43,288 | 7,207 | 3.97 | 1,815 |
| 2004 | 106,224.95 | 89,633 | 89,829 | 16,396 | 4.17 | 3,932 |
| 2005 | 80,413.99 | 66,904 | 67,051 | 13,363 | 4.34 | 3,079 |
| 2006 | 32,646.90 | 26,705 | 26,764 | 5,883 | 4.56 | 1,290 |
| 2009 | 69,039.30 | 53,519 | 53,636 | 15,403 | 5.07 | 3,038 |
| 2018 | 909.08 | 503 | 504 | 405 | 6.86 | 59 |
| 2019 | 106,125.88 | 53,721 | 53,839 | 52,287 | 7.32 | 7,143 |
| 2020 | 920,993.58 | 417,855 | 418,771 | 502,223 | 7.83 | 64,141 |
| 2021 | 773,067.86 | 304,898 | 305,566 | 467,502 | 8.45 | 55,326 |
| 2022 | 896,430.54 | 296,898 | 297,549 | 598,882 | 9.09 | 65,884 |
| 2023 | 162,408.89 | 42,811 | 42,905 | 119,504 | 9.78 | 12,219 |
| 2024 | 95,327.02 | 18,322 | 18,362 | 76,965 | 10.50 | 7,330 |
| | 3,323,117.32 | 1,440,286 | 1,443,442 | 1,879,675 | | 226,254 |
| | 12,048,671.90 | 5,473,741 | 5,988,623 | 6,060,049 | | 744,520 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 8.1 6.18 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 397 COMMUNICATION EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| UGI-GAS | | | | | | |
| SURVIVOR CURVE.. 10-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2021 | 67,288.99 | 37,009 | 35,936 | 31,353 | 4.50 | 6,967 |
| 2023 | 23,301.32 | 8,155 | 7,919 | 15,383 | 6.50 | 2,367 |
| 2024 | 289,619.87 | 72,405 | 70,306 | 219,314 | 7.50 | 29,242 |
| | 380,210.18 | 117,569 | 114,160 | 266,050 | | 38,576 |
| PNG | | | | | | |
| SURVIVOR CURVE.. 10-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2017 | 713,351.62 | 677,684 | 668,685 | 44,667 | 0.50 | 44,667 |
| 2019 | 33,841.70 | 25,381 | 25,044 | 8,798 | 2.50 | 3,519 |
| 2021 | 50,379.19 | 27,709 | 27,341 | 23,038 | 4.50 | 5,120 |
| 2023 | 99,558.60 | 34,846 | 34,383 | 65,175 | 6.50 | 10,027 |
| | 897,131.11 | 765,620 | 755,453 | 141,678 | | 63,333 |
| CPG | | | | | | |
| SURVIVOR CURVE.. 10-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2017 | 17,961.49 | 17,063 | 16,422 | 1,539 | 0.50 | 1,539 |
| 2021 | 21,890.53 | 12,040 | 11,588 | 10,303 | 4.50 | 2,290 |
| 2022 | 73,558.62 | 33,101 | 31,858 | 41,701 | 5.50 | 7,582 |
| 2024 | 408,729.93 | 102,182 | 98,345 | 310,385 | 7.50 | 41,385 |
| | 522,140.57 | 164,386 | 158,213 | 363,928 | | 52,796 |
| | 1,799,481.86 | 1,047,575 | 1,027,826 | 771,656 | | 154,705 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 5.0 8.60 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| UGI-GAS | | | | | | |
| SURVIVOR CURVE.. 15-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2012 | 102,456.20 | 99,041 | 102,456 | | | |
| 2013 | 51,777.87 | 46,600 | 51,778 | | | |
| 2014 | 178,624.07 | 148,853 | 178,624 | | | |
| 2015 | 39,471.49 | 30,262 | 39,471 | | | |
| 2016 | 32,235.43 | 22,565 | 31,335 | 900 | 4.50 | 200 |
| 2017 | 165,977.94 | 105,119 | 145,976 | 20,002 | 5.50 | 3,637 |
| 2018 | 106,282.35 | 60,227 | 83,636 | 22,647 | 6.50 | 3,484 |
| 2020 | 153,962.57 | 66,717 | 92,648 | 61,314 | 8.50 | 7,213 |
| 2024 | 42,964.84 | 7,161 | 9,944 | 33,021 | 12.50 | 2,642 |
| 2025 | 76,216.53 | 7,622 | 10,584 | 65,632 | 13.50 | 4,862 |
| | 949,969.29 | 594,167 | 746,454 | 203,515 | | 22,038 |

