

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

(FUTURE)

2025 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION

ACCRUALS RELATED TO GAS PLANT

AS OF SEPTEMBER 30, 2025

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 (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, 2025

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, 2025

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Valley Forge, Pennsylvania



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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 in service. The results of our study at September 30, 2025 are presented in the attached report labelled as UGI Gas Exhibit C (Future).

The results of our study at September 30, 2024 are presented in our report titled "Depreciation Study- Calculated Annual Depreciation Accruals Related to Gas Plant at September 30, 2024". This report is identified for purposes of this filing as UGI Gas Exhibit C (Historic). The results of our study at September 30, 2026 are presented in our report titled "Depreciation Study- Calculated Annual Depreciation Accruals Related to Gas Plant at September 30, 2026". This report is identified for purposes of this filing as UGI Gas Exhibit C (Fully Projected Future). The same methods, procedures and estimates are used in all three exhibits and test years.

The attached report sets forth a description of the methods and procedures upon which the studies were based, the estimates of survivor curves and the calculated annual depreciation rates 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

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PART I. INTRODUCTION

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

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study conducted 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, 2025.

The depreciation accrual rates and amounts presented herein are based on estimated survivor curves and on methods and procedures set forth in previous orders approved by the Pennsylvania Public Utility Commission. The estimated survivor curves presented herein were based on the results of a service life study incorporating statistical analyses of data through 2017 for the consolidated UGI gas company. The consolidated gas company includes the former UGI Penn Natural Gas Company (UGI PNG, now UGI North), UGI Central Penn Gas Company (UGI CPG, now UGI Central) and UGI Utilities, Inc. – Gas Division (UGI Gas, now UGI South).

BASIS OF STUDY

Depreciation and Amortization

Depreciation, as defined in the Uniform System of Accounts, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of gas plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action

of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight line method of depreciation.

The calculation of annual and accrued depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. These subjects are discussed in the sections which follow. For most plant accounts, 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 (ELG) procedure 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. For certain general plant accounts, the amortization amounts, annual and accrued, were based on the age of the vintage and the selected amortization period.

Survivor curves were used to reflect the expected dispersion of retirements, thus providing a consistent method of estimating service lives and depreciation for mass property. Iowa type curves were used to depict the estimated survivor curves. For life span groups, the estimate of life characteristics is consistent because the calculated

lives of the units within a group are obtained by employing a single probable retirement date for the entire group.

Service Life Estimates

The method of estimating service life consisted of compiling the service life history of the plant accounts, subaccounts or depreciable groups, reducing this history to trends through the use of acceptable actuarial techniques, and forecasting the trend of survivors for each depreciable group on the basis of interpretations of past trends and consideration of Company plans for the future. The combination of the historical trend and the estimated future trend yielded a complete pattern of life characteristics from which the average service life was derived.

The Company's service life estimates used in the depreciation calculation incorporated historical data compiled through 2022 from the property records of the Company. Such data included plant additions, retirements, transfers and other activity. Generally, retirement data for the years 1951 through 2022 were used in the actuarial life table computations which were the primary statistical support of the service life estimates.

A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirement was obtained through field trips conducted during the course of the service life study. Discussions with operating and management personnel also provided information regarding plans for the future which was incorporated in the interpretation and extrapolation of the statistical analyses.

AMORTIZATION OF NET SALVAGE

Inasmuch as this report relates primarily to Pennsylvania rate regulation practices, under which experienced costs of negative net salvage are amortized after their occurrence, no adjustments for expected 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 and estimated net salvage recorded October 1, 2020 through September 30, 2025 over a five-year period.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

Survivor Curves

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages. The use of survivor curves, which reflect experienced and expected dispersion of service lives, is a systematic and rational means of estimating average service lives to be used to calculate depreciation for utility property. A discussion of the general concept of survivor curves and the Iowa type survivor curves is presented.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1 the remaining life at age 30 years is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age

interval and is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

Iowa Type Curves

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or 0) represents the location of the mode of the associated frequency curve with respect to the average service life. The numerical subscripts represent the relative heights of the modes of the frequency curves within each family.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the

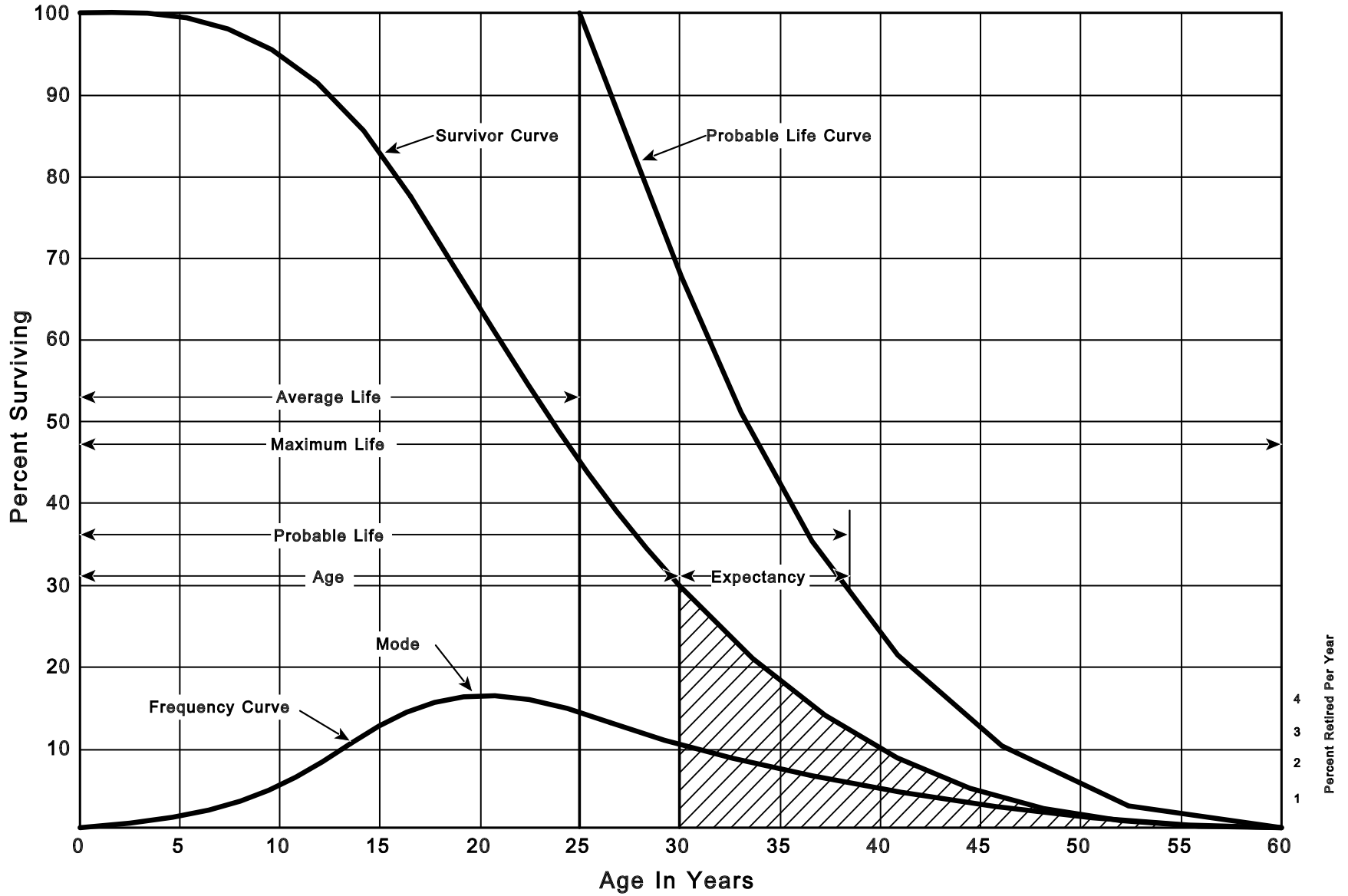


Figure 1. A Typical Survivor Curve and Derived Curves

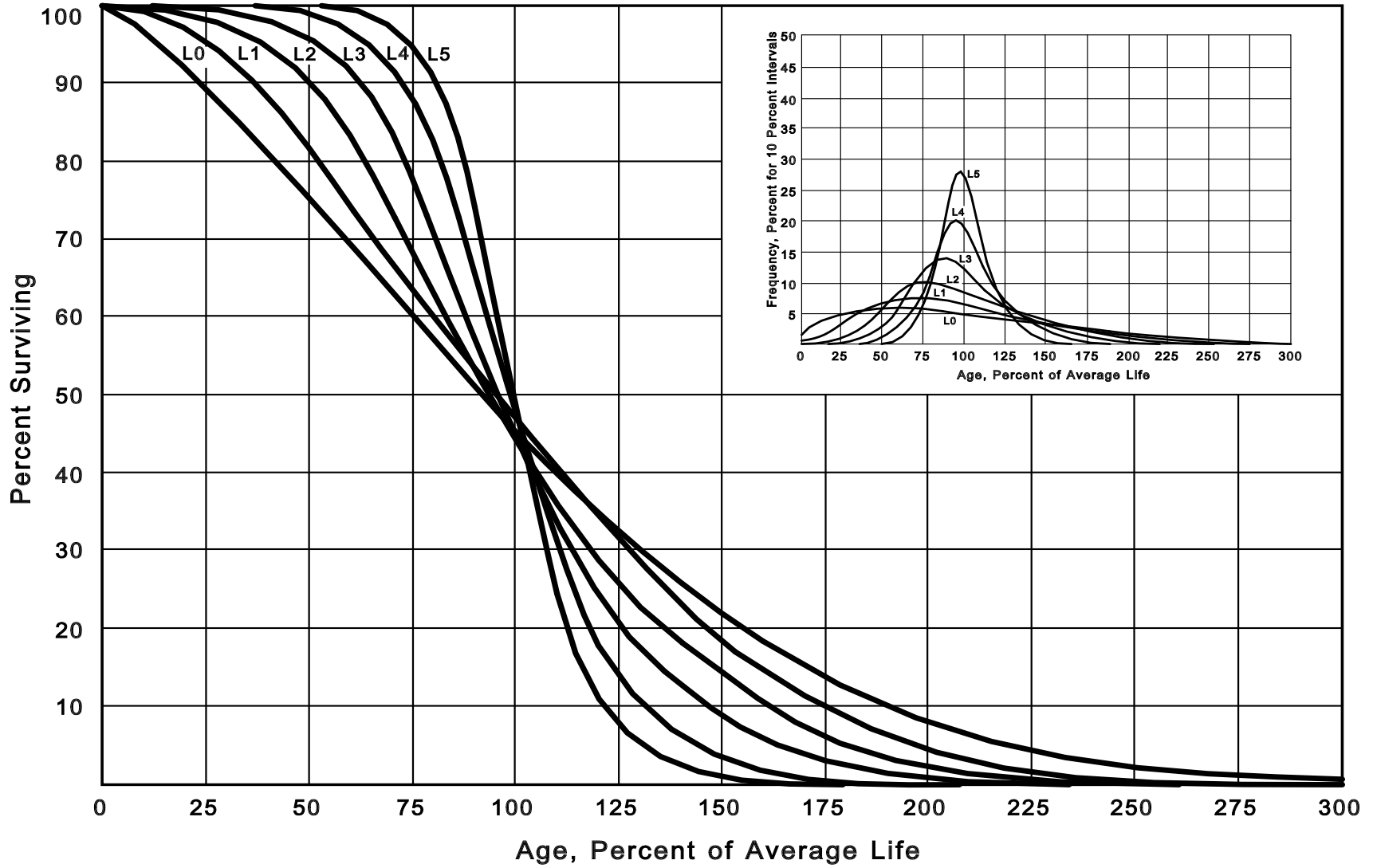


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

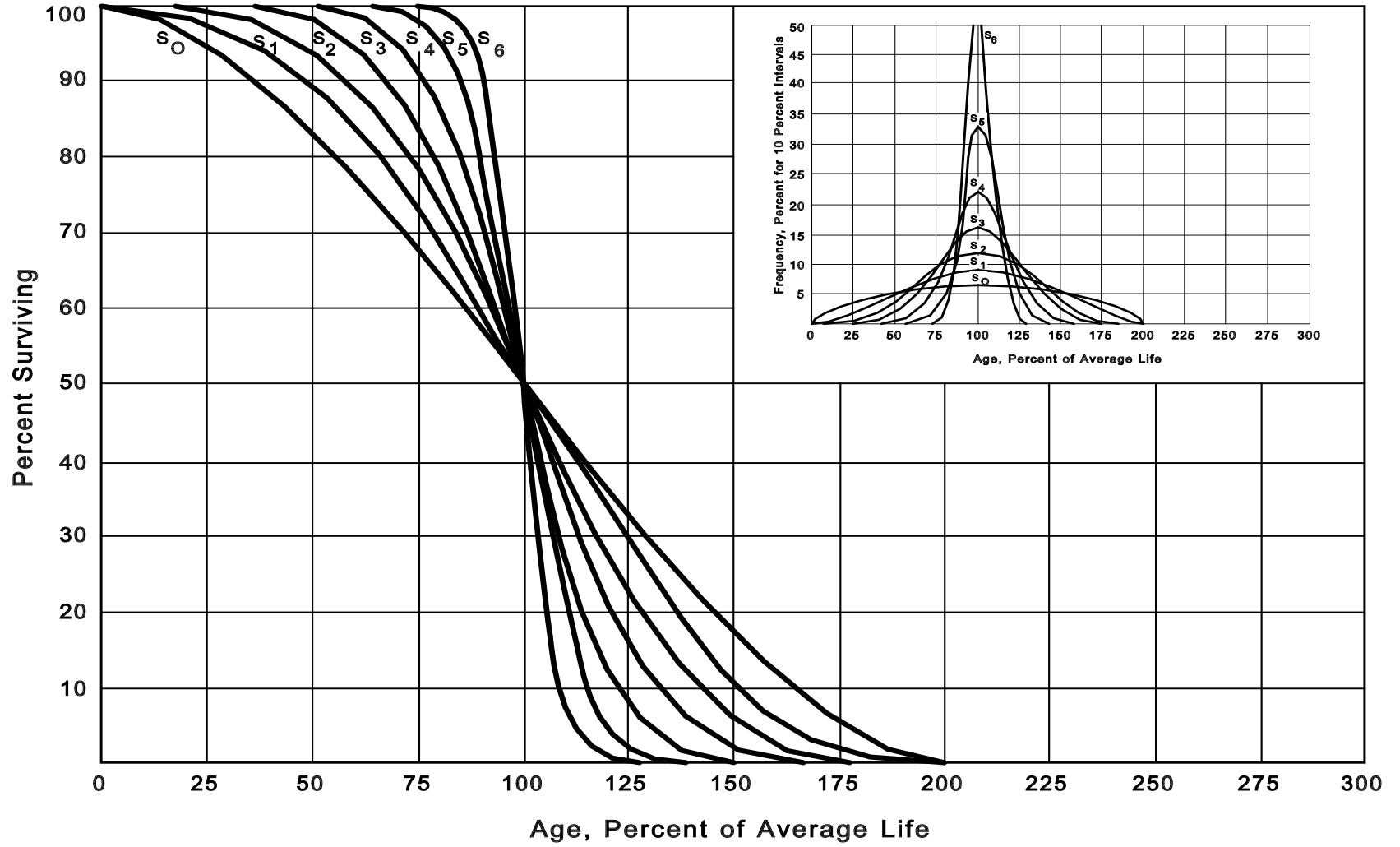


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

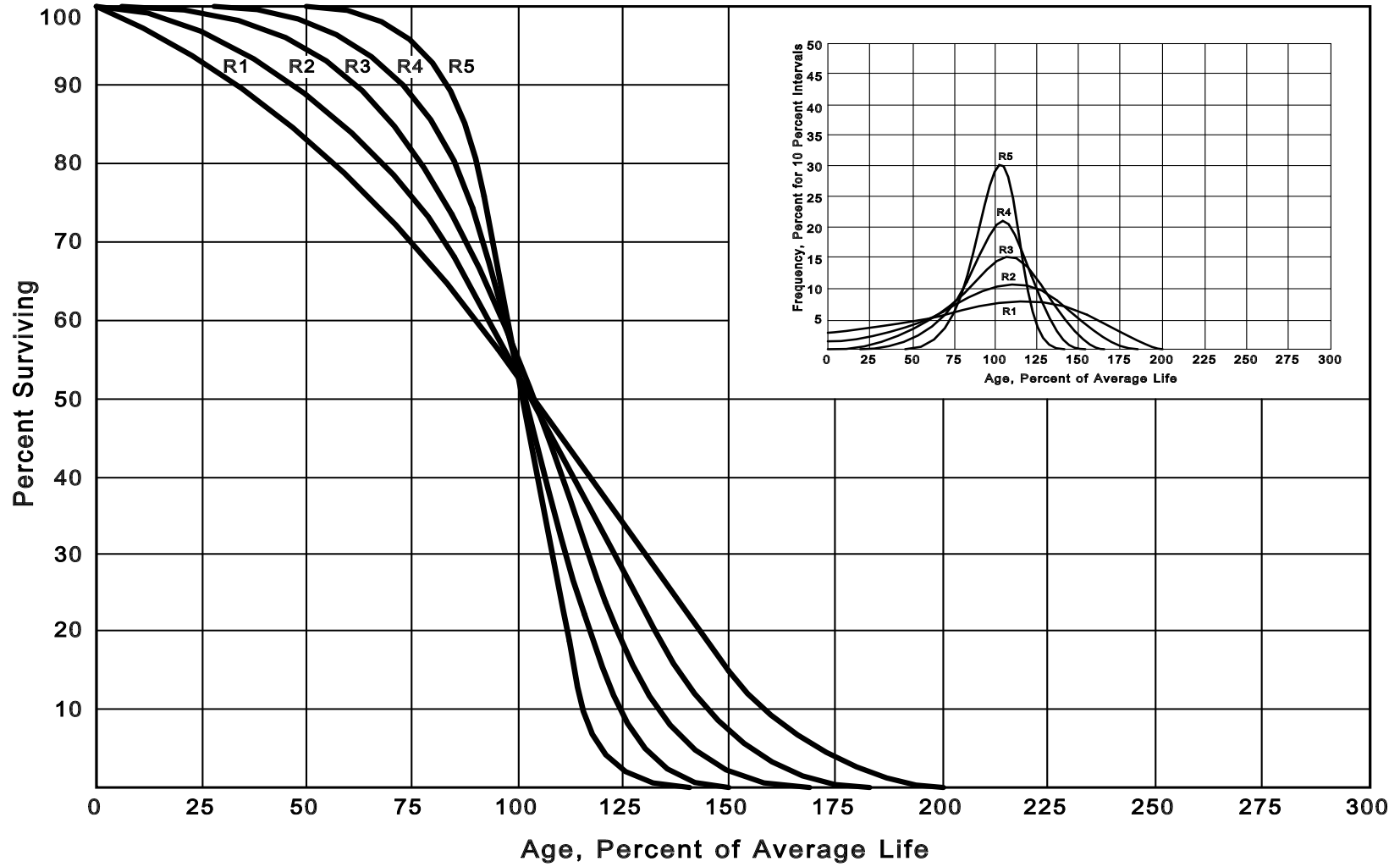


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

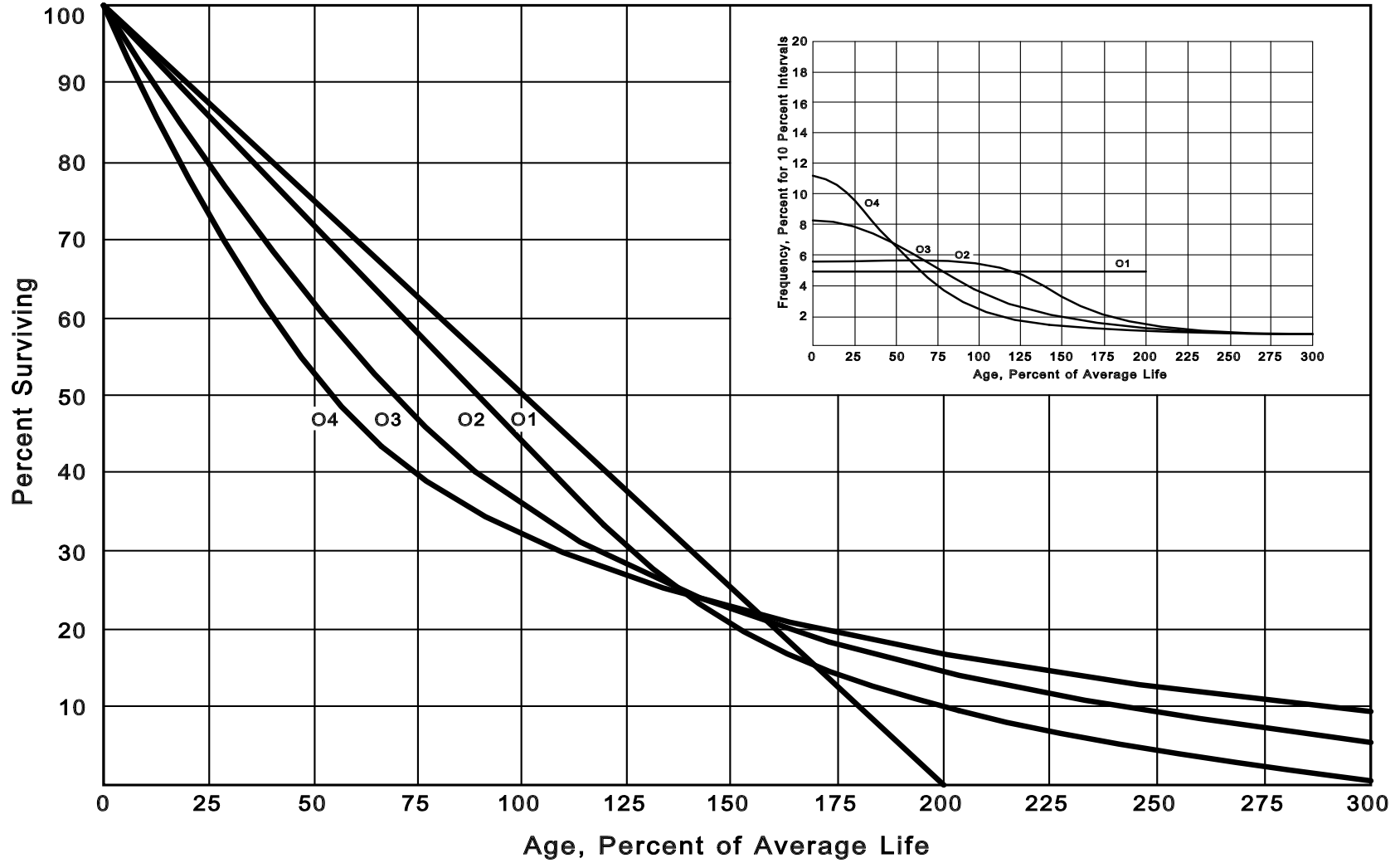


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

Experiment Station's Bulletin 125.¹ These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."² In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Survivor curves for groups in which all property is expected to be retired concurrently, such as power plants, are obtained by truncating smooth survivor curves at an age before zero percent surviving is reached. Such groups to which truncated survivor curves are applicable are designated as life span groups. In life span groups of one or more vintages, future retirements of all property included in the group are anticipated to occur at a specific date or over a restricted range of future dates which are represented by an estimated probable retirement date. Survivor curves for life span groups can be developed using both available historical experience and known or forecasted retirement dates. The life span of both the original installation and a subsequent addition is the number of years which elapse between its installation and the final retirement of the group. During the life of the group as a whole, interim retirements normally occur between age zero and the maximum age to produce a survivor pattern which is referred to as an "interim survivor curve".

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to

¹ Winfrey, Robley. Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

²Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

property groups for which aged accounting experience is available or for which aged accounting experience is developed by statistically aging unaged amounts and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including "Statistical Analyses of Industrial Property Retirements,"³ "Engineering Valuation and Depreciation,"⁴ and "Depreciation Systems."⁵

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

Schedules of Annual Transactions in Plant Records.

The property group used to illustrate the retirement rate method is observed for the experience band 2013-2022 during which there were placements during the years 2008-2022. In order to illustrate the summation of the aged data by age interval, the data

³Winfrey, Robley, Supra Note 1.

⁴Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.

⁵Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

were compiled in the manner presented in Schedules 1 and 2 on pages II-12 and II-13. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2008 were retired in 2013. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the staircase line drawn on the table beginning with the 2013 retirements of 2008 installations and ending with the 2022 retirements of the 2017 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements but are used in developing the exposures at the beginning of each age interval.

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2013-2022
SUMMARIZED BY AGE INTERVAL

Experience Band 2013-2022

Placement Band 2008-2022

Year	Retirements, Thousands of Dollars										Total During Age Interval	Age Interval
	During Year											
Placed	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Age Interval	Interval
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2008	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2009	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2010	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2011	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2012	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2013	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2014		5	11	12	13	14	15	16	18	20	113	7½-8½
2015			6	12	13	15	16	17	19	19	124	6½-7½
2016				6	13	15	16	17	19	19	131	5½-6½
2017					7	14	16	17	19	20	143	4½-5½
2018						8	18	20	22	23	146	3½-4½
2019							9	20	22	25	150	2½-3½
2020								11	23	25	151	1½-2½
2021									11	24	153	½-1½
2022										13	80	0-
Total	53	68	86	106	128	157	196	231	273	308	1,606	

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2013-2022
SUMMARIZED BY AGE INTERVAL

Experience Band 2013-2022

Placement Band 2008-2022

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars										Total During Age Interval	Age Interval
	During Year											
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2008	-	-	-				60 ^a	-	-		-	13½-14½
2009	-	-	-	-							-	12½-13½
2010	-	-	-	-							-	11½-12½
2011	-	-	-	-				(5) ^b	-	-	60	10½-11½
2012	-	-	-	-				6 ^a	-	-	-	9½-10½
2013	-	-	-	-							(5)	8½-9½
2014		-	-	-					-		6	7½-8½
2015			-	-	-	-					-	½-7½
2016				-	-	-		(12) ^b	-	-	-	5½-6½
2017					-	-	-	-	22 ^a	-	-	4½-5½
2018						-	-	(19) ^b	-	-	10	3½-4½
2019							-	-	-		-	½-3½
2020								-	-	(102) ^c	(121)	1½-2½
2021									-	-	-	-1½
2022											-	-½
Total	-	-	-				60	(30)	22	(102)	(50)	

^a Transfer Affecting Exposures at Beginning of Year

^b Transfer Affecting Exposures at End of Year

^c Sale with Continued Use

Parentheses Denote Credit Amount.

Schedule of Plant Exposed to Retirement.

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-15.

The surviving plant at the beginning of each year from 2013 through 2022 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year". The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2018 are calculated in the following manner:

Exposures at age 0	=	amount of addition	=	\$750,000
Exposures at age ½	=	\$750,000- \$ 8,000	=	\$742,000
Exposures at age 1½	=	\$742,000- \$18,000	=	\$724,000
Exposures at age 2½	=	\$724,000- \$20,000 - \$19,000	=	\$685,000
Exposures at age 3½	=	\$685,000- \$22,000	=	\$663,000

For the entire experience band 2013-2022 the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789,

**SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2013-2022
SUMMARIZED BY AGE INTERVAL**

Experience Band 2013-2022

Placement Band 2008-2022

Year Placed	Exposures, Thousands of Dollars										Total at Beginning of Age Interval	Age Interval
	Annual Survivors at the Beginning of the Year											
	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)		
2008	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2009	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2010	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2011	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2012	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2013	420 ^a	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2014		460 ^a	455	444	432	419	405	390	374	356	1,952	7½-8½
2015			510 ^a	504	492	479	464	448	431	412	2,463	6½-7½
2016				580 ^a	574	561	546	530	501	482	3,057	5½-6½
2017					660 ^a	653	639	623	628	609	3,789	4½-5½
2018						750 ^a	742	724	685	663	4,332	3½-4½
2019							850 ^a	841	821	799	4,955	2½-3½
2020								960 ^a	949	926	5,719	1½-2½
2021									1,080 ^a	1,069	6,579	½-1½
2022										1,220 ^a	7,490	0-
Total	<u>1,975</u>	<u>2,382</u>	<u>2,824</u>	<u>3,318</u>	<u>3,872</u>	<u>4,494</u>	<u>5,247</u>	<u>6,017</u>	<u>6,852</u>	<u>7,799</u>	<u>44,780</u>	

^aAdditions during the year

shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

$$255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.$$

Original Life Table

The original life table, illustrated in Schedule 4 on page II-17, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval.

The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15	
Exposures at age 4½	=	3,789,000	
Retirements from age 4½ to 5½	=	143,000	
Retirement Ratio	=	$\frac{143,000}{3,789,000}$	= 0.0377
Survivor Ratio	=	$1.000 - 0.0377$	= 0.9623
Percent surviving at age 5½	=	$(88.15) \times (0.9623)$	= 84.83

SCHEDULE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2013-2022

Placement Band 2008-2022

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of <u>Interval</u> (1)	Exposures at Beginning of <u>Age Interval</u> (2)	Retirements During Age <u>Interval</u> (3)	Retirement <u>Ratio</u> (4)	Survivor <u>Ratio</u> (5)	Percent Surviving at Beginning of <u>Age Interval</u> (6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	<u>167</u>	<u>26</u>	0.1557	0.8443	42.24
					35.66
Total	<u>44,780</u>	<u>1,606</u>			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.

Column 3 from Schedule 1, Column 12, Retirements for Each Year.

Column 4 = Column 3 divided by Column 2.

Column 5 = 1.0000 minus Column 4.

Column 6 = Column 5 multiplied by Column 6 as of the Preceding Age Interval.

The totals of the exposures and retirements (Columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

The original survivor curve is plotted from the original life table (Column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the SO type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and

appears to be better than either the L1 or the SO. In Figure 9, the three fittings, 12-L1, 12-SO, and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group, assuming no contrary relevant factors external to the analysis of historical data.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

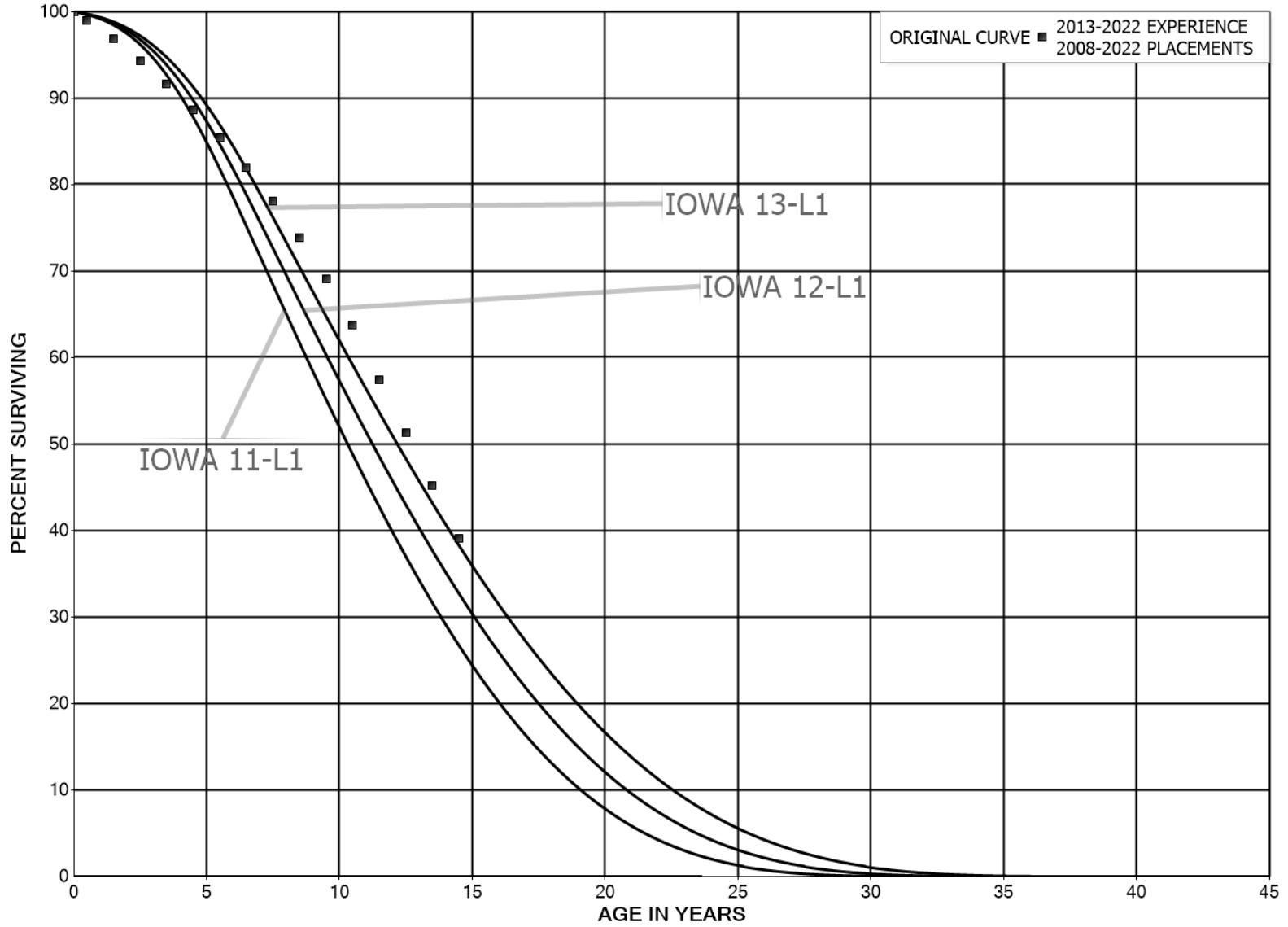




FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

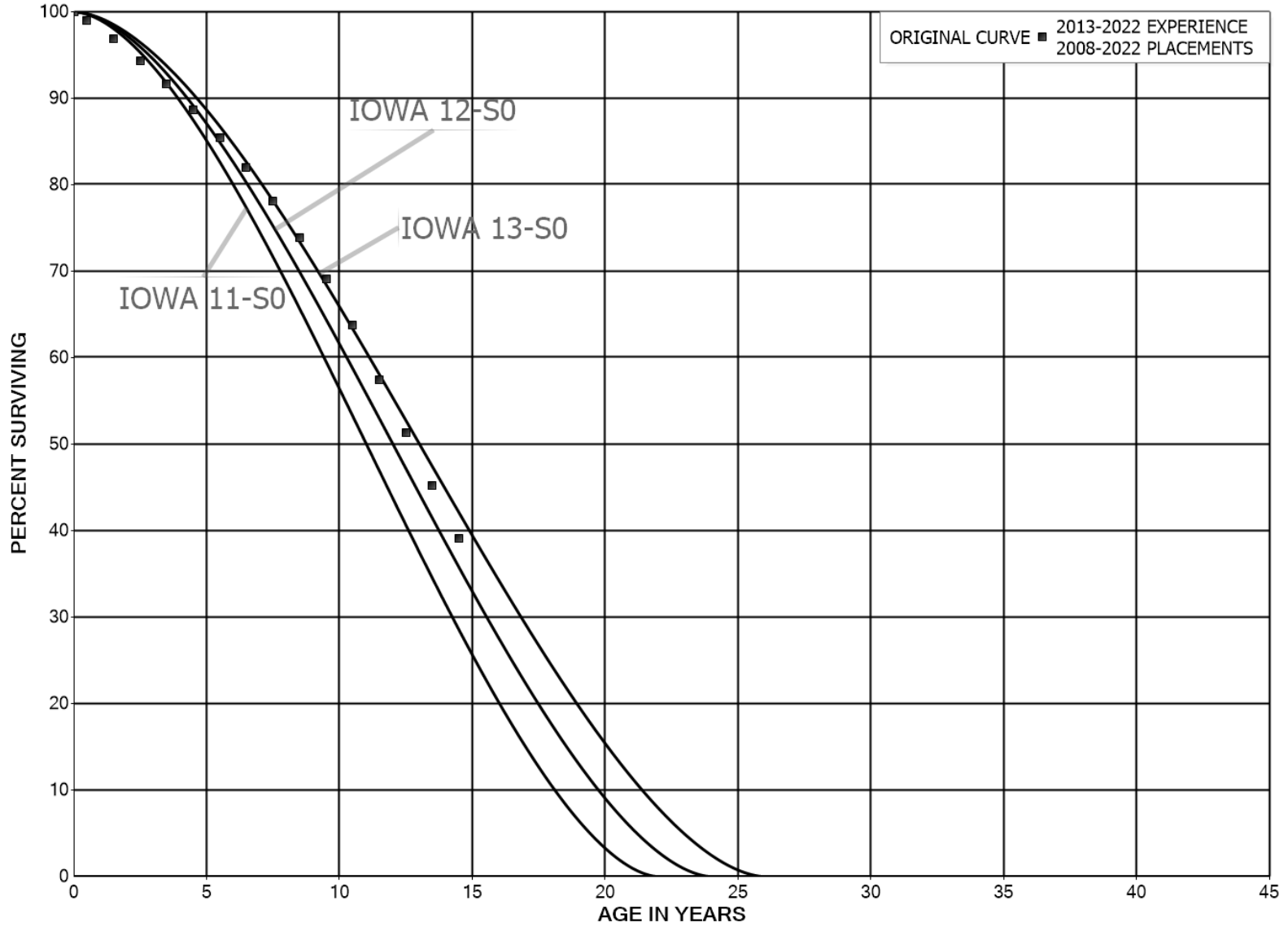




FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

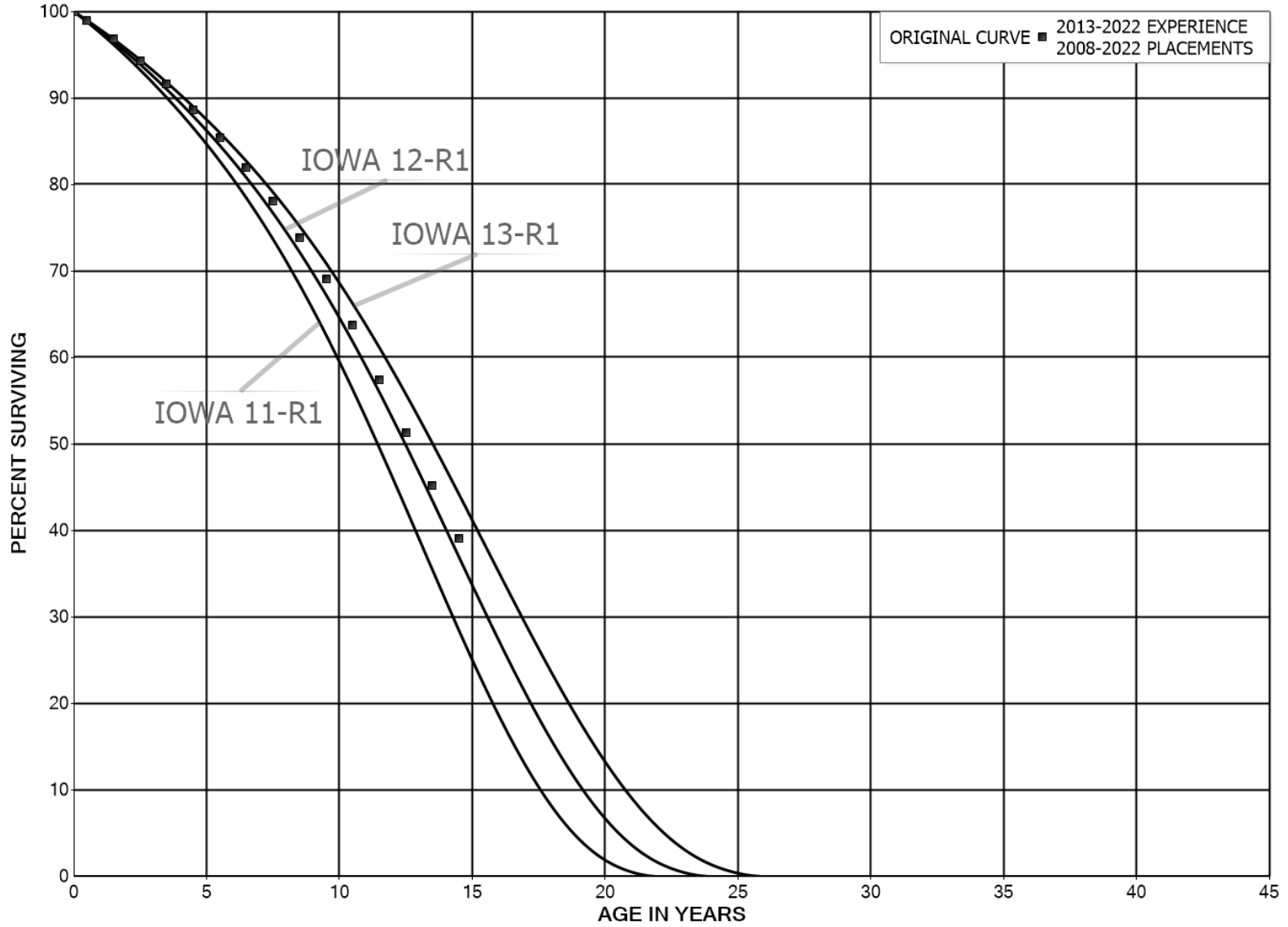
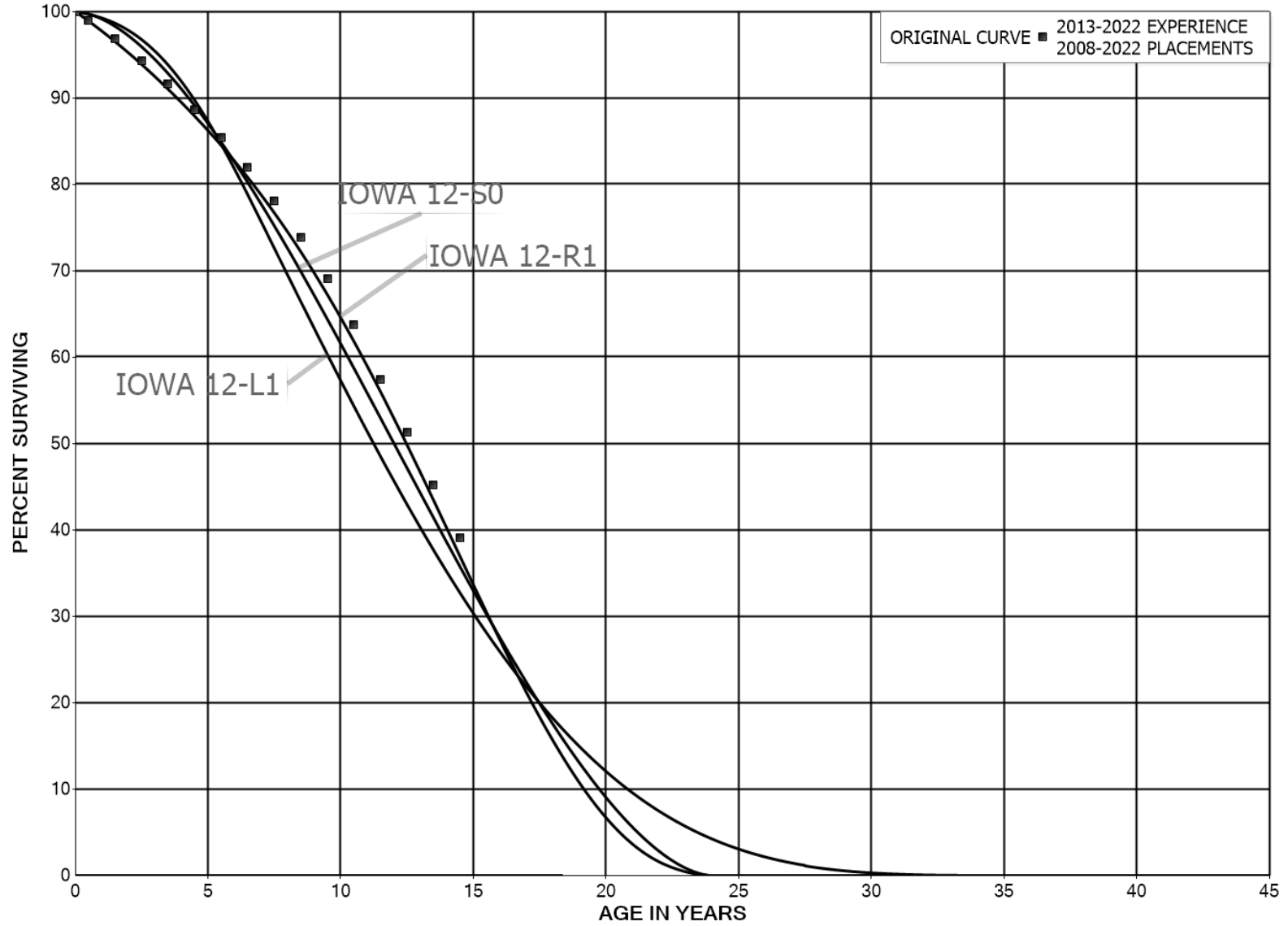




FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

Field Trips

In order to be familiar with the operation of the Company and observe representative portions of the plant, field trips have been conducted periodically. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during these field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

During the extensive period of years our firm has been conducting depreciation studies for the Company, the field trips have resulted in numerous reviews of the Company's operating areas. The following is a list of the locations visited during the most recent trips:

January 13, 2023

- UGI Utilities, Inc. - Headquarters Office - Denver PA
- Main Replacement Project on Wyomissing Avenue, Reading, PA
- Museum Road District Regulating Station
- Temple City Gate Station
- UGI – Gas Training Center

August 16, 2018

- Lancaster Service Center
- Main Replacement Project on Conestoga St., Lancaster, PA
- Main Replacement Project on W. Frederick St., Lancaster, PA
- Fruitville City Gate Station
- Lititz Metering Station
- Lebanon Service Center
- Lebanon District Regulating Station
- Ono City Gate Station
- Bern Church Meter Station
- Leesport City Gate Station
- Temple City Gate Station
- Reading (Morgantown Road) Service Center

August 15, 2018

Stroudsburg Operations Center
Stroudsburg Measuring Station
Delaware Water Gap M&R Station
Bangor City Gate Station
Mount Bethel Metering Station
Main Replacement Project on Main Street, Easton, PA
Hellertown City Gate Station
Bethlehem (a.k.a., Lehigh Valley) Service Center

February 3, 2017

Reading Service Center
Reading Plant and Training Center, 4th St & Canal St.
Gas Control Center – Temple
Temple City Gate Station
Bethlehem (a.k.a., Lehigh Valley) Service Center
Route 512 Regulating Station (Temporary), S of Bath, PA
Locust Road Regulating Station
Hellertown City Gate Station
Bethlehem District Regulating Station at Bethlehem Plant

January 25, 2017

Lancaster Service Center
Lancaster District Regulating Station
West Lancaster City Gate Station
Marietta City Gate Station
Middletown (a.k.a., Stoneridge) Service Center
Main replacement, N 17th St & North St, Harrisburg, PA
Grantville City Gate Station
Lebanon City Gate Station

January 29, 2016

Empire Yard – Office and Service Center
Empire Yard District Regulating Station
Wyoming Avenue City Gate Station
Saylor Avenue City Gate Station
Archibald Service Center
Honesdale Service Center
Honesdale City Gate Station
Honesdale District Regulating Station
Watts Hill District Regulating Station

January 23, 2014

Mansfield/Wellsboro Operations Center
Port Allegheny Operations Center
Reed Run Take Station

December 20, 2011

Middletown (a.k.a., Stoneridge) Service Center
Marietta City Gate Station
Columbia City Gate Station
West Lancaster City Gate Station

December 14, 2011, cont.