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

| | | | | | | |
|------|------------|---------|---------|---------|-------|--------|
| 2012 | 6,969.59 | 6,737 | 6,970 | | | |
| 2014 | 262,109.02 | 218,423 | 262,109 | | | |
| 2016 | 184,658.73 | 129,261 | 169,251 | 15,407 | 4.50 | 3,424 |
| 2017 | 64,069.97 | 40,577 | 53,131 | 10,939 | 5.50 | 1,989 |
| 2018 | 1,869.95 | 1,060 | 1,388 | 482 | 6.50 | 74 |
| 2020 | 61,699.27 | 26,736 | 35,008 | 26,692 | 8.50 | 3,140 |
| 2022 | 123,461.28 | 37,038 | 48,497 | 74,965 | 10.50 | 7,140 |
| 2023 | 61,930.23 | 14,450 | 18,921 | 43,010 | 11.50 | 3,740 |
| 2024 | 54,000.87 | 9,000 | 11,784 | 42,216 | 12.50 | 3,377 |
| 2025 | 140,714.55 | 14,071 | 18,424 | 122,290 | 13.50 | 9,059 |
| | 961,483.46 | 497,353 | 625,482 | 336,001 | | 31,943 |

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

| | | | | | | |
|------|-----------|--------|--------|--------|------|-------|
| 2012 | 14,758.99 | 14,267 | 14,759 | | | |
| 2014 | 2,414.03 | 2,012 | 2,361 | 53 | 2.50 | 21 |
| 2015 | 4,956.48 | 3,800 | 4,459 | 498 | 3.50 | 142 |
| 2016 | 65,279.25 | 45,695 | 53,616 | 11,664 | 4.50 | 2,592 |
| 2017 | 81,771.73 | 51,788 | 60,765 | 21,007 | 5.50 | 3,819 |
| 2018 | 4,477.95 | 2,538 | 2,978 | 1,500 | 6.50 | 231 |

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| CPG | | | | | | |
| SURVIVOR CURVE.. 15-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2019 | 1,267.76 | 634 | 744 | 524 | 7.50 | 70 |
| 2020 | 4,259.10 | 1,846 | 2,166 | 2,093 | 8.50 | 246 |
| 2022 | 30,914.09 | 9,274 | 10,882 | 20,033 | 10.50 | 1,908 |
| 2023 | 42,498.56 | 9,916 | 11,635 | 30,864 | 11.50 | 2,684 |
| 2025 | 160,170.17 | 16,017 | 18,793 | 141,377 | 13.50 | 10,472 |
| 2026 | 95,899.00 | 3,196 | 3,750 | 92,149 | 14.50 | 6,355 |
| | 508,667.11 | 160,983 | 186,906 | 321,761 | | 28,540 |
| | 2,420,119.86 | 1,252,503 | 1,558,842 | 861,277 | | 82,521 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 10.4 3.41 |

COMMON PLANT

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 301 ORGANIZATION

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| NONDEPRECIABLE | | | | | | |
| 1952 | 96,447.19 | | | | | |
| 1953 | 42,516.33 | | | | | |
| | 138,963.52 | | | | | |
| 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, 2026