Manheim District Regulating Station
Fruitville City Gate Station
Lancaster Service Center

December 14, 2011

Hazleton Service Center
West Hazleton District Regulating Station
Harleigh City Gate Station
Humboldt District Regulating Station

December 13, 2011

Lehigh Valley Service Center
4th and Emery District Regulating Station
Hellertown City Gate Station
Bethlehem District Regulating Station
Rosedale City Gate Station
Boyertown City Gate Station
Coventry City Gate Station
Morgantown Service Center
Central Gas Control (CGC)

December 7, 2010

Lewistown Operations Center
Lewistown City Gate Station
Belleville City Gate Station
Huntingdon Service Center
Huntingdon City Gate Station
Shippensburg Operations Center
Shippensburg City Gate Station

December 6, 2010

Stroudsburg Operations Center
Main Replacement Project, Smith St., East Stroudsburg
Smith St. District Regulator Station
Bangor City Gate Station
Wind Gap City Gate Station
East Stroudsburg City Gate Station
Delaware Water Gap City Gate Station
Palmerton City Gate Station
Palmerton District Regulating Station
Lehighon Operations Center
Frackville Operations Center
Mt. Laurel District Regulator Station
16th and Battery Street Regulator Station

June 7, 2007

Lehigh Valley Service Center
Rich Hill City Gate Regulator Station
Hellertown City Gate Regulator Station
Bally City Gate Station
Temple City Gate Station
Reading Service Center
Morgantown City Gate Station

May 15, 2007

Locust Point City Gate Station
Dauphin City Gate Regulator Station
Hershey City Gate Regulator Station
West Lancaster City Gate Station
Harrisburg Service Center and Warehouse
Lancaster Service Center
Morgantown City Gate Station

June 6, 2002

Lehigh Valley Service Center
Rich Hill City Gate Regulator Station
Hellertown City Gate Regulator Station
Bally City Gate Station
Temple City Gate Station
Reading Service Center
Morgantown City Gate Station

May 13, 2002

Hershey City Gate Station
Lebanon City Gate Station
Lebanon Service Center
Lebanon District Regulating Station
Manheim District Regulating Station
West Lancaster City Gate Station
Lancaster Service Center

May 7, 2002

Harrisburg Service Center
CNG Refueling Station at Arnold Fuel Oil
October 10, 1996
Harrisburg Service Building
Steelton LPG Plant
Marietta City Gate Station
Columbia City Gate Regulator Station
Lancaster Service Center
Lebanon Service Center

October 9, 1996

Reading Service Center
Reading LPG Plant
Temple LNG Plant and Central Gas Control

October 8, 1996

Lehigh Valley Service Center
Allentown Garage and Shop
Rich Hill City Gate Regulator Station
Hellertown City Gate Regulator Station
Bethlehem LPG Plant
Didier Plant

Judgment

The survivor curve estimates were based on judgment which considered a number of factors. The primary factors were the statistical analyses of data; current Company policies and outlook as determined during the field trips and other conversations with management; and the survivor curve estimates from previous studies of this company and other gas companies.

The current consolidated gas company service life study is based on data through 2022. For a majority of the mass plant accounts and subaccounts for which survivor

curves were estimated, the statistical analyses resulted in good to excellent indications of the survivor patterns experienced. Generally, the information external to the statistics led to no significant departure from the indicated survivor curves for the following accounts:

- 375.00 Structures and Improvements
- 376.00 Mains - Primarily Steel
- 376.00 Mains - Cast Iron
- 378.00 Measuring and Regulating Station Equipment -General
- 379.00 Measuring and Regulating Station Equipment -City Gate
- 380.00 Services
- 381.00 Meters
- 385.00 Industrial Measuring and Regulating Station Equipment
- 387.00 Other Equipment
- 390.00 Structures and Improvements
- 396.00 Power Operated Equipment

Account 380.00, Services, is one of the largest depreciable groups and is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Aged retirement and other plant accounting data were compiled for the years 1954 through 2022. These data were coded in the course of the Company's normal recordkeeping according to plant account or property group, type of transaction, year in which the transaction took place, and year in which the gas plant was placed in service. The data were analyzed by the retirement rate method of life analysis. The survivor curve chart for the account is presented on page VI-70 and the life table for the experience and placement band 1971-2022 plotted on the chart immediately follows it.

The survivor curve estimate for this account is the Iowa 45-R2. The service line typically consists of a length of steel or plastic pipe. Steel was predominantly used until the mid-1960's, after which copper and plastic inserts became more predominant. Direct

buried plastic pipe began to displace steel and the inserts in the 1980's. Currently, the investment in plastic services represents over 90 percent of the total account balance.

During the 1970's, the rates of service line retirements increased causing the service life to decrease. More recent retirement history indicates a decrease in the retirement levels expressed as a percent of the beginning plant balance. Discussions with operating and management personnel disclosed several reasons for the historical changes. Prior to 1970, the retirement of inactive services often was delayed due to operating practices in effect at that time. The effect of urban renewal in the Company's service area during the 1970's caused substantially greater retirements at earlier ages, but this cause of retirement has not been as important in the more recent past. Services are often replaced in connection with a main replacement project since it is economic to do so even if the services are in reasonably good condition and not at the end of their physical life. The company during the past five years has significantly increased the miles of cast iron and bare steel main that are replaced annually. Based on the company's most recent plan as set forth in the Long-Term Infrastructure Improvement Plan (LTIIP), the accelerated replacement of cast iron mains will occur over a 15-year period ending in 2027. The accelerated replacement of bare steel mains will occur over a 30-year period ending in 2041. For steel services, the principal cause of retirement continues to be deterioration and the impact of the cast iron and bare steel main replacement program as steel service lines will be replaced in connection with the cast iron and bare steel main replacement. Steel services also will be retired when the company moves meters located indoors to outside the customer's home. The company plans to move all indoor meters, not located in a historic district, to the outside within the next 15 years. This program will

also cause increased meter and meter set retirements in other related accounts such as Accounts 381.00-384.00.

The 45-R2 survivor curve estimated for Account 380.00, Services, also is estimated for Accounts 382.00, Meter Installations; 383.00, House Regulators; 384.00, House Regulator Installations; and 386.00, Other Property on Customers' Premises. The use of the estimate developed for Account 380.00, Services, for other property on customers' premises is based on the similar nature of the facilities in these groups. The use of the services estimate for the remaining accounts is based on management's intent to retire these facilities concurrently with the future retirements of service lines.

The third largest depreciable group is Account 376.10, Mains - Primarily Steel. The survivor curve estimate for this account is the Iowa 75-R2.5. In recent years, the rates of retirements of mains have been redistributed, with lesser retirement ratios during earlier age intervals and greater ratios during older age intervals after age 35. This has resulted in a somewhat different indication of the survivor curve during the recent past and for the future. Discussions with operating and management personnel indicated that corrosion control programs, including the use of plastic for smaller size mains, is the most probable cause of fewer early retirements. In addition, highway and urban renewal projects have caused relatively few retirements in the Company's service area in recent years. Increased rates of retirement at older ages are anticipated in conjunction with leak detection programs and street improvements. That is, older mains with a history of leaks will be replaced as municipalities perform street improvements in order to avoid the high cost of repair or replacement when repaving is required. In addition, the company typically will replace service lines in connection with the main replacement. As previously

mentioned, the company has in the past five years or so significantly accelerated the rate at which bare steel mains are being replaced. Bare steel and cast iron mains were primarily installed up through 1960. The company has plans to replace all bare steel mains by 2041.

Typical service lives for mains of used by other gas companies range from 55 to 80 years. The Iowa 75-R2.5 survivor curve is within the range and is a reasonable interpretation of the significant portion of the stub survivor curve through age 70 and reflects the outlook of management.

The interim survivor curve estimate for Account 376.20, Mains – Cast Iron is the Iowa 65-R1. The 65-R1 survivor curve was based on the results of the life analysis for the experience band 1960-2022. The 65-year average service life estimate is consistent with management's expectations and estimates used by other gas companies. An estimated probable retirement date, or truncation date, was used for this account as well. The estimated probable retirement date (i.e., September 30, 2027) coincides with the date the company plans to complete its replacement of cast iron mains.

Similar studies were performed for the remaining significant mass plant accounts. The results of the statistical analyses are presented in account sequence in this report, beginning on page VI-2. The major structures included in Account 390.10, Structures and Improvements were separated from the smaller structures for purposes of the study. The major structures group consists of twelve structures or office complexes of significant size and of a nature that the life span procedure is appropriate. The life spans assigned to the major structures were typically 45 to 75 years from the date of major installation and varied within this range based on individual circumstances such as size, condition, type

of construction, location, and management's plans. Continued use is planned for most of the major structures, although the company has plans to build a new Reading Service Center and vacate the existing Reading Service Center within 3 years or so. The Bethlehem Service Center has undergone a recent modernization and refurbishment and as a result its probable retirement date has been extended accordingly.

The Iowa 90-R1.5 interim survivor curve was judged appropriate for the major structures based on the 1960-2022 interim retirement experience, our observations of the buildings, consideration of the facilities which will be retired during the estimated life spans, and a review of the interim survivor curves derived for similar structures of other gas companies.

Generally, the survivor curve estimates for the remainder of the accounts, which comprise a minor portion of the total depreciable original cost, were based on judgments which considered the nature of the plant and equipment, reviews of available historical retirement data, and a general knowledge of the service lives for similar equipment in other gas companies.

**PART IV. CALCULATION OF ANNUAL AND
ACCRUED DEPRECIATION**

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

Group Depreciation Procedures

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally, the items within a group do not have identical service lives but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group.

In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

In the equal life group procedure, the property group is subdivided according to service life. That is, each equal life group includes that portion of the property which experiences the life of that specific group. The relative size of each equal life group is determined from the property's life dispersion curve. This procedure eliminates the need to base depreciation on average lives, inasmuch as each group is equivalent to a unit having a single life. The full costs of short-lived units are accrued during their lives, leaving no deferral of accruals required to be added to the annual costs associated with long-lived units. The calculated depreciation for the property group is the summation of the calculated depreciation based on the service life of each equal life group.

Remaining Life Annual Accruals

For the purpose of calculating remaining life accrual rates as of September 30, 2025, the estimated book depreciation 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 vintages calculated by the average service life procedure and for the vintages calculated by the equal life group procedure follow. The detailed calculations are set forth in the Results of Study section of the report.

Average Service Life Procedure

In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future whole life depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account, based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$\text{Ratio} = 1 - \frac{\text{Average Remaining Life Expectancy}}{\text{Average Service Life}}$$

Equal Life Group Procedure

In the equal life group procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the composite remaining life for the surviving original cost of that vintage. The composite remaining life is derived by compositing the individual equal life group remaining lives in accordance with the following equation:

$$\text{Composite Remaining Life} = \frac{\left(\frac{\text{Book Cost}}{\text{Life}} \times \text{Remaining Life} \right)}{\frac{\text{Book Cost}}{\text{Life}}}$$

The book costs and lives of the several equal life groups which are summed in the foregoing equation are defined by the estimated future survivor curve.

Inasmuch as book cost divided by life equals the whole life annual accrual, the foregoing equation reduces to the following form:

$$\text{Composite Remaining Life} = \frac{\sum \text{Whole Life Future Accruals}}{\sum \text{Whole Life Annual Accruals}}$$

or

$$\text{Composite Remaining Life} = \frac{\sum \text{Book Cost} - \text{Calc. Reserve}}{\sum \text{Whole Life Annual Accrual}}$$

The annual accrual rate for each account is equal to the sum of the remaining life annual accruals for all vintages divided by the account's total original cost. The account's "composite remaining life" is calculated by dividing the sum of the future book accruals for all vintages by the sum of the remaining life annual accruals for all vintages.

The calculated accrued depreciation in the equal life group procedure also represents that portion of depreciable cost which will not be allocated to expense through

future accruals. However, the calculation is based at the equal life group level rather than the vintage group level and does not require the use of averages. The equal life group accrued depreciation ratio is calculated as follows:

$$\text{Ratio} = \frac{\text{Remaining Life}}{\text{Average Service Life}}$$

Inasmuch as service life minus remaining life equals age, when averages are not employed, the foregoing equation reduces to:

$$\text{Ratio} = \frac{\text{Age}}{\text{Service Life}}$$

The table on the following page illustrates the procedure for calculating straight line equal life group accrued depreciation, using an Iowa 10-L2.5 survivor curve and a September 30, 2025 calculation date.

In the table, each equal life group is defined by the age interval shown in columns 1 and 2, which identify the ages at which the first and last retirement of each group occur. The group's designated life, shown in column 3, is the midpoint of the interval. In the calculation, the equal life groups of each vintage are arranged such that the midpoint of each one-year age interval coincides with the calculation date, e.g., September 30, in this case. This enables the calculation of annual accruals which are centered on, or as of, the same date as the calculation of accrued depreciation.

The retirement during each age interval, shown in column 4, is the size of each equal life group. It is derived from the Iowa 10-L2.5 survivor curve and is the difference between the percents surviving (not shown) at the beginning and end of the age interval.

DETAILED COMPUTATION OF ANNUAL AND ACCRUED FACTORS USING THE EQUAL LIFE GROUP PROCEDURE

INPUT PARAMETERS:
 CALCULATION DATE... 9-30-2025
 SURVIVOR CURVE.... 10-L2.5

AGE INTERVAL		RETIREMENTS DURING		GROUP ANNUAL ACCRUAL	YEAR INST	SUMMATION OF ANNUAL ACCRUALS	AVERAGE PERCENT SURVIVING	ANNUAL FACTOR	ACCRUED FACTOR
BEG	END	LIFE	INTERVAL	(5) = (4) / (3)	(6)	(7)	(8)	(9)	(10)
(1)	(2)	(3)	(4)						
0.000	1.000	0.500	0.05547	0.05547000000	2025	11.97110572523	99.985092	0.1197	0.0599
1.000	2.000	1.500	0.37986	0.25324000000	2024	11.78901572523	99.754600	0.1182	0.1773
2.000	3.000	2.500	1.03309	0.41323600000	2023	11.45577772523	99.048125	0.1157	0.2893
3.000	4.000	3.500	1.98796	0.56798857143	2022	10.96516543951	97.537600	0.1124	0.3934
4.000	5.000	4.500	3.59099	0.79799777778	2021	10.28217226491	94.748125	0.1085	0.4883
5.000	6.000	5.500	5.95921	1.08349272727	2020	9.34142701238	89.973025	0.1038	0.5709
6.000	7.000	6.500	8.74568	1.34548923077	2019	8.12693603336	82.620580	0.0984	0.6396
7.000	8.000	7.500	11.07393	1.47652400000	2018	6.71592941798	72.710775	0.0924	0.6930
8.000	9.000	8.500	11.94865	1.40572352941	2017	5.27480565327	61.199485	0.0862	0.7327
9.000	10.000	9.500	11.17963	1.17680315789	2016	3.98354230962	49.635345	0.0803	0.7629
10.000	11.000	10.500	9.46724	0.90164190476	2015	2.94431977830	39.311910	0.0749	0.7865
11.000	12.000	11.500	7.66323	0.66636782609	2014	2.16031491287	30.746675	0.0703	0.8085
12.000	13.000	12.500	6.19891	0.49591280000	2013	1.57917459983	23.815605	0.0663	0.8288
13.000	14.000	13.500	5.08620	0.37675555556	2012	1.14284042205	18.173050	0.0629	0.8492
14.000	15.000	14.500	4.18121	0.28835931034	2011	0.81028298910	13.539345	0.0598	0.8671
15.000	16.000	15.500	3.37519	0.21775419355	2010	0.55722623715	9.761145	0.0571	0.8851
16.000	17.000	16.500	2.63062	0.15943151515	2009	0.36863338280	6.758240	0.0545	0.8993
17.000	18.000	17.500	1.95714	0.11183657143	2008	0.23299933951	4.464360	0.0522	0.9135
18.000	19.000	18.500	1.37770	0.07447027027	2007	0.13984591866	2.796940	0.0500	0.9250
19.000	20.000	19.500	0.91035	0.04668461538	2006	0.07926847584	1.652915	0.0480	0.9360
20.000	21.000	20.500	0.56084	0.02735804878	2005	0.04224714376	0.917320	0.0461	0.9451
21.000	22.000	21.500	0.32136	0.01494697674	2004	0.02109463100	0.476220	0.0443	0.9525
22.000	23.000	22.500	0.17231	0.00765822222	2003	0.00979203152	0.229385	0.0427	0.9608
23.000	24.000	23.500	0.08679	0.00369319149	2002	0.00411632466	0.099835	0.0412	0.9682
24.000	25.000	24.500	0.03893	0.00158897959	2001	0.00147523912	0.036975	0.0399	0.9776
25.000	26.000	25.500	0.01385	0.00054313725	2000	0.00040918070	0.010585	0.0387	0.9869
26.000	27.000	26.500	0.00330	0.00012452830	1999	0.00007534793	0.002010	0.0375	0.9938
27.000	28.000	27.500	0.00035	0.00001272727	1998	0.00000672014	0.000185	0.0363	0.9983
28.000	28.100	28.050	0.00001	0.00000035651	1997	0.00000001783	0.000001	0.0178	1.0000
TOTAL			100.00000						

Each equal life group's whole life annual accrual, shown in column 5, equals the group's size (column 4) divided by its life (column 3), except that for the first age interval, the annual accrual is set equal to the group's size.

Columns 6 through 10 show the derivation of the whole life annual factor and accrued factor for each vintage based on the data developed in the first five columns. The year installed is shown in column 6. For all vintages other than the first and last year (2025 and 1997), the summation of annual accruals for each year installed, shown in column 7, is calculated by adding one-half of the group annual accrual (column 5) for that vintage's current age interval plus the group annual accruals for all succeeding age intervals. For

example, the figure 11.78901572523 for 2024 equals one-half of 0.25324000000 plus all the succeeding figures in column 5. Only one-half of the annual accrual for the vintage's current age interval group is included in the summation because the equal life group for that interval expires at the midpoint of the current year.

The summation of annual accruals (column 7) for installations during 2025 is calculated on the basis of an in-service date at the midpoint of the first nine months, i.e., four and one-half months prior to September 30. Since the overall calculation is centered on September 30, 2025, the accrual for 2025 installations (during the first nine months) represents only 0.875 of one year, 0.375 of a year prior to September 30 plus one-half year following September 30. For this reason, the first figure in column 7, for vintage 2025, equals the group annual accrual for 2025 plus 0.875 of the group annual accruals for each of the subsequent years.

The average percent surviving, derived from the Iowa 10-L2.5 survivor curve, is shown in column 8 for each age interval. The annual factor, shown in column 9, is the result of dividing the summation of annual accruals (column 7) by the average percent surviving (column 8).

The accrued depreciation factor, shown in column 10, equals the annual factor multiplied by the age of the group at September 30, 2025.

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization, as defined in the Uniform System of Accounts, is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during

which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization periods and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is appropriate for certain General Plant accounts that represent numerous units of property, but a very small portion of depreciable gas plant in service. The accounts and their amortization periods are as follows:

	<u>Account</u>	<u>Amortization Period, Years</u>
391.00	Office Furniture and Equipment	
	Furniture	20
	Equipment	10
	Computer Equipment	5
	Software	10
393.00	Stores Equipment	20
394.00	Tools, Shop and Garage Equipment	20
395.00	Laboratory Equipment	20
397.00	Communication Equipment	10
398.00	Miscellaneous Equipment	15

For the purpose of calculating annual amortization amounts at September 30, 2025, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion

to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

AMORTIZATION OF NET SALVAGE

Experienced salvage is incorporated in the results of the study, as it was reported on the Company's books and records for the period October 1, 2017 through September 30, 2024, and as estimated for the twelve months ended September 30, 2025. The five-year amortization calculations are shown in Table 4.

Net salvage experienced during the five-year period is presented in this manner to determine the amount of negative net salvage to be amortized for book purposes. In developing the amount to be amortized, the data for the accounts which experienced positive net salvage have been netted with those for accounts which experienced negative net salvage.

In order to be consistent with this manner of recognizing salvage, no adjustments for salvage were made to the annual accruals and accrued depreciation calculated for each individual account. Also, there were no exclusions from the 2021 through 2025 experienced and estimated net salvage amounts that were used to determine the five-year net salvage amortization amount for each account.

PART V. RESULTS OF STUDY

PART V. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 4 presented on pages V-4 through V-13 summarize the results of the depreciation study at September 30, 2025 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, 2025, future book accruals, and calculated annual accrual amount and rate. Table 2 presents the bringforward of the book reserve to September 30, 2025. Table 3 sets forth the calculation of the depreciation accruals for the twelve months ended September 30, 2025. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2021 through 2025.

DESCRIPTION OF DETAILED TABULATIONS

Supporting statistical data for the estimates of average service lives and survivor curves, the annual depreciation calculations, and salvage and cost of removal for the years 2021-2025 are presented in three sections.

The section beginning on page VI-1 sets forth, for each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table(s) plotted on the chart. A cumulative summary, by year installed, for gas plant and the supporting data for the original cost depreciation calculations are presented in the section beginning on page VII-1. The tabulations of experienced and estimated net salvage by year by account for the five-year period, 2021-2025, are presented in the section beginning on page VIII-1.

In Part VI, the survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral

followed by the type curve designation. The numeral used is the average life derived from the entire curve from 100 percent to zero percent surviving. In cases where only a segment of the estimated curve is used in the depreciation calculation, the numeral used for identification purposes is not a designation of the average life of the group. The titles of the charts indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which were plotted. The experience band indicates the range of years for which the retirements were used to develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations which appear in the experience.

The tables of the calculated annual depreciation related to original cost are presented in Part VII and indicate the estimated average survivor curves used in the calculations. The tables set forth, for each installation year, the original cost, calculated accrued depreciation, allocated book reserve, future book accruals, remaining life expectancy and the calculated annual accrual.

Detailed tabulations setting forth the cost of removal and salvage amounts, by plant account for each year, are presented beginning on page VIII-2. The total salvage and removal costs, by year, were used to calculate the five-year net salvage amortization presented in Table 4 in Part V.

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, 2025

ACCOUNT (1)	PROBABLE RETIREMENT YEAR (2)	SURVIVOR CURVE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE BOOK ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL	
						RATE (7)	AMOUNT (8)
GAS PLANT							
PRODUCTION PLANT							
305			0	23,039	(23,039)	-	0
329			0	0	0	-	0
332			0	0	0	-	0
335			0	0	0	-	0
TOTAL PRODUCTION PLANT			0	23,039	(23,039)	-	0
TRANSMISSION PLANT							
365.2		70 - R4	868,160	571,730	296,430	1.28	11,087
366		30 - R1	162,216	156,585	5,631	0.19	301
367		75 - R2.5	38,533,782	23,134,193	15,399,589	1.00	384,727
369		49 - R2.5	6,172,846	4,252,690	1,920,156	1.44	89,063
370		23 - R0.5	3,505,204	2,456,332	1,048,872	2.47	86,483
371		35 - R2.5	140,637	132,969	7,668	0.65	908
371.1		20 - R3	210,011	167,703	42,308	2.19	4,589
TOTAL TRANSMISSION PLANT			49,592,856	30,872,202	18,720,654	1.16	577,158
DISTRIBUTION PLANT							
374.2		75 - R3	3,345,070	1,507,832	1,837,238	1.26	42,067
375		50 - S0.5	8,267,206	3,522,253	4,744,953	1.96	162,010
376.1		75 - R2.5	759,655,316	210,292,195	549,363,121	1.49	11,330,796
376.2	09-2027	65 - R1	619,169	(749,042)	1,368,211	114.51	709,006
376.3		68 - R3	1,977,337,924	364,893,045	1,612,444,879	1.63	32,327,666
376.5	09-2041	70 - R1	287,248	245,314	41,934	1.71	4,900
376.7		40 - SQ	1,322,088	267,172	1,054,916	2.50	33,052
378		48 - S0	189,434,033	41,871,189	147,562,844	2.75	5,209,145
379		45 - R1.5	64,699,936	13,437,533	51,262,403	2.83	1,827,910
380		45 - R2	1,721,035,344	468,370,210	1,252,665,134	2.63	45,194,675
381		36 - R2	186,958,947	65,265,851	121,693,096	3.01	5,627,716
381.1		17 - S3	24,203,372	19,654,145	4,549,227	2.02	489,240
382		45 - R2	121,689,028	42,761,062	78,927,966	2.40	2,920,029
383		45 - R2	10,131,918	5,104,261	5,027,657	2.59	262,407
384		45 - R2	17,644,195	9,485,566	8,158,629	1.86	328,500
385		45 - R2	42,524,179	20,035,059	22,489,120	2.04	866,412
386.0		45 - R2	68,824	11,260	57,564	5.89	4,056
386.1		45 - R1.5	974,397	626,908	347,489	1.92	18,678
386.2		25 - R3	24,705	24,720	(15)	-	0
387		40 - R2.5	5,231,798	3,225,488	2,006,310	1.68	87,778
387.1		25 - SQ	1,490,664	1,481,569	9,095	0.26	3,831
TOTAL DISTRIBUTION PLANT			5,136,945,361	1,271,333,590	3,865,611,771	2.09	107,449,874
GENERAL PLANT							
390.1		VARIOUS*	157,875,420	49,464,255	108,411,165	3.37	5,313,456
391.1		20 - SQ	5,792,987	1,967,422	3,825,565	5.55	321,477
391.2		10 - SQ	259,716	130,136	129,580	9.08	23,584
391.3		5 - SQ	11,390,151	4,824,927	6,565,224	21.77	2,479,589

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, 2025

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	5,195,070	1,656,014	3,539,056	8.85	459,740
391.42	OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEAR	15 - SQ	44,623,841	7,605,410	37,018,431	6.74	3,006,988
392.1	TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S	8 - L2.5	4,340,533	2,838,301	1,502,232	8.98	389,979
392.2	TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS	10 - L2.5	42,329,084	18,172,225	24,156,859	10.27	4,345,719
392.3	TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICL	12 - L3	4,583,107	1,756,886	2,826,221	9.06	415,143
392.4	TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS	12 - L3	8,598,597	3,773,829	4,824,768	7.97	685,657
392.5	TRANSPORTATION EQUIPMENT - TRAILERS	15 - L2	2,721,365	1,060,176	1,661,189	6.85	186,543
393	STORES EQUIPMENT	20 - SQ	15,838	7,065	8,773	4.98	789
394	TOOLS, SHOP AND GARAGE EQUIPMENT	20 - SQ	45,303,380	16,591,365	28,712,015	5.05	2,289,170
395	LABORATORY EQUIPMENT	20 - SQ	437,779	178,472	259,307	5.05	22,091
396	POWER OPERATED EQUIPMENT	16 - L2	12,048,672	5,204,540	6,844,132	6.51	784,364
397	COMMUNICATION EQUIPMENT	10 - SQ	1,799,482	828,205	971,277	11.06	199,057
398	MISCELLANEOUS EQUIPMENT	15 - SQ	2,420,961	1,411,723	1,009,238	4.41	106,677
399	OTHER TANGIBLE PROPERTY		0	0	0	-	0
TOTAL GENERAL PLANT			349,735,983	117,470,951	232,265,032	6.01	21,030,023
TOTAL DEPRECIABLE GAS PLANT			5,536,274,200	1,419,699,782	4,116,574,418	2.33	129,057,055
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			5,552,547,718				
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	34,790,537	5,700,883	29,089,654	2.62	910,111
	READING DATA CENTER	09-2073	20,405,137	1,375,290	19,029,847	3.00	611,311
	KNITTING MILLS OFFICE	06-2050	1,382,240	201,109	1,181,131	4.06	56,057
	TOTAL ACCOUNT 390.1		56,577,914	7,277,282	49,300,632	2.79	1,577,479
391	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20 - SQ	4,450,771	1,397,622	3,053,149	4.85	215,789
391.1	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	5 - SQ	1,076,385	727,904	348,481	32.38	348,481
TOTAL COMMON PLANT			69,191,142	9,402,808	52,702,262	3.45	2,141,749

UGI UTILITIES, INC. - GAS DIVISION

TABLE 2. BOOK RESERVE AT SEPTEMBER 30, 2024 PROJECTED TO SEPTEMBER 30, 2025

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	46,078	0	(23,039)	0	0	0	0	23,039	0.00
329 OTHER STRUCTURES	(2)	0	0	0	0	0	2	0	0.00
332 FIELD LINES	(17,486)	0	0	0	0	0	17,486	0	0.00
335 DRILLING AND CLEANING EQUIPMENT	(107)	0	0	0	0	0	107	0	0.00
TOTAL PRODUCTION PLANT	28,483	0	(23,039)	0	0	0	17,595	23,039	0.00
TRANSMISSION PLANT									
365.2 RIGHTS-OF-WAY	560,444	11,286	0	0	0	0	0	571,730	65.86
366 STRUCTURES AND IMPROVEMENTS	156,261	324	0	0	0	0	0	156,585	96.53
367 MAINS	22,743,335	389,191	1,667	0	0	0	0	23,134,193	60.04
369 MEASURING AND REGULATING STATION EQUIPMENT	4,160,244	90,741	1,705	0	0	0	0	4,252,690	68.89
370 COMMUNICATION EQUIPMENT	2,364,496	91,836	0	0	0	0	0	2,456,332	70.08
371 OTHER EQUIPMENT	131,999	970	0	0	0	0	0	132,969	94.55
371.1 TESTING EQUIPMENT	162,957	4,746	0	0	0	0	0	167,703	79.85
TOTAL TRANSMISSION PLANT	30,279,736	589,094	3,372	0	0	0	0	30,872,202	62.25
DISTRIBUTION PLANT									
374.2 RIGHTS-OF-WAY	1,465,350	42,482	0	0	0	0	0	1,507,832	45.08
375 STRUCTURES AND IMPROVEMENTS	3,447,847	122,969	444	(44,578)	0	(4,427)	(2)	3,522,253	42.61
376.1 MAINS - PRIMARILY STEEL	200,111,467	11,233,064	1,154,087	(1,450,876)	0	(738,061)	(17,486)	210,292,195	27.68
376.2 MAINS - CAST IRON	(1,071,635)	609,019	441,685	(309,584)	0	(418,527)	0	(749,042)	-120.98
376.3 MAINS - PLASTIC	337,816,611	30,925,995	613,546	(3,744,217)	0	(718,890)	0	364,893,045	18.45
376.5 MAINS - PRIMARILY WROUGHT IRON	285,446	2,092	0	(17,953)	0	(24,271)	0	245,314	85.40
376.7 REG AFUDC	234,120	33,052	0	0	0	0	0	267,172	20.21
378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	37,345,524	4,661,420	169,832	(244,469)	0	(61,118)	0	41,871,189	22.10
379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	11,459,681	1,929,392	48,460	0	0	0	0	13,437,533	20.77
380 SERVICES	440,488,320	43,515,973	4,721,878	(14,756,043)	0	(5,599,918)	0	468,370,210	27.21
381 METERS	62,475,569	5,365,955	13,330	(2,589,003)	0	0	0	65,265,851	34.91
381.1 METERS - ERTS	19,177,225	521,096	2,352	(46,528)	0	0	0	19,654,145	81.20
382 METER INSTALLATIONS	40,576,466	2,847,959	343,260	(729,701)	0	(276,922)	0	42,781,062	35.14
383 HOUSE REGULATORS	4,123,301	314,698	666,262	0	0	0	0	5,104,261	50.38
384 HOUSE REGULATOR INSTALLATIONS	9,037,184	342,040	106,342	0	0	0	0	9,485,566	53.76
385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	19,227,119	820,688	7,225	(19,973)	0	0	0	20,035,059	47.11
386.0 OTHER PROPERTY ON CUSTOMERS PREMISES	(80,442)	11,260	0	0	0	0	80,442	11,260	16.36
386.1 OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS	693,374	13,934	42	0	0	0	(80,442)	626,908	64.34
386.2 OTHER PROPERTY ON CUSTOMERS PREMISES - GAS LIGHTS	24,720	0	0	0	0	0	0	24,720	100.06
387 OTHER EQUIPMENT	3,135,934	89,661	0	0	0	0	(107)	3,225,488	61.65
387.1 OTHER EQUIPMENT - GRAPHIC DATA BASE	1,477,544	4,025	0	0	0	0	0	1,481,569	99.39
TOTAL DISTRIBUTION PLANT	1,191,450,725	103,406,774	8,288,745	(23,952,925)	0	(7,842,134)	(17,595)	1,271,333,590	24.75
GENERAL PLANT									
390.1 STRUCTURES AND IMPROVEMENTS	44,601,174	5,235,826	114,330	(461,777)	0	(35,926)	10,628	49,464,255	31.33
390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	10,628	0	0	0	0	0	(10,628)	0	0.00
391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	1,662,038	319,444	0	(14,060)	0	0	0	1,967,422	33.96
391.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	118,840	23,523	0	(12,227)	0	0	0	130,136	50.11
391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT	2,385,537	2,514,030	0	(74,640)	0	0	0	4,824,927	42.36
391.4 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE	4,336,112	0	0	(4,378,298)	0	0	42,186	0	0.00
391.41 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS	3,027,362	243,671	0	(1,615,019)	0	0	0	1,656,014	31.88
391.42 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	13,003,652	2,745,241	0	(8,101,297)	0	0	(42,186)	7,605,410	17.04
392.1 TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S	2,445,455	419,875	(6,098)	(23,257)	2,326	0	0	2,838,301	65.39
392.2 TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS	15,423,083	4,014,474	(811,742)	(503,989)	50,399	0	0	18,172,225	42.93
392.3 TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICLES	1,388,026	409,797	(12,940)	(31,108)	3,111	0	0	1,756,886	38.33
392.4 TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS	3,162,433	672,978	(3,694)	(64,321)	6,433	0	0	3,773,829	43.89
392.5 TRANSPORTATION EQUIPMENT - TRAILERS	934,952	176,508	(25,486)	(28,664)	2,866	0	0	1,060,176	38.96
393 STORES EQUIPMENT	6,276	789	0	0	0	0	0	7,065	44.61
394 TOOLS, SHOP AND GARAGE EQUIPMENT	15,479,633	2,270,989	4,379	(1,163,636)	0	0	4,379	16,591,365	36.62
395 LABORATORY EQUIPMENT	156,364	22,108	0	0	0	0	0	178,472	40.77
396 POWER OPERATED EQUIPMENT	4,383,912	820,628	0	0	0	0	0	5,204,540	43.20
397 COMMUNICATION EQUIPMENT	653,947	202,349	580	(28,671)	0	0	0	828,205	46.02
398 MISCELLANEOUS EQUIPMENT	1,479,755	133,574	190,669	(392,275)	0	0	0	1,411,723	58.31
399 OTHER TANGIBLE PROPERTY	16,032	0	(16,032)	0	0	0	0	0	0.00
TOTAL GENERAL PLANT	114,675,211	20,225,804	(550,002)	(16,909,271)	65,135	(35,926)	0	117,470,951	33.59

UGI UTILITIES, INC. - GAS DIVISION

TABLE 2. BOOK RESERVE AT SEPTEMBER 30, 2024 PROJECTED TO SEPTEMBER 30, 2025

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	1,336,434,155	124,221,672	7,719,076	(40,862,196)	65,135	(7,878,060)	0	1,419,699,782	25.64
OTHER UTILITY PLANT									
COMMON PLANT									
390.1 STRUCTURES AND IMPROVEMENTS									
UGI HEADQUARTERS BUILDING - DENVER	4,777,341	934,621	0	(10,279)	0	(800)	0	5,700,883	16.39
READING DATA CENTER	695,799	679,491	0	0	0	0	0	1,375,290	6.74
KNITTING MILLS OFFICE	143,193	57,916	0	0	0	0	0	201,109	14.55
TOTAL ACCOUNT 390.1	<u>5,616,333</u>	<u>1,672,028</u>	<u>0</u>	<u>(10,279)</u>	<u>0</u>	<u>(800)</u>	<u>0</u>	<u>7,277,282</u>	
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	1,182,972	214,650	0	0	0	0	0	1,397,622	31.40
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	485,938	519,162	0	(277,196)	0	0	0	727,904	67.62
TOTAL COMMON PLANT	7,285,243	2,405,840	0	(287,475)	0	(800)	0	9,402,808	15.14
TOTAL COMMON PLANT ALLOCATED TO GAS DIVISION - 89.89%	6,548,705	2,162,610	0	(258,411)	0	(719)	0	8,452,184	
INFORMATION SERVICES (IS)									
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	4,256,693	3,066,343	0	(1,928,118)	0	0	0	5,394,918	41.18
391.2 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE									
SUCCESS FACTORS	2,803,866	0	0	(2,803,866)	0	0	0	0	0.00
UNITE ERP	3,055,948	763,681	0	0	0	0	0	3,819,629	35.71
TOTAL ACCOUNT 391.2	<u>5,859,814</u>	<u>763,681</u>	<u>0</u>	<u>(2,803,866)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,819,629</u>	
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS	30,345,001	5,043,256	0	(12,733,904)	0	0	0	22,654,353	38.97
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	56,792,059	9,053,417	0	(379,041)	0	0	0	65,466,435	48.80
TOTAL INFORMATION SERVICES	97,253,567	17,926,697	0	(17,844,929)	0	0	0	97,335,335	45.04
TOTAL INFORMATION SERVICES ALLOCATED TO GAS DIVISION - 84.82447%	82,494,823	15,206,226	0	(15,136,866)	0	0	0	82,564,182	
EMPIRE YARD BUILDING									
390.1 STRUCTURES AND IMPROVEMENTS	8,697,631	416,621	96,682	(39,686)	0	(3,088) #	0	9,168,160	56.57
LESS EMPIRE BUILDING ALLOCATED TO ELECTRIC DIVISION - 13.07%	1,136,780	54,452	12,636	(5,187)	0	(404)	0	1,198,279	
TOTAL OTHER UTILITY PLANT ALLOCATED TO GAS DIVISION	87,906,748	17,314,384	(12,636)	(15,390,090)	0	(315)	0	89,818,087	
TOTAL DEPRECIABLE PLANT IN SERVICE	1,424,340,903	141,536,056	7,706,440	(56,252,286)	65,135	(7,878,375)	0	1,509,517,869	

UGI UTILITIES, INC. - GAS DIVISION

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2025

ACCOUNT (1)	BEGINNING OF YEAR BALANCE (2)	ADDITIONS (3)	RETIREMENTS (4)	TRANSFERS (5)	END OF YEAR BALANCE (6)	AVERAGE BALANCE (7)	ANNUAL ACCRUAL RATE (8)	ANNUAL ACCRUAL AMOUNT* (9)
GAS PLANT								
PRODUCTION PLANT								
305 MANUFACTURED GAS PLANT SITE REMEDIATION	0	0	0	0	0	0	-	0
329 OTHER STRUCTURES	0	0	0	0	0	0	-	0
332 FIELD LINES	0	0	0	0	0	0	-	0
335 DRILLING AND CLEANING EQUIPMENT	0	0	0	0	0	0	-	0
TOTAL PRODUCTION PLANT	0	0	0	0	0	0		0
TRANSMISSION PLANT								
365.2 RIGHTS-OF-WAY	868,160	0	0	0	868,160	868,160	1.30	11,286
366 STRUCTURES AND IMPROVEMENTS	162,216	0	0	0	162,216	162,216	0.20	324
367 MAINS	38,533,782	0	0	0	38,533,782	38,533,782	1.01	389,191
369 MEASURING AND REGULATING STATION EQUIPMENT	6,172,846	0	0	0	6,172,846	6,172,846	1.47	90,741
370 COMMUNICATION EQUIPMENT	3,505,204	0	0	0	3,505,204	3,505,204	2.62	91,836
371 OTHER EQUIPMENT	140,637	0	0	0	140,637	140,637	0.69	970
371.1 TESTING EQUIPMENT	210,011	0	0	0	210,011	210,011	2.26	4,746
TOTAL TRANSMISSION PLANT	49,592,856	0	0	0	49,592,856	49,592,856		589,094
DISTRIBUTION PLANT								
374.2 RIGHTS-OF-WAY	3,345,070	0	0	0	3,345,070	3,345,070	1.27	42,482
375 STRUCTURES AND IMPROVEMENTS	6,300,443	2,011,341	(44,578)	0	8,267,206	7,283,825	1.68	122,969
376.1 MAINS - PRIMARILY STEEL	738,840,649	22,265,543	(1,450,876)	0	759,655,316	749,247,983	1.50	11,233,064
376.2 MAINS - CAST IRON	928,753	0	(309,584)	0	619,169	773,961	78.69	609,019
376.3 MAINS - PLASTIC	1,809,786,255	171,295,886	(3,744,217)	0	1,977,337,924	1,893,562,090	1.63	30,925,995
376.5 MAINS - PRIMARILY WROUGHT IRON	305,201	0	(17,953)	0	287,248	296,225	0.70	2,092
376.7 REG AFUDC	1,322,088	0	0	0	1,322,088	1,322,088	2.50	33,052
378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	156,290,343	33,388,159	(244,469)	0	189,434,033	172,862,188	2.70	4,661,420
379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	64,699,936	0	0	0	64,699,936	64,699,936	2.99	1,929,392
380 SERVICES	1,601,261,166	134,530,221	(14,756,043)	0	1,721,035,344	1,661,148,255	2.62	43,515,973
381 METERS	173,393,095	16,154,856	(2,589,003)	0	186,958,947	180,176,021	2.97	5,365,955
381.1 METERS - ERTS	23,959,574	290,326	(46,528)	0	24,203,372	24,081,473	2.15	521,096
382 METER INSTALLATIONS	115,766,073	6,652,656	(729,701)	0	121,689,028	118,727,551	2.40	2,847,959
383 HOUSE REGULATORS	10,131,918	0	0	0	10,131,918	10,131,918	3.11	314,698
384 HOUSE REGULATOR INSTALLATIONS	17,644,195	0	0	0	17,644,195	17,644,195	1.94	342,040
385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	39,816,426	2,727,726	(19,973)	0	42,524,179	41,170,303	1.99	820,688
386.0 OTHER PROPERTY ON CUSTOMERS PREMISES	68,824	0	0	0	68,824	68,824	16.36	11,260
386.1 OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS	974,397	0	0	0	974,397	974,397	1.43	13,934
386.2 OTHER PROPERTY ON CUSTOMERS PREMISES - GAS LIGHTS	24,705	0	0	0	24,705	24,705	-	0
387 OTHER EQUIPMENT	5,231,798	0	0	0	5,231,798	5,231,798	1.71	89,661
387.1 OTHER EQUIPMENT - GRAPHIC DATA BASE	1,490,664	0	0	0	1,490,664	1,490,664	0.27	4,025
TOTAL DISTRIBUTION PLANT	4,771,581,573	389,316,714	(23,952,925)	0	5,136,945,361	4,954,263,467		103,406,774
GENERAL PLANT								
390.1 STRUCTURES AND IMPROVEMENTS	150,947,740	7,389,457	(461,777)	0	157,875,420	154,411,580	3.41	5,235,826
391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	5,707,047	100,000	(14,060)	0	5,792,987	5,750,017	5.56	319,444
391.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	221,943	50,000	(12,227)	0	259,716	240,830	9.67	23,523
391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT	11,464,791	0	(74,640)	0	11,390,151	11,427,471	22.00	2,514,030
391.4 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE	4,378,298	0	(4,378,298)	0	0	2,189,149	-	0
391.41 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS	4,791,441	2,018,648	(1,615,019)	0	5,195,070	4,993,256	4.88	243,671
391.42 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	52,725,137	0	(8,101,297)	0	44,623,841	48,674,489	5.64	2,745,241
392.1 TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S	4,131,220	232,570	(23,257)	0	4,340,533	4,235,877	9.82	419,875
392.2 TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS	37,793,178	5,039,895	(503,989)	0	42,329,084	40,061,131	10.04	4,014,474
392.3 TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICLES	4,303,136	311,079	(31,108)	0	4,583,107	4,443,122	9.22	409,797
392.4 TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS	8,019,698	643,220	(64,321)	0	8,598,597	8,309,148	8.06	672,978
392.5 TRANSPORTATION EQUIPMENT - TRAILERS	2,463,396	286,632	(28,664)	0	2,721,365	2,592,381	6.76	176,508
393 STORES EQUIPMENT	15,838	0	0	0	15,838	15,838	4.98	789
394 TOOLS, SHOP AND GARAGE EQUIPMENT	43,473,680	2,993,337	(1,163,636)	0	45,303,380	44,388,530	5.13	2,270,989
395 LABORATORY EQUIPMENT	437,779	0	0	0	437,779	437,779	5.05	22,108
396 POWER OPERATED EQUIPMENT	12,048,672	0	0	0	12,048,672	12,048,672	6.81	820,628

UGI UTILITIES, INC. - GAS DIVISION

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2025

ACCOUNT (1)	BEGINNING OF YEAR BALANCE (2)	ADDITIONS (3)	RETIREMENTS (4)	TRANSFERS (5)	END OF YEAR BALANCE (6)	AVERAGE BALANCE (7)	ANNUAL ACCRUAL RATE (8)	ANNUAL ACCRUAL AMOUNT* (9)
397 COMMUNICATION EQUIPMENT	1,828,153	0	(28,671)	0	1,799,482	1,813,818	11.15	202,349
398 MISCELLANEOUS EQUIPMENT	2,436,136	377,100	(392,275)	0	2,420,961	2,428,549	5.35	133,574
399 OTHER TANGIBLE PROPERTY	16,032	0	(16,032)	0	0	8,016	-	0
TOTAL GENERAL PLANT	347,203,316	19,441,938	(16,909,271)	0	349,735,983	348,469,649		20,225,804
TOTAL DEPRECIABLE GAS PLANT	5,168,377,744	408,758,652	(40,862,196)	0	5,536,274,200	5,352,325,972		124,221,672
NONDEPRECIABLE PLANT								
301 ORGANIZATION	166,478	0	0	0	166,478	166,478		
302 FRANCHISES AND CONSENTS	193,597	0	0	0	193,597	193,597		
303 MISCELLANEOUS INTANGIBLE PLANT	289,868	0	0	0	289,868	289,868		
304.1 LAND AND LAND RIGHTS - LAND	0	0	0	0	0	0		
304.2 LAND AND LAND RIGHTS - LAND RIGHTS	0	0	0	0	0	0		
325.1 PRODUCING LANDS	0	0	0	0	0	0		
325.5 OTHER LAND	0	0	0	0	0	0		
365.1 LAND	47,323	0	0	0	47,323	47,323		
374.1 LAND AND LAND RIGHTS - LAND	849,347	0	0	0	849,347	849,347		
374.2 LAND AND LAND RIGHTS - LAND RIGHTS	7,394,704	0	0	0	7,394,704	7,394,704		
389.1 LAND AND LAND RIGHTS - LAND	7,330,889	0	0	0	7,330,889	7,330,889		
389.2 LAND AND LAND RIGHTS - LAND RIGHTS	1,313	0	0	0	1,313	1,313		
TOTAL NONDEPRECIABLE PLANT	16,273,518	0	0	0	16,273,518	16,273,518		
TOTAL GAS PLANT	5,184,651,262	408,758,652	(40,862,196)	0	5,552,547,718	5,368,599,490		
OTHER UTILITY PLANT								
COMMON PLANT								
301 ORGANIZATION (NONDEPRECIABLE)	138,964	0	0	0	138,964	138,964		
389.1 LAND AND LAND RIGHTS - LAND (NONDEPRECIABLE)	6,947,108	0	0	0	6,947,108	6,947,108		
390.1 STRUCTURES AND IMPROVEMENTS								
UGI HEADQUARTERS BUILDING - DENVER	34,698,030	102,786	(10,279)	0	34,790,537	34,744,284	2.69	934,621
READING DATA CENTER	20,405,137	0	0	0	20,405,137	20,405,137	3.33	679,491
KNITTING MILLS OFFICE	1,382,240	0	0	0	1,382,240	1,382,240	4.19	57,916
TOTAL ACCOUNT 390.1	<u>56,485,407</u>	<u>102,786</u>	<u>(10,279)</u>	<u>0</u>	<u>56,577,914</u>	<u>56,531,661</u>		<u>1,672,028</u>
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	4,400,771	50,000	0	0	4,450,771	4,425,771	4.85	214,650
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	1,353,581	0	(277,196)	0	1,076,385	1,214,983	42.73	519,162
TOTAL COMMON PLANT	69,325,831	152,786	(287,475)	0	69,191,142	69,258,487		2,405,840
TOTAL COMMON PLANT ALLOCATED TO GAS DIVISION - 89.89%	62,316,989	137,339	(258,411)	0	62,195,918	62,256,454		2,162,610
INFORMATION SERVICES (IS)								
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	15,029,850	0	(1,928,118)	0	13,101,733	14,065,792	21.80	3,066,343
391.2 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE								
SUCCESS FACTORS	2,803,866	0	(2,803,866)	0	0	1,401,933	-	0
UNITE ERP	10,695,816	0	0	0	10,695,816	10,695,816	7.14	763,681
TOTAL ACCOUNT 391.2	<u>13,499,683</u>	<u>0</u>	<u>(2,803,866)</u>	<u>0</u>	<u>10,695,816</u>	<u>12,097,749</u>		<u>763,681</u>
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS	58,365,065	12,501,511	(12,733,904)	0	58,132,672	58,248,868	7.62	5,043,256
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	134,488,350	49,721	(379,041)	0	134,159,030	134,323,690	6.74	9,053,417
TOTAL INFORMATION SERVICES	221,382,947	12,551,232	(17,844,928)	0	216,089,251	218,736,099		17,926,697
TOTAL INFORMATION SERVICES ALLOCATED TO GAS DIVISION - 84.82447%	187,786,912	10,646,516	(15,136,866)	0	183,296,562	185,541,737		15,206,226
EMPIRE YARD BUILDING								
390.1 STRUCTURES AND IMPROVEMENTS	15,849,749	396,863	(39,686)	0	16,206,926	16,028,338	2.60	416,621
LESS EMPIRE BUILDING ALLOCATED TO ELECTRIC DIVISION - 13.07%	2,071,562	51,870	(5,187)	0	2,118,245	2,094,904		54,452
TOTAL OTHER UTILITY PLANT ALLOCATED TO GAS DIVISION	248,032,339	10,731,985	(15,390,090)	0	243,374,235	245,703,287		17,314,384

UGI UTILITIES, INC. - GAS DIVISION

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2025

ACCOUNT (1)	BEGINNING OF YEAR BALANCE (2)	ADDITIONS (3)	RETIREMENTS (4)	TRANSFERS (5)	END OF YEAR BALANCE (6)	AVERAGE BALANCE (7)	ANNUAL ACCRUAL RATE (8)	ANNUAL ACCRUAL AMOUNT* (9)
TOTAL PLANT IN SERVICE	<u>5,432,683,601</u>	<u>419,490,637</u>	<u>(56,252,286)</u>	<u>0</u>	<u>5,795,921,953</u>	<u>5,614,302,777</u>		<u>141,536,056</u>

* TOTAL ACCRUALS SHOWN ARE BASED ON EACH DISTRICT'S AVERAGE BALANCES

UGI UTILITIES, INC. - GAS DIVISION

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

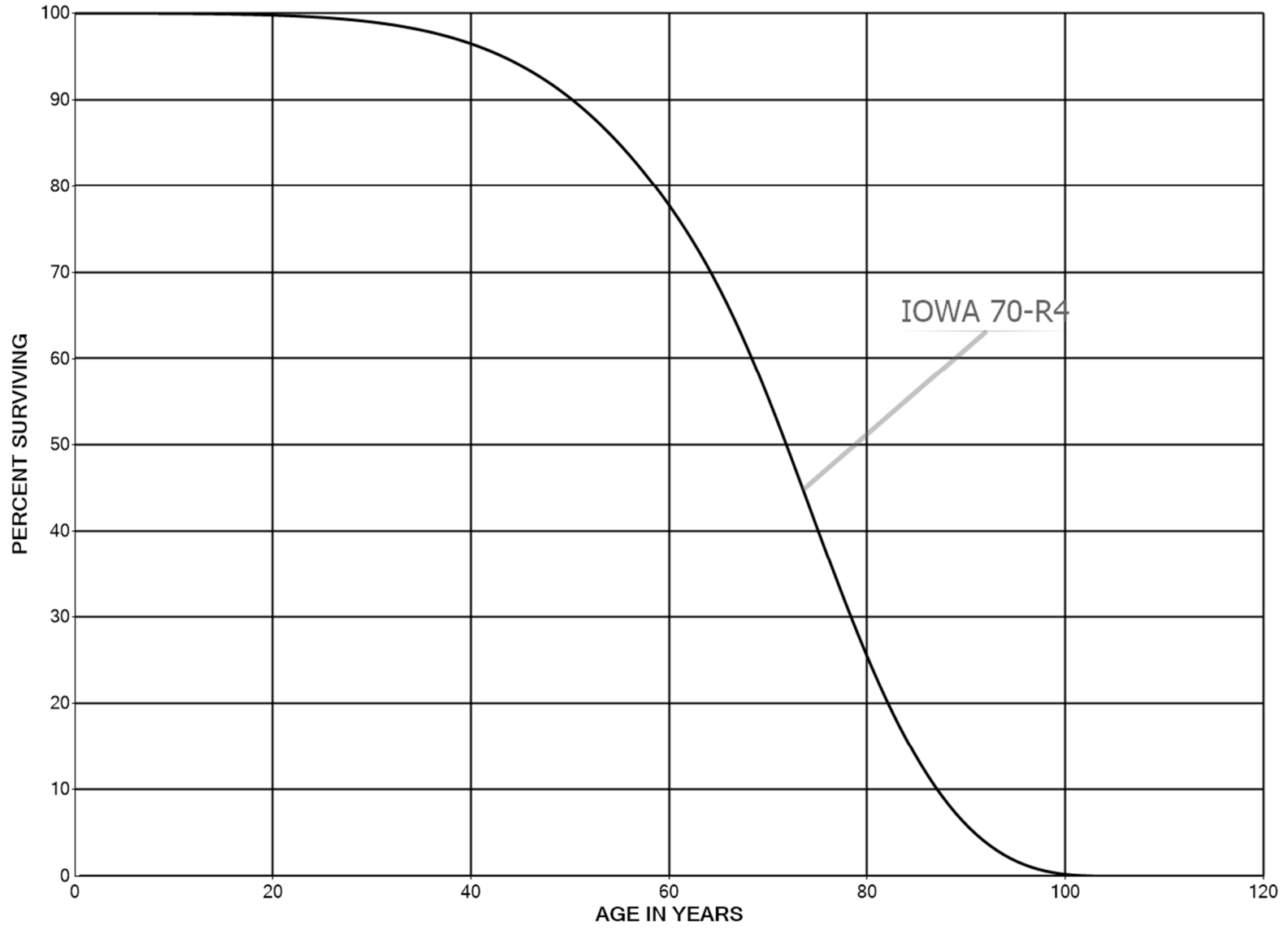
ACCOUNT (1)	2021		2022		2023		2024		2025		FIVE YEAR NET SALVAGE TOTAL (12)	NET SALVAGE ACCRUAL (13)=(12)/5
	GROSS SALVAGE (2)	COST OF REMOVAL (3)	GROSS SALVAGE (4)	COST OF REMOVAL (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	GROSS SALVAGE (8)	COST OF REMOVAL (9)	GROSS SALVAGE (10)	COST OF REMOVAL (11)		
392.1	0	0	0	0	0	0	0	0	(2,326)	0	(2,326)	(465)
392.2	(526,894)	0	(1,548,910)	0	(887,270)	0	(645,657)	0	(50,399)	0	(3,659,130)	(731,826)
392.3	0	0	0	0	0	0	0	0	(3,111)	0	(3,111)	(622)
392.4	0	0	0	0	0	0	0	0	(6,433)	0	(6,433)	(1,286)
392.5	0	0	0	0	0	0	0	0	(2,866)	0	(2,866)	(573)
393	0	0	0	0	0	0	0	0	0	0	0	0
394	0	0	0	21,728	0	167	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	0	0	11	0	2,889	0	0	2,900	580
398	0	391,820	0	150,545	0	79,441	0	74,236	0	0	696,042	139,208
TOTAL	(526,894)	391,955	(1,548,910)	173,241	(887,270)	80,015	(645,657)	629,324	(65,135)	35,926	(2,363,405)	(472,680)
TOTAL GAS PLANT	(661,290)	7,581,658	(1,548,910)	7,422,009	(887,270)	8,514,667	(645,657)	11,602,799	(65,135)	7,878,060	39,190,931	7,838,187
OTHER UTILITY PLANT												
COMMON PLANT												
390.1	0	0	0	0	0	0	0	0	0	800	800	160
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	0	0	800	800	160
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	(661,290)	7,581,658	(1,548,910)	7,422,009	(887,270)	8,514,667	(645,657)	11,602,799	(65,135)	7,878,860	39,191,731	7,838,347

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

PART VI. SERVICE LIFE STATISTICS

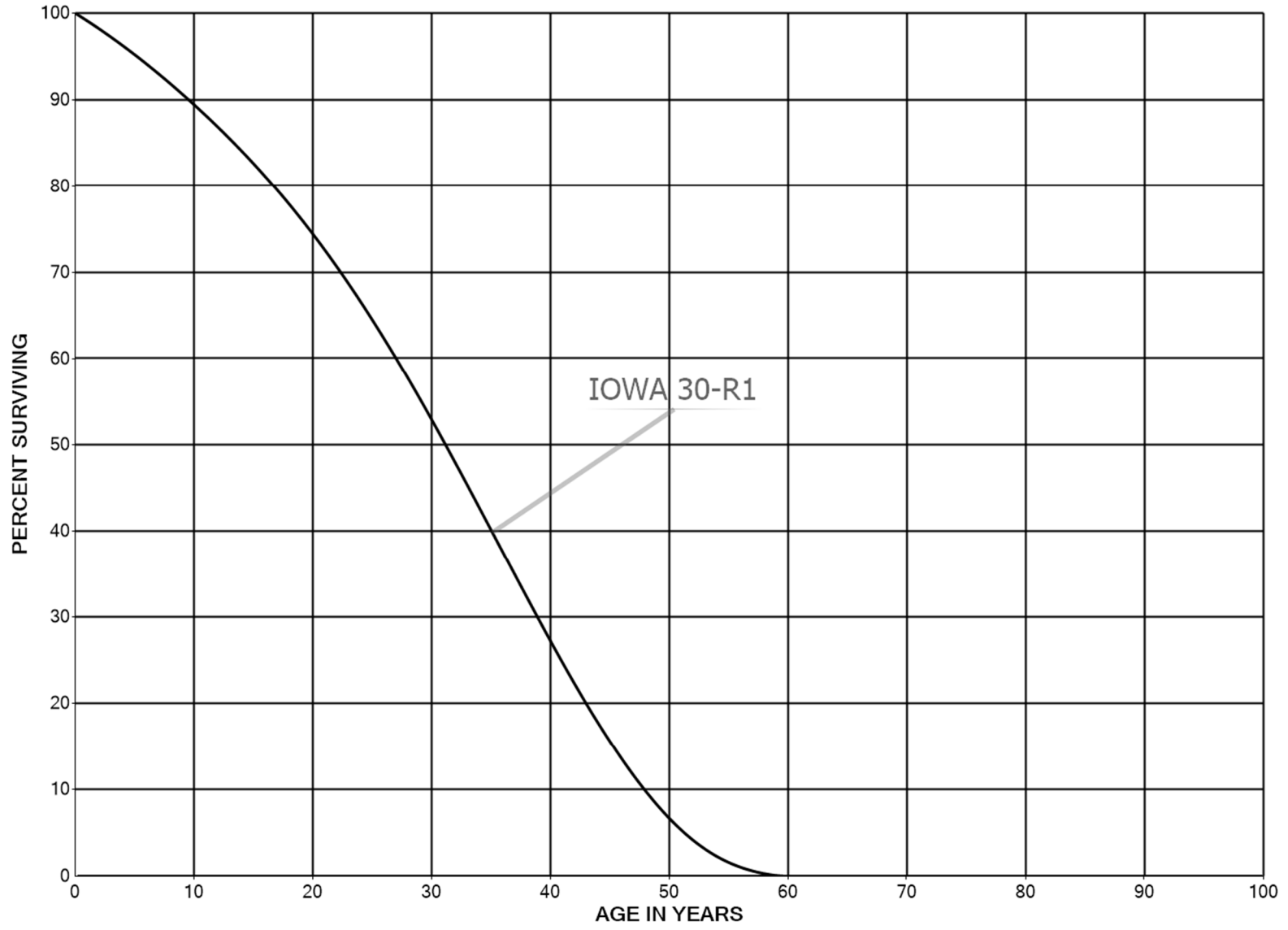


UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 365.2 RIGHTS-OF-WAY
SMOOTH SURVIVOR CURVE



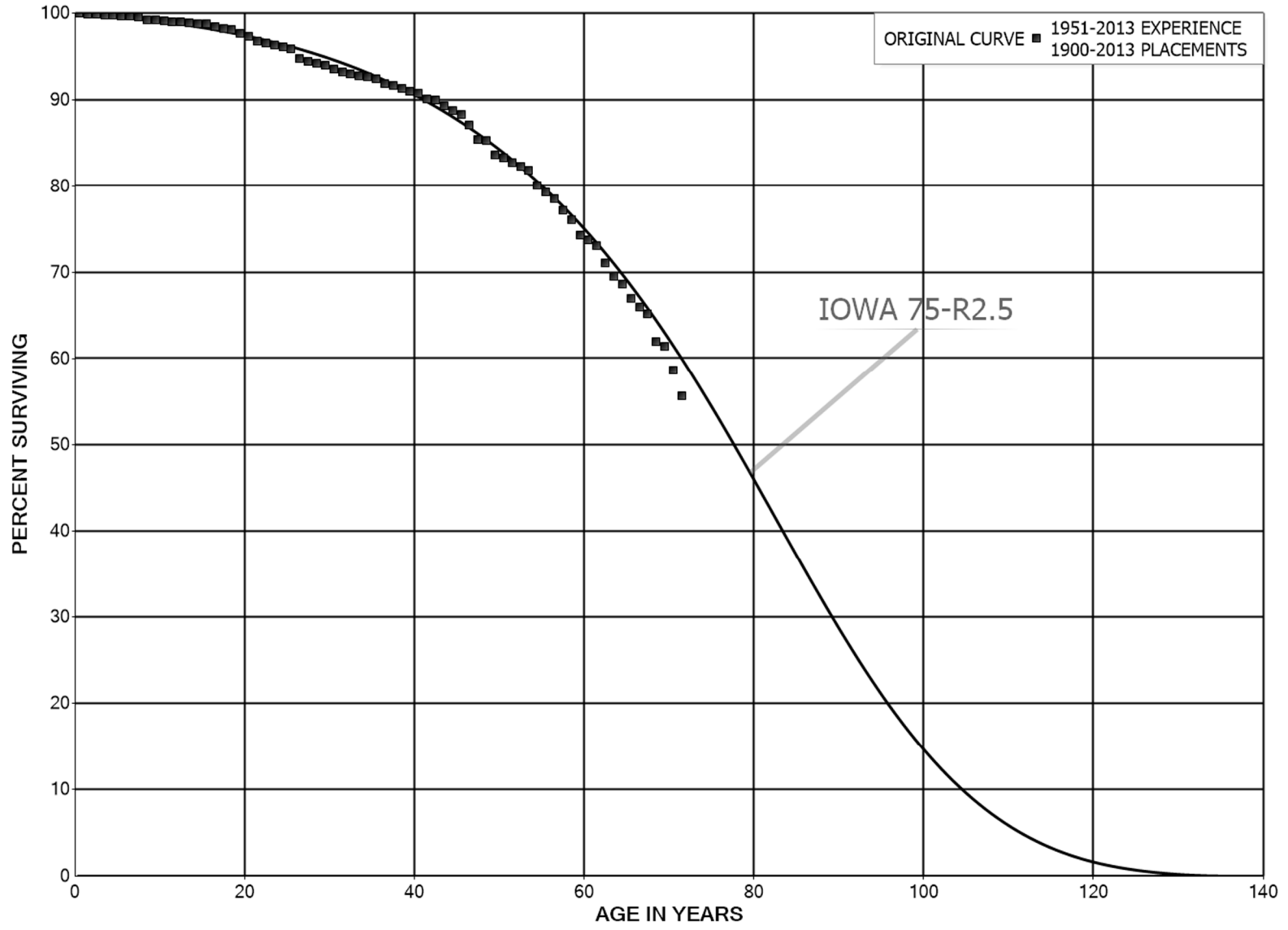


UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 366 STRUCTURES AND IMPROVEMENTS
SMOOTH SURVIVOR CURVE





UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 367 MAINS
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 367 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2013

EXPERIENCE BAND 1951-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	43,850,795	17,230	0.0004	0.9996	100.00
0.5	41,637,546	38,133	0.0009	0.9991	99.96
1.5	41,710,703	29,348	0.0007	0.9993	99.87
2.5	41,698,275	18,241	0.0004	0.9996	99.80
3.5	41,179,742	20,022	0.0005	0.9995	99.76
4.5	41,190,999	25,728	0.0006	0.9994	99.71
5.5	41,007,960	16,986	0.0004	0.9996	99.64
6.5	40,543,199	30,014	0.0007	0.9993	99.60
7.5	40,235,208	126,599	0.0031	0.9969	99.53
8.5	40,056,415	23,786	0.0006	0.9994	99.22
9.5	39,620,574	24,263	0.0006	0.9994	99.16
10.5	37,800,752	34,935	0.0009	0.9991	99.10
11.5	36,175,185	28,922	0.0008	0.9992	99.01
12.5	33,932,562	16,407	0.0005	0.9995	98.93
13.5	32,926,142	32,725	0.0010	0.9990	98.88
14.5	31,097,812	31,843	0.0010	0.9990	98.78
15.5	29,121,771	84,454	0.0029	0.9971	98.68
16.5	28,243,535	46,919	0.0017	0.9983	98.39
17.5	27,750,657	54,606	0.0020	0.9980	98.23
18.5	27,031,445	106,788	0.0040	0.9960	98.04
19.5	25,789,365	92,763	0.0036	0.9964	97.65
20.5	24,529,783	132,147	0.0054	0.9946	97.30
21.5	22,164,999	62,913	0.0028	0.9972	96.77
22.5	21,562,846	48,600	0.0023	0.9977	96.50
23.5	19,129,018	33,878	0.0018	0.9982	96.28
24.5	18,659,552	63,524	0.0034	0.9966	96.11
25.5	18,187,437	191,547	0.0105	0.9895	95.78
26.5	17,523,332	73,112	0.0042	0.9958	94.77
27.5	16,825,941	31,448	0.0019	0.9981	94.38
28.5	16,046,906	48,550	0.0030	0.9970	94.20
29.5	15,473,503	65,299	0.0042	0.9958	93.92
30.5	15,070,050	60,057	0.0040	0.9960	93.52
31.5	14,730,984	34,606	0.0023	0.9977	93.15
32.5	14,447,634	30,637	0.0021	0.9979	92.93
33.5	13,914,882	21,980	0.0016	0.9984	92.73
34.5	13,604,928	21,216	0.0016	0.9984	92.59
35.5	13,259,494	83,249	0.0063	0.9937	92.44
36.5	13,039,123	32,916	0.0025	0.9975	91.86
37.5	12,686,293	40,977	0.0032	0.9968	91.63
38.5	12,200,720	48,919	0.0040	0.9960	91.33

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 367 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2013

EXPERIENCE BAND 1951-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,797,856	27,669	0.0023	0.9977	90.97
40.5	10,816,130	84,272	0.0078	0.9922	90.75
41.5	10,277,823	15,542	0.0015	0.9985	90.05
42.5	9,379,808	69,088	0.0074	0.9926	89.91
43.5	8,671,839	55,876	0.0064	0.9936	89.25
44.5	8,247,642	38,976	0.0047	0.9953	88.67
45.5	7,994,653	106,439	0.0133	0.9867	88.25
46.5	7,258,790	136,085	0.0187	0.9813	87.08
47.5	6,506,421	12,335	0.0019	0.9981	85.45
48.5	6,367,487	125,000	0.0196	0.9804	85.28
49.5	6,202,931	21,608	0.0035	0.9965	83.61
50.5	6,074,087	40,613	0.0067	0.9933	83.32
51.5	5,985,583	37,752	0.0063	0.9937	82.76
52.5	5,272,897	29,238	0.0055	0.9945	82.24
53.5	4,628,826	98,818	0.0213	0.9787	81.78
54.5	4,221,959	37,702	0.0089	0.9911	80.04
55.5	3,872,626	41,394	0.0107	0.9893	79.32
56.5	2,357,451	37,947	0.0161	0.9839	78.48
57.5	2,237,754	32,611	0.0146	0.9854	77.21
58.5	1,406,680	32,728	0.0233	0.9767	76.09
59.5	1,173,931	8,748	0.0075	0.9925	74.32
60.5	1,142,975	11,119	0.0097	0.9903	73.76
61.5	862,080	23,546	0.0273	0.9727	73.05
62.5	834,417	18,091	0.0217	0.9783	71.05
63.5	822,427	10,162	0.0124	0.9876	69.51
64.5	713,428	18,038	0.0253	0.9747	68.65
65.5	670,448	10,166	0.0152	0.9848	66.92
66.5	641,536	7,461	0.0116	0.9884	65.90
67.5	633,795	31,231	0.0493	0.9507	65.13
68.5	578,263	5,353	0.0093	0.9907	61.92
69.5	566,309	25,005	0.0442	0.9558	61.35
70.5	540,089	28,306	0.0524	0.9476	58.64
71.5	500,149	4,044	0.0081	0.9919	55.57
72.5	484,740	695	0.0014	0.9986	55.12
73.5	483,247	413	0.0009	0.9991	55.04
74.5	480,037	570	0.0012	0.9988	54.99
75.5	477,078	13,539	0.0284	0.9716	54.93
76.5	446,917	2,024	0.0045	0.9955	53.37
77.5	443,482	7,658	0.0173	0.9827	53.13
78.5	422,077	7,166	0.0170	0.9830	52.21

UGI UTILITIES, INC. - GAS DIVISION

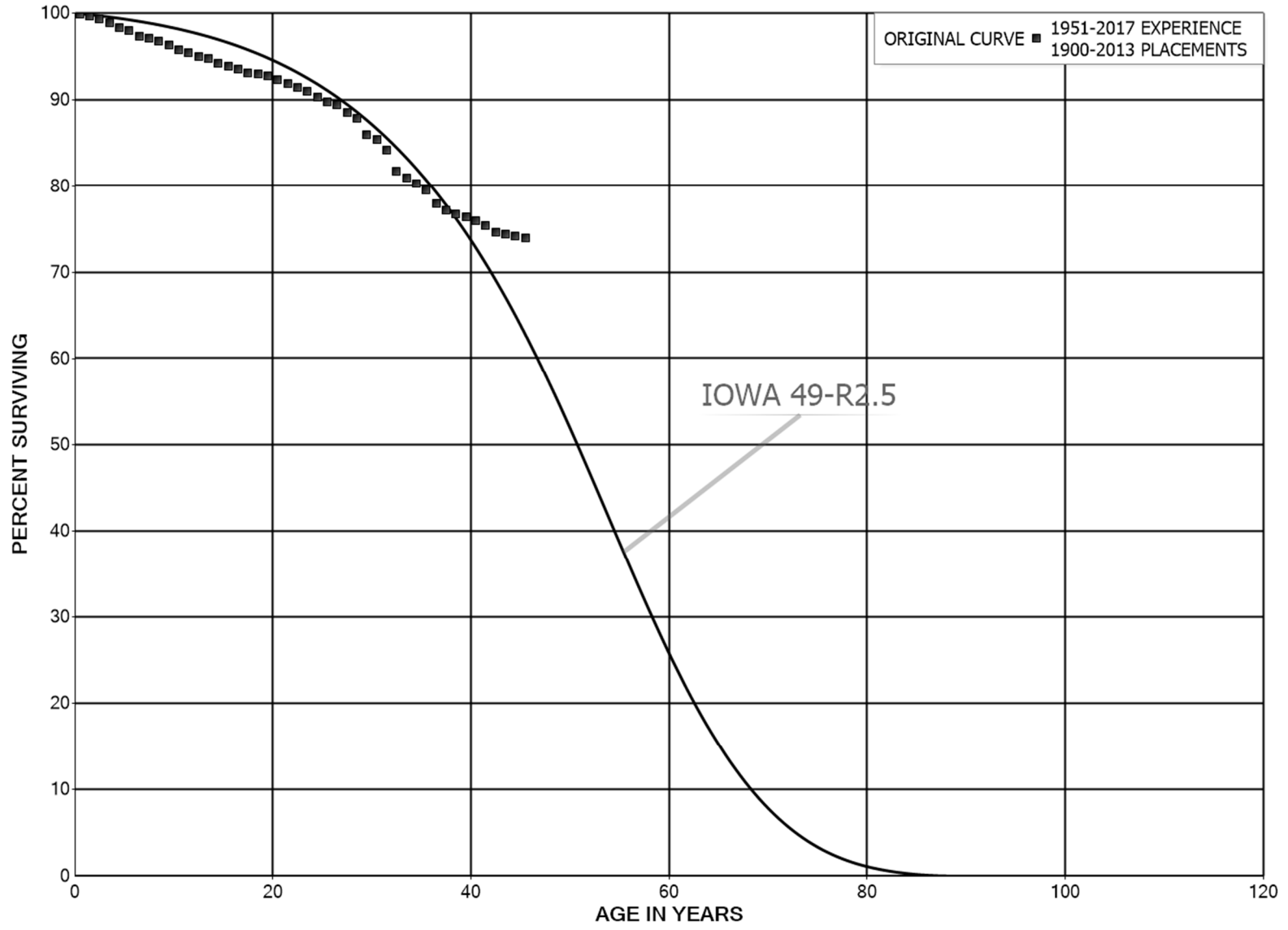
ACCOUNT 367 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2013			EXPERIENCE BAND 1951-2013			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	409,437	277	0.0007	0.9993	51.32	
80.5	286,341	1,689	0.0059	0.9941	51.29	
81.5	283,821	32,605	0.1149	0.8851	50.99	
82.5	248,693	1,179	0.0047	0.9953	45.13	
83.5	219,985	1,604	0.0073	0.9927	44.92	
84.5	218,200		0.0000	1.0000	44.59	
85.5	216,028	8,283	0.0383	0.9617	44.59	
86.5	161,281	1,815	0.0113	0.9887	42.88	
87.5	158,109	186	0.0012	0.9988	42.40	
88.5	157,923	867	0.0055	0.9945	42.35	
89.5	157,056	1,108	0.0071	0.9929	42.11	
90.5	155,912	3,306	0.0212	0.9788	41.82	
91.5	152,606	2,135	0.0140	0.9860	40.93	
92.5	150,470	3,562	0.0237	0.9763	40.36	
93.5	146,908		0.0000	1.0000	39.40	
94.5	146,908	764	0.0052	0.9948	39.40	
95.5	146,144		0.0000	1.0000	39.20	
96.5	146,144	189	0.0013	0.9987	39.20	
97.5	145,878		0.0000	1.0000	39.15	
98.5	145,878		0.0000	1.0000	39.15	
99.5	145,878		0.0000	1.0000	39.15	
100.5	144,140		0.0000	1.0000	39.15	
101.5	144,140		0.0000	1.0000	39.15	
102.5	143,390		0.0000	1.0000	39.15	
103.5	143,390		0.0000	1.0000	39.15	
104.5	143,390		0.0000	1.0000	39.15	
105.5	143,390		0.0000	1.0000	39.15	
106.5	132,239	1,763	0.0133	0.9867	39.15	
107.5	130,476		0.0000	1.0000	38.62	
108.5	128,512		0.0000	1.0000	38.62	
109.5	95,314		0.0000	1.0000	38.62	
110.5	71,234		0.0000	1.0000	38.62	
111.5	71,234		0.0000	1.0000	38.62	
112.5					38.62	



UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2013

EXPERIENCE BAND 1951-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,695,701	7,521	0.0011	0.9989	100.00
0.5	6,728,282	20,997	0.0031	0.9969	99.89
1.5	6,711,071	21,499	0.0032	0.9968	99.58
2.5	6,705,441	32,167	0.0048	0.9952	99.26
3.5	6,697,417	30,678	0.0046	0.9954	98.78
4.5	6,696,346	25,064	0.0037	0.9963	98.33
5.5	6,679,161	42,637	0.0064	0.9936	97.96
6.5	6,643,386	18,226	0.0027	0.9973	97.33
7.5	6,622,860	22,925	0.0035	0.9965	97.07
8.5	6,663,450	29,366	0.0044	0.9956	96.73
9.5	6,386,002	41,226	0.0065	0.9935	96.31
10.5	6,277,610	21,963	0.0035	0.9965	95.68
11.5	6,195,084	28,315	0.0046	0.9954	95.35
12.5	6,085,704	13,048	0.0021	0.9979	94.91
13.5	5,950,838	30,191	0.0051	0.9949	94.71
14.5	5,627,402	23,732	0.0042	0.9958	94.23
15.5	5,184,524	19,343	0.0037	0.9963	93.83
16.5	4,867,569	19,038	0.0039	0.9961	93.48
17.5	4,817,989	10,916	0.0023	0.9977	93.12
18.5	4,247,762	9,326	0.0022	0.9978	92.91
19.5	3,504,290	16,589	0.0047	0.9953	92.70
20.5	3,278,681	16,403	0.0050	0.9950	92.26
21.5	3,135,127	13,800	0.0044	0.9956	91.80
22.5	2,774,118	15,137	0.0055	0.9945	91.40
23.5	2,602,110	18,932	0.0073	0.9927	90.90
24.5	2,319,851	13,268	0.0057	0.9943	90.24
25.5	2,154,020	8,705	0.0040	0.9960	89.72
26.5	1,847,345	17,111	0.0093	0.9907	89.36
27.5	1,787,679	13,316	0.0074	0.9926	88.53
28.5	1,361,675	29,698	0.0218	0.9782	87.87
29.5	1,280,133	7,874	0.0062	0.9938	85.95
30.5	1,183,102	17,542	0.0148	0.9852	85.43
31.5	1,082,273	31,415	0.0290	0.9710	84.16
32.5	1,000,530	8,674	0.0087	0.9913	81.72
33.5	967,590	8,968	0.0093	0.9907	81.01
34.5	801,099	7,653	0.0096	0.9904	80.26
35.5	711,527	14,200	0.0200	0.9800	79.49
36.5	682,951	6,679	0.0098	0.9902	77.90
37.5	636,099	3,516	0.0055	0.9945	77.14
38.5	610,373	2,848	0.0047	0.9953	76.72

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2013			EXPERIENCE BAND 1951-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	593,032	2,821	0.0048	0.9952	76.36	
40.5	452,119	3,562	0.0079	0.9921	75.99	
41.5	448,065	4,434	0.0099	0.9901	75.40	
42.5	395,421	1,433	0.0036	0.9964	74.65	
43.5	382,861	1,066	0.0028	0.9972	74.38	
44.5	351,488	1,003	0.0029	0.9971	74.17	
45.5	323,771	510	0.0016	0.9984	73.96	
46.5	304,030	2,640	0.0087	0.9913	73.84	
47.5	269,407	1,398	0.0052	0.9948	73.20	
48.5	250,804	770	0.0031	0.9969	72.82	
49.5	231,408	1,844	0.0080	0.9920	72.60	
50.5	186,727	1,321	0.0071	0.9929	72.02	
51.5	169,275	724	0.0043	0.9957	71.51	
52.5	148,295	3,050	0.0206	0.9794	71.21	
53.5	140,619	798	0.0057	0.9943	69.74	
54.5	127,431	614	0.0048	0.9952	69.35	
55.5	120,742	73	0.0006	0.9994	69.01	
56.5	96,679	517	0.0053	0.9947	68.97	
57.5	86,091	875	0.0102	0.9898	68.60	
58.5	78,723	183	0.0023	0.9977	67.90	
59.5	64,991	115	0.0018	0.9982	67.75	
60.5	25,174	165	0.0066	0.9934	67.63	
61.5	17,416		0.0000	1.0000	67.18	
62.5	8,907	41	0.0046	0.9954	67.18	
63.5	3,011		0.0000	1.0000	66.88	
64.5	2,992		0.0000	1.0000	66.88	
65.5	2,992	348	0.1162	0.8838	66.88	
66.5	2,637		0.0000	1.0000	59.10	
67.5	2,637	276	0.1046	0.8954	59.10	
68.5	2,272	67	0.0295	0.9705	52.92	
69.5	1,927	140	0.0726	0.9274	51.36	
70.5	1,624	65	0.0399	0.9601	47.63	
71.5	1,385	107	0.0771	0.9229	45.73	
72.5	1,194		0.0000	1.0000	42.20	
73.5	986		0.0000	1.0000	42.20	
74.5	871	47	0.0539	0.9461	42.20	
75.5	824	43	0.0522	0.9478	39.93	
76.5	592		0.0000	1.0000	37.84	
77.5	392		0.0000	1.0000	37.84	
78.5	262		0.0000	1.0000	37.84	

UGI UTILITIES, INC. - GAS DIVISION

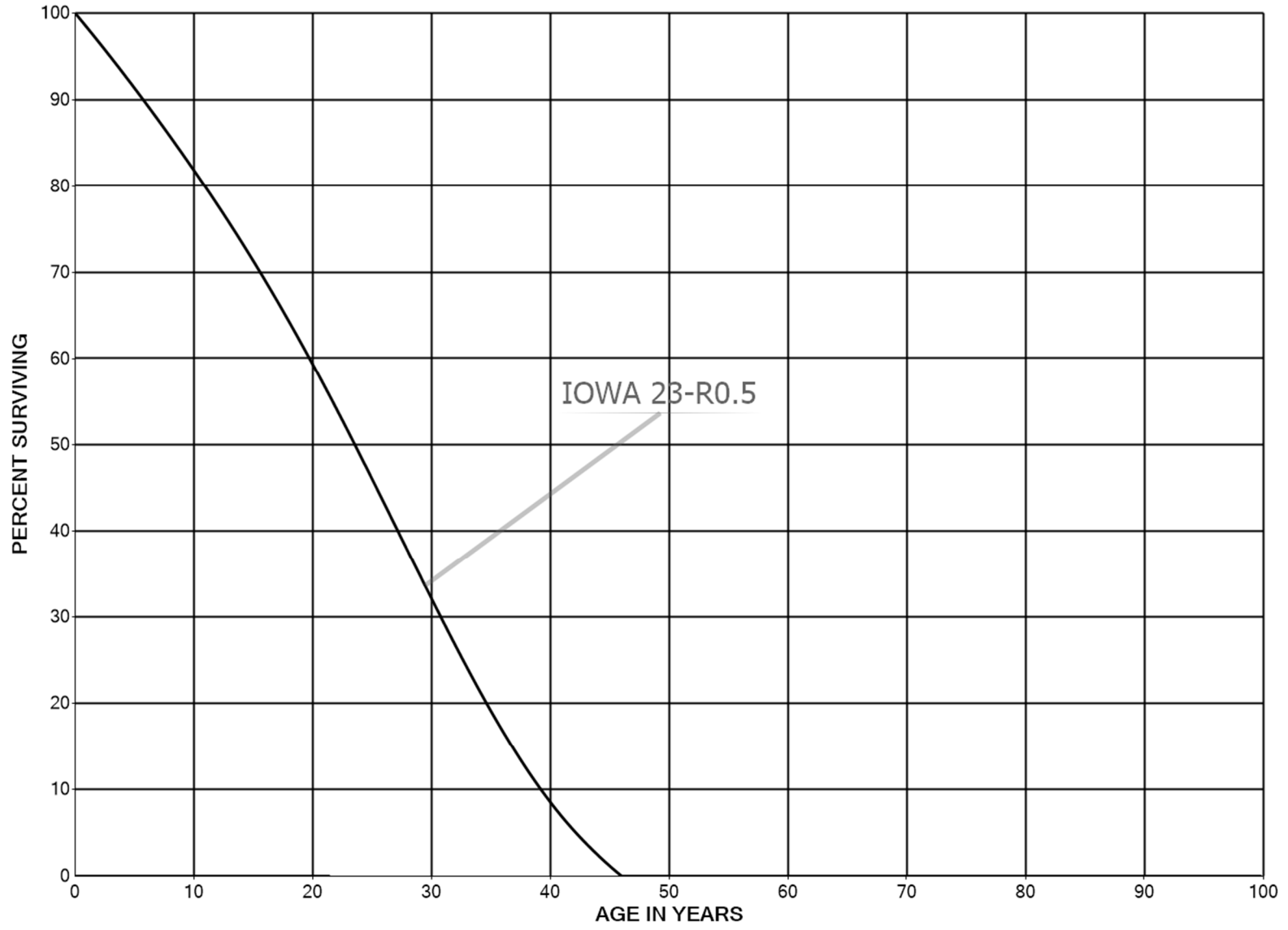
ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2013			EXPERIENCE BAND 1951-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	198		0.0000	1.0000	37.84	
80.5	198	89	0.4508	0.5492	37.84	
81.5	108		0.0000	1.0000	20.78	
82.5	108		0.0000	1.0000	20.78	
83.5	108		0.0000	1.0000	20.78	
84.5	108	65	0.5977	0.4023	20.78	
85.5	43		0.0000	1.0000	8.36	
86.5	43		0.0000	1.0000	8.36	
87.5	43		0.0000	1.0000	8.36	
88.5	43		0.0000	1.0000	8.36	
89.5					8.36	
90.5						
91.5						
92.5						
93.5						
94.5						
95.5	24,615		0.0000			
96.5	24,615		0.0000			
97.5	24,615		0.0000			
98.5	24,615		0.0000			
99.5	24,615		0.0000			
100.5	24,615		0.0000			
101.5	24,615		0.0000			
102.5						

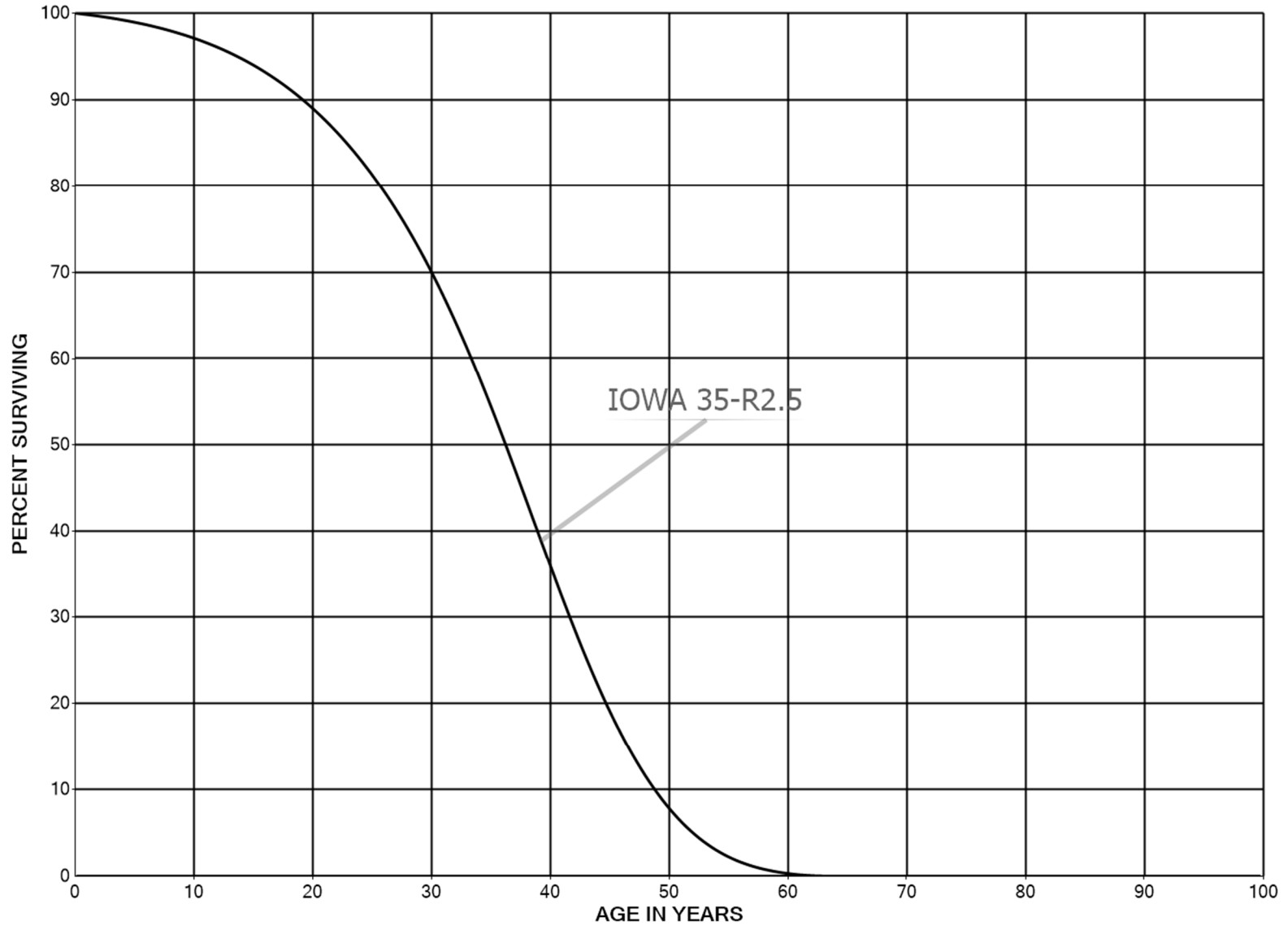


UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 370 COMMUNICATION EQUIPMENT
SMOOTH SURVIVOR CURVE



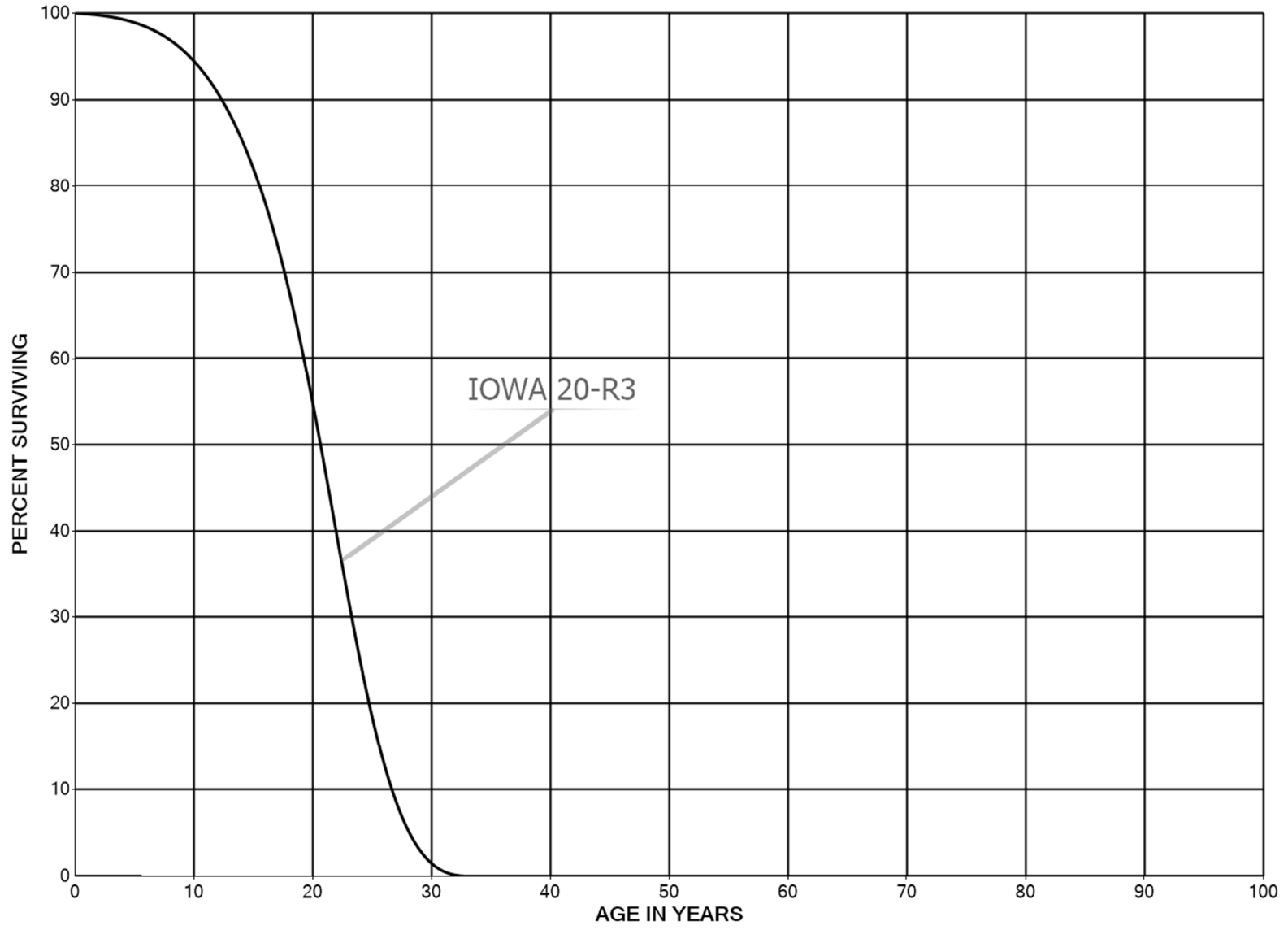


UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 371 OTHER EQUIPMENT
SMOOTH SURVIVOR CURVE