| 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, 2026

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| UGI HEADQUARTERS BUILDING - DENVER INTERIM SURVIVOR CURVE.. IOWA 70-R1 PROBABLE RETIREMENT YEAR.. 1-2069 NET SALVAGE PERCENT.. 0 | | | | | | |
| 2019 | 29,967,381.48 | 5,708,786 | 5,881,857 | 24,085,524 | 31.87 | 755,743 |
| 2020 | 1,918,595.10 | 326,737 | 336,643 | 1,581,953 | 31.67 | 49,951 |
| 2021 | 647,293.08 | 96,447 | 99,371 | 547,922 | 31.40 | 17,450 |
| 2022 | 2,012,444.98 | 255,379 | 263,121 | 1,749,324 | 30.96 | 56,503 |
| 2023 | 104,904.91 | 10,795 | 11,122 | 93,783 | 30.51 | 3,074 |
| 2024 | 26,868.58 | 2,082 | 2,145 | 24,723 | 29.76 | 831 |
| 2025 | 102,785.69 | 5,139 | 5,295 | 97,491 | 28.53 | 3,417 |
| 2026 | 102,633.00 | 1,981 | 2,041 | 100,592 | 25.41 | 3,959 |
| | 34,882,906.82 | 6,407,346 | 6,601,595 | 28,281,312 | | 890,928 |
| READING DATA CENTER INTERIM SURVIVOR CURVE.. IOWA 70-R1 PROBABLE RETIREMENT YEAR.. 9-2073 NET SALVAGE PERCENT.. 0 | | | | | | |
| 2023 | 11,739,064.38 | 1,145,733 | 1,275,469 | 10,463,596 | 32.34 | 323,550 |
| 2024 | 8,666,072.13 | 639,556 | 711,975 | 7,954,097 | 31.40 | 253,315 |
| | 20,405,136.51 | 1,785,289 | 1,987,444 | 18,417,693 | | 576,865 |
| KNITTING MILLS OFFICE INTERIM SURVIVOR CURVE.. IOWA 70-R1 PROBABLE RETIREMENT YEAR.. 6-2050 NET SALVAGE PERCENT.. 0 | | | | | | |
| 2022 | 1,382,240.38 | 248,250 | 257,228 | 1,125,012 | 20.56 | 54,718 |
| | 1,382,240.38 | 248,250 | 257,228 | 1,125,012 | | 54,718 |
| | 56,670,283.71 | 8,440,885 | 8,846,267 | 47,824,017 | | 1,522,511 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 31.4 2.69 |

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 20-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2019 | 3,525,373.71 | 1,322,015 | 1,395,767 | 2,129,607 | 12.50 | 170,369 |
| 2020 | 39,198.12 | 12,739 | 13,450 | 25,748 | 13.50 | 1,907 |
| 2021 | 10,994.97 | 3,024 | 3,193 | 7,802 | 14.50 | 538 |
| 2022 | 823,953.90 | 185,390 | 195,731 | 628,223 | 15.50 | 40,531 |
| 2024 | 1,250.26 | 156 | 165 | 1,085 | 17.50 | 62 |
| 2025 | 50,000.00 | 3,750 | 3,959 | 46,041 | 18.50 | 2,489 |
| 2026 | 50,000.00 | 1,250 | 1,320 | 48,680 | 19.50 | 2,496 |
| | 4,500,770.96 | 1,528,324 | 1,613,585 | 2,887,186 | | 218,392 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 13.2 4.85 |

INFORMATION SERVICES

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 5-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2022 | 1,482,657.72 | 1,334,392 | 1,268,295 | 214,363 | 0.50 | 214,363 |
| 2023 | 4,535,143.45 | 3,174,600 | 3,017,353 | 1,517,790 | 1.50 | 1,011,860 |
| 2024 | 6,235,096.99 | 3,117,548 | 2,963,126 | 3,271,971 | 2.50 | 1,308,788 |
| | 12,252,898.16 | 7,626,540 | 7,248,774 | 5,004,124 | | 2,535,011 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.0 | | | | | | 20.69 |

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| UNITE ERP | | | | | | |
| INTERIM SURVIVOR CURVE.. SQUARE | | | | | | |
| PROBABLE RETIREMENT YEAR.. 9-2034 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2019 | 10,695,816.43 | 5,175,385 | 4,583,310 | 6,112,506 | 8.00 | 764,063 |
| | 10,695,816.43 | 5,175,385 | 4,583,310 | 6,112,506 | | 764,063 |
| | 10,695,816.43 | 5,175,385 | 4,583,310 | 6,112,506 | | 764,063 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 8.0 7.14 |

UGI UTILITIES, INC. - INFORMATION SERVICES

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

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 10-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2017 | 1,300,552.48 | 1,235,525 | 1,215,709 | 84,843 | 0.50 | 84,843 |
| 2018 | 1,373,844.01 | 1,167,767 | 1,149,038 | 224,806 | 1.50 | 149,871 |
| 2019 | 5,970,674.89 | 4,478,006 | 4,406,187 | 1,564,488 | 2.50 | 625,795 |
| 2020 | 12,010,755.32 | 7,806,991 | 7,681,781 | 4,328,974 | 3.50 | 1,236,850 |
| 2021 | 7,570,126.60 | 4,163,570 | 4,096,794 | 3,473,333 | 4.50 | 771,852 |
| 2022 | 8,200,508.34 | 3,690,229 | 3,631,045 | 4,569,463 | 5.50 | 830,811 |
| 2023 | 4,527,179.87 | 1,584,513 | 1,559,100 | 2,968,080 | 6.50 | 456,628 |
| 2024 | 3,266,041.54 | 816,510 | 803,415 | 2,462,627 | 7.50 | 328,350 |
| 2025 | 12,444,932.79 | 1,866,740 | 1,836,801 | 10,608,132 | 8.50 | 1,248,016 |
| 2026 | 41,652,616.00 | 2,082,631 | 2,049,229 | 39,603,387 | 9.50 | 4,168,778 |
| | 98,317,231.84 | 28,892,482 | 28,429,099 | 69,888,133 | | 9,901,794 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.1 10.07