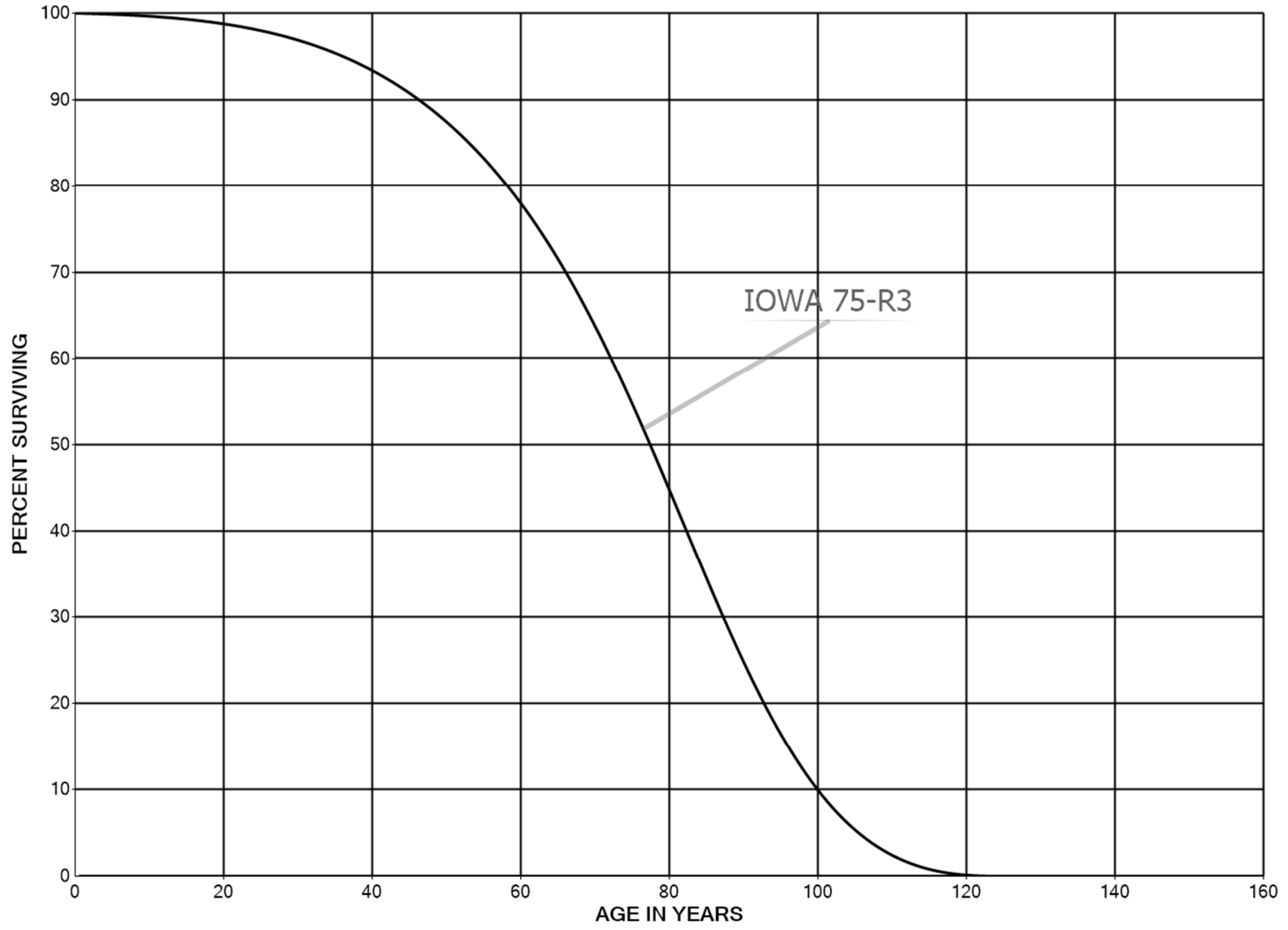


UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 371.1 TESTING EQUIPMENT
SMOOTH SURVIVOR CURVE



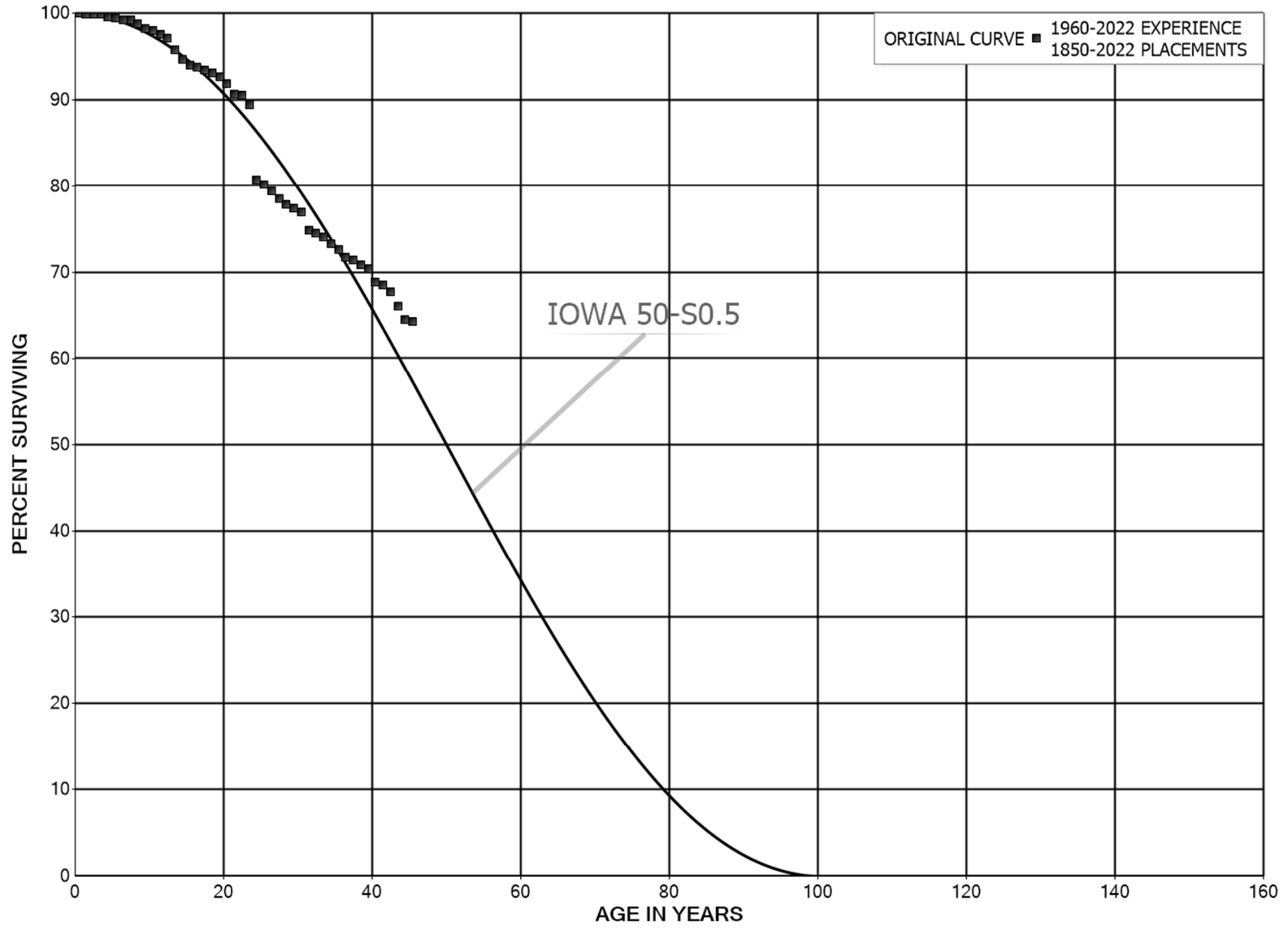


UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 374.2 RIGHTS-OF-WAY
SMOOTH SURVIVOR CURVE





UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 375 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1850-2022

EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,159,861	3,318	0.0006	0.9994	100.00
0.5	5,153,861	3,737	0.0007	0.9993	99.94
1.5	5,113,957		0.0000	1.0000	99.86
2.5	5,119,332	3,306	0.0006	0.9994	99.86
3.5	4,608,645	11,465	0.0025	0.9975	99.80
4.5	4,396,317	9,228	0.0021	0.9979	99.55
5.5	4,208,086	5,692	0.0014	0.9986	99.34
6.5	4,260,024	2,524	0.0006	0.9994	99.21
7.5	4,530,901	20,233	0.0045	0.9955	99.15
8.5	3,041,048	17,351	0.0057	0.9943	98.71
9.5	3,223,490	7,063	0.0022	0.9978	98.14
10.5	3,191,708	12,124	0.0038	0.9962	97.93
11.5	3,042,115	14,072	0.0046	0.9954	97.56
12.5	2,995,406	42,651	0.0142	0.9858	97.10
13.5	3,027,334	36,006	0.0119	0.9881	95.72
14.5	3,007,351	20,955	0.0070	0.9930	94.58
15.5	2,890,575	4,693	0.0016	0.9984	93.92
16.5	2,870,970	12,121	0.0042	0.9958	93.77
17.5	2,866,148	11,151	0.0039	0.9961	93.38
18.5	2,833,620	12,795	0.0045	0.9955	93.01
19.5	2,790,430	22,821	0.0082	0.9918	92.59
20.5	2,683,930	35,302	0.0132	0.9868	91.84
21.5	2,587,336	3,450	0.0013	0.9987	90.63
22.5	2,545,982	30,701	0.0121	0.9879	90.51
23.5	2,469,354	238,693	0.0967	0.9033	89.41
24.5	2,093,708	16,079	0.0077	0.9923	80.77
25.5	2,005,961	18,322	0.0091	0.9909	80.15
26.5	1,919,850	23,063	0.0120	0.9880	79.42
27.5	1,899,168	16,209	0.0085	0.9915	78.47
28.5	1,913,216	9,988	0.0052	0.9948	77.80
29.5	1,971,906	11,358	0.0058	0.9942	77.39
30.5	1,948,499	52,840	0.0271	0.9729	76.94
31.5	1,904,975	8,889	0.0047	0.9953	74.86
32.5	1,884,320	12,311	0.0065	0.9935	74.51
33.5	1,855,987	19,081	0.0103	0.9897	74.02
34.5	1,902,438	17,605	0.0093	0.9907	73.26
35.5	1,963,518	23,412	0.0119	0.9881	72.58
36.5	1,990,420	9,483	0.0048	0.9952	71.72
37.5	1,928,945	15,185	0.0079	0.9921	71.38
38.5	1,801,480	9,877	0.0055	0.9945	70.81

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1850-2022			EXPERIENCE BAND 1960-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,794,704	41,526	0.0231	0.9769	70.42
40.5	1,687,745	6,420	0.0038	0.9962	68.80
41.5	1,636,092	19,157	0.0117	0.9883	68.53
42.5	1,601,840	40,431	0.0252	0.9748	67.73
43.5	1,580,551	35,918	0.0227	0.9773	66.02
44.5	1,547,368	6,436	0.0042	0.9958	64.52
45.5	1,549,067	10,423	0.0067	0.9933	64.25
46.5	1,618,271	3,036	0.0019	0.9981	63.82
47.5	1,638,365	4,542	0.0028	0.9972	63.70
48.5	1,633,673	8,858	0.0054	0.9946	63.52
49.5	1,696,363	61,229	0.0361	0.9639	63.18
50.5	1,938,530	24,078	0.0124	0.9876	60.90
51.5	1,971,220	19,791	0.0100	0.9900	60.14
52.5	1,858,955	3,921	0.0021	0.9979	59.54
53.5	1,799,217	127	0.0001	0.9999	59.41
54.5	1,780,337	3,895	0.0022	0.9978	59.41
55.5	1,725,366	20,458	0.0119	0.9881	59.28
56.5	1,668,077	6,580	0.0039	0.9961	58.58
57.5	1,619,182	10,704	0.0066	0.9934	58.35
58.5	1,569,445	9,963	0.0063	0.9937	57.96
59.5	1,485,981	3,498	0.0024	0.9976	57.59
60.5	1,410,413	10,069	0.0071	0.9929	57.46
61.5	1,358,411	9,665	0.0071	0.9929	57.05
62.5	1,306,840	6,758	0.0052	0.9948	56.64
63.5	1,270,952	28,902	0.0227	0.9773	56.35
64.5	1,166,487	6,254	0.0054	0.9946	55.07
65.5	1,046,827	8,035	0.0077	0.9923	54.77
66.5	1,001,774	9,895	0.0099	0.9901	54.35
67.5	984,182	10,621	0.0108	0.9892	53.81
68.5	891,152	28,813	0.0323	0.9677	53.23
69.5	797,927	16,679	0.0209	0.9791	51.51
70.5	759,335	3,267	0.0043	0.9957	50.43
71.5	646,407	498	0.0008	0.9992	50.22
72.5	304,646	18	0.0001	0.9999	50.18
73.5	160,211		0.0000	1.0000	50.18
74.5	141,094		0.0000	1.0000	50.18
75.5	143,837	162	0.0011	0.9989	50.18
76.5	162,679	168	0.0010	0.9990	50.12
77.5	155,697	210	0.0013	0.9987	50.07
78.5	155,006		0.0000	1.0000	50.00

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1850-2022			EXPERIENCE BAND 1960-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	171,582	2,478	0.0144	0.9856	50.00	
80.5	168,374	249	0.0015	0.9985	49.28	
81.5	168,847	425	0.0025	0.9975	49.21	
82.5	168,422		0.0000	1.0000	49.08	
83.5	172,774		0.0000	1.0000	49.08	
84.5	174,237	256	0.0015	0.9985	49.08	
85.5	170,911	860	0.0050	0.9950	49.01	
86.5	186,179		0.0000	1.0000	48.76	
87.5	190,854		0.0000	1.0000	48.76	
88.5	190,561		0.0000	1.0000	48.76	
89.5	184,868		0.0000	1.0000	48.76	
90.5	184,444	882	0.0048	0.9952	48.76	
91.5	182,637		0.0000	1.0000	48.53	
92.5	175,636		0.0000	1.0000	48.53	
93.5	169,173	27	0.0002	0.9998	48.53	
94.5	168,218		0.0000	1.0000	48.52	
95.5	140,218	10,856	0.0774	0.9226	48.52	
96.5	127,712	98	0.0008	0.9992	44.77	
97.5	118,063		0.0000	1.0000	44.73	
98.5	69,542		0.0000	1.0000	44.73	
99.5	69,097		0.0000	1.0000	44.73	
100.5	63,410		0.0000	1.0000	44.73	
101.5	44,573		0.0000	1.0000	44.73	
102.5	42,200		0.0000	1.0000	44.73	
103.5	47,717		0.0000	1.0000	44.73	
104.5	42,973		0.0000	1.0000	44.73	
105.5	40,620		0.0000	1.0000	44.73	
106.5	40,993		0.0000	1.0000	44.73	
107.5	39,989	1,000	0.0250	0.9750	44.73	
108.5	38,942	9,167	0.2354	0.7646	43.61	
109.5	33,373		0.0000	1.0000	33.35	
110.5	33,016	158	0.0048	0.9952	33.35	
111.5	35,719	67	0.0019	0.9981	33.19	
112.5	27,414		0.0000	1.0000	33.13	
113.5	25,979		0.0000	1.0000	33.13	
114.5	22,197		0.0000	1.0000	33.13	
115.5	22,197	975	0.0439	0.9561	33.13	
116.5	19,087	821	0.0430	0.9570	31.67	
117.5	16,944	2,117	0.1249	0.8751	30.31	
118.5	14,827		0.0000	1.0000	26.52	

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

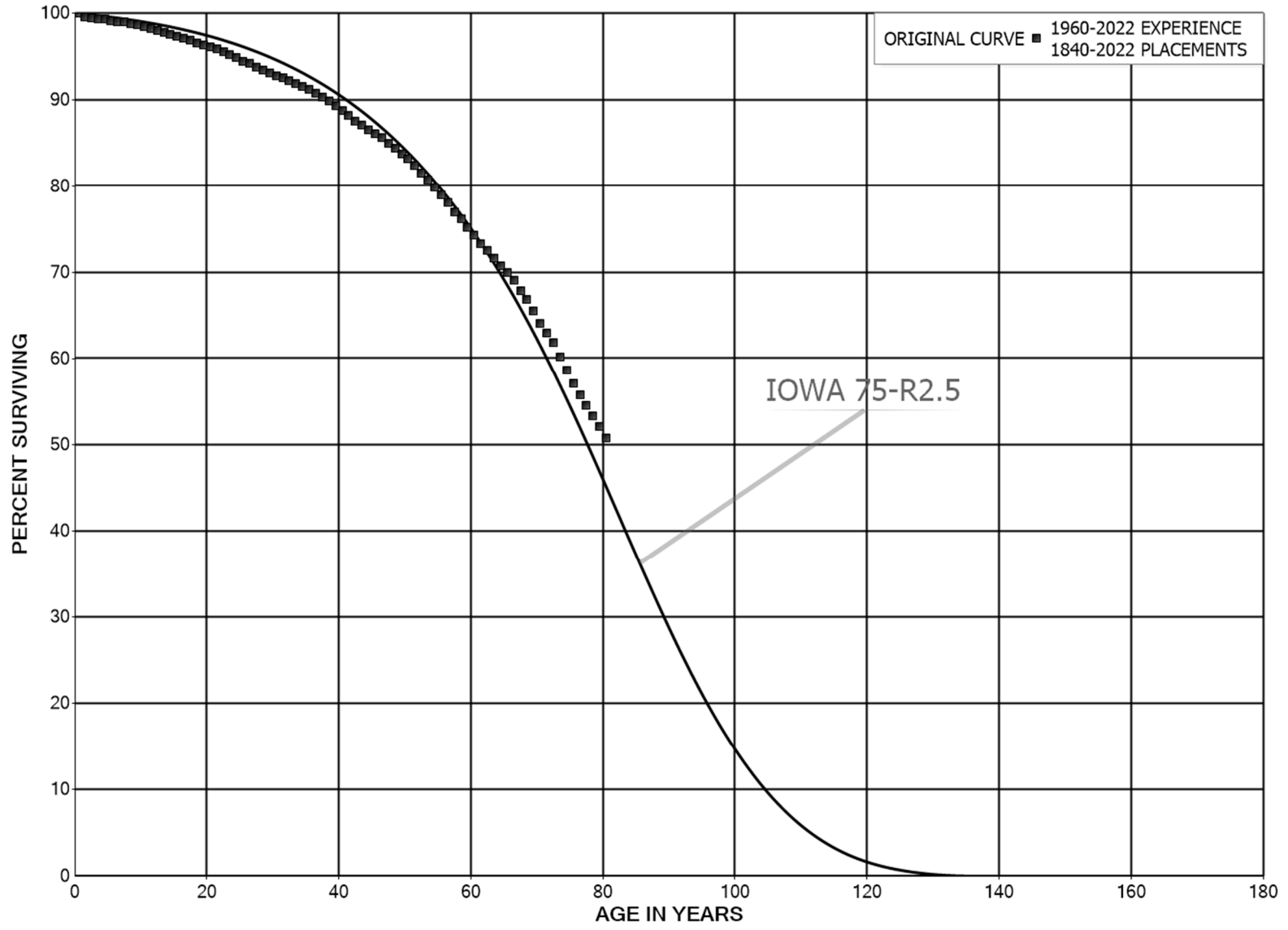
PLACEMENT BAND 1850-2022			EXPERIENCE BAND 1960-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	14,827		0.0000	1.0000	26.52
120.5	10,222		0.0000	1.0000	26.52
121.5	10,222		0.0000	1.0000	26.52
122.5	9,663	508	0.0526	0.9474	26.52
123.5	6,579		0.0000	1.0000	25.13
124.5	6,419		0.0000	1.0000	25.13
125.5	6,240		0.0000	1.0000	25.13
126.5	5,540		0.0000	1.0000	25.13
127.5	5,540		0.0000	1.0000	25.13
128.5	5,540		0.0000	1.0000	25.13
129.5	5,540		0.0000	1.0000	25.13
130.5	5,540		0.0000	1.0000	25.13
131.5	5,540		0.0000	1.0000	25.13
132.5	5,613		0.0000	1.0000	25.13
133.5	5,613		0.0000	1.0000	25.13
134.5	1,420		0.0000	1.0000	25.13
135.5	1,420		0.0000	1.0000	25.13
136.5	1,420		0.0000	1.0000	25.13
137.5	1,420		0.0000	1.0000	25.13
138.5	1,420		0.0000	1.0000	25.13
139.5	1,420		0.0000	1.0000	25.13
140.5	1,420		0.0000	1.0000	25.13
141.5	1,420		0.0000	1.0000	25.13
142.5	1,420		0.0000	1.0000	25.13
143.5	1,420		0.0000	1.0000	25.13
144.5	1,420		0.0000	1.0000	25.13
145.5	1,420		0.0000	1.0000	25.13
146.5	1,420		0.0000	1.0000	25.13
147.5	1,420		0.0000	1.0000	25.13
148.5	1,420		0.0000	1.0000	25.13
149.5	1,420		0.0000	1.0000	25.13
150.5	2,851		0.0000	1.0000	25.13
151.5	2,851		0.0000	1.0000	25.13
152.5	2,851		0.0000	1.0000	25.13
153.5	2,851		0.0000	1.0000	25.13
154.5	2,779		0.0000	1.0000	25.13
155.5	2,779		0.0000	1.0000	25.13
156.5	2,779		0.0000	1.0000	25.13
157.5	2,779		0.0000	1.0000	25.13
158.5	2,779		0.0000	1.0000	25.13

UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 375 STRUCTURES AND IMPROVEMENTS
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1850-2022			EXPERIENCE BAND 1960-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
159.5	2,779		0.0000	1.0000	25.13
160.5	2,779		0.0000	1.0000	25.13
161.5	2,779		0.0000	1.0000	25.13
162.5	2,779		0.0000	1.0000	25.13
163.5	2,795		0.0000	1.0000	25.13
164.5	2,795		0.0000	1.0000	25.13
165.5	2,795		0.0000	1.0000	25.13
166.5	2,795		0.0000	1.0000	25.13
167.5	2,795		0.0000	1.0000	25.13
168.5	2,795		0.0000	1.0000	25.13
169.5	2,795		0.0000	1.0000	25.13
170.5	2,795		0.0000	1.0000	25.13
171.5	2,795		0.0000	1.0000	25.13
172.5					25.13



UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 376.1 MAINS - PRIMARILY STEEL
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1840-2022

EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	688,133,647	50,396	0.0001	0.9999	100.00
0.5	661,745,657	3,314,891	0.0050	0.9950	99.99
1.5	626,243,320	562,221	0.0009	0.9991	99.49
2.5	598,356,983	469,303	0.0008	0.9992	99.40
3.5	578,965,969	516,940	0.0009	0.9991	99.32
4.5	495,539,907	754,209	0.0015	0.9985	99.24
5.5	458,607,452	479,476	0.0010	0.9990	99.08
6.5	426,361,944	300,859	0.0007	0.9993	98.98
7.5	400,158,489	815,706	0.0020	0.9980	98.91
8.5	378,999,572	519,083	0.0014	0.9986	98.71
9.5	371,499,252	749,339	0.0020	0.9980	98.57
10.5	366,193,197	903,118	0.0025	0.9975	98.38
11.5	360,354,118	526,016	0.0015	0.9985	98.13
12.5	354,278,497	822,142	0.0023	0.9977	97.99
13.5	347,924,229	737,784	0.0021	0.9979	97.76
14.5	342,045,570	870,962	0.0025	0.9975	97.56
15.5	338,038,222	784,673	0.0023	0.9977	97.31
16.5	330,764,970	991,478	0.0030	0.9970	97.08
17.5	319,669,291	838,188	0.0026	0.9974	96.79
18.5	311,055,503	775,450	0.0025	0.9975	96.54
19.5	305,010,456	888,491	0.0029	0.9971	96.30
20.5	296,660,652	586,252	0.0020	0.9980	96.01
21.5	287,750,237	972,731	0.0034	0.9966	95.83
22.5	272,756,651	947,508	0.0035	0.9965	95.50
23.5	270,011,234	1,039,566	0.0039	0.9961	95.17
24.5	262,225,797	1,016,118	0.0039	0.9961	94.80
25.5	250,821,558	815,453	0.0033	0.9967	94.44
26.5	235,792,925	897,307	0.0038	0.9962	94.13
27.5	228,788,978	857,543	0.0037	0.9963	93.77
28.5	226,352,491	897,908	0.0040	0.9960	93.42
29.5	223,927,556	655,250	0.0029	0.9971	93.05
30.5	217,543,101	681,769	0.0031	0.9969	92.78
31.5	213,151,385	672,572	0.0032	0.9968	92.49
32.5	208,453,344	773,495	0.0037	0.9963	92.19
33.5	203,250,443	783,115	0.0039	0.9961	91.85
34.5	196,821,943	722,343	0.0037	0.9963	91.50
35.5	192,872,741	830,296	0.0043	0.9957	91.16
36.5	185,531,002	975,722	0.0053	0.9947	90.77
37.5	179,659,426	973,750	0.0054	0.9946	90.29
38.5	174,614,878	983,653	0.0056	0.9944	89.80

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1840-2022

EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	171,011,212	1,097,272	0.0064	0.9936	89.30
40.5	158,074,998	960,209	0.0061	0.9939	88.72
41.5	147,574,374	1,120,307	0.0076	0.9924	88.18
42.5	136,221,509	690,568	0.0051	0.9949	87.52
43.5	130,145,731	788,512	0.0061	0.9939	87.07
44.5	126,297,233	632,300	0.0050	0.9950	86.54
45.5	122,222,460	740,775	0.0061	0.9939	86.11
46.5	118,998,228	882,261	0.0074	0.9926	85.59
47.5	115,311,420	788,113	0.0068	0.9932	84.95
48.5	110,706,933	815,826	0.0074	0.9926	84.37
49.5	105,644,033	796,608	0.0075	0.9925	83.75
50.5	98,350,454	885,923	0.0090	0.9910	83.12
51.5	92,017,811	924,687	0.0100	0.9900	82.37
52.5	85,173,944	884,070	0.0104	0.9896	81.54
53.5	76,991,643	778,990	0.0101	0.9899	80.70
54.5	68,948,946	786,503	0.0114	0.9886	79.88
55.5	62,512,601	719,769	0.0115	0.9885	78.97
56.5	56,117,970	768,984	0.0137	0.9863	78.06
57.5	49,871,218	528,190	0.0106	0.9894	76.99
58.5	43,635,930	572,822	0.0131	0.9869	76.18
59.5	38,576,060	454,912	0.0118	0.9882	75.18
60.5	35,081,316	473,978	0.0135	0.9865	74.29
61.5	31,504,395	334,720	0.0106	0.9894	73.29
62.5	27,665,795	333,308	0.0120	0.9880	72.51
63.5	24,419,455	295,805	0.0121	0.9879	71.63
64.5	20,946,805	243,169	0.0116	0.9884	70.77
65.5	17,570,535	210,302	0.0120	0.9880	69.94
66.5	14,930,599	280,204	0.0188	0.9812	69.11
67.5	13,396,662	184,698	0.0138	0.9862	67.81
68.5	11,827,147	240,026	0.0203	0.9797	66.87
69.5	10,492,637	231,278	0.0220	0.9780	65.52
70.5	9,487,554	167,191	0.0176	0.9824	64.07
71.5	8,971,276	163,579	0.0182	0.9818	62.94
72.5	7,187,219	182,260	0.0254	0.9746	61.80
73.5	6,764,285	178,562	0.0264	0.9736	60.23
74.5	6,468,743	175,833	0.0272	0.9728	58.64
75.5	6,245,503	140,048	0.0224	0.9776	57.05
76.5	5,660,517	129,359	0.0229	0.9771	55.77
77.5	5,562,716	122,583	0.0220	0.9780	54.49
78.5	5,441,893	123,349	0.0227	0.9773	53.29

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1840-2022

EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	5,332,294	140,234	0.0263	0.9737	52.08
80.5	5,183,217	142,502	0.0275	0.9725	50.71
81.5	4,998,403	151,516	0.0303	0.9697	49.32
82.5	4,826,663	143,447	0.0297	0.9703	47.82
83.5	4,649,833	168,457	0.0362	0.9638	46.40
84.5	4,485,932	167,212	0.0373	0.9627	44.72
85.5	4,315,820	164,108	0.0380	0.9620	43.05
86.5	4,152,683	200,293	0.0482	0.9518	41.42
87.5	3,955,901	159,268	0.0403	0.9597	39.42
88.5	3,783,700	143,430	0.0379	0.9621	37.83
89.5	3,635,363	161,092	0.0443	0.9557	36.40
90.5	3,416,513	172,911	0.0506	0.9494	34.79
91.5	2,856,764	92,562	0.0324	0.9676	33.03
92.5	2,373,070	109,704	0.0462	0.9538	31.96
93.5	2,123,008	107,205	0.0505	0.9495	30.48
94.5	1,858,500	76,526	0.0412	0.9588	28.94
95.5	1,715,271	72,240	0.0421	0.9579	27.75
96.5	1,306,417	46,106	0.0353	0.9647	26.58
97.5	1,193,695	45,133	0.0378	0.9622	25.64
98.5	984,467	36,980	0.0376	0.9624	24.67
99.5	919,263	45,916	0.0499	0.9501	23.74
100.5	828,760	46,065	0.0556	0.9444	22.56
101.5	744,735	40,542	0.0544	0.9456	21.30
102.5	700,985	42,507	0.0606	0.9394	20.14
103.5	657,838	43,156	0.0656	0.9344	18.92
104.5	618,296	40,738	0.0659	0.9341	17.68
105.5	582,128	37,312	0.0641	0.9359	16.52
106.5	551,838	39,438	0.0715	0.9285	15.46
107.5	515,054	26,854	0.0521	0.9479	14.35
108.5	492,071	28,791	0.0585	0.9415	13.61
109.5	462,940	30,540	0.0660	0.9340	12.81
110.5	431,972	29,384	0.0680	0.9320	11.96
111.5	405,788	32,593	0.0803	0.9197	11.15
112.5	371,029	26,541	0.0715	0.9285	10.25
113.5	344,146	16,457	0.0478	0.9522	9.52
114.5	304,069	20,193	0.0664	0.9336	9.07
115.5	272,663	18,553	0.0680	0.9320	8.46
116.5	248,662	22,409	0.0901	0.9099	7.89
117.5	225,530	10,071	0.0447	0.9553	7.18
118.5	214,903	11,445	0.0533	0.9467	6.86

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1840-2022

EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	202,560	10,972	0.0542	0.9458	6.49
120.5	191,557	15,024	0.0784	0.9216	6.14
121.5	173,921	11,984	0.0689	0.9311	5.66
122.5	161,929	15,170	0.0937	0.9063	5.27
123.5	146,767	9,211	0.0628	0.9372	4.77
124.5	137,560	5,491	0.0399	0.9601	4.48
125.5	132,277	6,001	0.0454	0.9546	4.30
126.5	126,428	7,867	0.0622	0.9378	4.10
127.5	118,411	6,844	0.0578	0.9422	3.85
128.5	111,915	7,836	0.0700	0.9300	3.62
129.5	103,729	6,166	0.0594	0.9406	3.37
130.5	98,244	5,200	0.0529	0.9471	3.17
131.5	93,045	3,238	0.0348	0.9652	3.00
132.5	89,806	4,102	0.0457	0.9543	2.90
133.5	85,705	4,275	0.0499	0.9501	2.77
134.5	81,430	5,217	0.0641	0.9359	2.63
135.5	76,028	3,138	0.0413	0.9587	2.46
136.5	72,876	7,774	0.1067	0.8933	2.36
137.5	65,102	5,166	0.0793	0.9207	2.11
138.5	59,936	4,507	0.0752	0.9248	1.94
139.5	55,444	3,173	0.0572	0.9428	1.79
140.5	52,271	8,832	0.1690	0.8310	1.69
141.5	43,440	2,997	0.0690	0.9310	1.40
142.5	40,442	11,480	0.2839	0.7161	1.31
143.5	28,909	7,782	0.2692	0.7308	0.94
144.5	21,127	2,140	0.1013	0.8987	0.68
145.5	19,146	1,903	0.0994	0.9006	0.62
146.5	17,243	2,525	0.1464	0.8536	0.55
147.5	14,719	1,435	0.0975	0.9025	0.47
148.5	13,283	14,594	1.0987	0.0987-	0.43
149.5	12,359	392	0.0317		
150.5	11,810	113	0.0096		
151.5	11,696	1,042	0.0891		
152.5	10,654	1,224	0.1149		
153.5	9,430	1,024	0.1086		
154.5	8,406	1,120	0.1332		
155.5	7,286	410	0.0562		
156.5	6,877	1,399	0.2034		
157.5	5,478	512	0.0935		
158.5	4,966	1,175	0.2366		

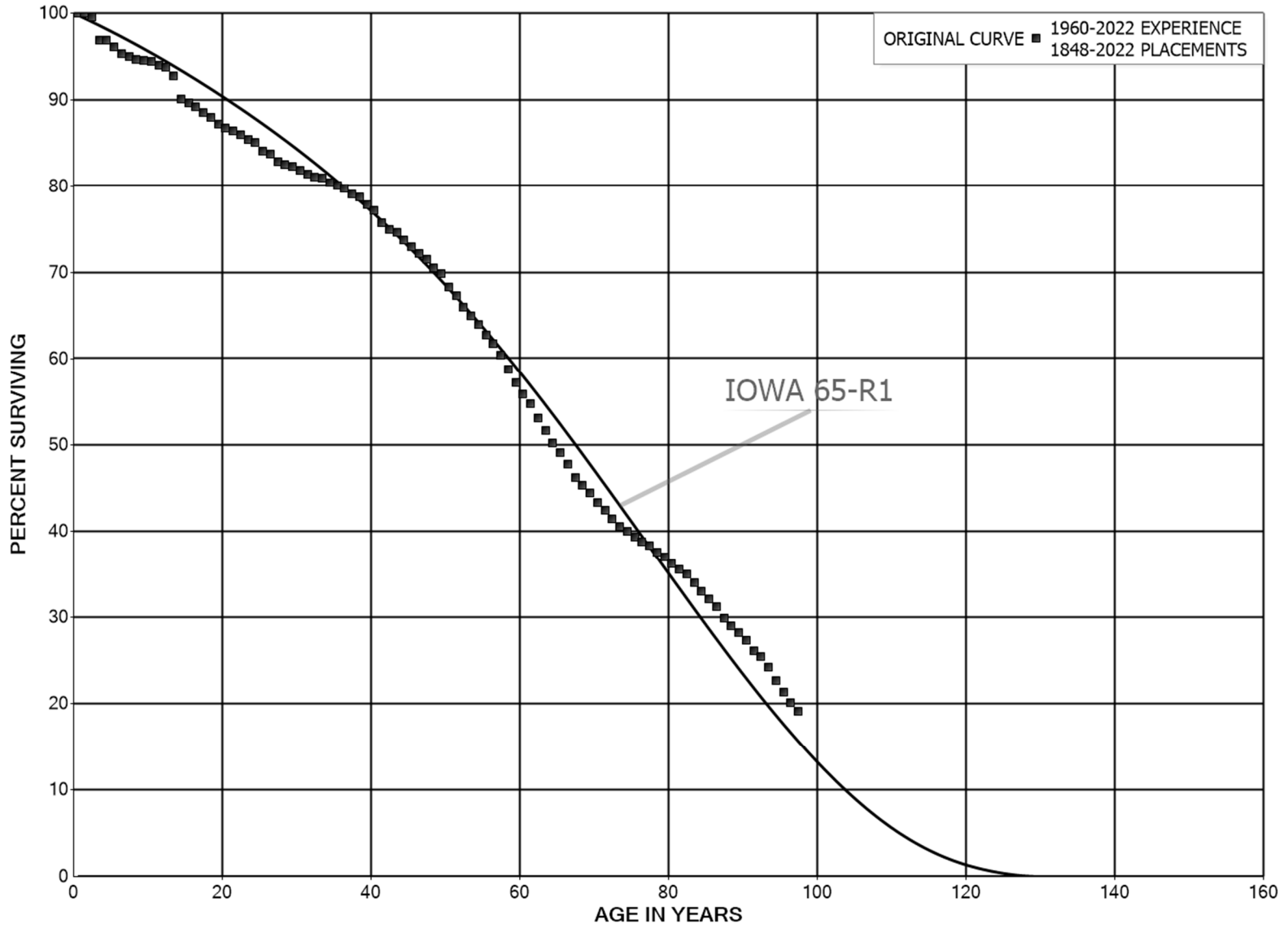
UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 376.1 MAINS - PRIMARILY STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1840-2022			EXPERIENCE BAND 1960-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
159.5	3,791	345	0.0909		
160.5	3,446	1,778	0.5160		
161.5	1,668	1,149	0.6888		
162.5	519	389	0.7488		
163.5	130	46	0.3492		
164.5	85	85	1.0000		
165.5					



UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 376.2 MAINS - CAST IRON
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

ORIGINAL LIFE TABLE

PLACEMENT BAND 1848-2022

EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	197,612		0.0000	1.0000	100.00
0.5	417,677		0.0000	1.0000	100.00
1.5	687,128	3,376	0.0049	0.9951	100.00
2.5	1,000,259	26,728	0.0267	0.9733	99.51
3.5	1,244,584	525	0.0004	0.9996	96.85
4.5	1,450,530	11,504	0.0079	0.9921	96.81
5.5	1,661,968	12,910	0.0078	0.9922	96.04
6.5	1,921,892	7,588	0.0039	0.9961	95.30
7.5	2,224,762	6,671	0.0030	0.9970	94.92
8.5	2,419,075	1,972	0.0008	0.9992	94.63
9.5	2,627,538	3,127	0.0012	0.9988	94.56
10.5	2,787,538	14,625	0.0052	0.9948	94.44
11.5	2,902,073	8,394	0.0029	0.9971	93.95
12.5	3,013,884	31,594	0.0105	0.9895	93.68
13.5	3,044,592	86,763	0.0285	0.9715	92.70
14.5	2,984,170	13,462	0.0045	0.9955	90.05
15.5	2,988,640	15,246	0.0051	0.9949	89.65
16.5	3,036,914	21,862	0.0072	0.9928	89.19
17.5	3,046,806	19,803	0.0065	0.9935	88.55
18.5	3,111,947	26,985	0.0087	0.9913	87.97
19.5	3,125,882	18,325	0.0059	0.9941	87.21
20.5	3,150,974	9,333	0.0030	0.9970	86.70
21.5	3,178,999	18,431	0.0058	0.9942	86.44
22.5	3,188,335	21,917	0.0069	0.9931	85.94
23.5	3,191,613	12,031	0.0038	0.9962	85.35
24.5	3,190,805	34,170	0.0107	0.9893	85.03
25.5	3,164,937	16,511	0.0052	0.9948	84.12
26.5	3,187,749	33,572	0.0105	0.9895	83.68
27.5	3,180,062	9,579	0.0030	0.9970	82.80
28.5	3,220,033	10,891	0.0034	0.9966	82.55
29.5	3,348,822	16,633	0.0050	0.9950	82.27
30.5	3,540,876	18,628	0.0053	0.9947	81.86
31.5	3,721,266	15,311	0.0041	0.9959	81.43
32.5	3,925,305	8,873	0.0023	0.9977	81.09
33.5	4,206,408	26,216	0.0062	0.9938	80.91
34.5	4,483,684	19,307	0.0043	0.9957	80.41
35.5	4,987,617	18,656	0.0037	0.9963	80.06
36.5	5,309,238	43,775	0.0082	0.9918	79.76
37.5	5,411,838	29,004	0.0054	0.9946	79.10
38.5	5,460,066	56,405	0.0103	0.9897	78.68

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1848-2022

EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,492,149	45,417	0.0083	0.9917	77.87
40.5	5,506,358	106,710	0.0194	0.9806	77.22
41.5	5,436,602	51,809	0.0095	0.9905	75.73
42.5	5,459,514	26,553	0.0049	0.9951	75.00
43.5	5,528,545	71,600	0.0130	0.9870	74.64
44.5	5,533,831	55,266	0.0100	0.9900	73.67
45.5	5,511,782	59,045	0.0107	0.9893	72.94
46.5	5,486,240	49,771	0.0091	0.9909	72.16
47.5	5,511,343	78,203	0.0142	0.9858	71.50
48.5	5,500,776	54,614	0.0099	0.9901	70.49
49.5	5,505,845	121,699	0.0221	0.9779	69.79
50.5	5,438,953	73,442	0.0135	0.9865	68.24
51.5	5,423,954	107,777	0.0199	0.9801	67.32
52.5	5,364,717	88,984	0.0166	0.9834	65.99
53.5	5,355,495	75,165	0.0140	0.9860	64.89
54.5	5,347,347	102,717	0.0192	0.9808	63.98
55.5	5,311,456	90,862	0.0171	0.9829	62.75
56.5	5,272,450	109,736	0.0208	0.9792	61.68
57.5	5,201,028	142,549	0.0274	0.9726	60.39
58.5	5,110,934	138,771	0.0272	0.9728	58.74
59.5	4,997,875	118,155	0.0236	0.9764	57.14
60.5	4,932,391	95,814	0.0194	0.9806	55.79
61.5	4,854,309	146,952	0.0303	0.9697	54.71
62.5	4,715,231	129,392	0.0274	0.9726	53.05
63.5	4,530,129	128,018	0.0283	0.9717	51.60
64.5	4,364,518	98,265	0.0225	0.9775	50.14
65.5	4,199,703	112,616	0.0268	0.9732	49.01
66.5	4,046,052	130,080	0.0321	0.9679	47.70
67.5	3,857,659	71,743	0.0186	0.9814	46.16
68.5	3,755,304	78,905	0.0210	0.9790	45.30
69.5	3,611,479	85,926	0.0238	0.9762	44.35
70.5	3,390,981	72,738	0.0215	0.9785	43.30
71.5	3,297,539	71,541	0.0217	0.9783	42.37
72.5	3,197,337	69,138	0.0216	0.9784	41.45
73.5	3,127,483	49,196	0.0157	0.9843	40.55
74.5	3,060,344	44,268	0.0145	0.9855	39.91
75.5	3,010,005	44,441	0.0148	0.9852	39.34
76.5	2,973,360	39,564	0.0133	0.9867	38.76
77.5	2,948,440	52,503	0.0178	0.9822	38.24
78.5	2,903,390	42,759	0.0147	0.9853	37.56

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1848-2022			EXPERIENCE BAND 1960-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,878,413	64,853	0.0225	0.9775	37.01
80.5	2,823,005	51,640	0.0183	0.9817	36.17
81.5	2,760,818	48,090	0.0174	0.9826	35.51
82.5	2,713,213	71,425	0.0263	0.9737	34.89
83.5	2,644,801	80,504	0.0304	0.9696	33.97
84.5	2,578,588	65,997	0.0256	0.9744	32.94
85.5	2,517,139	70,465	0.0280	0.9720	32.10
86.5	2,469,078	112,221	0.0455	0.9545	31.20
87.5	2,371,645	67,317	0.0284	0.9716	29.78
88.5	2,313,980	57,210	0.0247	0.9753	28.94
89.5	2,270,990	70,853	0.0312	0.9688	28.22
90.5	2,204,980	101,568	0.0461	0.9539	27.34
91.5	2,115,353	55,561	0.0263	0.9737	26.08
92.5	2,051,253	95,987	0.0468	0.9532	25.40
93.5	1,902,371	124,387	0.0654	0.9346	24.21
94.5	1,753,394	103,860	0.0592	0.9408	22.62
95.5	1,613,307	96,414	0.0598	0.9402	21.28
96.5	1,465,119	68,321	0.0466	0.9534	20.01
97.5	1,370,717	68,876	0.0502	0.9498	19.08
98.5	1,207,630	31,846	0.0264	0.9736	18.12
99.5	1,155,922	40,810	0.0353	0.9647	17.64
100.5	1,071,541	54,631	0.0510	0.9490	17.02
101.5	1,008,712	47,552	0.0471	0.9529	16.15
102.5	949,456	35,603	0.0375	0.9625	15.39
103.5	894,409	36,717	0.0411	0.9589	14.81
104.5	853,295	31,483	0.0369	0.9631	14.20
105.5	819,810	26,623	0.0325	0.9675	13.68
106.5	786,179	40,519	0.0515	0.9485	13.24
107.5	733,833	40,839	0.0557	0.9443	12.55
108.5	691,293	38,401	0.0556	0.9444	11.86
109.5	654,530	38,975	0.0595	0.9405	11.20
110.5	596,487	31,828	0.0534	0.9466	10.53
111.5	548,209	37,596	0.0686	0.9314	9.97
112.5	499,395	38,911	0.0779	0.9221	9.28
113.5	455,602	25,856	0.0568	0.9432	8.56
114.5	421,014	24,478	0.0581	0.9419	8.08
115.5	393,865	26,885	0.0683	0.9317	7.61
116.5	361,143	25,651	0.0710	0.9290	7.09
117.5	332,115	12,599	0.0379	0.9621	6.58
118.5	315,788	20,904	0.0662	0.9338	6.33

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1848-2022

EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	292,901	12,838	0.0438	0.9562	5.91
120.5	277,877	16,613	0.0598	0.9402	5.66
121.5	257,179	24,870	0.0967	0.9033	5.32
122.5	232,301	20,353	0.0876	0.9124	4.80
123.5	195,512	9,659	0.0494	0.9506	4.38
124.5	185,263	6,195	0.0334	0.9666	4.17
125.5	177,913	6,464	0.0363	0.9637	4.03
126.5	169,876	9,694	0.0571	0.9429	3.88
127.5	158,249	8,797	0.0556	0.9444	3.66
128.5	149,255	8,128	0.0545	0.9455	3.46
129.5	141,027	6,793	0.0482	0.9518	3.27
130.5	134,915	7,544	0.0559	0.9441	3.11
131.5	126,926	4,624	0.0364	0.9636	2.94
132.5	120,705	5,437	0.0450	0.9550	2.83
133.5	113,991	5,529	0.0485	0.9515	2.70
134.5	108,323	8,890	0.0821	0.9179	2.57
135.5	98,872	3,138	0.0317	0.9683	2.36
136.5	95,169	10,353	0.1088	0.8912	2.28
137.5	84,701	5,166	0.0610	0.9390	2.04
138.5	78,565	5,505	0.0701	0.9299	1.91
139.5	73,041	4,144	0.0567	0.9433	1.78
140.5	68,811	8,974	0.1304	0.8696	1.68
141.5	58,912	4,112	0.0698	0.9302	1.46
142.5	54,800	11,480	0.2095	0.7905	1.36
143.5	43,320	8,999	0.2077	0.7923	1.07
144.5	34,321	3,410	0.0993	0.9007	0.85
145.5	31,118	3,348	0.1076	0.8924	0.77
146.5	27,752	5,963	0.2149	0.7851	0.68
147.5	21,445	2,668	0.1244	0.8756	0.54
148.5	18,697	1,334	0.0713	0.9287	0.47
149.5	17,361	2,824	0.1627	0.8373	0.44
150.5	14,308	341	0.0238	0.9762	0.37
151.5	13,967	1,077	0.0771	0.9229	0.36
152.5	12,890	1,224	0.0949	0.9051	0.33
153.5	11,666	1,024	0.0878	0.9122	0.30
154.5	10,642	1,235	0.1161	0.8839	0.27
155.5	9,407	410	0.0435	0.9565	0.24
156.5	8,998	1,399	0.1554	0.8446	0.23
157.5	7,599	549	0.0722	0.9278	0.19
158.5	7,050	1,175	0.1666	0.8334	0.18

UGI UTILITIES, INC. - GAS DIVISION

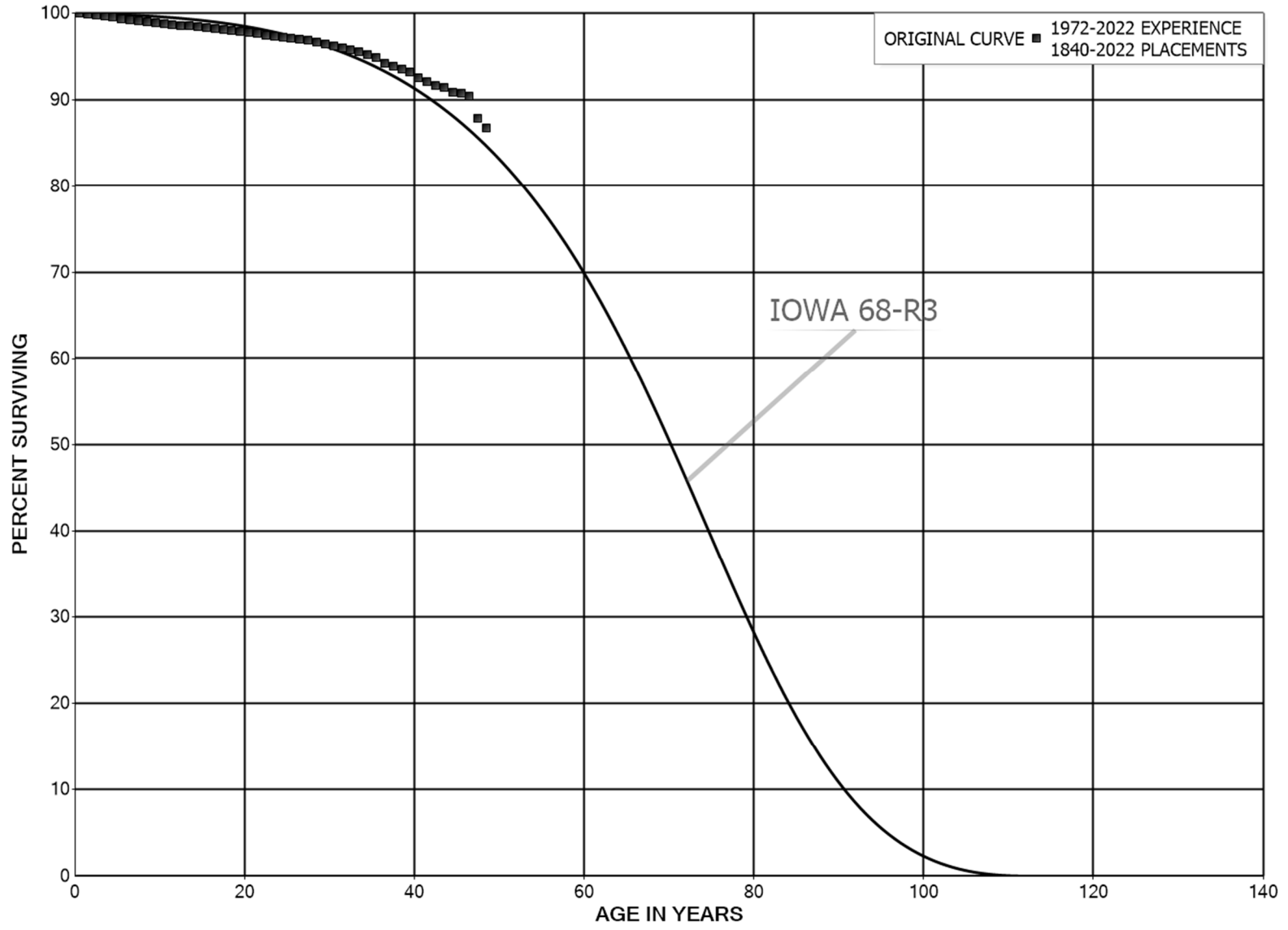
ACCOUNT 376.2 MAINS - CAST IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1848-2022			EXPERIENCE BAND 1960-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
159.5	5,875	2,429	0.4135	0.5865	0.15	
160.5	3,446	1,778	0.5160	0.4840	0.09	
161.5	1,668	1,149	0.6888	0.3112	0.04	
162.5	519	389	0.7488	0.2512	0.01	
163.5	130	46	0.3492	0.6508	0.00	
164.5	85	85	1.0000		0.00	
165.5						



UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 376.3 MAINS - PLASTIC
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

ORIGINAL LIFE TABLE

PLACEMENT BAND 1840-2022

EXPERIENCE BAND 1972-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,473,220,494	154,882	0.0001	0.9999	100.00
0.5	1,351,584,904	1,468,058	0.0011	0.9989	99.99
1.5	1,222,862,470	1,979,246	0.0016	0.9984	99.88
2.5	1,134,339,882	1,625,235	0.0014	0.9986	99.72
3.5	1,024,080,158	1,071,535	0.0010	0.9990	99.58
4.5	931,364,780	1,673,514	0.0018	0.9982	99.47
5.5	856,432,220	759,993	0.0009	0.9991	99.29
6.5	780,843,309	1,319,323	0.0017	0.9983	99.21
7.5	717,717,339	787,762	0.0011	0.9989	99.04
8.5	668,452,329	509,857	0.0008	0.9992	98.93
9.5	626,793,938	639,828	0.0010	0.9990	98.85
10.5	589,377,846	538,091	0.0009	0.9991	98.75
11.5	559,840,985	599,801	0.0011	0.9989	98.66
12.5	536,923,742	486,356	0.0009	0.9991	98.56
13.5	515,011,610	413,071	0.0008	0.9992	98.47
14.5	493,164,412	496,581	0.0010	0.9990	98.39
15.5	467,501,389	529,517	0.0011	0.9989	98.29
16.5	441,714,695	508,374	0.0012	0.9988	98.18
17.5	415,481,044	500,379	0.0012	0.9988	98.07
18.5	388,442,754	371,084	0.0010	0.9990	97.95
19.5	365,091,660	418,406	0.0011	0.9989	97.85
20.5	347,236,905	533,611	0.0015	0.9985	97.74
21.5	326,052,674	513,076	0.0016	0.9984	97.59
22.5	305,628,380	336,890	0.0011	0.9989	97.44
23.5	286,153,582	432,972	0.0015	0.9985	97.33
24.5	262,545,095	435,745	0.0017	0.9983	97.18
25.5	233,051,567	281,048	0.0012	0.9988	97.02
26.5	212,105,200	237,606	0.0011	0.9989	96.90
27.5	186,860,052	423,909	0.0023	0.9977	96.80
28.5	168,068,103	267,902	0.0016	0.9984	96.58
29.5	156,452,620	340,640	0.0022	0.9978	96.42
30.5	144,048,411	365,416	0.0025	0.9975	96.21
31.5	129,571,666	300,108	0.0023	0.9977	95.97
32.5	107,032,768	257,399	0.0024	0.9976	95.75
33.5	86,841,343	278,857	0.0032	0.9968	95.52
34.5	67,616,206	257,176	0.0038	0.9962	95.21
35.5	54,922,056	396,027	0.0072	0.9928	94.85
36.5	46,124,832	179,858	0.0039	0.9961	94.16
37.5	39,460,884	104,185	0.0026	0.9974	93.80
38.5	33,482,161	132,440	0.0040	0.9960	93.55

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1840-2022

EXPERIENCE BAND 1972-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	29,170,033	221,995	0.0076	0.9924	93.18
40.5	24,548,083	110,636	0.0045	0.9955	92.47
41.5	20,554,488	86,278	0.0042	0.9958	92.05
42.5	16,425,780	41,306	0.0025	0.9975	91.67
43.5	13,367,448	79,803	0.0060	0.9940	91.44
44.5	10,278,704	22,983	0.0022	0.9978	90.89
45.5	7,750,656	29,365	0.0038	0.9962	90.69
46.5	5,714,088	161,243	0.0282	0.9718	90.34
47.5	3,276,827	38,947	0.0119	0.9881	87.79
48.5	1,985,030	16,791	0.0085	0.9915	86.75
49.5	1,086,833	18,214	0.0168	0.9832	86.02
50.5	457,958	7,436	0.0162	0.9838	84.57
51.5	72,565	3,136	0.0432	0.9568	83.20
52.5	42,678	1,561	0.0366	0.9634	79.61
53.5	30,436		0.0000	1.0000	76.69
54.5	15,600	2,265	0.1452	0.8548	76.69
55.5	7,589		0.0000	1.0000	65.56
56.5	7,589		0.0000	1.0000	65.56
57.5	7,589		0.0000	1.0000	65.56
58.5	7,589		0.0000	1.0000	65.56
59.5	7,589		0.0000	1.0000	65.56
60.5	7,589		0.0000	1.0000	65.56
61.5	7,589		0.0000	1.0000	65.56
62.5	7,589		0.0000	1.0000	65.56
63.5	7,589		0.0000	1.0000	65.56
64.5	7,589		0.0000	1.0000	65.56
65.5	7,589		0.0000	1.0000	65.56
66.5	7,589		0.0000	1.0000	65.56
67.5	7,589		0.0000	1.0000	65.56
68.5	7,589	6,389	0.8419	0.1581	65.56
69.5	1,200		0.0000	1.0000	10.37
70.5	1,948		0.0000	1.0000	10.37
71.5	962		0.0000	1.0000	10.37
72.5	962		0.0000	1.0000	10.37
73.5	962		0.0000	1.0000	10.37
74.5	962		0.0000	1.0000	10.37
75.5	962		0.0000	1.0000	10.37
76.5	962		0.0000	1.0000	10.37
77.5	962		0.0000	1.0000	10.37
78.5	962		0.0000	1.0000	10.37

UGI UTILITIES, INC. - GAS DIVISION

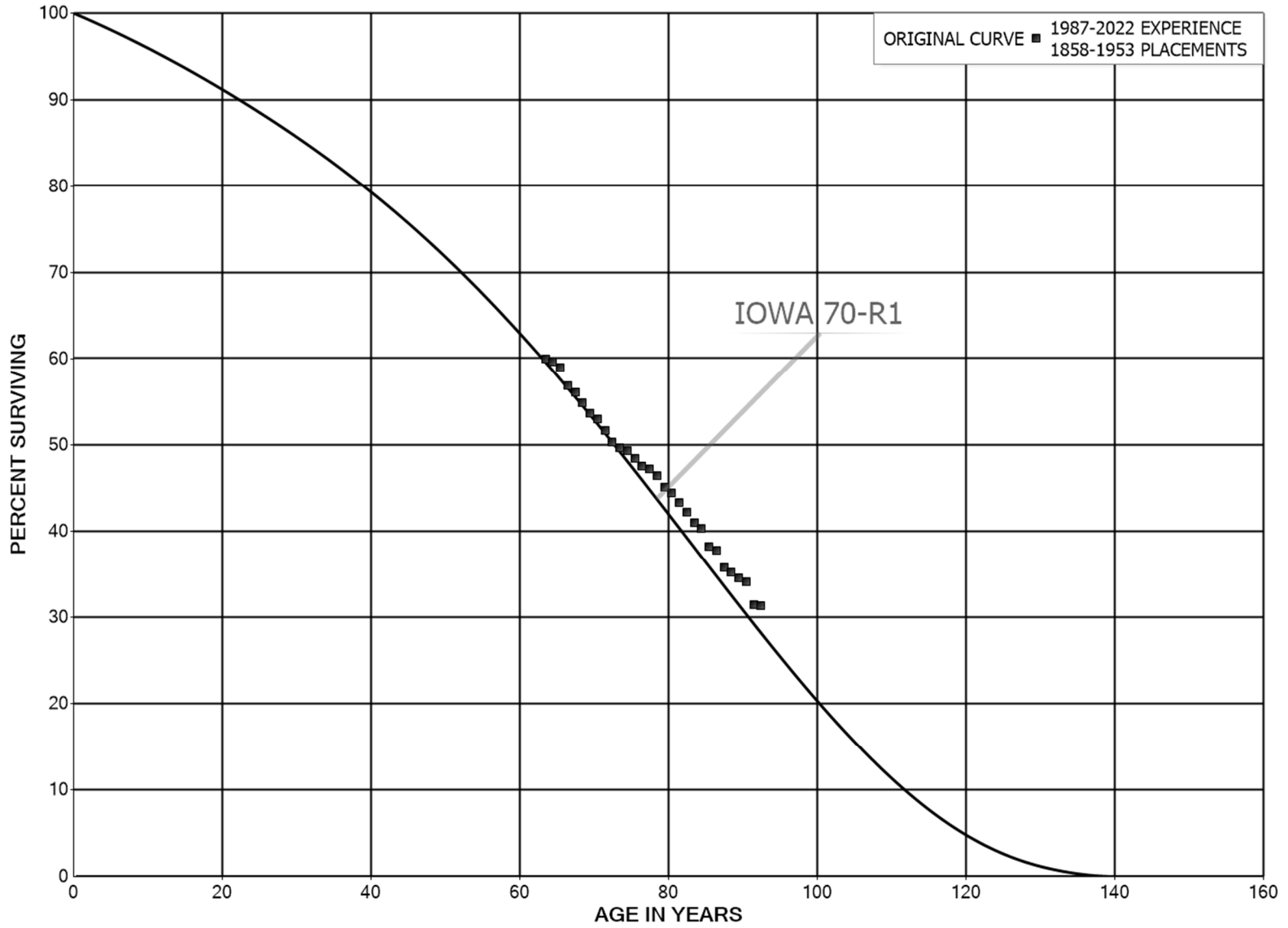
ACCOUNT 376.3 MAINS - PLASTIC

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1840-2022			EXPERIENCE BAND 1972-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	962		0.0000	1.0000	10.37
80.5	962		0.0000	1.0000	10.37
81.5	962		0.0000	1.0000	10.37
82.5	962		0.0000	1.0000	10.37
83.5	962		0.0000	1.0000	10.37
84.5	962		0.0000	1.0000	10.37
85.5	962		0.0000	1.0000	10.37
86.5	962		0.0000	1.0000	10.37
87.5	962		0.0000	1.0000	10.37
88.5	962		0.0000	1.0000	10.37
89.5	962		0.0000	1.0000	10.37
90.5	962		0.0000	1.0000	10.37
91.5	962		0.0000	1.0000	10.37
92.5	962		0.0000	1.0000	10.37
93.5	962		0.0000	1.0000	10.37
94.5	962		0.0000	1.0000	10.37
95.5	962		0.0000	1.0000	10.37
96.5	962		0.0000	1.0000	10.37
97.5	962		0.0000	1.0000	10.37
98.5	962		0.0000	1.0000	10.37
99.5	962		0.0000	1.0000	10.37
100.5	962		0.0000	1.0000	10.37
101.5	962		0.0000	1.0000	10.37
102.5	962		0.0000	1.0000	10.37
103.5	962		0.0000	1.0000	10.37
104.5	962		0.0000	1.0000	10.37
105.5	962		0.0000	1.0000	10.37
106.5	962		0.0000	1.0000	10.37
107.5	962		0.0000	1.0000	10.37
108.5	962		0.0000	1.0000	10.37
109.5	962		0.0000	1.0000	10.37
110.5	962		0.0000	1.0000	10.37
111.5	962		0.0000	1.0000	10.37
112.5	962		0.0000	1.0000	10.37
113.5	962		0.0000	1.0000	10.37
114.5	962		0.0000	1.0000	10.37
115.5	962		0.0000	1.0000	10.37
116.5	962	748	0.7774	0.2226	10.37
117.5	214		0.0000	1.0000	2.31
118.5	214		0.0000	1.0000	2.31
119.5	214	214	1.0000		2.31
120.5					



UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 376.5 MAINS - PRIMARILY WROUGHT IRON
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.5 MAINS - PRIMARILY WROUGHT IRON

ORIGINAL LIFE TABLE

PLACEMENT BAND 1858-1953

EXPERIENCE BAND 1987-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0					
0.5					
1.5					
2.5					
3.5					
4.5					
5.5					
6.5					
7.5					
8.5					
9.5					
10.5					
11.5					
12.5					
13.5					
14.5					
15.5					
16.5					
17.5					
18.5					
19.5					
20.5					
21.5					
22.5					
23.5					
24.5					
25.5					
26.5					
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5					
37.5					
38.5					

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.5 MAINS - PRIMARILY WROUGHT IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1858-1953			EXPERIENCE BAND 1987-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5					
41.5					
42.5					
43.5	25		0.0000		
44.5	25		0.0000		
45.5	25		0.0000		
46.5	55		0.0000		
47.5	223		0.0000		
48.5	262		0.0000		
49.5	262		0.0000		
50.5	262		0.0000		
51.5	262		0.0000		
52.5	262		0.0000		
53.5	262		0.0000		
54.5	262		0.0000		
55.5	262		0.0000		
56.5	262		0.0000		
57.5	262		0.0000		
58.5	314		0.0000		
59.5	314		0.0000		
60.5	314		0.0000		
61.5	314		0.0000		
62.5	75,154		0.0000		
63.5	138,569	982	0.0071	0.9929	60.00
64.5	160,823	1,746	0.0109	0.9891	59.57
65.5	180,613	6,379	0.0353	0.9647	58.93
66.5	181,343	2,380	0.0131	0.9869	56.85
67.5	188,288	4,157	0.0221	0.9779	56.10
68.5	193,984	4,443	0.0229	0.9771	54.86
69.5	198,009	2,263	0.0114	0.9886	53.61
70.5	241,098	6,495	0.0269	0.9731	52.99
71.5	272,551	6,528	0.0240	0.9760	51.57
72.5	360,342	4,768	0.0132	0.9868	50.33
73.5	382,095	3,224	0.0084	0.9916	49.66
74.5	401,702	6,859	0.0171	0.9829	49.25
75.5	423,998	7,571	0.0179	0.9821	48.40
76.5	427,344	2,828	0.0066	0.9934	47.54
77.5	435,068	7,691	0.0177	0.9823	47.23
78.5	435,983	12,197	0.0280	0.9720	46.39

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.5 MAINS - PRIMARILY WROUGHT IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1858-1953			EXPERIENCE BAND 1987-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	427,482	6,709	0.0157	0.9843	45.09
80.5	442,122	11,238	0.0254	0.9746	44.39
81.5	436,692	11,387	0.0261	0.9739	43.26
82.5	434,263	12,079	0.0278	0.9722	42.13
83.5	406,295	6,256	0.0154	0.9846	40.96
84.5	400,819	20,870	0.0521	0.9479	40.33
85.5	383,017	5,350	0.0140	0.9860	38.23
86.5	377,667	19,184	0.0508	0.9492	37.69
87.5	361,149	6,415	0.0178	0.9822	35.78
88.5	355,309	6,314	0.0178	0.9822	35.14
89.5	349,433	4,895	0.0140	0.9860	34.52
90.5	343,947	26,625	0.0774	0.9226	34.03
91.5	332,024	1,439	0.0043	0.9957	31.40
92.5	330,758	3,941	0.0119	0.9881	31.26
93.5	323,763	1,710	0.0053	0.9947	30.89
94.5	322,483	2,890	0.0090	0.9910	30.73
95.5	319,925	1,630	0.0051	0.9949	30.45
96.5	319,583	1,294	0.0040	0.9960	30.30
97.5	318,903	1,379	0.0043	0.9957	30.18
98.5	274,486	916	0.0033	0.9967	30.04
99.5	269,219	1	0.0000	1.0000	29.94
100.5	233,789	626	0.0027	0.9973	29.94
101.5	223,808	524	0.0023	0.9977	29.86
102.5	220,962	87	0.0004	0.9996	29.79
103.5	215,865	897	0.0042	0.9958	29.78
104.5	211,376	90	0.0004	0.9996	29.66
105.5	207,857	279	0.0013	0.9987	29.65
106.5	188,003	40	0.0002	0.9998	29.61
107.5	159,383		0.0000	1.0000	29.60
108.5	108,031	143	0.0013	0.9987	29.60
109.5	87,936	2	0.0000	1.0000	29.56
110.5	72,559	9	0.0001	0.9999	29.56
111.5	52,449	1	0.0000	1.0000	29.56
112.5	43,652	954	0.0219	0.9781	29.56
113.5	36,272	84	0.0023	0.9977	28.91
114.5	29,717	95	0.0032	0.9968	28.84
115.5	26,610	1	0.0000	1.0000	28.75
116.5	21,632	64	0.0030	0.9970	28.75
117.5	18,744	85	0.0045	0.9955	28.67
118.5	10,634		0.0000	1.0000	28.53

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.5 MAINS - PRIMARILY WROUGHT IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1858-1953			EXPERIENCE BAND 1987-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
119.5	7,881	30	0.0038	0.9962	28.53	
120.5	6,994	39	0.0055	0.9945	28.43	
121.5	5,132	150	0.0293	0.9707	28.27	
122.5	4,981	174	0.0349	0.9651	27.44	
123.5	3,657		0.0000	1.0000	26.48	
124.5	3,423	70	0.0203	0.9797	26.48	
125.5	3,491	319	0.0914	0.9086	25.95	
126.5	3,124	96	0.0306	0.9694	23.58	
127.5	2,967		0.0000	1.0000	22.85	
128.5	3,316	54	0.0162	0.9838	22.85	
129.5	3,036	72	0.0237	0.9763	22.48	
130.5	2,957	69	0.0235	0.9765	21.95	
131.5	2,696	3	0.0011	0.9989	21.44	
132.5	2,663		0.0000	1.0000	21.41	
133.5	2,432	1	0.0004	0.9996	21.41	
134.5	2,377		0.0000	1.0000	21.40	
135.5	2,377		0.0000	1.0000	21.40	
136.5	2,374		0.0000	1.0000	21.40	
137.5	2,374		0.0000	1.0000	21.40	
138.5	2,374		0.0000	1.0000	21.40	
139.5	2,293	4	0.0018	0.9982	21.40	
140.5	1,783		0.0000	1.0000	21.36	
141.5	1,554		0.0000	1.0000	21.36	
142.5	1,554		0.0000	1.0000	21.36	
143.5	1,554		0.0000	1.0000	21.36	
144.5	641		0.0000	1.0000	21.36	
145.5	641	9	0.0137	0.9863	21.36	
146.5	632		0.0000	1.0000	21.07	
147.5	632		0.0000	1.0000	21.07	
148.5	630		0.0000	1.0000	21.07	
149.5	560		0.0000	1.0000	21.07	
150.5	560		0.0000	1.0000	21.07	
151.5	560		0.0000	1.0000	21.07	
152.5	546		0.0000	1.0000	21.07	
153.5	540		0.0000	1.0000	21.07	
154.5	523		0.0000	1.0000	21.07	
155.5	491		0.0000	1.0000	21.07	
156.5	491		0.0000	1.0000	21.07	
157.5	491		0.0000	1.0000	21.07	
158.5	491		0.0000	1.0000	21.07	

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.5 MAINS - PRIMARILY WROUGHT IRON

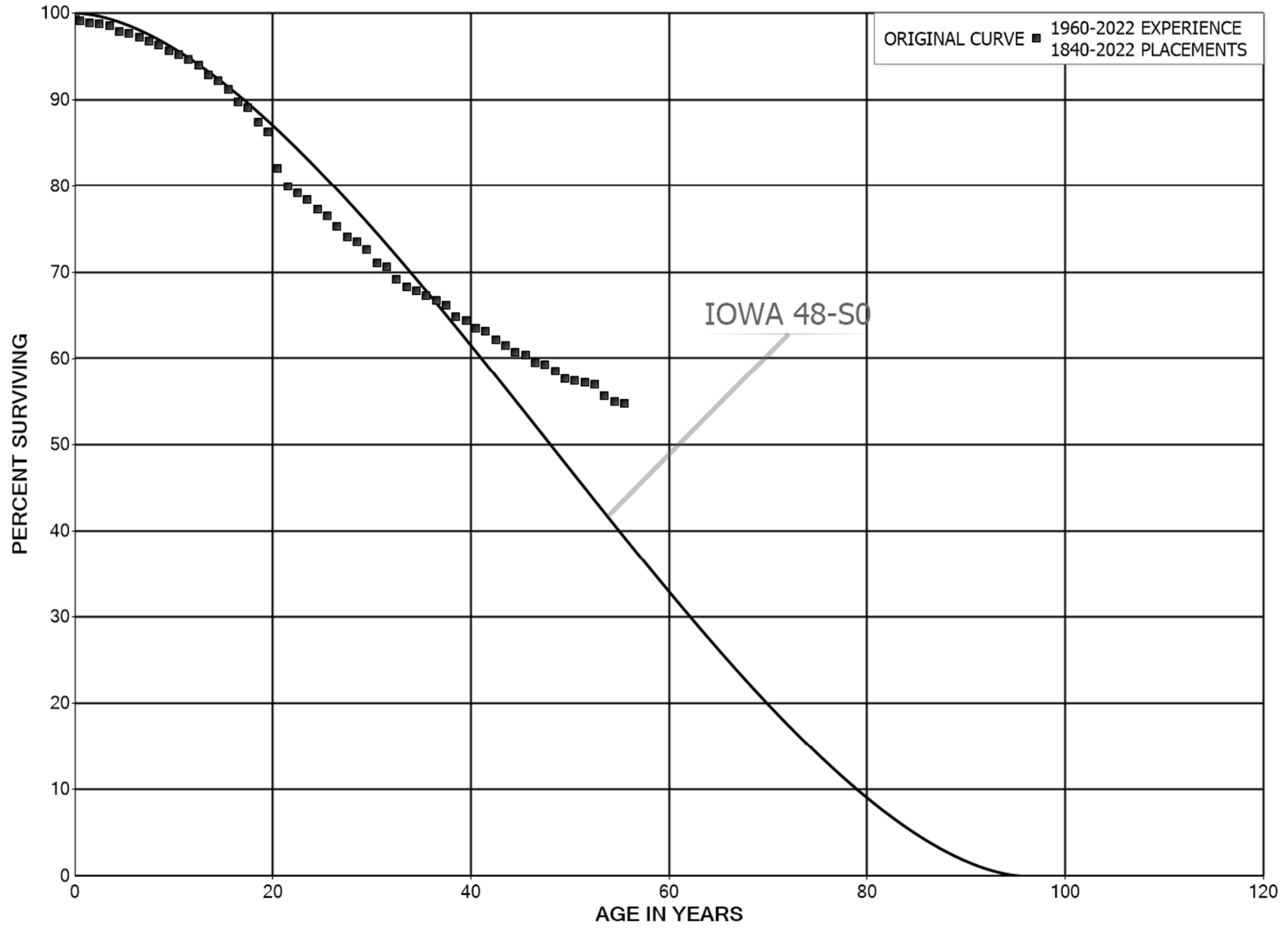
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1858-1953

EXPERIENCE BAND 1987-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
159.5	491		0.0000	1.0000	21.07
160.5	491		0.0000	1.0000	21.07
161.5	491		0.0000	1.0000	21.07
162.5	343		0.0000	1.0000	21.07
163.5	341		0.0000	1.0000	21.07
164.5					21.07

UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1840-2022

EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	152,452,628	1,405,089	0.0092	0.9908	100.00
0.5	125,554,924	281,742	0.0022	0.9978	99.08
1.5	110,193,555	136,140	0.0012	0.9988	98.86
2.5	101,234,150	287,815	0.0028	0.9972	98.73
3.5	91,460,817	562,729	0.0062	0.9938	98.45
4.5	79,283,238	208,507	0.0026	0.9974	97.85
5.5	72,396,028	320,854	0.0044	0.9956	97.59
6.5	66,434,100	317,629	0.0048	0.9952	97.16
7.5	56,123,383	231,950	0.0041	0.9959	96.69
8.5	50,977,988	343,148	0.0067	0.9933	96.29
9.5	48,849,144	227,461	0.0047	0.9953	95.65
10.5	45,295,644	303,295	0.0067	0.9933	95.20
11.5	40,344,211	275,438	0.0068	0.9932	94.56
12.5	39,126,552	446,250	0.0114	0.9886	93.92
13.5	37,819,560	260,646	0.0069	0.9931	92.85
14.5	34,835,099	378,939	0.0109	0.9891	92.21
15.5	32,452,182	522,920	0.0161	0.9839	91.20
16.5	30,400,038	243,706	0.0080	0.9920	89.73
17.5	28,740,830	527,898	0.0184	0.9816	89.01
18.5	26,186,178	327,033	0.0125	0.9875	87.38
19.5	23,225,665	1,138,062	0.0490	0.9510	86.29
20.5	21,474,345	547,954	0.0255	0.9745	82.06
21.5	19,315,878	191,836	0.0099	0.9901	79.97
22.5	18,158,348	170,321	0.0094	0.9906	79.17
23.5	17,440,727	250,766	0.0144	0.9856	78.43
24.5	16,093,515	159,592	0.0099	0.9901	77.30
25.5	15,007,032	249,385	0.0166	0.9834	76.53
26.5	13,423,260	205,167	0.0153	0.9847	75.26
27.5	12,400,671	99,924	0.0081	0.9919	74.11
28.5	11,603,994	142,348	0.0123	0.9877	73.52
29.5	11,064,841	228,007	0.0206	0.9794	72.61
30.5	10,286,352	72,318	0.0070	0.9930	71.12
31.5	9,863,472	203,055	0.0206	0.9794	70.62
32.5	9,321,067	112,845	0.0121	0.9879	69.16
33.5	8,603,608	65,279	0.0076	0.9924	68.33
34.5	8,185,970	57,478	0.0070	0.9930	67.81
35.5	7,637,287	69,078	0.0090	0.9910	67.33
36.5	7,149,716	54,254	0.0076	0.9924	66.72
37.5	6,760,227	141,054	0.0209	0.9791	66.22
38.5	6,416,869	46,669	0.0073	0.9927	64.83

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1840-2022			EXPERIENCE BAND 1960-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,041,100	80,724	0.0134	0.9866	64.36
40.5	5,359,210	31,372	0.0059	0.9941	63.50
41.5	4,657,012	66,841	0.0144	0.9856	63.13
42.5	4,342,341	48,340	0.0111	0.9889	62.23
43.5	4,192,710	51,792	0.0124	0.9876	61.53
44.5	4,089,960	25,406	0.0062	0.9938	60.77
45.5	3,796,947	56,879	0.0150	0.9850	60.39
46.5	3,613,927	15,404	0.0043	0.9957	59.49
47.5	3,482,012	42,466	0.0122	0.9878	59.24
48.5	3,301,864	53,064	0.0161	0.9839	58.51
49.5	3,063,413	10,675	0.0035	0.9965	57.57
50.5	2,917,144	10,455	0.0036	0.9964	57.37
51.5	2,542,108	9,446	0.0037	0.9963	57.17
52.5	2,129,008	49,494	0.0232	0.9768	56.96
53.5	1,620,573	19,991	0.0123	0.9877	55.63
54.5	1,399,703	6,071	0.0043	0.9957	54.94
55.5	1,218,784	5,410	0.0044	0.9956	54.71
56.5	1,070,632	2,925	0.0027	0.9973	54.46
57.5	932,602	3,470	0.0037	0.9963	54.31
58.5	846,367	4,229	0.0050	0.9950	54.11
59.5	757,060	3,299	0.0044	0.9956	53.84
60.5	682,428	8,367	0.0123	0.9877	53.61
61.5	610,321	5,230	0.0086	0.9914	52.95
62.5	539,777	6,192	0.0115	0.9885	52.50
63.5	513,598	7,842	0.0153	0.9847	51.89
64.5	407,578	1,976	0.0048	0.9952	51.10
65.5	302,092	3,783	0.0125	0.9875	50.85
66.5	204,556	1,587	0.0078	0.9922	50.22
67.5	170,034	3,889	0.0229	0.9771	49.83
68.5	106,177	853	0.0080	0.9920	48.69
69.5	87,687	116	0.0013	0.9987	48.30
70.5	66,964	971	0.0145	0.9855	48.23
71.5	56,989		0.0000	1.0000	47.53
72.5	44,957	395	0.0088	0.9912	47.53
73.5	42,735	83	0.0019	0.9981	47.12
74.5	40,486	963	0.0238	0.9762	47.02
75.5	36,941	2,158	0.0584	0.9416	45.91
76.5	33,840	749	0.0221	0.9779	43.22
77.5	32,428	830	0.0256	0.9744	42.27
78.5	31,598	297	0.0094	0.9906	41.18

UGI UTILITIES, INC. - GAS DIVISION

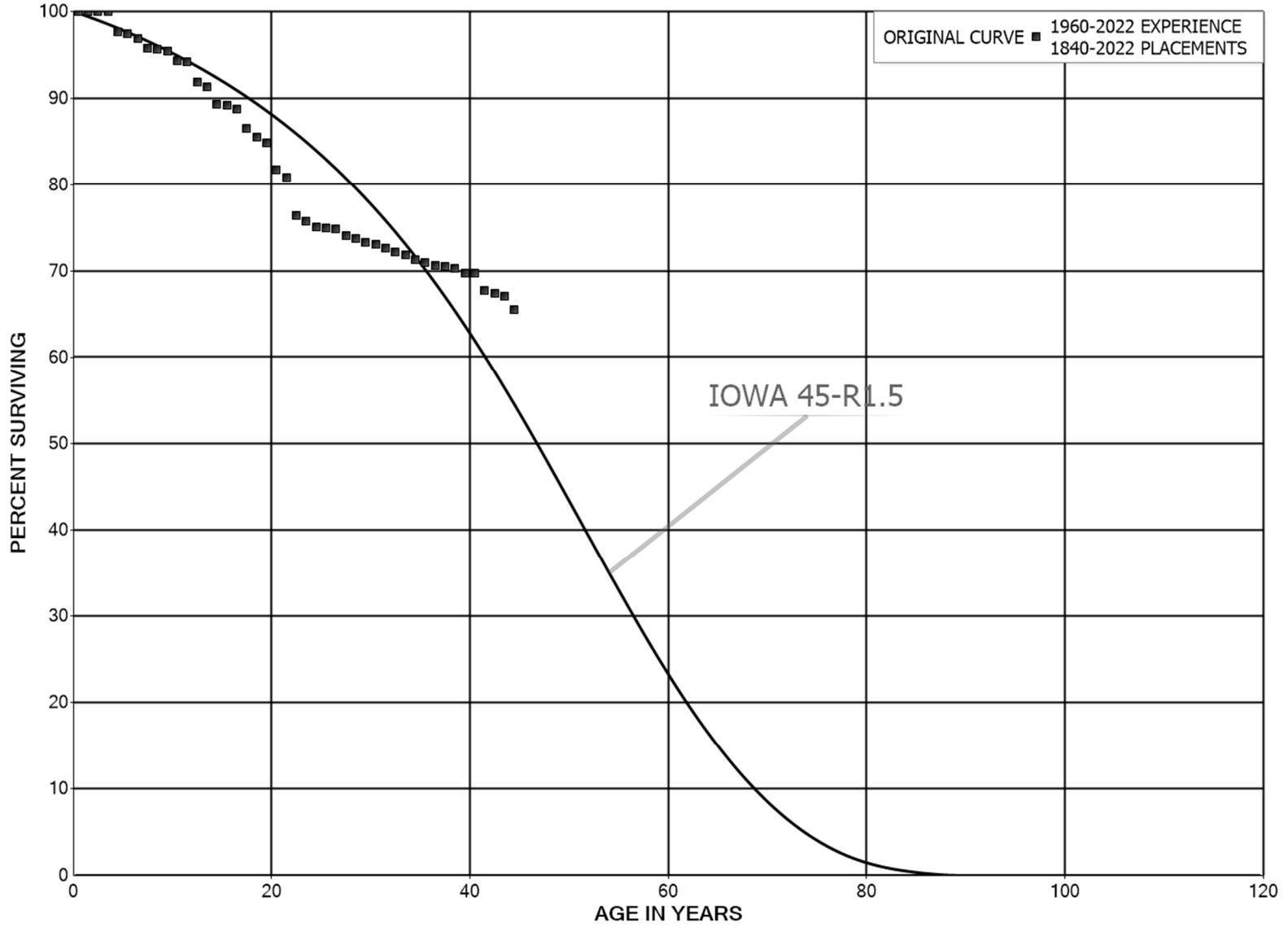
ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1840-2022			EXPERIENCE BAND 1960-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	30,350	15	0.0005	0.9995	40.80	
80.5	27,836		0.0000	1.0000	40.78	
81.5	27,666	647	0.0234	0.9766	40.78	
82.5	26,395	1,361	0.0516	0.9484	39.82	
83.5	24,572		0.0000	1.0000	37.77	
84.5	23,467	774	0.0330	0.9670	37.77	
85.5	20,919		0.0000	1.0000	36.52	
86.5	20,250	574	0.0283	0.9717	36.52	
87.5	19,349	206	0.0107	0.9893	35.49	
88.5	19,143	536	0.0280	0.9720	35.11	
89.5	18,501	1,735	0.0938	0.9062	34.13	
90.5	16,542	2,907	0.1757	0.8243	30.93	
91.5	11,256	634	0.0563	0.9437	25.49	
92.5	9,694		0.0000	1.0000	24.05	
93.5	7,143		0.0000	1.0000	24.05	
94.5	6,895		0.0000	1.0000	24.05	
95.5	4,192		0.0000	1.0000	24.05	
96.5	3,063		0.0000	1.0000	24.05	
97.5	3,063		0.0000	1.0000	24.05	
98.5	2,098		0.0000	1.0000	24.05	
99.5	1,507		0.0000	1.0000	24.05	
100.5	1,507		0.0000	1.0000	24.05	
101.5	1,446		0.0000	1.0000	24.05	
102.5	1,244		0.0000	1.0000	24.05	
103.5	378		0.0000	1.0000	24.05	
104.5	378		0.0000	1.0000	24.05	
105.5	378		0.0000	1.0000	24.05	
106.5	197		0.0000	1.0000	24.05	
107.5	197		0.0000	1.0000	24.05	
108.5	197		0.0000	1.0000	24.05	
109.5	197		0.0000	1.0000	24.05	
110.5	120		0.0000	1.0000	24.05	
111.5	60		0.0000	1.0000	24.05	
112.5					24.05	



UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1840-2022

EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	45,839,018	1,443	0.0000	1.0000	100.00
0.5	33,349,421	561	0.0000	1.0000	100.00
1.5	29,398,314	4,935	0.0002	0.9998	100.00
2.5	27,117,250	21,146	0.0008	0.9992	99.98
3.5	24,668,167	562,857	0.0228	0.9772	99.90
4.5	24,062,434	50,659	0.0021	0.9979	97.62
5.5	24,038,028	139,878	0.0058	0.9942	97.42
6.5	23,912,446	266,526	0.0111	0.9889	96.85
7.5	22,873,702	46,316	0.0020	0.9980	95.77
8.5	14,033,889	31,101	0.0022	0.9978	95.58
9.5	13,629,528	147,762	0.0108	0.9892	95.36
10.5	13,261,882	14,416	0.0011	0.9989	94.33
11.5	10,934,426	276,897	0.0253	0.9747	94.23
12.5	10,390,191	57,117	0.0055	0.9945	91.84
13.5	10,254,033	225,520	0.0220	0.9780	91.34
14.5	9,331,113	11,819	0.0013	0.9987	89.33
15.5	9,315,385	52,748	0.0057	0.9943	89.21
16.5	9,102,405	227,322	0.0250	0.9750	88.71
17.5	8,826,873	106,402	0.0121	0.9879	86.49
18.5	8,634,168	62,228	0.0072	0.9928	85.45
19.5	8,131,857	296,128	0.0364	0.9636	84.84
20.5	7,650,840	83,321	0.0109	0.9891	81.75
21.5	7,398,036	407,157	0.0550	0.9450	80.86
22.5	6,923,259	65,694	0.0095	0.9905	76.41
23.5	6,798,166	59,495	0.0088	0.9912	75.68
24.5	6,617,192	7,218	0.0011	0.9989	75.02
25.5	5,955,518	8,220	0.0014	0.9986	74.94
26.5	5,513,966	53,313	0.0097	0.9903	74.83
27.5	5,133,076	27,973	0.0054	0.9946	74.11
28.5	5,016,608	28,256	0.0056	0.9944	73.71
29.5	4,906,198	14,459	0.0029	0.9971	73.29
30.5	4,691,605	29,442	0.0063	0.9937	73.07
31.5	4,389,271	27,478	0.0063	0.9937	72.62
32.5	4,225,099	16,808	0.0040	0.9960	72.16
33.5	4,162,926	35,687	0.0086	0.9914	71.87
34.5	3,878,212	18,630	0.0048	0.9952	71.26
35.5	3,067,096	12,150	0.0040	0.9960	70.92
36.5	2,788,414	5,828	0.0021	0.9979	70.63
37.5	2,316,071	7,150	0.0031	0.9969	70.49
38.5	2,107,146	15,160	0.0072	0.9928	70.27

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1840-2022			EXPERIENCE BAND 1960-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	2,078,647	651	0.0003	0.9997	69.76	
40.5	1,819,522	52,262	0.0287	0.9713	69.74	
41.5	984,180	5,688	0.0058	0.9942	67.74	
42.5	926,844	4,001	0.0043	0.9957	67.35	
43.5	909,267	21,099	0.0232	0.9768	67.06	
44.5	880,991	772	0.0009	0.9991	65.50	
45.5	874,401	618	0.0007	0.9993	65.44	
46.5	860,965		0.0000	1.0000	65.40	
47.5	797,187	762	0.0010	0.9990	65.40	
48.5	754,115	614	0.0008	0.9992	65.33	
49.5	713,889	2,171	0.0030	0.9970	65.28	
50.5	672,196		0.0000	1.0000	65.08	
51.5	658,732		0.0000	1.0000	65.08	
52.5	637,278	611	0.0010	0.9990	65.08	
53.5	504,268		0.0000	1.0000	65.02	
54.5	376,753	4,048	0.0107	0.9893	65.02	
55.5	350,256		0.0000	1.0000	64.32	
56.5	213,329		0.0000	1.0000	64.32	
57.5	156,398		0.0000	1.0000	64.32	
58.5	154,787		0.0000	1.0000	64.32	
59.5	126,039		0.0000	1.0000	64.32	
60.5	95,390		0.0000	1.0000	64.32	
61.5	90,245		0.0000	1.0000	64.32	
62.5	46,024		0.0000	1.0000	64.32	
63.5	40,476		0.0000	1.0000	64.32	
64.5	31,958		0.0000	1.0000	64.32	
65.5	25,166		0.0000	1.0000	64.32	
66.5	3,876		0.0000	1.0000	64.32	
67.5	3,610		0.0000	1.0000	64.32	
68.5	2,279		0.0000	1.0000	64.32	
69.5	2,279		0.0000	1.0000	64.32	
70.5	2,279		0.0000	1.0000	64.32	
71.5	2,279		0.0000	1.0000	64.32	
72.5	2,279		0.0000	1.0000	64.32	
73.5	2,279		0.0000	1.0000	64.32	
74.5	2,279		0.0000	1.0000	64.32	
75.5	2,279		0.0000	1.0000	64.32	
76.5	2,279		0.0000	1.0000	64.32	
77.5	2,279		0.0000	1.0000	64.32	
78.5	2,279		0.0000	1.0000	64.32	