UGI UTILITIES, INC. - INFORMATION SERVICES

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

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

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 15-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2012 | 36,120.63 | 34,917 | 30,809 | 5,312 | 0.50 | 5,312 |
| 2016 | 1,419,264.44 | 993,485 | 876,599 | 542,665 | 4.50 | 120,592 |
| 2017 | 76,271,826.62 | 48,305,236 | 42,621,993 | 33,649,834 | 5.50 | 6,118,152 |
| 2018 | 171,914.66 | 97,419 | 85,957 | 85,958 | 6.50 | 13,224 |
| 2019 | 39,368,076.91 | 19,684,038 | 17,368,157 | 21,999,920 | 7.50 | 2,933,323 |
| 2021 | 2,044,239.64 | 749,561 | 661,373 | 1,382,867 | 9.50 | 145,565 |
| 2022 | 1,452,812.84 | 435,844 | 384,566 | 1,068,247 | 10.50 | 101,738 |
| 2023 | 861,155.93 | 200,934 | 177,294 | 683,862 | 11.50 | 59,466 |
| 2024 | 1,049,804.90 | 174,971 | 154,385 | 895,420 | 12.50 | 71,634 |
| 2025 | 49,720.84 | 4,972 | 4,387 | 45,334 | 13.50 | 3,358 |
| | 122,724,937.41 | 70,681,377 | 62,365,520 | 60,359,417 | | 9,572,364 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 6.3 7.80 |

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

UGI UTILITIES, INC. - GAS DIVISION

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

| ACCT | REGULAR RETIREMENTS | COST OF REMOVAL | GROSS SALVAGE | NET SALVAGE |
|-----------------------|------------------------|--------------------|------------------|----------------|
| 2022 TRANSACTION YEAR | | | | |
| 367.00 | | 463.82 | | 463.82- |
| 369.00 | | 4,906.28 | | 4,906.28- |
| 375.00 | | 345.87 | | 345.87- |
| 376.10 | 2,225,032.94 | 749,916.61 | | 749,916.61- |
| 376.20 | 213,665.66 | 270,874.29 | | 270,874.29- |
| 376.30 | 3,569,860.81 | 1,130,258.76 | | 1,130,258.76- |
| 376.50 | 99.53 | | | |
| 378.00 | 412,657.26 | 278,820.57 | | 278,820.57- |
| 379.00 | 144,233.30 | 98,843.74 | | 98,843.74- |
| 380.00 | 12,730,509.62 | 4,547,450.60 | | 4,547,450.60- |
| 381.00 | 1,556,577.90 | 711.28 | | 711.28- |
| 382.00 | 1,859,075.73 | 164,128.06 | | 164,128.06- |
| 384.00 | 719,951.43 | 2,202.00 | | 2,202.00- |
| 385.00 | | 154.19- | | 154.19 |
| 390.10 | | 969.10 | | 969.10- |
| 391.00 | 6,694.08 | | | |
| 391.10 | 136,398.30 | | | |
| 391.20 | 6,467.49 | | | |
| 391.30 | 347,005.99 | | | |
| 391.92 | 165,870.51 | | | |
| 392.00 | 929,504.65 | | | |
| 392.20 | | | 1,548,910.16 | 1,548,910.16 |
| 394.00 | 684,358.29 | 21,727.71 | | 21,727.71- |
| 396.00 | 142,855.69 | | | |
| 397.00 | 82,937.84 | | | |
| 398.00 | 143,551.53 | 150,544.57 | | 150,544.57- |
| | 26,077,308.55 | 7,422,009.07 | 1,548,910.16 | 5,873,098.91- |