UGI UTILITIES, INC. - GAS DIVISION

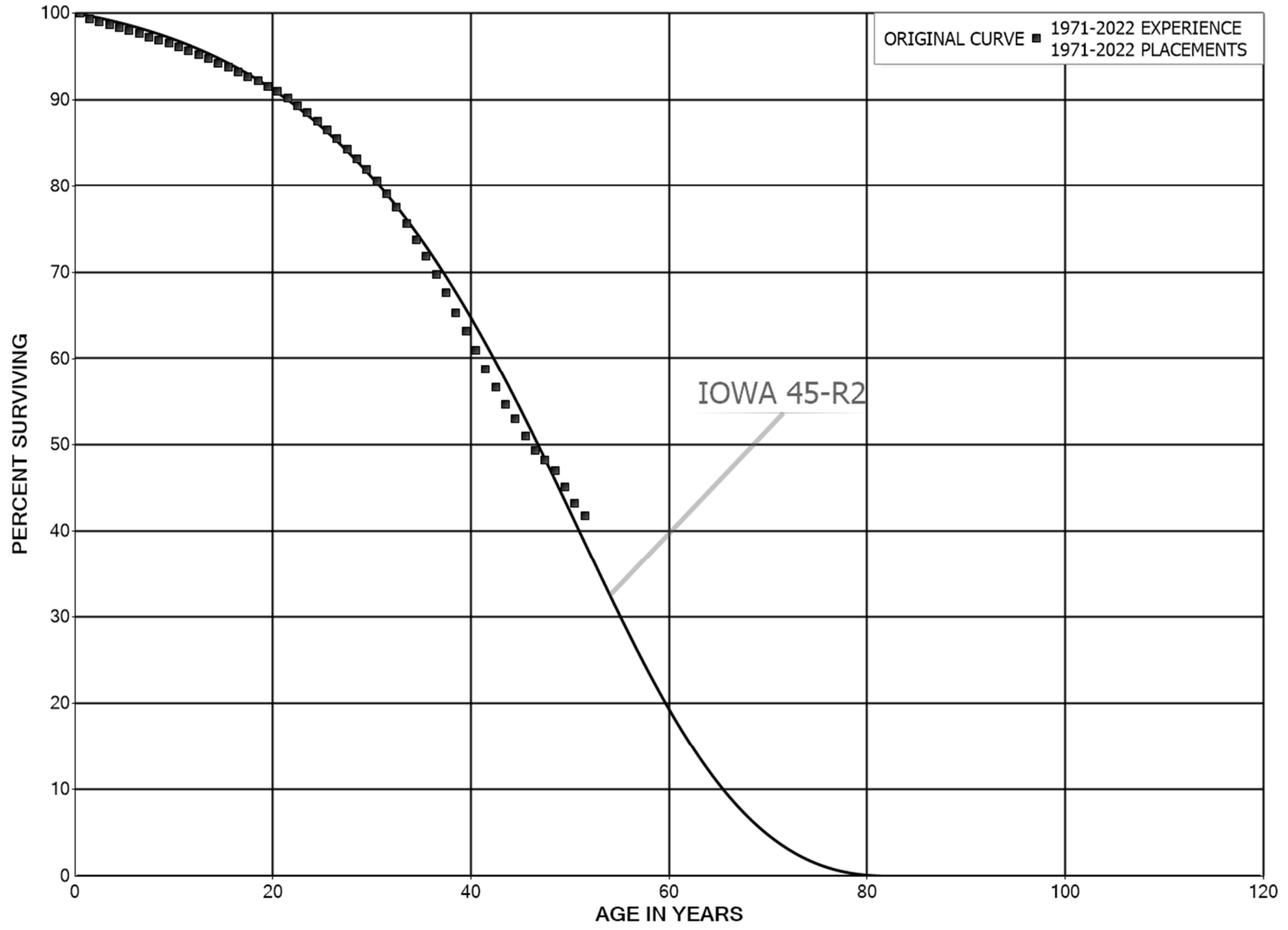
ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1840-2022			EXPERIENCE BAND 1960-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,279		0.0000	1.0000	64.32
80.5	2,279		0.0000	1.0000	64.32
81.5	2,279		0.0000	1.0000	64.32
82.5	2,279		0.0000	1.0000	64.32
83.5	2,279		0.0000	1.0000	64.32
84.5	2,279		0.0000	1.0000	64.32
85.5	2,279		0.0000	1.0000	64.32
86.5	2,279		0.0000	1.0000	64.32
87.5	2,279		0.0000	1.0000	64.32
88.5	2,279		0.0000	1.0000	64.32
89.5	2,279		0.0000	1.0000	64.32
90.5	2,279		0.0000	1.0000	64.32
91.5	2,279		0.0000	1.0000	64.32
92.5	2,279		0.0000	1.0000	64.32
93.5	2,279		0.0000	1.0000	64.32
94.5	2,279		0.0000	1.0000	64.32
95.5	2,279		0.0000	1.0000	64.32
96.5	2,279		0.0000	1.0000	64.32
97.5	2,279		0.0000	1.0000	64.32
98.5	2,279		0.0000	1.0000	64.32
99.5	2,279	2,279	1.0000		64.32
100.5					



UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 380 SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1971-2022

EXPERIENCE BAND 1971-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,526,719,555	1,007,995	0.0007	0.9993	100.00
0.5	1,425,968,031	8,814,594	0.0062	0.9938	99.93
1.5	1,296,319,559	4,687,772	0.0036	0.9964	99.32
2.5	1,186,975,777	4,614,551	0.0039	0.9961	98.96
3.5	1,084,326,182	3,178,435	0.0029	0.9971	98.57
4.5	1,006,632,174	3,276,933	0.0033	0.9967	98.28
5.5	937,435,369	3,566,358	0.0038	0.9962	97.96
6.5	865,880,422	3,233,532	0.0037	0.9963	97.59
7.5	799,333,709	2,961,389	0.0037	0.9963	97.23
8.5	738,507,728	3,072,317	0.0042	0.9958	96.87
9.5	678,833,412	2,982,692	0.0044	0.9956	96.46
10.5	628,427,122	2,748,094	0.0044	0.9956	96.04
11.5	592,459,952	2,737,035	0.0046	0.9954	95.62
12.5	567,588,396	2,876,535	0.0051	0.9949	95.18
13.5	542,027,505	2,949,539	0.0054	0.9946	94.70
14.5	514,732,637	2,696,027	0.0052	0.9948	94.18
15.5	493,958,932	2,720,792	0.0055	0.9945	93.69
16.5	474,211,712	2,592,042	0.0055	0.9945	93.17
17.5	451,498,000	2,535,744	0.0056	0.9944	92.66
18.5	424,618,844	2,762,476	0.0065	0.9935	92.14
19.5	404,201,816	2,565,435	0.0063	0.9937	91.54
20.5	382,331,133	3,214,317	0.0084	0.9916	90.96
21.5	360,554,198	3,447,850	0.0096	0.9904	90.20
22.5	341,092,976	3,209,694	0.0094	0.9906	89.33
23.5	321,376,231	3,606,260	0.0112	0.9888	88.49
24.5	299,424,872	3,487,281	0.0116	0.9884	87.50
25.5	275,125,137	3,215,879	0.0117	0.9883	86.48
26.5	253,045,308	3,514,633	0.0139	0.9861	85.47
27.5	228,608,836	3,132,224	0.0137	0.9863	84.28
28.5	206,288,226	2,937,327	0.0142	0.9858	83.13
29.5	191,256,096	3,163,002	0.0165	0.9835	81.94
30.5	172,667,746	3,177,815	0.0184	0.9816	80.59
31.5	155,568,526	3,054,144	0.0196	0.9804	79.11
32.5	135,954,295	3,385,498	0.0249	0.9751	77.55
33.5	117,558,262	2,904,697	0.0247	0.9753	75.62
34.5	102,572,228	2,659,363	0.0259	0.9741	73.75
35.5	90,382,758	2,658,910	0.0294	0.9706	71.84
36.5	80,116,752	2,478,618	0.0309	0.9691	69.73
37.5	70,919,694	2,413,066	0.0340	0.9660	67.57
38.5	62,723,195	1,998,288	0.0319	0.9681	65.27

UGI UTILITIES, INC. - GAS DIVISION

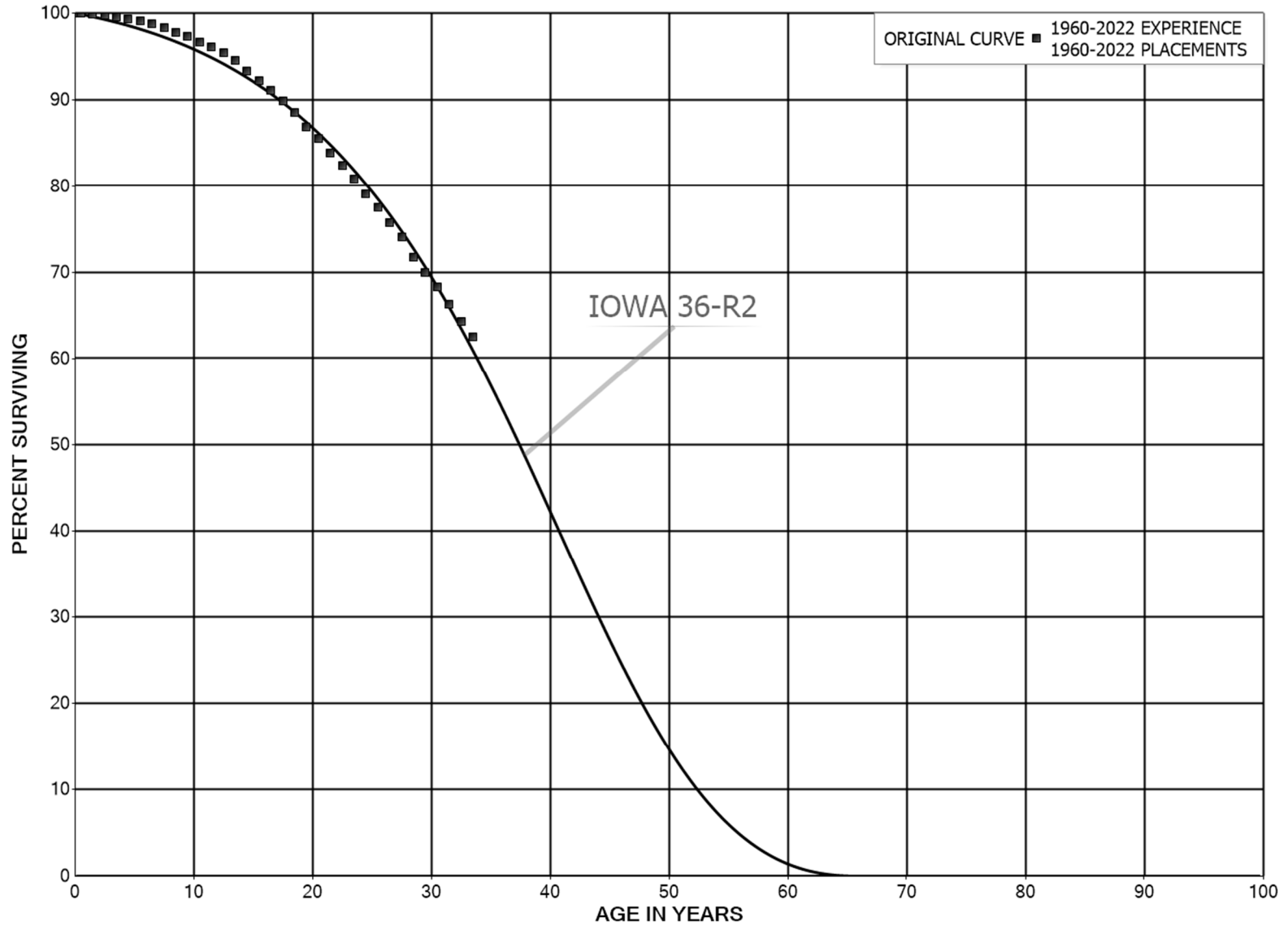
ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1971-2022			EXPERIENCE BAND 1971-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	55,792,585	1,990,184	0.0357	0.9643	63.19
40.5	47,133,254	1,723,898	0.0366	0.9634	60.94
41.5	37,856,747	1,325,426	0.0350	0.9650	58.71
42.5	28,850,923	1,013,985	0.0351	0.9649	56.65
43.5	22,963,011	718,153	0.0313	0.9687	54.66
44.5	19,124,792	711,053	0.0372	0.9628	52.95
45.5	14,691,293	487,461	0.0332	0.9668	50.98
46.5	11,762,769	265,416	0.0226	0.9774	49.29
47.5	9,326,063	234,078	0.0251	0.9749	48.18
48.5	6,327,673	261,633	0.0413	0.9587	46.97
49.5	3,430,147	143,197	0.0417	0.9583	45.03
50.5	1,259,314	41,445	0.0329	0.9671	43.15
51.5					41.73



UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 381 METERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1960-2022

EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	188,944,004	4,171	0.0000	1.0000	100.00
0.5	172,992,316	249,387	0.0014	0.9986	100.00
1.5	163,071,232	168,129	0.0010	0.9990	99.85
2.5	154,289,389	306,613	0.0020	0.9980	99.75
3.5	144,838,043	342,024	0.0024	0.9976	99.55
4.5	131,747,222	370,348	0.0028	0.9972	99.32
5.5	123,726,979	396,907	0.0032	0.9968	99.04
6.5	118,017,827	511,776	0.0043	0.9957	98.72
7.5	112,526,084	648,041	0.0058	0.9942	98.29
8.5	106,267,817	516,808	0.0049	0.9951	97.73
9.5	100,023,601	632,641	0.0063	0.9937	97.25
10.5	94,642,979	571,160	0.0060	0.9940	96.64
11.5	89,025,449	609,214	0.0068	0.9932	96.05
12.5	85,681,423	820,692	0.0096	0.9904	95.40
13.5	81,899,953	1,042,210	0.0127	0.9873	94.48
14.5	76,470,089	927,268	0.0121	0.9879	93.28
15.5	72,884,064	842,595	0.0116	0.9884	92.15
16.5	69,482,408	953,674	0.0137	0.9863	91.08
17.5	66,189,780	974,205	0.0147	0.9853	89.83
18.5	62,396,285	1,180,185	0.0189	0.9811	88.51
19.5	59,667,845	919,903	0.0154	0.9846	86.84
20.5	56,856,535	1,087,445	0.0191	0.9809	85.50
21.5	53,529,452	914,517	0.0171	0.9829	83.86
22.5	50,908,815	971,630	0.0191	0.9809	82.43
23.5	48,189,869	1,040,140	0.0216	0.9784	80.86
24.5	44,833,408	897,342	0.0200	0.9800	79.11
25.5	41,813,823	981,851	0.0235	0.9765	77.53
26.5	38,925,035	868,890	0.0223	0.9777	75.71
27.5	36,656,636	1,151,210	0.0314	0.9686	74.02
28.5	32,152,092	769,911	0.0239	0.9761	71.69
29.5	29,266,553	705,220	0.0241	0.9759	69.98
30.5	26,361,450	762,490	0.0289	0.9711	68.29
31.5	23,730,947	714,323	0.0301	0.9699	66.31
32.5	21,329,212	613,881	0.0288	0.9712	64.32
33.5	19,530,764	491,000	0.0251	0.9749	62.47
34.5	18,018,322	407,672	0.0226	0.9774	60.90
35.5	16,592,518	416,370	0.0251	0.9749	59.52
36.5	15,224,804	387,777	0.0255	0.9745	58.03
37.5	13,884,617	296,356	0.0213	0.9787	56.55
38.5	13,136,834	241,633	0.0184	0.9816	55.34

UGI UTILITIES, INC. - GAS DIVISION

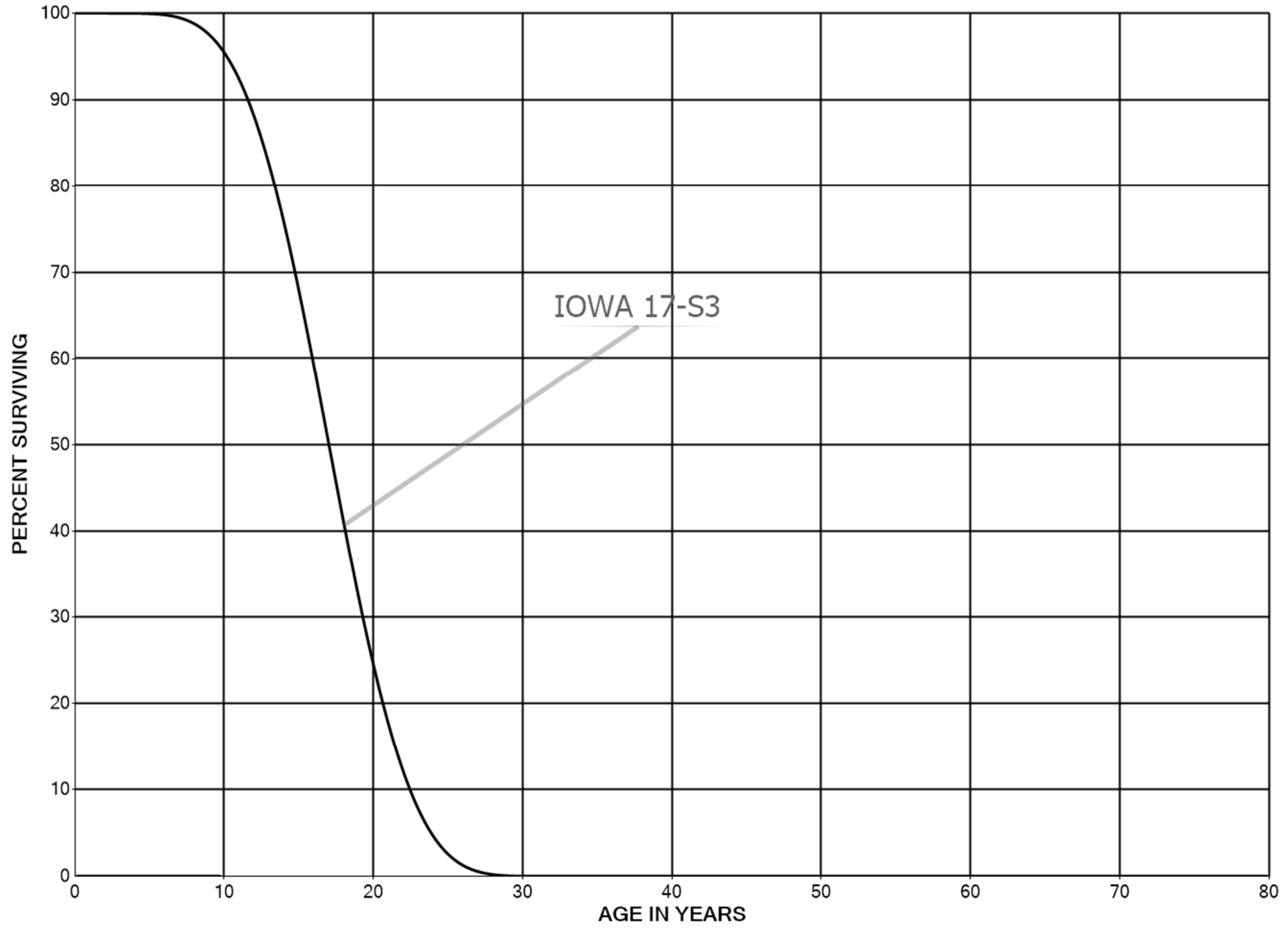
ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1960-2022			EXPERIENCE BAND 1960-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	12,740,160	308,046	0.0242	0.9758	54.32
40.5	12,024,704	501,124	0.0417	0.9583	53.01
41.5	9,755,899	261,616	0.0268	0.9732	50.80
42.5	7,866,121	240,521	0.0306	0.9694	49.44
43.5	7,350,068	134,573	0.0183	0.9817	47.93
44.5	7,048,532	185,252	0.0263	0.9737	47.05
45.5	6,755,840	170,515	0.0252	0.9748	45.81
46.5	6,484,484	254,243	0.0392	0.9608	44.66
47.5	6,051,799	353,877	0.0585	0.9415	42.91
48.5	5,534,385	378,223	0.0683	0.9317	40.40
49.5	4,875,828	259,756	0.0533	0.9467	37.64
50.5	4,228,295	143,898	0.0340	0.9660	35.63
51.5	3,745,077	134,841	0.0360	0.9640	34.42
52.5	3,081,221	267,528	0.0868	0.9132	33.18
53.5	2,189,761	283,663	0.1295	0.8705	30.30
54.5	1,465,799	63,531	0.0433	0.9567	26.37
55.5	1,060,959	39,778	0.0375	0.9625	25.23
56.5	635,915	7,227	0.0114	0.9886	24.28
57.5	361,992	1,855	0.0051	0.9949	24.01
58.5	211,744	1,596	0.0075	0.9925	23.89
59.5	128,684		0.0000	1.0000	23.71
60.5	58,869		0.0000	1.0000	23.71
61.5	18,375	1,479	0.0805	0.9195	23.71
62.5					21.80

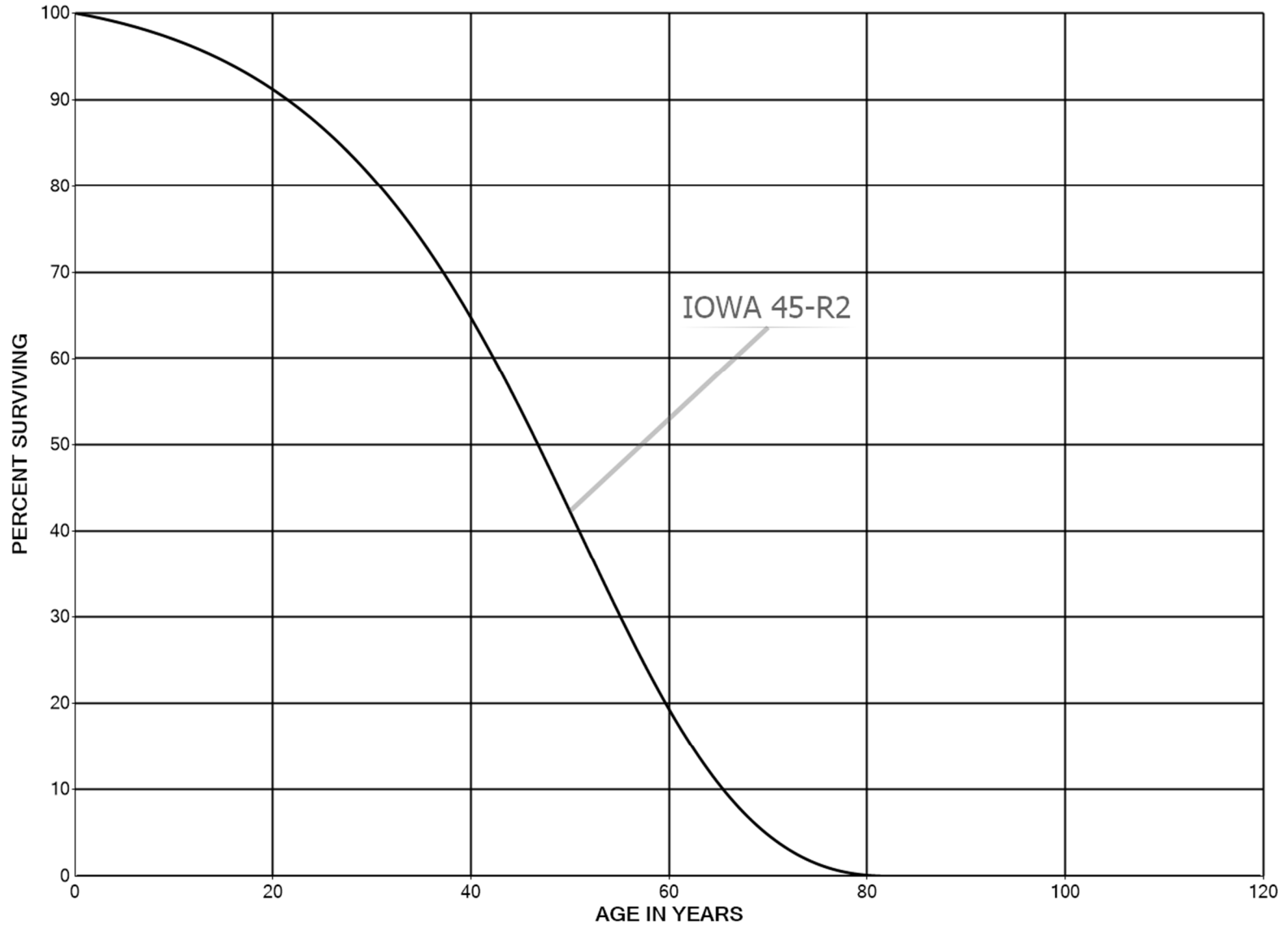


UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 381.1 METERS - ERTS
SMOOTH SURVIVOR CURVE



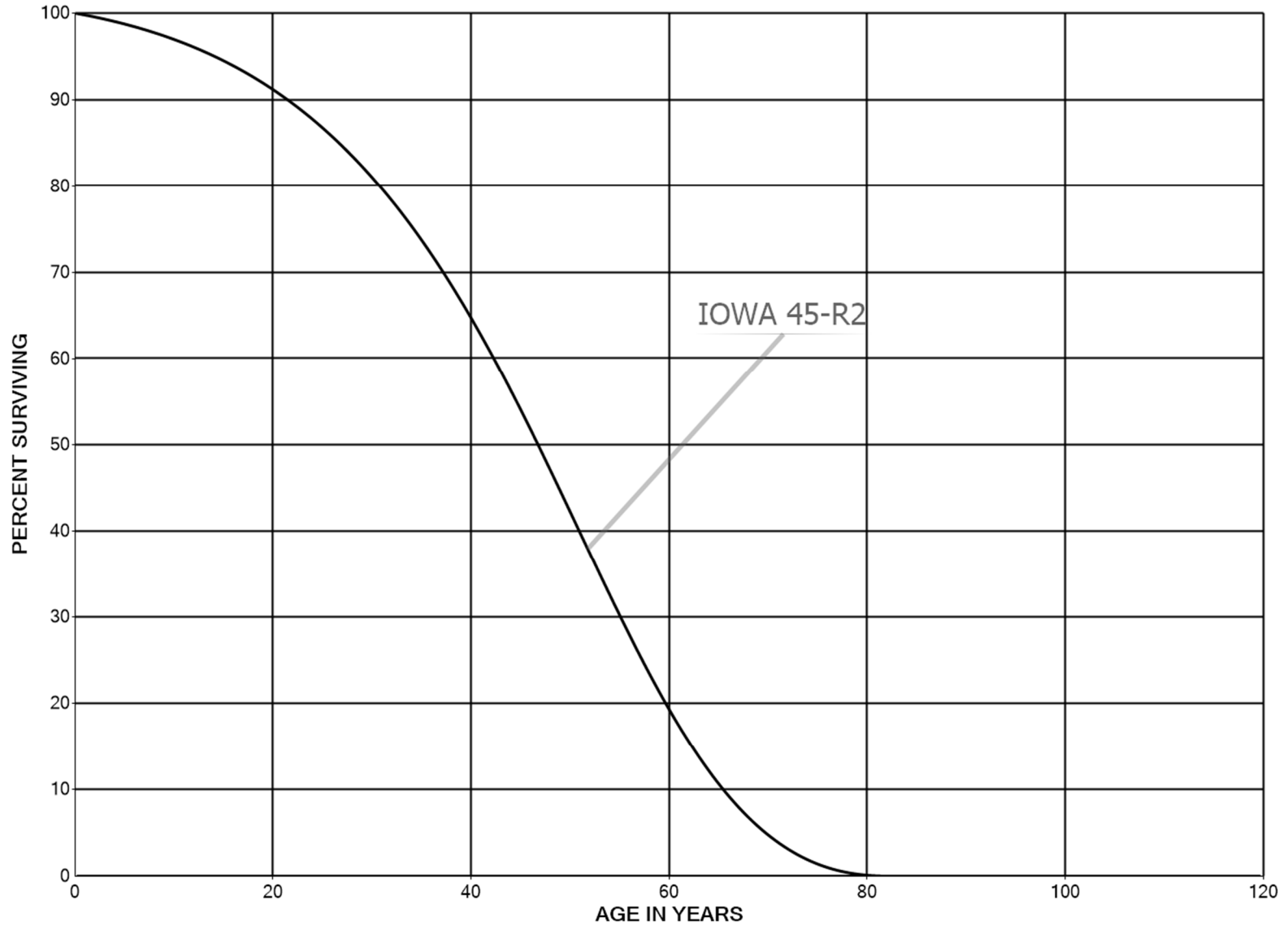


UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 382 METER INSTALLATIONS
SMOOTH SURVIVOR CURVE



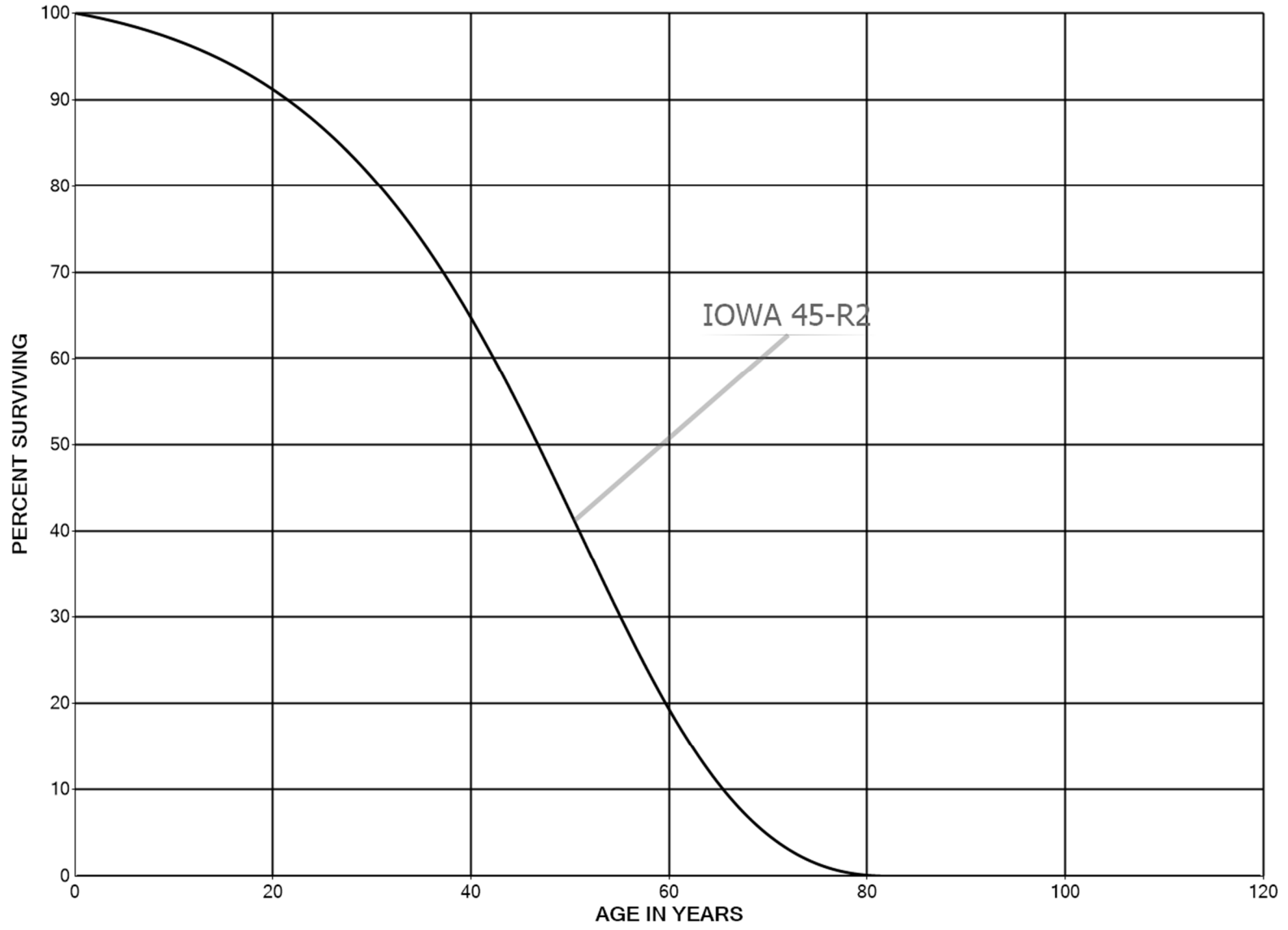


UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 383 HOUSE REGULATORS
SMOOTH SURVIVOR CURVE



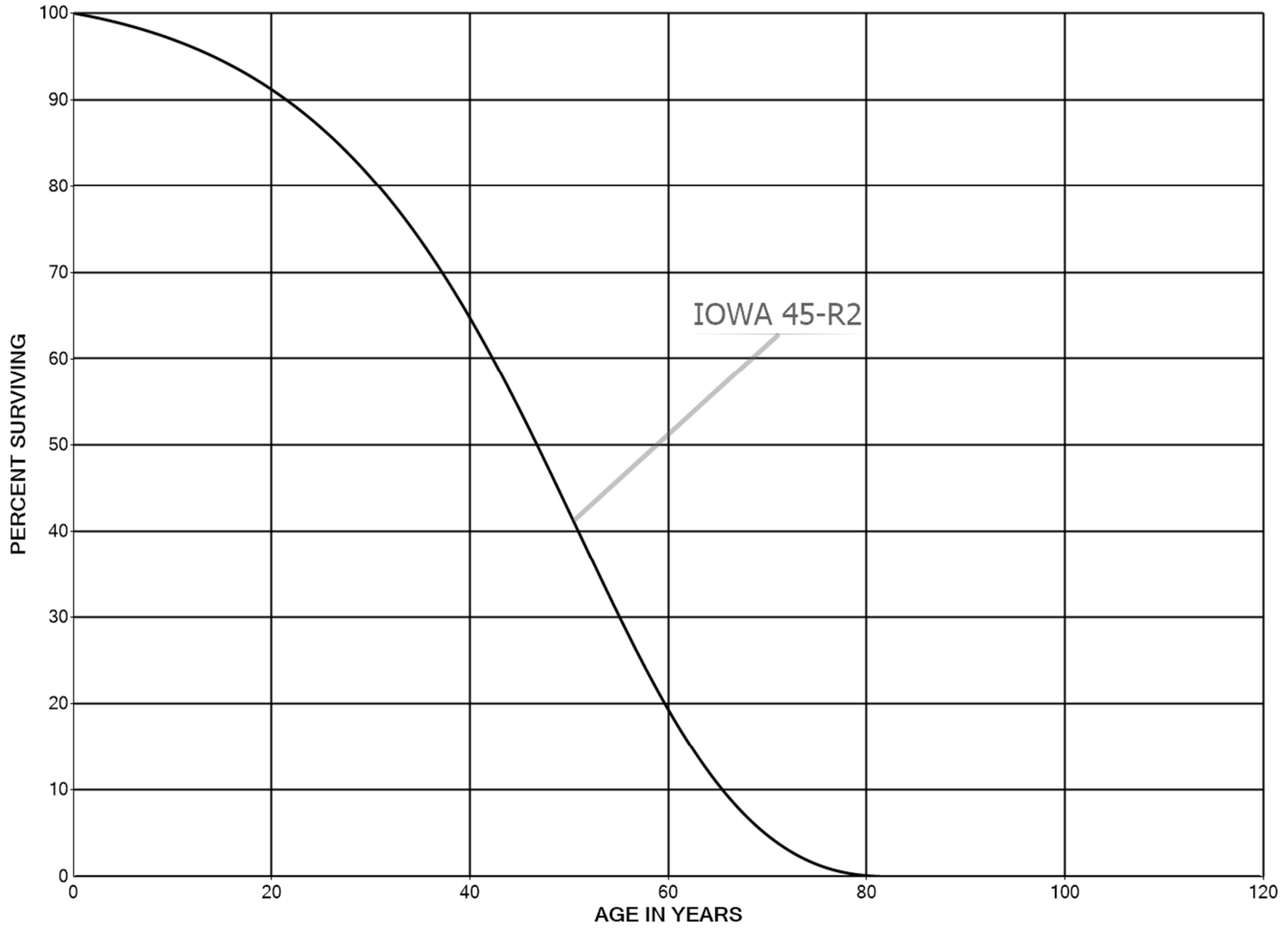


UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS
SMOOTH SURVIVOR CURVE



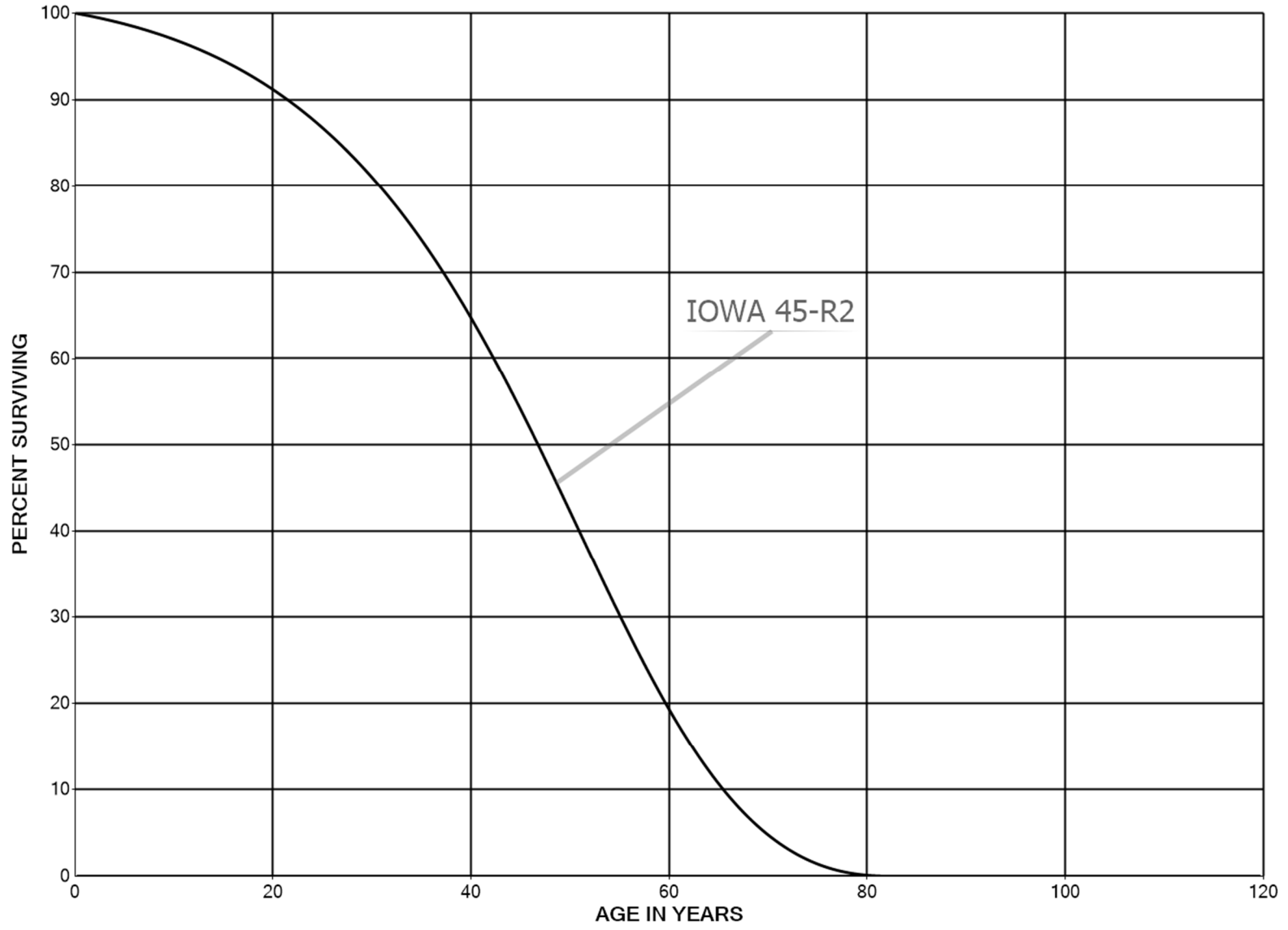


UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT
SMOOTH SURVIVOR CURVE

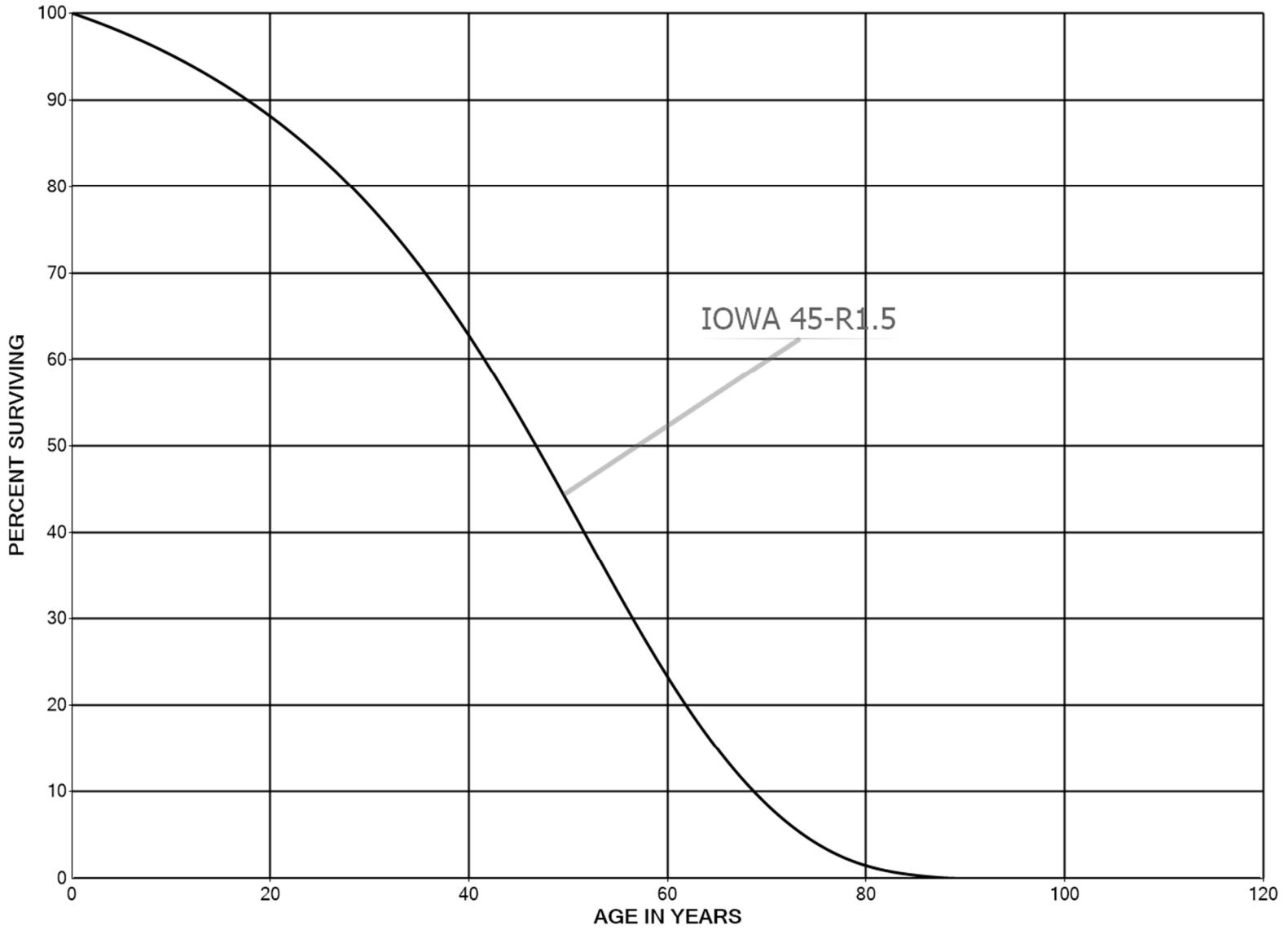




UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 386 OTHER PROPERTY ON CUSTOMERS PREMISES
SMOOTH SURVIVOR CURVE

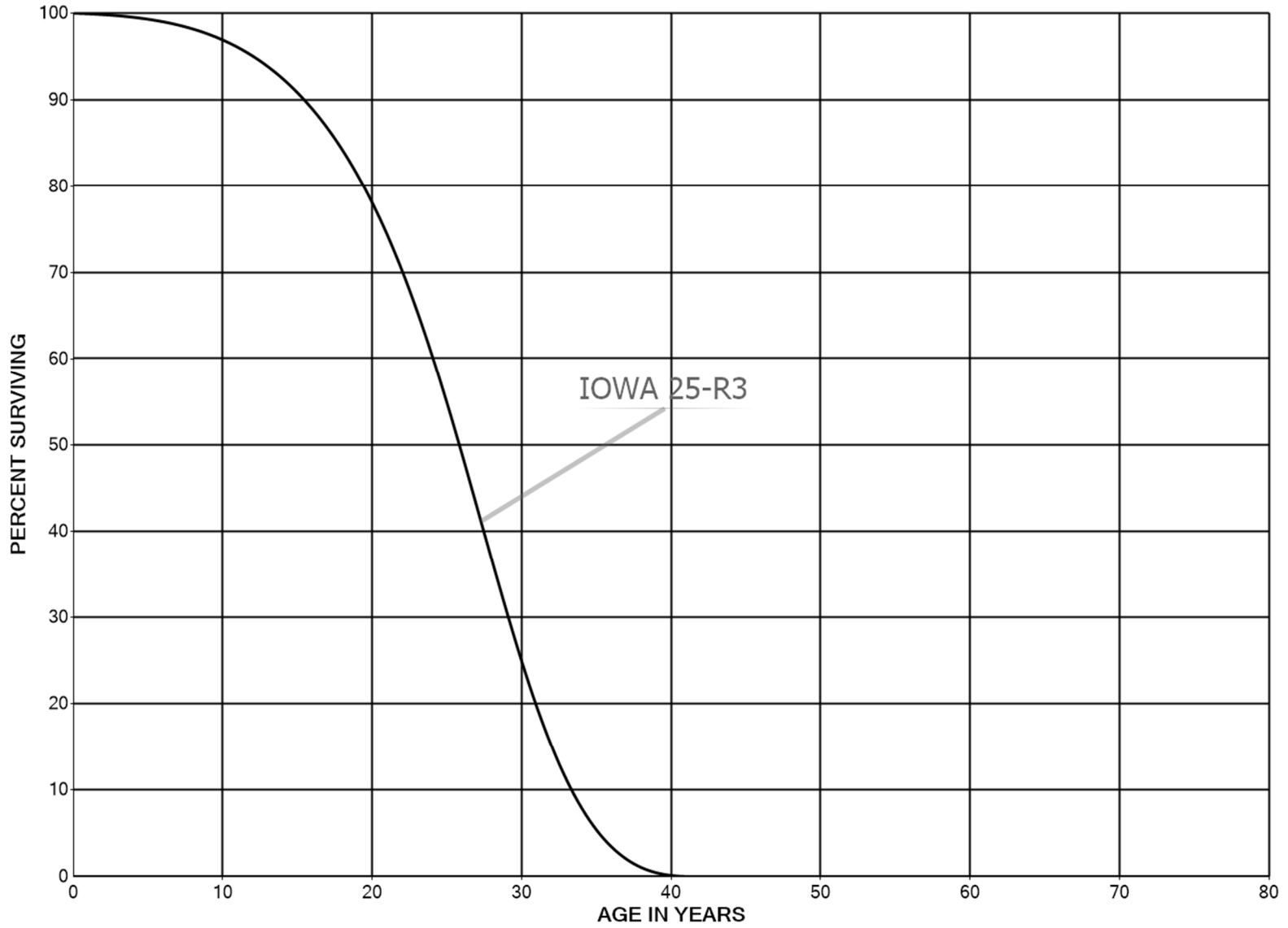


UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 386.1 OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS
SMOOTH SURVIVOR CURVE



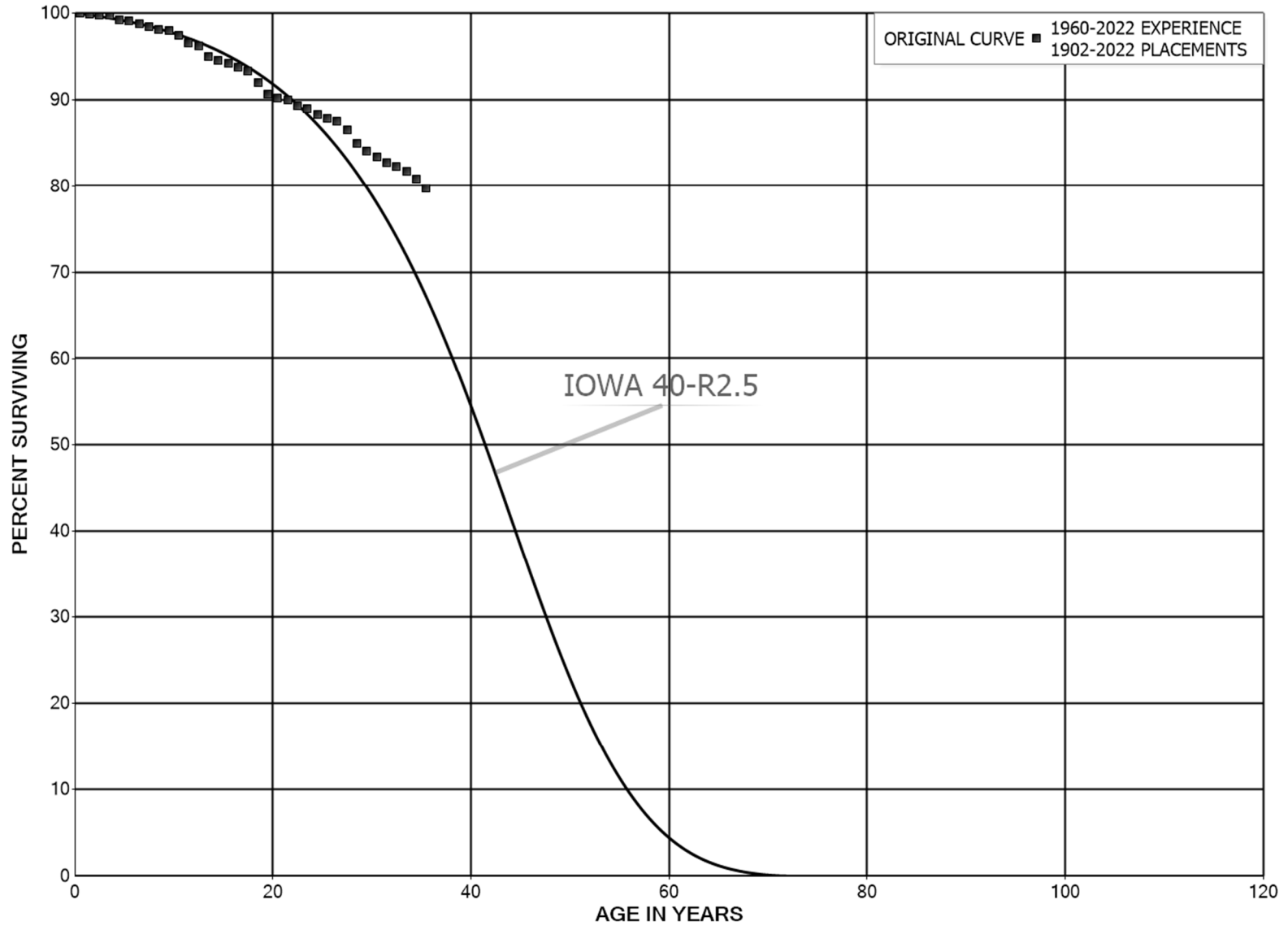


UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 386.2 OTHER PROPERTY ON CUSTOMERS PREMISES - GAS LIGHTS
SMOOTH SURVIVOR CURVE





UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 387 OTHER EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1902-2022

EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,341,099	1,797	0.0003	0.9997	100.00
0.5	5,304,420	4,823	0.0009	0.9991	99.97
1.5	5,205,974	5,904	0.0011	0.9989	99.88
2.5	4,615,477	3,661	0.0008	0.9992	99.76
3.5	4,418,324	22,220	0.0050	0.9950	99.68
4.5	4,204,072	7,215	0.0017	0.9983	99.18
5.5	3,885,994	11,817	0.0030	0.9970	99.01
6.5	3,870,994	14,195	0.0037	0.9963	98.71
7.5	3,878,903	9,657	0.0025	0.9975	98.35
8.5	3,885,739	5,121	0.0013	0.9987	98.10
9.5	3,881,647	23,770	0.0061	0.9939	97.97
10.5	3,859,385	33,413	0.0087	0.9913	97.37
11.5	3,808,853	13,431	0.0035	0.9965	96.53
12.5	3,794,215	46,785	0.0123	0.9877	96.19
13.5	3,691,045	17,544	0.0048	0.9952	95.00
14.5	3,489,686	12,242	0.0035	0.9965	94.55
15.5	3,422,509	17,887	0.0052	0.9948	94.22
16.5	3,331,995	16,349	0.0049	0.9951	93.73
17.5	3,245,233	45,932	0.0142	0.9858	93.27
18.5	3,080,342	44,665	0.0145	0.9855	91.95
19.5	2,815,290	13,736	0.0049	0.9951	90.62
20.5	2,780,451	8,224	0.0030	0.9970	90.17
21.5	2,634,614	16,888	0.0064	0.9936	89.91
22.5	2,357,799	10,549	0.0045	0.9955	89.33
23.5	1,946,061	12,959	0.0067	0.9933	88.93
24.5	1,843,744	11,245	0.0061	0.9939	88.34
25.5	1,670,116	5,396	0.0032	0.9968	87.80
26.5	1,410,315	16,718	0.0119	0.9881	87.52
27.5	1,245,678	22,644	0.0182	0.9818	86.48
28.5	1,122,489	10,876	0.0097	0.9903	84.91
29.5	1,026,515	8,557	0.0083	0.9917	84.08
30.5	956,341	7,005	0.0073	0.9927	83.38
31.5	852,068	4,887	0.0057	0.9943	82.77
32.5	760,032	5,491	0.0072	0.9928	82.30
33.5	673,128	6,950	0.0103	0.9897	81.70
34.5	621,046	8,595	0.0138	0.9862	80.86
35.5	542,553	9,163	0.0169	0.9831	79.74
36.5	483,190	3,020	0.0063	0.9937	78.39
37.5	441,552	5,818	0.0132	0.9868	77.90
38.5	379,145	2,078	0.0055	0.9945	76.88

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2022			EXPERIENCE BAND 1960-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	363,714	5,093	0.0140	0.9860	76.46	
40.5	328,506	1,812	0.0055	0.9945	75.39	
41.5	304,203	1,844	0.0061	0.9939	74.97	
42.5	285,441	1,514	0.0053	0.9947	74.52	
43.5	274,957	5,625	0.0205	0.9795	74.12	
44.5	266,684	725	0.0027	0.9973	72.60	
45.5	261,475	4,885	0.0187	0.9813	72.41	
46.5	230,927	9,449	0.0409	0.9591	71.05	
47.5	238,740	409	0.0017	0.9983	68.15	
48.5	232,056	744	0.0032	0.9968	68.03	
49.5	227,979	202	0.0009	0.9991	67.81	
50.5	213,219	373	0.0018	0.9982	67.75	
51.5	223,296	2,683	0.0120	0.9880	67.63	
52.5	217,469	1,586	0.0073	0.9927	66.82	
53.5	214,320	902	0.0042	0.9958	66.33	
54.5	195,966	3,721	0.0190	0.9810	66.05	
55.5	179,652	222	0.0012	0.9988	64.80	
56.5	171,188	1,774	0.0104	0.9896	64.72	
57.5	169,986	510	0.0030	0.9970	64.05	
58.5	162,243	3,025	0.0186	0.9814	63.86	
59.5	155,738	19,627	0.1260	0.8740	62.67	
60.5	133,265	94	0.0007	0.9993	54.77	
61.5	130,270	559	0.0043	0.9957	54.73	
62.5	124,157	468	0.0038	0.9962	54.50	
63.5	103,923	2,539	0.0244	0.9756	54.29	
64.5	100,025	355	0.0036	0.9964	52.96	
65.5	97,597	59	0.0006	0.9994	52.78	
66.5	85,715		0.0000	1.0000	52.74	
67.5	84,247	2,899	0.0344	0.9656	52.74	
68.5	75,304	231	0.0031	0.9969	50.93	
69.5	44,947	192	0.0043	0.9957	50.77	
70.5	43,230	3,071	0.0710	0.9290	50.56	
71.5	38,675	83	0.0022	0.9978	46.96	
72.5	30,220		0.0000	1.0000	46.86	
73.5	8,033		0.0000	1.0000	46.86	
74.5	7,805		0.0000	1.0000	46.86	
75.5	7,242		0.0000	1.0000	46.86	
76.5	16,082		0.0000	1.0000	46.86	
77.5	16,082		0.0000	1.0000	46.86	
78.5	16,225		0.0000	1.0000	46.86	

UGI UTILITIES, INC. - GAS DIVISION

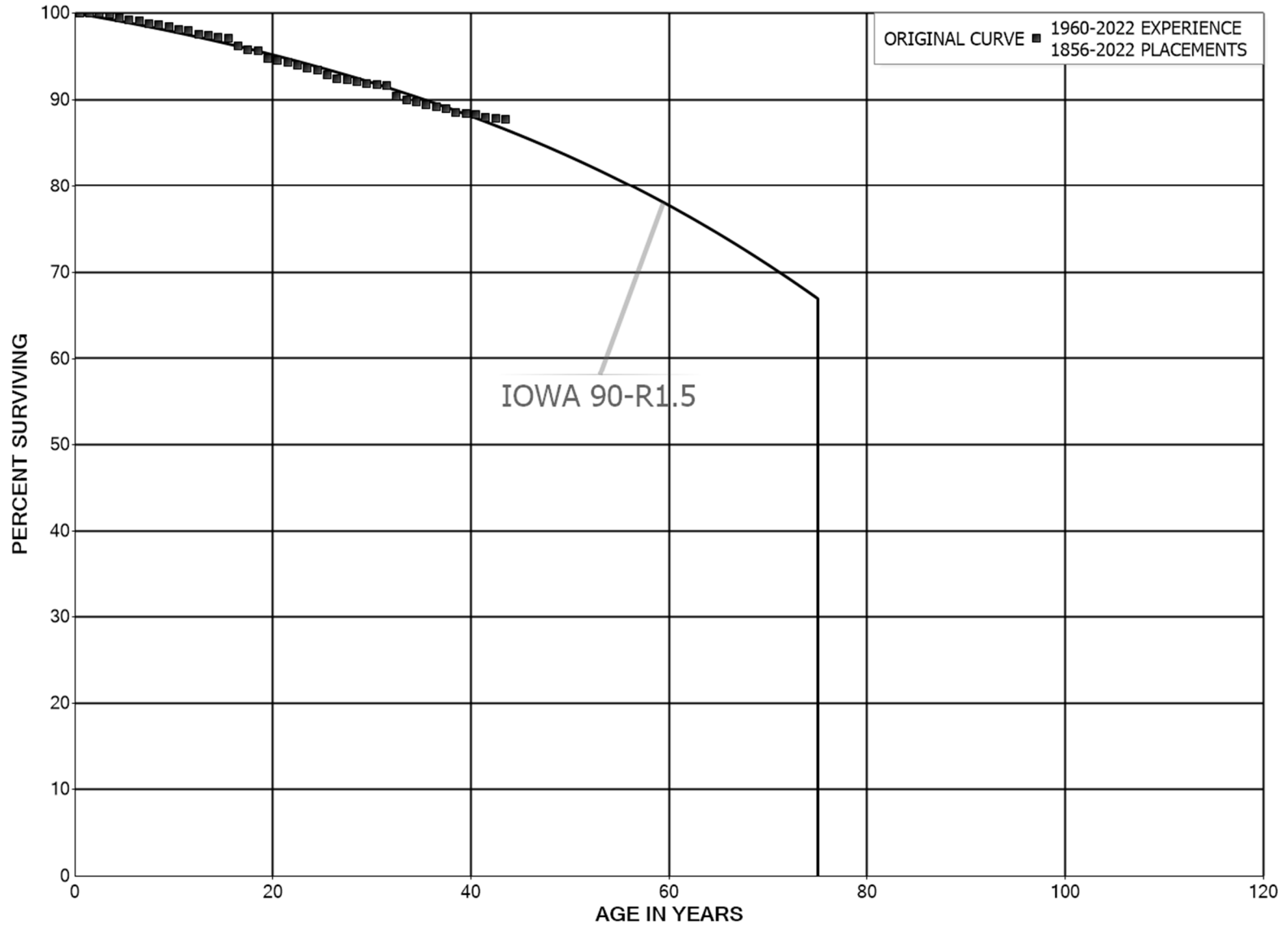
ACCOUNT 387 OTHER EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2022			EXPERIENCE BAND 1960-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	16,225	2,002	0.1234	0.8766	46.86
80.5	14,129	114	0.0080	0.9920	41.08
81.5	14,281	12	0.0008	0.9992	40.75
82.5	14,155		0.0000	1.0000	40.72
83.5	14,085	545	0.0387	0.9613	40.72
84.5	12,838	343	0.0267	0.9733	39.14
85.5	12,315		0.0000	1.0000	38.09
86.5	11,975		0.0000	1.0000	38.09
87.5	11,975		0.0000	1.0000	38.09
88.5	11,975		0.0000	1.0000	38.09
89.5	11,795		0.0000	1.0000	38.09
90.5	10,933		0.0000	1.0000	38.09
91.5	10,357		0.0000	1.0000	38.09
92.5	9,955		0.0000	1.0000	38.09
93.5	9,923		0.0000	1.0000	38.09
94.5	9,923		0.0000	1.0000	38.09
95.5	9,657		0.0000	1.0000	38.09
96.5	9,649		0.0000	1.0000	38.09
97.5	9,360		0.0000	1.0000	38.09
98.5	519		0.0000	1.0000	38.09
99.5	519		0.0000	1.0000	38.09
100.5	377		0.0000	1.0000	38.09
101.5	312		0.0000	1.0000	38.09
102.5	266		0.0000	1.0000	38.09
103.5	0		0.0000	1.0000	38.09
104.5	0		0.0000	1.0000	38.09
105.5	0		0.0000	1.0000	38.09
106.5	0		0.0000	1.0000	38.09
107.5					38.09



UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - MAJOR STRUCTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - MAJOR STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1856-2022

EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	129,460,994	3,549	0.0000	1.0000	100.00
0.5	119,359,740	3,390	0.0000	1.0000	100.00
1.5	82,152,908	39,075	0.0005	0.9995	99.99
2.5	80,220,640	58,172	0.0007	0.9993	99.95
3.5	73,618,339	359,012	0.0049	0.9951	99.87
4.5	69,110,983	139,590	0.0020	0.9980	99.39
5.5	66,794,458	85,271	0.0013	0.9987	99.19
6.5	64,895,582	200,300	0.0031	0.9969	99.06
7.5	62,972,904	85,163	0.0014	0.9986	98.75
8.5	60,595,429	144,738	0.0024	0.9976	98.62
9.5	60,002,582	184,723	0.0031	0.9969	98.39
10.5	59,269,360	95,676	0.0016	0.9984	98.08
11.5	57,353,015	238,594	0.0042	0.9958	97.92
12.5	56,891,265	90,904	0.0016	0.9984	97.52
13.5	50,960,191	69,904	0.0014	0.9986	97.36
14.5	49,408,198	84,770	0.0017	0.9983	97.23
15.5	47,230,152	428,894	0.0091	0.9909	97.06
16.5	46,078,650	193,817	0.0042	0.9958	96.18
17.5	41,695,469	71,912	0.0017	0.9983	95.77
18.5	39,817,430	380,803	0.0096	0.9904	95.61
19.5	38,501,317	58,058	0.0015	0.9985	94.69
20.5	34,394,514	116,620	0.0034	0.9966	94.55
21.5	32,175,629	110,601	0.0034	0.9966	94.23
22.5	29,191,998	106,293	0.0036	0.9964	93.91
23.5	28,732,107	65,373	0.0023	0.9977	93.57
24.5	27,149,938	139,351	0.0051	0.9949	93.35
25.5	21,350,064	98,852	0.0046	0.9954	92.87
26.5	20,691,284	44,302	0.0021	0.9979	92.44
27.5	20,251,792	40,698	0.0020	0.9980	92.25
28.5	17,791,037	34,778	0.0020	0.9980	92.06
29.5	16,516,493	19,420	0.0012	0.9988	91.88
30.5	14,060,249	29,753	0.0021	0.9979	91.77
31.5	13,719,699	178,289	0.0130	0.9870	91.58
32.5	12,455,446	58,171	0.0047	0.9953	90.39
33.5	10,892,254	32,021	0.0029	0.9971	89.97
34.5	10,526,621	29,621	0.0028	0.9972	89.70
35.5	10,280,650	37,419	0.0036	0.9964	89.45
36.5	9,850,956	16,721	0.0017	0.9983	89.12
37.5	10,210,179	49,721	0.0049	0.9951	88.97
38.5	9,923,794	12,548	0.0013	0.9987	88.54

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - MAJOR STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1856-2022

EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,811,471	21,175	0.0022	0.9978	88.43
40.5	9,663,647	29,888	0.0031	0.9969	88.24
41.5	9,480,476	10,385	0.0011	0.9989	87.96
42.5	8,898,381	12,154	0.0014	0.9986	87.87
43.5	8,689,822	8,016	0.0009	0.9991	87.75
44.5	8,635,757	34,589	0.0040	0.9960	87.67
45.5	8,272,827	40,328	0.0049	0.9951	87.31
46.5	7,684,750	13,022	0.0017	0.9983	86.89
47.5	7,548,350	1,520	0.0002	0.9998	86.74
48.5	6,320,928	3,133	0.0005	0.9995	86.72
49.5	6,207,464	2,065	0.0003	0.9997	86.68
50.5	6,174,897	4,456	0.0007	0.9993	86.65
51.5	5,753,256	5,107	0.0009	0.9991	86.59
52.5	5,699,296	5,710	0.0010	0.9990	86.51
53.5	5,663,699	16,611	0.0029	0.9971	86.43
54.5	5,627,458	428	0.0001	0.9999	86.17
55.5	5,568,879	863	0.0002	0.9998	86.17
56.5	5,410,444	3,727	0.0007	0.9993	86.15
57.5	3,843,139	95,265	0.0248	0.9752	86.09
58.5	3,736,576	5,179	0.0014	0.9986	83.96
59.5	3,721,850	8,734	0.0023	0.9977	83.84
60.5	3,546,062		0.0000	1.0000	83.65
61.5	2,882,600	18,846	0.0065	0.9935	83.65
62.5	2,673,590	2,394	0.0009	0.9991	83.10
63.5	2,620,601	320	0.0001	0.9999	83.03
64.5	2,595,232	15,600	0.0060	0.9940	83.02
65.5	2,564,507	207	0.0001	0.9999	82.52
66.5	2,532,685	188	0.0001	0.9999	82.51
67.5	1,715,759	408	0.0002	0.9998	82.50
68.5	1,382,324	6,541	0.0047	0.9953	82.48
69.5	1,329,452	1,215	0.0009	0.9991	82.09
70.5	1,308,947	5,352	0.0041	0.9959	82.02
71.5	1,285,537	5,681	0.0044	0.9956	81.68
72.5	1,209,070	9,883	0.0082	0.9918	81.32
73.5	687,765	2,283	0.0033	0.9967	80.66
74.5	684,932	522	0.0008	0.9992	80.39
75.5	675,764	27,870	0.0412	0.9588	80.33
76.5	659,411	7,789	0.0118	0.9882	77.02
77.5	648,823	1,000	0.0015	0.9985	76.11
78.5	647,284	123	0.0002	0.9998	75.99

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - MAJOR STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1856-2022			EXPERIENCE BAND 1960-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	463,812	200	0.0004	0.9996	75.97	
80.5	461,775	50	0.0001	0.9999	75.94	
81.5	459,513	1,401	0.0030	0.9970	75.93	
82.5	449,828	480	0.0011	0.9989	75.70	
83.5	377,336	5,349	0.0142	0.9858	75.62	
84.5	360,170	304	0.0008	0.9992	74.55	
85.5	355,808		0.0000	1.0000	74.49	
86.5	356,891	7,373	0.0207	0.9793	74.49	
87.5	320,200	8,071	0.0252	0.9748	72.95	
88.5	313,689		0.0000	1.0000	71.11	
89.5	312,949		0.0000	1.0000	71.11	
90.5	312,048		0.0000	1.0000	71.11	
91.5	271,802	11,745	0.0432	0.9568	71.11	
92.5	228,864	189	0.0008	0.9992	68.04	
93.5	178,729	1,500	0.0084	0.9916	67.98	
94.5	135,161		0.0000	1.0000	67.41	
95.5	135,161		0.0000	1.0000	67.41	
96.5	131,348		0.0000	1.0000	67.41	
97.5	131,348		0.0000	1.0000	67.41	
98.5	126,683		0.0000	1.0000	67.41	
99.5	124,415	268	0.0022	0.9978	67.41	
100.5	121,405		0.0000	1.0000	67.26	
101.5	118,675		0.0000	1.0000	67.26	
102.5	95,363	561	0.0059	0.9941	67.26	
103.5	94,803	2,830	0.0299	0.9701	66.87	
104.5	84,483		0.0000	1.0000	64.87	
105.5	84,483		0.0000	1.0000	64.87	
106.5	84,483		0.0000	1.0000	64.87	
107.5	81,635		0.0000	1.0000	64.87	
108.5	77,043	486	0.0063	0.9937	64.87	
109.5	75,557		0.0000	1.0000	64.46	
110.5	73,759		0.0000	1.0000	64.46	
111.5	73,496		0.0000	1.0000	64.46	
112.5	66,292		0.0000	1.0000	64.46	
113.5	65,815		0.0000	1.0000	64.46	
114.5	65,815	2,723	0.0414	0.9586	64.46	
115.5	61,599		0.0000	1.0000	61.80	
116.5	61,307		0.0000	1.0000	61.80	
117.5	59,282		0.0000	1.0000	61.80	
118.5	59,282		0.0000	1.0000	61.80	

UGI UTILITIES, INC. - GAS DIVISION

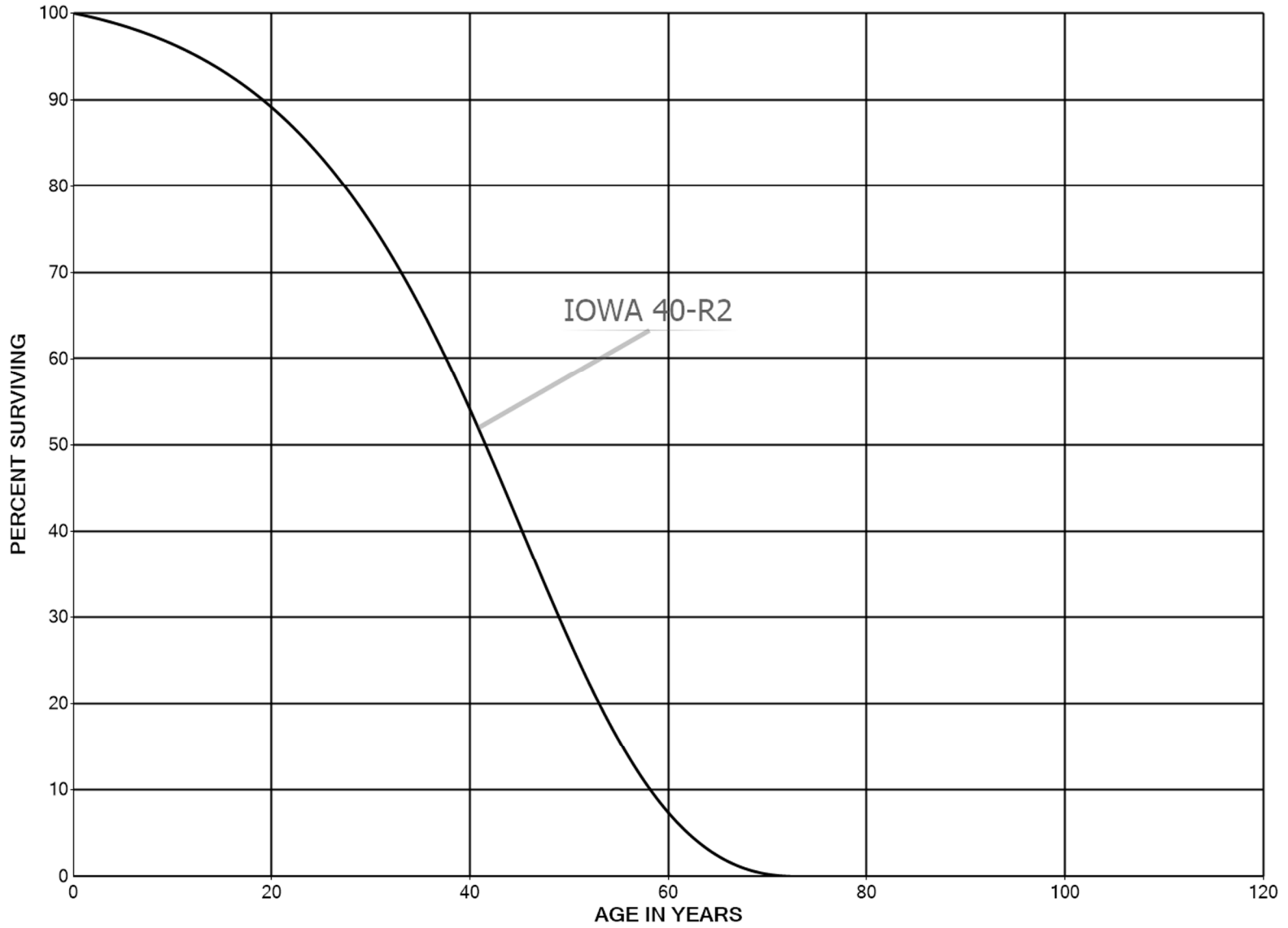
ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - MAJOR STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1856-2022			EXPERIENCE BAND 1960-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	59,282	27,529	0.4644	0.5356	61.80
120.5	31,753		0.0000	1.0000	33.10
121.5	31,753		0.0000	1.0000	33.10
122.5	31,753		0.0000	1.0000	33.10
123.5	31,753		0.0000	1.0000	33.10
124.5	31,753		0.0000	1.0000	33.10
125.5	31,753		0.0000	1.0000	33.10
126.5	30,579		0.0000	1.0000	33.10
127.5	30,579		0.0000	1.0000	33.10
128.5	30,579		0.0000	1.0000	33.10
129.5	30,579		0.0000	1.0000	33.10
130.5	30,579	3,862	0.1263	0.8737	33.10
131.5	26,717		0.0000	1.0000	28.92
132.5	26,717		0.0000	1.0000	28.92
133.5	26,502		0.0000	1.0000	28.92
134.5	26,185		0.0000	1.0000	28.92
135.5	26,185		0.0000	1.0000	28.92
136.5	26,185		0.0000	1.0000	28.92
137.5	26,185		0.0000	1.0000	28.92
138.5	26,185	8,345	0.3187	0.6813	28.92
139.5	17,841		0.0000	1.0000	19.70
140.5	17,841		0.0000	1.0000	19.70
141.5	17,841		0.0000	1.0000	19.70
142.5	17,841		0.0000	1.0000	19.70
143.5	12,720		0.0000	1.0000	19.70
144.5	12,720		0.0000	1.0000	19.70
145.5	12,720		0.0000	1.0000	19.70
146.5	2,385		0.0000	1.0000	19.70
147.5	2,385		0.0000	1.0000	19.70
148.5	2,385		0.0000	1.0000	19.70
149.5	2,385		0.0000	1.0000	19.70
150.5	2,385		0.0000	1.0000	19.70
151.5					19.70

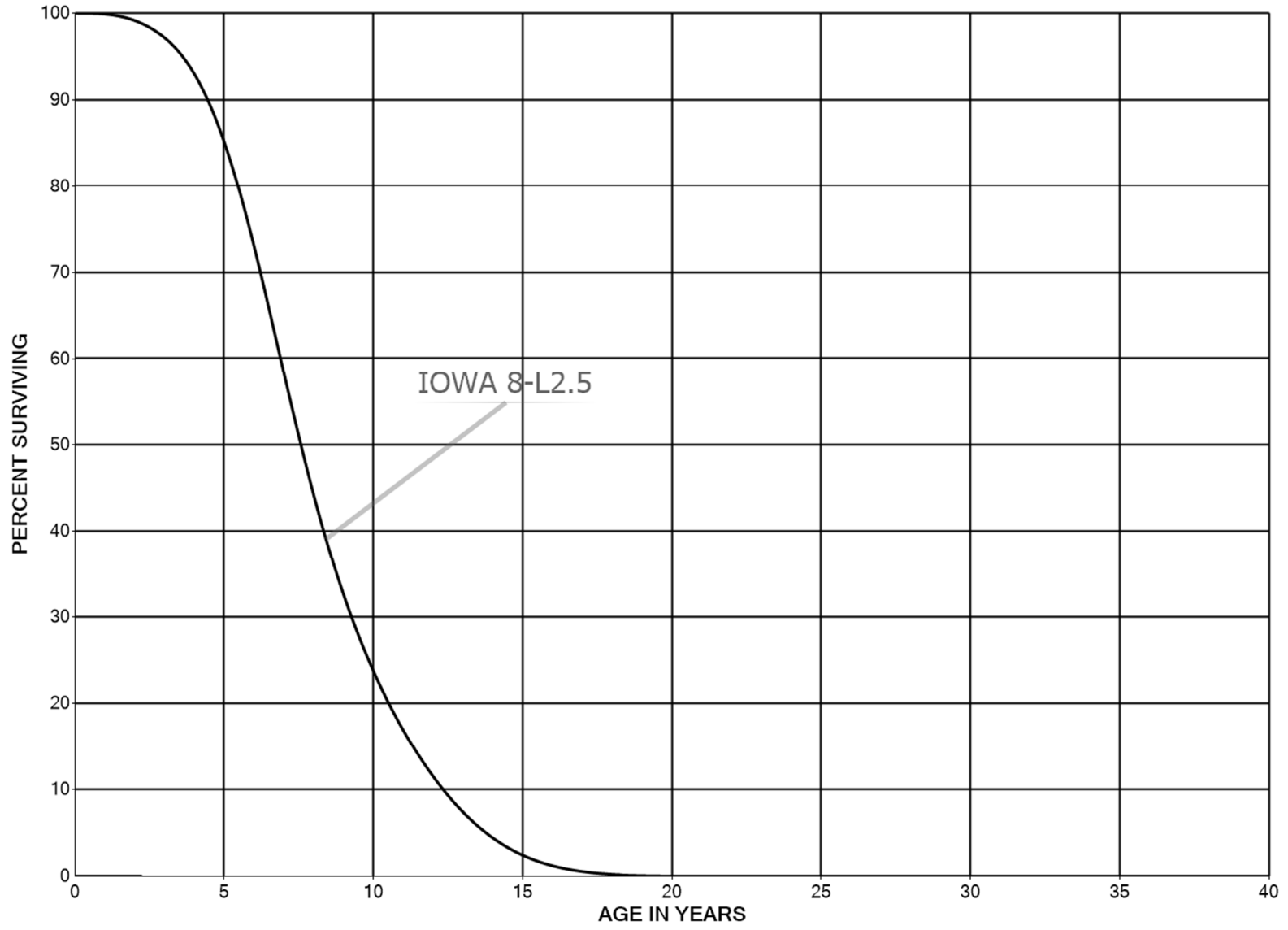


UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - OTHER STRUCTURES
SMOOTH SURVIVOR CURVE



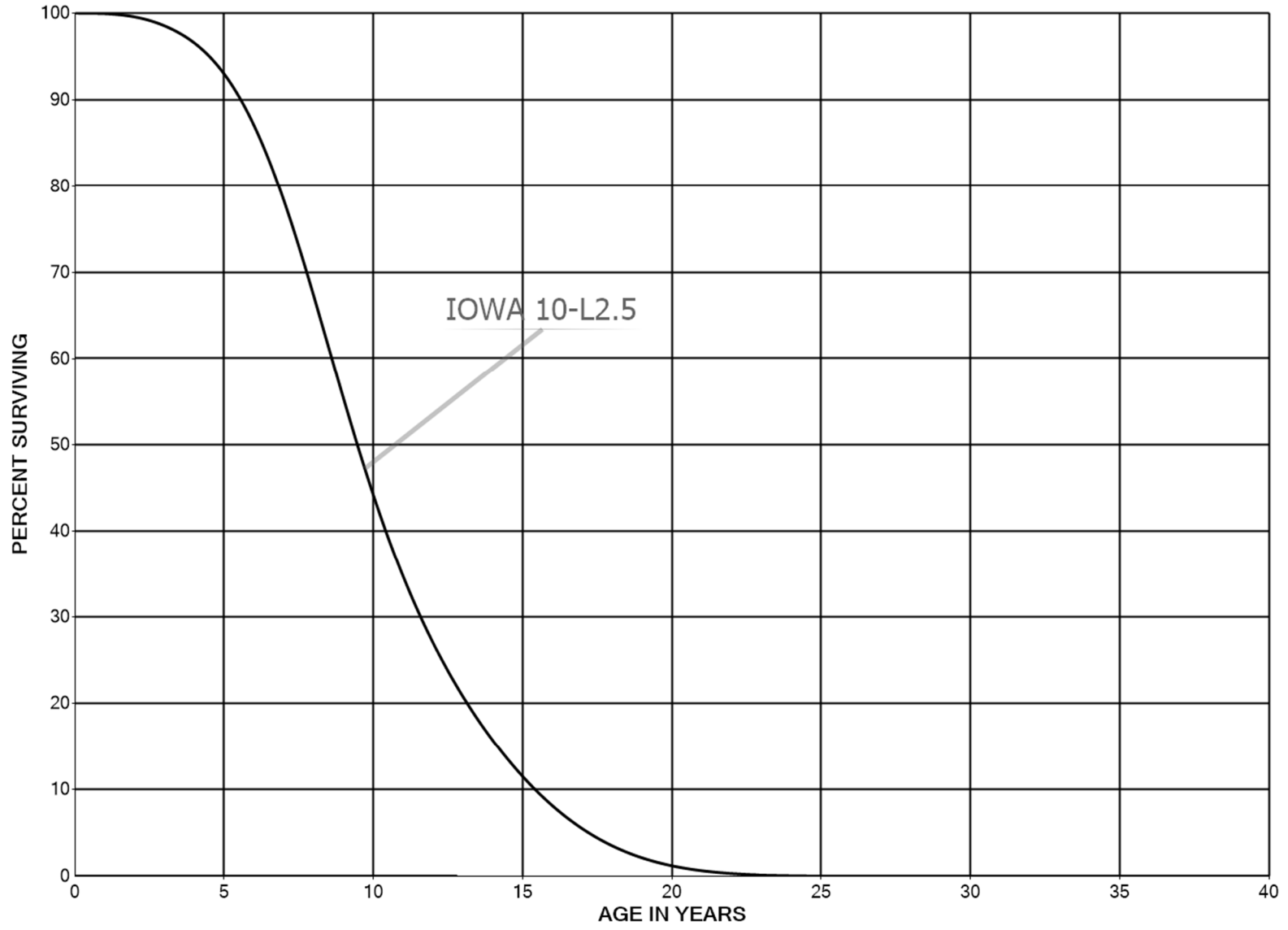


UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S
SMOOTH SURVIVOR CURVE



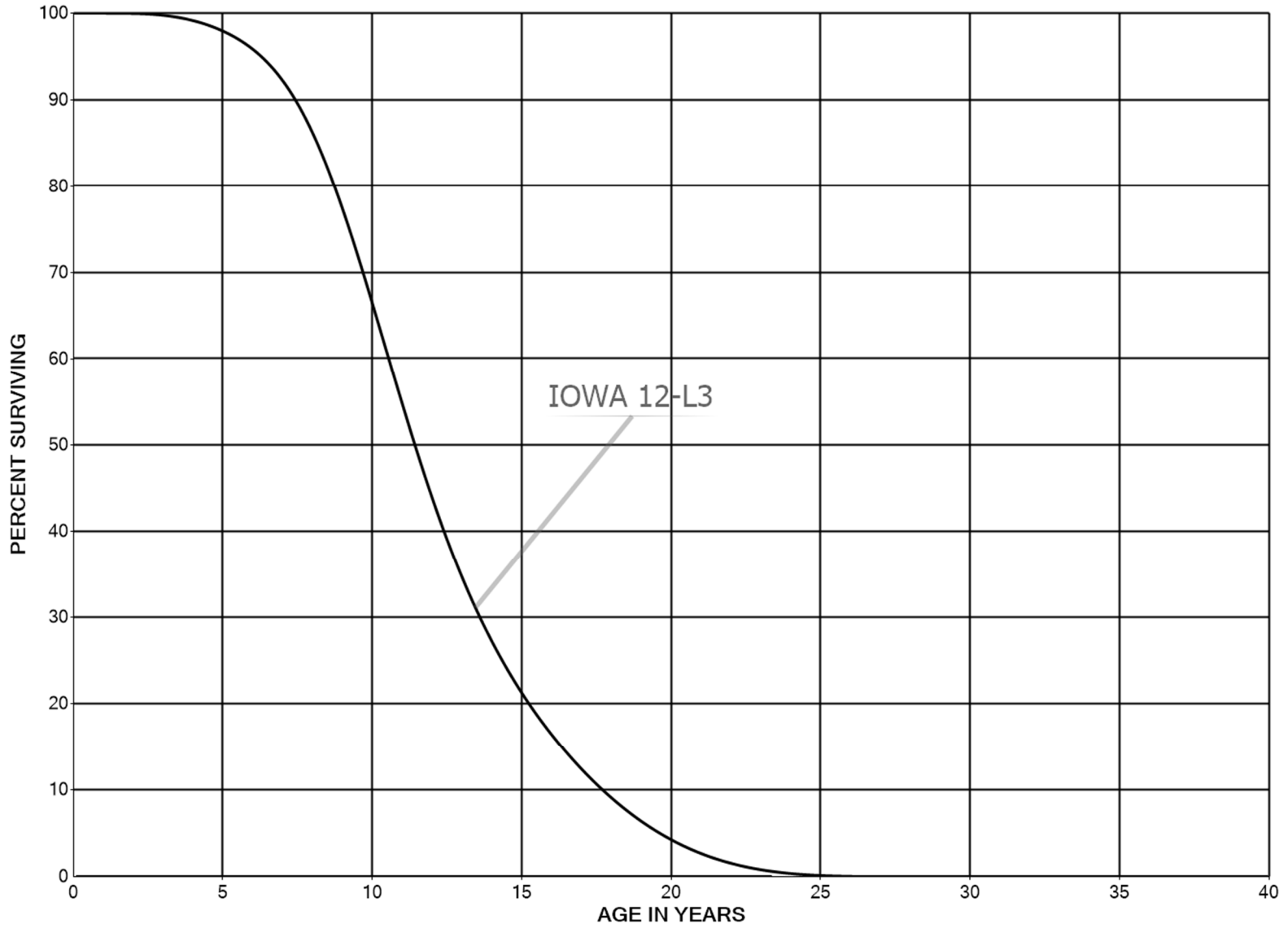


UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS
SMOOTH SURVIVOR CURVE



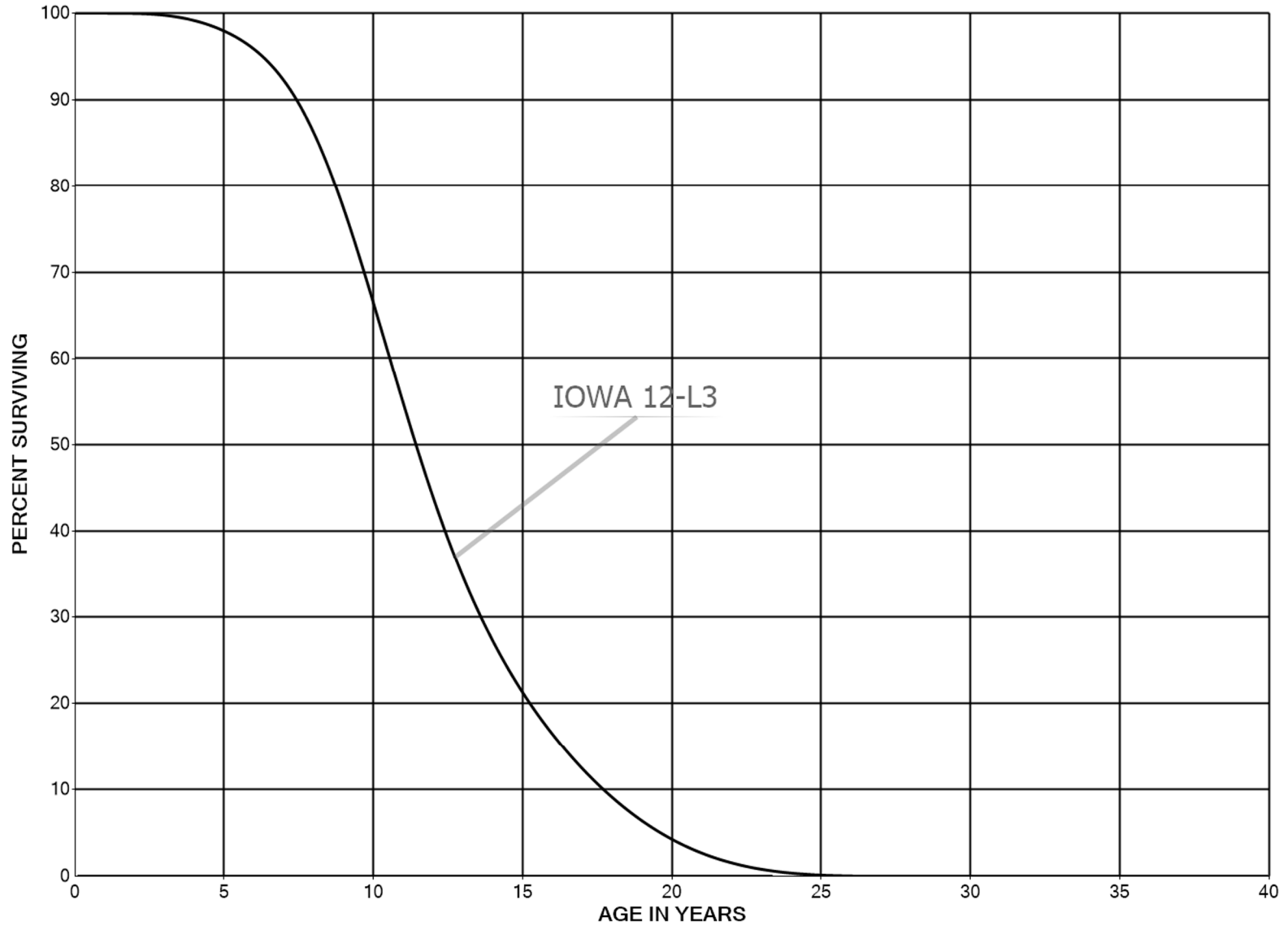


UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 392.3 TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICLES
SMOOTH SURVIVOR CURVE