UGI UTILITIES, INC. - GAS DIVISION

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

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

UGI UTILITIES, INC. - GAS DIVISION

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

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

UGI UTILITIES, INC. - GAS DIVISION

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

| ACCT | REGULAR RETIREMENTS | COST OF REMOVAL | GROSS SALVAGE | NET SALVAGE |
|-----------------------|------------------------|--------------------|------------------|----------------|
| 2025 TRANSACTION YEAR | | | | |
| 375.00 | 44,578.00 | 4,427.00 | | 4,427.00- |
| 376.10 | 1,450,876.00 | 738,061.00 | | 738,061.00- |
| 376.20 | 309,584.00 | 418,527.00 | | 418,527.00- |
| 376.30 | 3,744,217.00 | 718,890.00 | | 718,890.00- |
| 376.50 | 17,953.00 | 24,271.00 | | 24,271.00- |
| 378.00 | 244,469.00 | 61,118.00 | | 61,118.00- |
| 380.00 | 14,756,043.00 | 5,599,918.00 | | 5,599,918.00- |
| 381.00 | 2,589,003.00 | | | |
| 381.10 | 46,528.00 | | | |
| 382.00 | 729,701.00 | 276,922.00 | | 276,922.00- |
| 385.00 | 19,973.00 | | | |
| 390.10 | 461,777.00 | 36,726.00 | | 36,726.00- |
| 391.10 | 14,060.31 | | | |
| 391.20 | 12,227.19 | | | |
| 391.30 | 74,639.92 | | | |
| 391.40 | 4,378,297.50 | | | |
| 391.41 | 1,615,018.73 | | | |
| 391.42 | 8,101,296.72 | | | |
| 392.10 | 23,257.00 | | 2,326.00 | 2,326.00 |
| 392.20 | 503,989.00 | | 50,399.00 | 50,399.00 |
| 392.30 | 31,108.00 | | 3,111.00 | 3,111.00 |
| 392.40 | 64,321.00 | | 6,433.00 | 6,433.00 |
| 392.50 | 28,664.00 | | 2,866.00 | 2,866.00 |
| 394.00 | 1,163,636.41 | | | |
| 397.00 | 28,671.36 | | | |
| 398.00 | 392,274.88 | | | |
| 399.00 | 16,032.00 | | | |
| | 40,862,196.02 | 7,878,860.00 | 65,135.00 | 7,813,725.00- |

UGI UTILITIES, INC. - GAS DIVISION

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

| ACCT | REGULAR RETIREMENTS | COST OF REMOVAL | GROSS SALVAGE | NET SALVAGE |
|-----------------------|------------------------|--------------------|------------------|----------------|
| 2026 TRANSACTION YEAR | | | | |
| 375.00 | 9,690.08 | 962.23 | | 962.23- |
| 376.10 | 2,128,190.00 | 1,082,610.26 | | 1,082,610.26- |
| 376.20 | 309,584.00 | 418,526.61 | | 418,526.61- |
| 376.30 | 3,991,331.85 | 766,335.72 | | 766,335.72- |
| 376.50 | 17,953.00 | 24,270.66 | | 24,270.66- |
| 378.00 | 251,233.31 | 62,808.33 | | 62,808.33- |
| 380.00 | 14,479,794.49 | 5,495,082.01 | | 5,495,082.01- |
| 381.00 | 2,056,408.34 | | | |
| 382.00 | 910,331.88 | 345,470.95 | | 345,470.95- |
| 385.00 | 20,001.87 | | | |
| 390.10 | 828,569.31 | 65,260.70 | | 65,260.70- |
| 391.10 | 18,368.73 | | | |
| 391.20 | 48,044.03 | | | |
| 391.30 | 87,512.30 | | | |
| 391.41 | 125,210.21 | | | |
| 391.42 | 256,689.15 | | | |
| 392.10 | 29,921.41 | | 2,992.15 | 2,992.15 |
| 392.20 | 699,607.83 | | 69,960.78 | 69,960.78 |
| 392.30 | 40,022.06 | | 4,002.21 | 4,002.21 |
| 392.40 | 82,753.84 | | 8,275.38 | 8,275.38 |
| 392.50 | 36,876.82 | | 3,687.68 | 3,687.68 |
| 394.00 | 1,082,672.90 | | | |
| 398.00 | 96,741.16 | | | |
| | 27,607,508.57 | 8,261,327.47 | 88,918.20 | 8,172,409.27- |
| TOTAL | 163,174,388.09 | 43,679,663.01 | 3,235,890.65 | 40,443,772.36- |