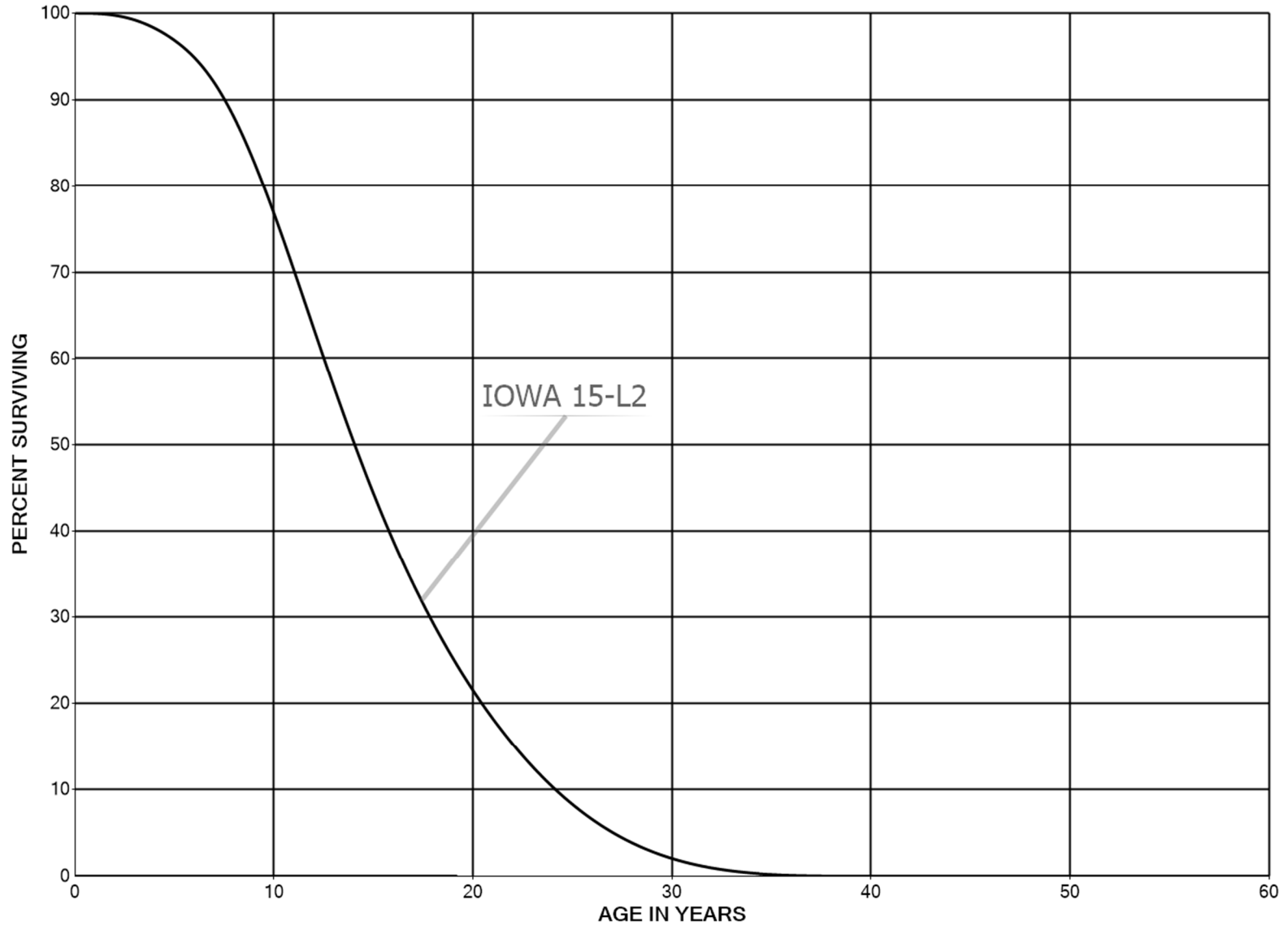


UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS
SMOOTH SURVIVOR CURVE

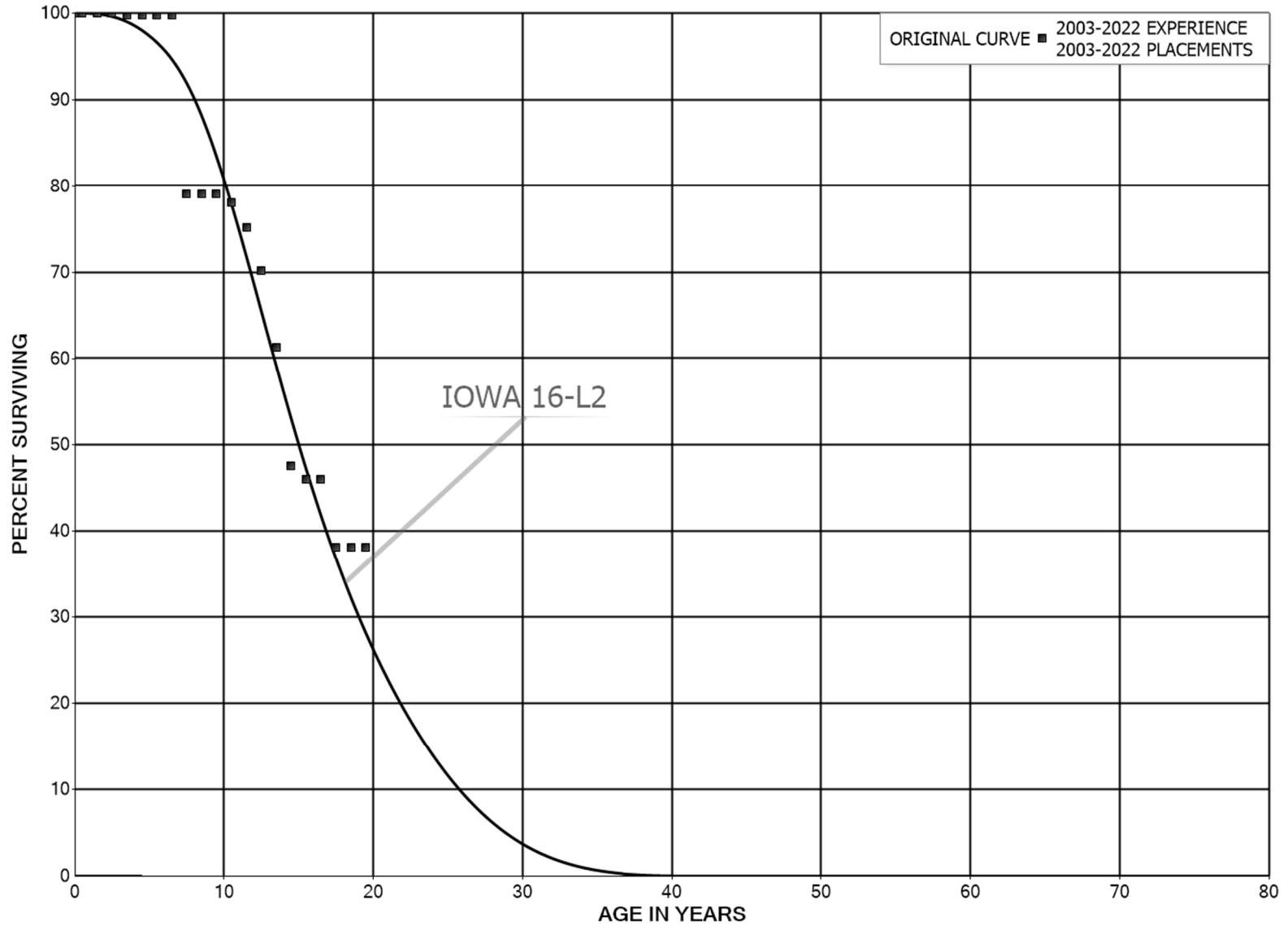




UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - TRAILERS
SMOOTH SURVIVOR CURVE



UGI UTILITIES, INC. - GAS DIVISION
ACCOUNT 396 POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 2003-2022			EXPERIENCE BAND 2003-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,846,551		0.0000	1.0000	100.00
0.5	6,692,710		0.0000	1.0000	100.00
1.5	6,132,231		0.0000	1.0000	100.00
2.5	4,159,706	11,613	0.0028	0.9972	100.00
3.5	3,800,459		0.0000	1.0000	99.72
4.5	2,164,666		0.0000	1.0000	99.72
5.5	2,164,666		0.0000	1.0000	99.72
6.5	2,164,666	447,519	0.2067	0.7933	99.72
7.5	1,717,147		0.0000	1.0000	79.10
8.5	1,717,147		0.0000	1.0000	79.10
9.5	1,701,773	22,169	0.0130	0.9870	79.10
10.5	1,679,604	63,275	0.0377	0.9623	78.07
11.5	1,616,328	106,351	0.0658	0.9342	75.13
12.5	1,497,888	189,007	0.1262	0.8738	70.19
13.5	1,127,075	253,560	0.2250	0.7750	61.33
14.5	838,440	28,508	0.0340	0.9660	47.53
15.5	758,631		0.0000	1.0000	45.92
16.5	697,175	119,512	0.1714	0.8286	45.92
17.5	482,513		0.0000	1.0000	38.05
18.5	154,097		0.0000	1.0000	38.05
19.5					38.05

**PART VII. 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, 2025

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
1849	1,431	1,431				0.0
1867	72	72				0.0
1876	10,334	8,858	1,476		1,476	0.0
1879	295	295			1,476	0.0
1880	112	112			1,476	0.0
1881	301	301			1,476	0.0
1882	53	53			1,476	0.0
1883	45	45			1,476	0.0
1885	2	2			1,476	0.0
1887	45	43	2		1,478	0.0
1888	4,384	4,377	7		1,485	0.0
1889	25	25			1,485	0.0
1890	163	155	8		1,493	0.0
1891	6	6			1,493	0.0
1893	198	186	12		1,505	0.0
1894	2,561	2,561			1,505	0.0
1895	57	53	4		1,509	0.0
1896	178	165	13		1,522	0.0
1897	311	306	5		1,527	0.0
1898	372	355	17		1,544	0.0
1899	1,041	950	91		1,635	0.0
1901	75,464	75,095	369		2,004	0.0
1902	2,531	2,452	79		2,083	0.0
1903	31,564	31,243	321		2,404	0.0
1904	45,377	44,419	958		3,362	0.0
1905	9,159	8,426	733		4,095	0.0
1906	11,737	10,599	1,138		5,233	0.0
1907	18,168	16,258	1,910		7,143	0.0
1908	38,483	35,120	3,363		10,506	0.0
1909	7,895	6,988	907		11,413	0.0
1910	12,967	11,458	1,509		12,922	0.0
1911	22,466	19,900	2,566		15,488	0.0
1912	16,759	14,154	2,605		18,093	0.0
1913	22,941	20,046	2,895		20,988	0.0
1914	52,354	45,257	7,097		28,085	0.0
1915	31,766	27,445	4,321		32,406	0.0
1916	19,469	16,724	2,745		35,151	0.0
1917	9,059	8,512	547		35,698	0.0
1918	16,292	14,115	2,177		37,875	0.0
1919	8,496	7,723	773		38,648	0.0
1920	12,767	11,075	1,692		40,340	0.0
1921	66,472	58,955	7,517		47,857	0.0
1922	52,118	44,477	7,641		55,498	0.0
1923	64,681	51,032	13,649		69,147	0.0
1924	271,084	195,927	75,157		144,304	0.0

UGI UTILITIES, INC. - GAS DIVISION

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

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
			(4)			
1925	83,758	57,026	26,732		171,036	0.0
1926	323,602	263,209	60,393		231,429	0.0
1927	147,790	99,350	48,440		279,869	0.0
1928	162,865	116,709	46,156		326,025	0.0
1929	208,359	144,255	64,104		390,129	0.0
1930	434,307	364,665	69,642		459,771	0.0
1931	431,115	358,640	72,475		532,246	0.0
1932	124,020	113,115	10,905		543,151	0.0
1933	152,485	149,252	3,233		546,384	0.0
1934	23,035	21,135	1,900		548,284	0.0
1935	29,289	23,872	5,417		553,701	0.0
1936	35,621	24,826	10,795		564,496	0.0
1937	42,863	36,905	5,958		570,454	0.0
1938	24,478	19,634	4,844		575,298	0.0
1939	42,612	27,045	15,567		590,865	0.0
1940	48,635	33,284	15,351		606,216	0.0
1941	105,756	77,909	27,847		634,063	0.0
1942	50,805	45,277	5,528		639,591	0.0
1943	17,915	14,371	3,544		643,135	0.0
1944	27,144	20,201	6,943		650,078	0.0
1945	28,489	26,138	2,351		652,429	0.0
1946	478,064	392,444	85,620		738,049	0.0
1947	123,815	96,411	27,404		765,453	0.0
1948	199,706	138,971	60,735		826,188	0.0
1949	551,526	461,465	90,061		916,249	0.0
1950	2,104,312	1,736,699	367,613		1,283,862	0.0
1951	606,448	456,384	150,064		1,433,926	0.0
1952	2,715,411	2,345,296	370,115		1,804,041	0.0
1953	1,310,359	983,855	326,504		2,130,545	0.1
1954	2,142,145	1,651,236	490,909		2,621,454	0.1
1955	3,094,703	2,520,334	574,369		3,195,823	0.1
1956	2,855,204	2,108,269	746,935		3,942,758	0.1
1957	5,145,997	3,983,534	1,162,463		5,105,221	0.1
1958	3,869,221	2,927,720	941,501		6,046,722	0.1
1959	3,715,789	2,676,044	1,039,745		7,086,467	0.2
1960	4,944,717	3,799,081	1,145,636		8,232,103	0.2
1961	5,048,863	3,899,092	1,149,771		9,381,874	0.2
1962	4,085,797	3,042,272	1,043,525		10,425,399	0.3
1963	5,748,496	4,190,876	1,557,620		11,983,019	0.3
1964	7,048,401	5,010,390	2,038,011		14,021,030	0.3
1965	7,342,644	5,312,262	2,030,382		16,051,412	0.4
1966	8,457,572	6,169,276	2,288,296		18,339,708	0.4
1967	8,699,807	6,313,391	2,386,416		20,726,124	0.5
1968	10,437,932	7,343,366	3,094,566		23,820,690	0.6
1969	10,941,309	7,681,338	3,259,971		27,080,661	0.7

UGI UTILITIES, INC. - GAS DIVISION

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

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
1970	10,181,148	7,217,662	2,963,486		30,044,147	0.7
1971	9,710,539	6,813,726	2,896,813		32,940,960	0.8
1972	10,411,448	7,064,820	3,346,628		36,287,588	0.9
1973	9,479,468	6,653,958	2,825,510		39,113,098	1.0
1974	10,259,629	7,398,447	2,861,182		41,974,280	1.0
1975	8,724,883	6,073,350	2,651,533		44,625,813	1.1
1976	8,196,379	5,704,162	2,492,217		47,118,030	1.1
1977	10,352,088	7,060,785	3,291,303		50,409,333	1.2
1978	9,662,447	6,394,565	3,267,882		53,677,215	1.3
1979	14,537,294	9,438,518	5,098,776		58,775,991	1.4
1980	25,269,113	16,470,439	8,798,674		67,574,665	1.6
1981	25,597,921	16,303,476	9,294,445		76,869,110	1.9
1982	25,634,352	17,084,780	8,549,572		85,418,682	2.1
1983	13,326,790	9,172,079	4,154,711		89,573,393	2.2
1984	17,868,276	11,940,856	5,927,420		95,500,813	2.3
1985	22,026,076	14,685,899	7,340,177		102,840,990	2.5
1986	26,576,647	17,256,633	9,320,014		112,161,004	2.7
1987	30,173,794	19,360,865	10,812,929		122,973,933	3.0
1988	40,952,971	25,403,588	15,549,383		138,523,316	3.4
1989	45,623,889	28,251,627	17,372,262		155,895,578	3.8
1990	48,227,384	29,221,342	19,006,042		174,901,620	4.2
1991	37,410,244	22,675,878	14,734,366		189,635,986	4.6
1992	43,379,793	25,887,659	17,492,134		207,128,120	5.0
1993	32,398,155	19,404,080	12,994,075		220,122,195	5.3
1994	49,628,971	28,869,014	20,759,957		240,882,152	5.9
1995	58,373,361	31,757,269	26,616,092		267,498,244	6.5
1996	60,863,141	31,709,694	29,153,447		296,651,691	7.2
1997	72,917,952	37,872,009	35,045,943		331,697,634	8.1
1998	59,094,724	30,247,580	28,847,144		360,544,778	8.8
1999	46,712,117	23,595,690	23,116,427		383,661,205	9.3
2000	60,260,660	28,638,246	31,622,414		415,283,619	10.1
2001	60,022,891	28,466,349	31,556,542		446,840,161	10.9
2002	56,728,622	26,861,545	29,867,077		476,707,238	11.6
2003	55,999,742	24,581,269	31,418,473		508,125,711	12.3
2004	74,506,353	33,362,602	41,143,751		549,269,462	13.3
2005	65,870,893	27,148,433	38,722,460		587,991,922	14.3
2006	64,238,926	28,658,755	35,580,171		623,572,093	15.1
2007	64,493,102	26,461,324	38,031,778		661,603,871	16.1
2008	67,483,436	25,593,589	41,889,847		703,493,718	17.1
2009	64,471,408	22,458,369	42,013,039		745,506,757	18.1
2010	59,493,641	20,004,155	39,489,486		784,996,243	19.1
2011	85,689,830	27,348,592	58,341,238		843,337,481	20.5
2012	103,488,465	30,463,055	73,025,410		916,362,891	22.3
2013	122,602,489	33,109,082	89,493,407		1,005,856,298	24.4
2014	156,064,014	38,993,657	117,070,357		1,122,926,655	27.3

UGI UTILITIES, INC. - GAS DIVISION

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

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
2015	180,553,918	41,261,846	139,292,072		1,262,218,727	30.7
2016	203,327,779	42,490,044	160,837,735		1,423,056,462	34.6
2017	202,383,859	37,828,630	164,555,229		1,587,611,691	38.6
2018	294,889,423	49,554,842	245,334,581		1,832,946,272	44.5
2019	266,725,952	43,363,705	223,362,247		2,056,308,519	50.0
2020	271,466,496	41,451,076	230,015,420		2,286,323,939	55.5
2021	345,106,137	38,519,587	306,586,550		2,592,910,489	63.0
2022	428,458,308	40,307,643	388,150,665		2,981,061,154	72.4
2023	485,502,729	38,542,118	446,960,611		3,428,021,765	83.3
2024	299,126,010	13,363,928	285,762,082		3,713,783,847	90.2
2025	408,592,888	5,775,151	402,817,737		4,116,601,584	100.0
TOTAL	5,536,274,201	1,419,672,617	4,116,601,584			

COMMON PLANT

UGI UTILITIES, INC. - COMMON PLANT

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

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	
			(2)	(3)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1952						0.0
1953						0.0
2017						0.0
2019	33,503,018	6,340,907	27,162,111		27,162,111	51.5
2020	1,957,793	298,000	1,659,793		28,821,904	54.7
2021	1,734,673	812,576	922,097		29,744,001	56.4
2022	4,218,639	563,102	3,655,537		33,399,538	63.4
2023	11,843,969	939,736	10,904,233		44,303,771	84.1
2024	8,694,191	445,160	8,249,031		52,552,802	99.7
2025	152,786	3,327	149,459		52,702,261	100.0
SUBTOTAL	62,105,069	9,402,808	52,702,261			
NONDEPRECIABLE	7,086,071		7,086,071			
TOTAL	69,191,140	9,402,808	59,788,332			

INFORMATION SERVICES

UGI UTILITIES, INC. - INFORMATION SERVICES

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

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	
			(2)	(3)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2011	169,184	161,347		7,837	7,837	0.0
2012	36,121	32,072		4,049	11,886	0.0
2016	2,224,484	1,665,886		558,598	570,484	0.5
2017	77,572,379	43,765,861	33,806,518		34,377,002	28.9
2018	1,545,759	1,134,239		411,520	34,788,522	29.3
2019	60,327,083	26,437,453	33,889,630		68,678,152	57.8
2020	12,600,895	7,058,659		5,542,236	74,220,388	62.5
2021	15,472,364	6,252,806		9,219,558	83,439,946	70.3
2022	11,236,969	4,223,736		7,013,233	90,453,179	76.2
2023	11,800,068	3,662,778		8,137,290	98,590,469	83.0
2024	10,552,713	2,302,227		8,250,486	106,840,955	90.0
2025	12,551,232	638,271		11,912,961	118,753,916	100.0
TOTAL	216,089,251	97,335,335		118,753,916		

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, 2025

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	6,313	6,472			
1930	1,806.23	1,744	1,801	5	2.40	2
1931	2,041.31	1,964	2,028	13	2.65	5
1932	27,123.22	26,007	26,854	270	2.88	94
1933	2,640.53	2,522	2,604	36	3.13	12
1934	538.99	513	530	9	3.38	3
1935	812.94	771	796	17	3.64	5
1936	12.64	12	12			
1938	203.24	190	196	7	4.42	2
1939	375.47	350	361	14	4.69	3
1940	962.92	895	924	39	4.96	8
1941	6,450.60	5,969	6,163	287	5.23	55
1942	592.71	546	564	29	5.51	5
1943	337.44	310	320	17	5.79	3
1944	60.01	55	57	3	6.07	
1945	422.25	384	397	26	6.37	4
1946	631.09	571	590	42	6.67	6
1947	3,351.10	3,016	3,114	237	6.99	34
1948	2,508.33	2,246	2,319	189	7.31	26
1949	4,635.54	4,129	4,263	372	7.65	49
1950	1,157.34	1,025	1,058	99	8.00	12
1951	190.65	168	173	17	8.36	2
1952	4,042.41	3,537	3,652	390	8.75	45
1953	198.20	172	178	21	9.15	2
1954	5,400.53	4,662	4,814	587	9.57	61
1955	14,353.89	12,299	12,699	1,654	10.02	165
1956	8,390.67	7,135	7,367	1,023	10.48	98
1957	78,471.52	66,174	68,328	10,143	10.97	925
1958	2,231.51	1,866	1,927	305	11.48	27

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 365.2 RIGHTS-OF-WAY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1959	3,854.85	3,193	3,297	558	12.01	46
1960	3,405.26	2,794	2,885	520	12.57	41
1961	11,197.19	9,094	9,390	1,807	13.15	137
1962	2,660.99	2,138	2,208	453	13.76	33
1963	3,222.41	2,560	2,643	579	14.38	40
1964	3,157.03	2,480	2,561	596	15.02	40
1965	5,365.41	4,164	4,300	1,066	15.67	68
1966	6,572.95	5,040	5,204	1,369	16.33	84
1967	36,334.10	27,505	28,400	7,934	17.01	466
1968	22,318.73	16,675	17,218	5,101	17.70	288
1969	3,796.90	2,799	2,890	907	18.39	49
1970	12,470.57	9,068	9,363	3,107	19.10	163
1971	18,015.96	12,917	13,338	4,678	19.81	236
1972	1,199.64	848	876	324	20.54	16
1973	11,935.28	8,307	8,577	3,358	21.28	158
1974	5,080.37	3,482	3,595	1,485	22.03	67
1975	8,346.12	5,630	5,813	2,533	22.78	111
1976	11,480.98	7,618	7,866	3,615	23.55	154
1977	7,995.15	5,216	5,386	2,609	24.33	107
1978	11,905.30	7,633	7,881	4,024	25.12	160
1979	12,918.41	8,133	8,398	4,521	25.93	174
1980	7,570.24	4,678	4,830	2,740	26.74	102
1981	4,856.13	2,944	3,040	1,816	27.56	66
1982	73,749.17	46,196	47,700	26,049	25.94	1,004
1983	10,050.64	6,151	6,351	3,699	26.94	137
1984	9,041.47	5,403	5,579	3,463	27.94	124
1985	15,250.78	8,955	9,247	6,004	28.47	211
1986	26,754.50	15,325	15,824	10,931	29.46	371
1987	14,112.19	7,932	8,190	5,922	29.99	197
1988	3,342.10	1,830	1,890	1,453	30.99	47
1989	11,301.63	6,064	6,261	5,040	31.52	160
1990	1,090.00	569	588	502	32.53	15
1991	8,000.14	4,058	4,190	3,810	33.52	114
1992	117,309.04	58,162	60,055	57,254	34.07	1,680
1993	25,030.74	12,040	12,432	12,599	35.07	359
1994	12,460.42	5,809	5,998	6,462	36.07	179
1995	6,889.97	3,110	3,211	3,679	37.07	99
1996	12,673.77	5,571	5,752	6,921	37.61	184
1997	12,902.15	5,478	5,656	7,246	38.62	188
1998	66,382.78	27,204	28,090	38,293	39.61	967
1999	16,831.93	6,645	6,861	9,971	40.62	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, 2025

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	1,100	1,136	1,741	41.17	42
2001	5,944.43	2,185	2,256	3,688	42.17	87
2002	2,355.47	830	857	1,498	43.17	35
2003	1,306.89	441	455	852	44.17	19
2004	373.65	121	125	249	45.17	6
2007	10,611.38	2,965	3,062	7,550	47.72	158
	868,159.56	554,046	571,730	296,430		11,087
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.7 1.28

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 366 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
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	2,322	2,343			
1967	2,250.24	2,205	2,250			
1968	9,977.71	9,668	9,978			
1969	2,151.32	2,061	2,151			
1970	544.69	516	545			
1971	40.03	37	40			
1972	1,214.19	1,125	1,214			
1974	700.59	635	701			
1975	4,750.87	4,258	4,751			
1978	193.66	168	194			
1979	2,207.46	1,886	2,207			
1980	2,203.60	1,858	2,204			
1984	5,281.99	4,647	5,282			
1985	369.17	321	369			
1986	9,821.44	8,457	9,821			
1987	241.46	205	241			
1988	1,014.54	852	1,015			
1989	31,015.80	25,811	31,016			
1990	44,844.88	36,773	44,845			
1995	601.90	457	602			
1997	1,215.58	890	1,216			
1999	1,575.63	1,106	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, 2025

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	1,086	1,760			
2019	11,416.29	2,945	5,861	5,555	18.69	297
2020	138.01	31	62	76	18.77	4
	162,216.47	134,661	156,585	5,631		301
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					18.7	0.19

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 367 MAINS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1901	71,113.66	67,397	71,114			
1903	24,056.23	22,632	24,056			
1904	33,197.34	31,117	33,197			
1905	1,964.62	1,835	1,965			
1907	2,420.69	2,246	2,421			
1908	8,730.25	8,075	8,730			
1911	749.15	686	749			
1914	1,738.46	1,578	1,738			
1916	63.32	57	63			
1923	35.55	31	36			
1926	1,356.81	1,181	1,357			
1927	46,464.38	40,294	46,464			
1928	2,171.63	1,876	2,172			
1929	180.25	155	180			
1930	27,529.19	23,587	27,529			
1931	2,522.76	2,152	2,523			
1932	296.56	252	297			
1933	122,819.26	103,889	122,819			
1934	4,897.35	4,124	4,897			
1935	10,855.44	9,098	10,855			
1936	1,410.95	1,177	1,411			
1937	16,622.35	13,797	16,622			
1938	2,388.88	1,973	2,389			
1939	2,797.65	2,298	2,798			
1940	797.65	652	798			
1941	11,364.66	9,231	11,365			
1942	11,633.51	9,394	11,634			
1943	1,215.69	976	1,216			
1944	5,838.88	4,657	5,839			
1945	48.34	38	48	1	15.57	
1946	1,498.10	1,179	1,481	18	15.97	1
1947	4,905.03	3,833	4,813	92	16.39	6
1948	24,941.60	19,351	24,301	641	16.81	38
1949	98,837.20	76,105	95,571	3,266	17.25	189
1950	28,199.11	21,548	27,059	1,140	17.69	64
1951	2,735.68	2,074	2,604	131	18.15	7
1952	202,177.37	151,983	190,856	11,321	18.62	608
1953	22,207.66	16,549	20,782	1,426	19.11	75
1954	200,020.82	147,749	185,540	14,481	19.60	739
1955	797,823.90	584,007	733,381	64,443	20.10	3,206
1956	81,749.31	59,274	74,435	7,315	20.62	355

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 367 MAINS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1957	1,473,781.22	1,058,175	1,328,830	144,951	21.15	6,853
1958	311,182.44	221,188	277,762	33,420	21.69	1,541
1959	299,804.72	210,904	264,848	34,957	22.24	1,572
1960	613,382.05	426,914	536,108	77,274	22.80	3,389
1961	674,919.59	464,615	583,452	91,468	23.37	3,914
1962	47,891.52	32,598	40,936	6,956	23.95	290
1963	190,718.09	128,315	161,135	29,583	24.54	1,206
1964	122,060.87	81,146	101,901	20,160	25.14	802
1965	290,969.66	191,071	239,942	51,027	25.75	1,982
1966	701,420.51	454,801	571,128	130,293	26.37	4,941
1967	742,304.44	475,075	596,587	145,717	27.00	5,397
1968	215,827.53	136,289	171,148	44,679	27.64	1,616
1969	370,389.64	230,679	289,681	80,709	28.29	2,853
1970	640,788.57	393,444	494,077	146,711	28.95	5,068
1971	875,035.93	529,572	665,023	210,013	29.61	7,093
1972	453,960.20	270,683	339,917	114,043	30.28	3,766
1973	966,619.22	567,599	712,777	253,843	30.96	8,199
1974	372,161.96	215,110	270,130	102,032	31.65	3,224
1975	485,847.07	276,287	346,954	138,893	32.35	4,293
1976	297,092.08	166,173	208,676	88,416	33.05	2,675
1977	137,471.87	75,592	94,927	42,545	33.76	1,260
1978	134,299.99	72,558	91,117	43,183	34.48	1,252
1979	287,058.05	152,293	191,246	95,812	35.21	2,721
1980	501,981.46	261,432	328,300	173,682	35.94	4,833
1981	243,613.68	124,470	156,306	87,307	36.68	2,380
1982	283,711.51	161,659	203,007	80,704	32.84	2,457
1983	319,398.12	179,182	225,012	94,386	33.26	2,838
1984	524,887.81	287,534	361,078	163,810	34.26	4,781
1985	749,802.45	403,844	507,137	242,665	34.69	6,995
1986	455,843.70	241,278	302,991	152,853	35.13	4,351
1987	565,064.08	291,517	366,080	198,984	36.13	5,507
1988	414,536.27	209,838	263,509	151,027	36.58	4,129
1989	491,903.15	244,181	306,636	185,267	37.03	5,003
1990	207,476.32	100,170	125,791	81,685	38.03	2,148
1991	360,151.18	170,207	213,742	146,409	38.50	3,803
1992	2,298,208.76	1,062,462	1,334,213	963,996	38.96	24,743
1993	1,177,930.89	528,302	663,428	514,502	39.96	12,875
1994	1,136,543.85	497,579	624,847	511,697	40.45	12,650
1995	971,986.45	415,038	521,194	450,792	40.93	11,014
1996	571,723.50	236,122	296,516	275,207	41.93	6,563
1997	818,847.73	329,013	413,166	405,681	42.43	9,561

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 367 MAINS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1998	2,005,123.76	783,001	983,273	1,021,851	42.92	23,808
1999	1,775,496.88	668,119	839,007	936,490	43.92	21,323
2000	1,018,766.50	371,442	466,448	552,319	44.43	12,431
2001	2,255,155.44	795,619	999,118	1,256,037	44.94	27,949
2002	827,071.64	279,881	351,468	475,604	45.94	10,353
2003	1,841,712.23	600,767	754,428	1,087,284	46.47	23,398
2004	339,445.60	106,552	133,805	205,640	46.99	4,376
2005	46,687.55	14,072	17,671	29,016	47.52	611
2006	317,437.09	90,977	114,247	203,190	48.53	4,187
2007	479,147.65	131,191	164,746	314,401	49.07	6,407
2008	171,988.56	44,855	56,328	115,661	49.61	2,331
2009	12,014.64	2,974	3,735	8,280	50.17	165
2010	222,615.19	52,092	65,416	157,199	50.73	3,099
2011	140,623.77	30,797	38,674	101,950	51.72	1,971
2012	28,451.16	5,838	7,331	21,120	52.29	404
2013	2,361,672.12	451,552	567,048	1,794,624	52.86	33,951
2014	9,397.12	1,664	2,090	7,308	53.44	137
	38,533,782.27	18,456,409	23,134,193	15,399,589		384,727
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						40.0 1.00

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, 2025

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	62	63			
1939	130.20	127	130			
1940	199.99	194	200			
1941	188.95	182	189			
1943	115.52	110	116			
1944	207.70	197	208			
1945	83.77	79	84			
1946	174.42	164	174			
1947	163.63	153	164			
1948	277.29	257	277			
1949	89.09	82	89			
1951	7.97	7	8			
1953	18.79	17	19			
1954	5,944.35	5,358	5,944			
1955	8,508.82	7,630	8,509			
1956	7,542.08	6,729	7,542			
1957	39,702.37	35,238	39,702			
1958	13,574.54	11,982	13,575			
1959	6,469.06	5,680	6,469			
1960	9,801.88	8,556	9,802			
1961	24,067.26	20,889	24,067			
1962	5,498.45	4,743	5,498			
1963	12,455.03	10,678	12,407	48	6.99	7
1964	5,203.12	4,433	5,151	52	7.25	7
1965	19,172.75	16,226	18,854	319	7.53	42
1966	16,408.17	13,790	16,023	385	7.82	49
1967	43,116.46	35,972	41,797	1,319	8.12	162
1968	18,626.28	15,422	17,919	707	8.43	84
1969	18,055.59	14,828	17,229	826	8.76	94
1970	32,278.33	26,284	30,540	1,738	9.10	191
1971	15,250.12	12,309	14,302	948	9.45	100
1972	26,308.31	21,036	24,443	1,866	9.82	190
1973	26,694.33	21,132	24,554	2,140	10.21	210
1974	12,036.90	9,428	10,955	1,082	10.62	102
1975	18,632.52	14,434	16,771	1,861	11.04	169
1976	30,467.80	23,329	27,107	3,361	11.48	293
1977	138,678.97	104,887	121,872	16,806	11.94	1,408
1978	14,832.80	11,073	12,866	1,967	12.42	158
1979	22,161.07	16,322	18,965	3,196	12.91	248

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, 2025

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	29,777	34,599	6,409	13.42	478
1981	13,577.55	9,712	11,285	2,293	13.95	164
1982	82,437.31	63,477	73,757	8,681	12.99	668
1983	156,845.27	118,653	137,868	18,978	13.68	1,387
1984	24,048.18	17,964	20,873	3,175	14.06	226
1985	50,677.87	37,355	43,404	7,274	14.45	503
1986	86,879.75	62,797	72,966	13,913	15.15	918
1987	86,985.91	61,951	71,983	15,003	15.56	964
1988	52,185.49	36,399	42,293	9,892	16.26	608
1989	411,643.09	282,469	328,212	83,431	16.69	4,999
1990	41,658.60	27,953	32,480	9,179	17.41	527
1991	297,917.74	196,328	228,121	69,796	17.85	3,910
1992	147,610.27	95,445	110,901	36,709	18.31	2,005
1993	264,883.76	167,009	194,055	70,829	19.05	3,718
1994	163,266.69	100,801	117,125	46,142	19.52	2,364
1995	349,935.44	210,241	244,288	105,648	20.26	5,215
1996	117,235.62	68,817	79,961	37,274	20.75	1,796
1997	215,121.50	122,619	142,476	72,645	21.50	3,379
1998	739,635.18	410,867	477,403	262,232	22.00	11,920
1999	555,284.44	298,743	347,122	208,163	22.76	9,146
2000	30,572.58	15,983	18,571	12,001	23.28	516
2001	311,654.86	158,071	183,669	127,986	23.81	5,375
2002	420,021.01	205,306	238,553	181,468	24.58	7,383
2003	302,736.01	143,043	166,207	136,529	25.12	5,435
2004	113,854.85	51,645	60,008	53,846	25.90	2,079
2005	92,462.88	40,369	46,906	45,556	26.45	1,722
2006	61,754.44	25,770	29,943	31,811	27.23	1,168
2007	43,243.40	17,280	20,078	23,165	27.80	833
2008	249,781.89	95,292	110,724	139,058	28.37	4,902
2012	19,034.42	5,756	6,688	12,346	31.14	396
2013	11,199.27	3,164	3,676	7,523	31.75	237
2021	1,310.54	144	167	1,143	36.48	31
2023	23,129.77	1,457	1,693	21,437	37.18	577
	6,172,846.41	3,662,720	4,252,690	1,920,156		89,063

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.6 1.44

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 370 COMMUNICATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
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	698	706			
1983	5,572.11	5,376	5,572			
1984	1,354.71	1,293	1,355			
1985	2,338.50	2,207	2,339			
1986	8,363.40	7,796	8,363			
1987	1,865.01	1,723	1,865			
1988	8,236.27	7,505	8,236			
1989	56,812.32	51,222	56,812			
1990	6,202.17	5,526	6,202			
1991	81,477.96	71,684	81,478			
1992	19,398.63	16,830	19,399			
1993	11,826.34	10,147	11,826			
1994	4,988.84	4,212	4,989			
1995	24,237.82	20,180	24,238			
1996	53,971.10	44,262	53,971			
1997	2,814.71	2,270	2,815			
1998	270.53	215	269	1	7.10	
2000	83,012.05	63,504	79,520	3,492	7.83	446
2001	21,876.59	16,401	20,537	1,339	8.18	164
2004	19,336.59	13,470	16,867	2,469	9.36	264
2009	239,511.48	143,060	179,141	60,370	11.12	5,429
2010	493,162.42	282,829	354,161	139,001	11.53	12,056
2011	679,759.29	374,547	469,011	210,748	11.82	17,830
2012	572,350.00	300,598	376,411	195,939	12.21	16,047
2013	629,591.21	314,796	394,190	235,401	12.50	18,832
2014	214,236.53	101,505	127,105	87,131	12.77	6,823
2015	223,230.20	99,382	124,447	98,783	13.08	7,552
2022	19,067.98	3,890	4,871	14,197	13.65	1,040
	3,505,204.40	1,986,761	2,456,332	1,048,872		86,483

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.1 2.47

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 371 OTHER EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
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	264	269			
1965	542.39	524	542			
1966	237.71	228	238			
1967	1,610.42	1,531	1,610			
1968	1,046.31	987	1,046			
1969	8,185.23	7,661	8,185			
1970	1,294.81	1,203	1,295			
1971	2,302.48	2,125	2,302			
1972	4,402.26	4,035	4,402			
1973	6,378.34	5,806	6,378			
1974	2,116.13	1,913	2,116			
1975	772.96	694	773			
1976	728.51	649	729			
1977	666.84	590	667			
1978	2,372.22	2,083	2,366	7	4.27	2
1979	395.78	345	392	4	4.52	1
1980	1,489.70	1,287	1,462	28	4.77	6
1981	1,156.83	991	1,125	31	5.03	6
1982	1,410.00	1,264	1,410			
1983	4,310.08	3,847	4,310			
1984	3,348.16	2,960	3,348			
1985	3,634.15	3,179	3,615	20	5.80	3
1986	5,292.73	4,578	5,205	87	6.16	14
1987	1,466.52	1,259	1,431	35	6.34	6
1988	1,617.48	1,371	1,559	59	6.75	9
1989	7,215.84	6,058	6,888	328	6.98	47
1990	11,462.74	9,482	10,781	682	7.42	92
1991	14,888.28	12,122	13,783	1,105	7.87	140
1992	14,350.24	11,489	13,063	1,287	8.34	154
1993	10,561.54	8,342	9,485	1,077	8.65	125

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 371 OTHER EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
1994	9,905.10	7,675	8,727	1,179	9.15	129
1995	3,879.74	2,946	3,350	530	9.66	55
1996	7,818.56	5,812	6,608	1,210	10.18	119
	140,637.24	118,809	132,969	7,668		908
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					8.4	0.65

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 371.1 TESTING EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
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	1,380	1,383			
1996	24,385.78	23,596	24,386			
1997	494.25	475	494			
2015	100,388.74	53,447	58,081	42,308	9.22	4,589
	210,010.97	162,257	167,703	42,308		4,589
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					9.2	2.19

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 374.2 RIGHTS-OF-WAY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1904	298.00	293	298			
1905	222.17	218	222			
1930	410.41	368	410			
1931	548.08	489	548			
1932	10,677.87	9,483	10,678			
1933	38.71	34	39			
1934	55.00	48	55			
1935	123.52	108	124			
1936	533.10	465	533			
1937	100.54	87	100	1	9.88	
1938	223.29	193	221	2	10.20	
1939	178.56	153	175	3	10.53	
1940	285.78	244	280	6	10.87	1
1941	249.96	213	244	6	11.22	1
1942	57.82	49	56	2	11.59	
1943	19.44	16	18	1	11.96	
1945	36.92	31	36	1	12.74	
1946	59.80	49	56	4	13.14	
1947	160.11	131	150	10	13.56	1
1948	235.63	192	220	16	14.00	1
1949	51.03	41	47	4	14.44	
1950	2,077.70	1,665	1,908	170	14.90	11
1951	1,726.56	1,373	1,573	153	15.37	10
1952	360.18	284	325	35	15.85	2
1953	287.05	224	257	30	16.35	2
1954	1,145.40	888	1,017	128	16.85	8
1955	877.98	675	773	105	17.37	6
1956	3,133.21	2,385	2,733	401	17.91	22
1957	1,794.30	1,353	1,550	244	18.45	13
1958	5,277.55	3,940	4,514	763	19.01	40
1959	1,136.57	840	962	174	19.58	9
1960	1,431.64	1,047	1,200	232	20.16	12
1961	1,139.60	824	944	196	20.75	9
1962	1,739.80	1,244	1,425	314	21.36	15
1963	534.64	378	433	102	21.98	5
1964	1,024.78	716	820	204	22.60	9
1965	2,424.42	1,673	1,917	508	23.24	22
1966	1,904.74	1,298	1,487	418	23.89	17
1967	14,200.26	9,552	10,944	3,256	24.55	133
1968	36,083.66	23,950	27,441	8,643	25.22	343
1969	18,362.30	12,024	13,776	4,586	25.89	177

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 374.2 RIGHTS-OF-WAY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1970	11,282.03	7,284	8,346	2,936	26.58	110
1971	6,080.40	3,869	4,433	1,648	27.28	60
1972	15,534.05	9,739	11,158	4,376	27.98	156
1973	18,498.57	11,420	13,084	5,414	28.70	189
1974	38,364.70	23,315	26,713	11,652	29.42	396
1975	49,272.90	29,465	33,759	15,513	30.15	515
1976	37,863.68	22,269	25,515	12,349	30.89	400
1977	13,898.67	8,035	9,206	4,693	31.64	148
1978	19,181.60	10,898	12,486	6,695	32.39	207
1979	24,833.70	13,857	15,877	8,957	33.15	270
1980	27,735.34	15,191	17,405	10,330	33.92	305
1981	38,526.40	20,701	23,718	14,808	34.70	427
1982	41,644.61	24,096	27,608	14,037	31.68	443
1983	29,660.39	16,892	19,354	10,306	32.13	321
1984	47,020.30	26,148	29,959	17,061	33.13	515
1985	51,245.11	28,021	32,105	19,140	33.57	570
1986	70,214.20	37,438	42,894	27,320	34.58	790
1987	74,675.20	39,100	44,799	29,876	35.03	853
1988	61,590.79	31,411	35,989	25,602	36.03	711
1989	64,488.00	32,244	36,943	27,545	36.50	755
1990	63,293.80	30,786	35,273	28,021	37.49	747
1991	76,971.45	36,646	41,987	34,984	37.96	922
1992	69,790.71	32,264	36,966	32,824	38.96	843
1993	74,877.76	33,830	38,761	36,117	39.44	916
1994	94,389.03	41,626	47,693	46,696	39.93	1,169
1995	63,758.76	27,225	31,193	32,566	40.93	796
1996	64,141.55	26,683	30,572	33,570	41.42	810
1997	72,745.02	29,229	33,489	39,256	42.43	925
1998	147,067.21	57,430	65,800	81,267	42.92	1,893
1999	227,532.44	85,620	98,099	129,434	43.92	2,947
2000	113,292.57	41,306	47,326	65,966	44.43	1,485
2001	143,018.46	50,114	57,418	85,600	45.43	1,884
2002	79,103.65	26,769	30,671	48,433	45.94	1,054
2003	48,457.78	15,700	17,988	30,470	46.94	649
2004	457,077.76	141,511	162,136	294,942	47.94	6,152
2005	156,879.83	46,625	53,420	103,459	48.47	2,134
2006	18,899.98	5,345	6,124	12,776	49.46	258
2007	23,188.64	6,263	7,176	16,013	49.99	320
2008	111,323.88	28,443	32,588	78,735	50.99	1,544
2009	31,652.25	7,679	8,798	22,854	51.52	444
2010	18,984.06	4,325	4,955	14,029	52.53	267

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 374.2 RIGHTS-OF-WAY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
2011	16,496.41	3,540	4,056	12,440	53.07	234
2012	11,716.78	2,341	2,682	9,035	54.07	167
2013	7,230.17	1,346	1,542	5,688	54.62	104
2014	96,772.18	16,587	19,005	77,768	55.61	1,398
2015	3,854.69	603	691	3,164	56.62	56
2016	108,433.77	15,452	17,704	90,730	57.17	1,587
2017	1,733.31	221	253	1,480	58.17	25
2018	88,813.28	10,054	11,519	77,294	58.73	1,316
2019	734.26	72	82	652	59.72	11
	3,345,070.16	1,316,266	1,507,832	1,837,238		42,067
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						43.7 1.26

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-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	1,430	1,438			
1927	12,577.28	12,436	12,577			
1928	169.18	166	169			
1929	1,786.94	1,742	1,787			
1930	5,907.90	5,718	5,908			
1931	886.67	852	887			
1932	690.68	659	691			
1933	4,845.58	4,591	4,846			
1934	599.15	564	599			
1937	206.12	190	206			
1939	941.28	854	941			
1941	1,497.83	1,338	1,498			
1942	1,321.59	1,172	1,322			
1943	3,799.03	3,344	3,799			
1944	480.46	420	480			
1945	7,388.06	6,404	7,372	16	6.66	2
1946	24,241.93	20,848	23,999	243	7.00	35
1947	1,212.46	1,034	1,190	22	7.34	3
1948	11,813.70	9,999	11,510	303	7.68	39

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1949	155,416.10	130,487	150,211	5,205	8.02	649
1950	314,103.69	261,586	301,127	12,977	8.36	1,552
1951	117,565.93	97,109	111,788	5,778	8.70	664
1952	14,011.46	11,475	13,210	802	9.05	89
1953	64,035.02	51,996	59,856	4,179	9.40	445
1954	82,747.60	66,612	76,681	6,067	9.75	622
1955	21,708.32	17,323	19,941	1,767	10.10	175
1956	33,265.27	26,313	30,290	2,975	10.45	285
1957	16,795.88	13,165	15,155	1,641	10.81	152
1958	16,398.95	12,735	14,660	1,739	11.17	156
1959	32,555.72	25,048	28,834	3,722	11.53	323
1960	28,812.28	21,961	25,281	3,532	11.89	297
1961	30,404.90	22,950	26,419	3,986	12.26	325
1962	27,753.65	20,743	23,878	3,875	12.63	307
1963	14,913.85	11,036	12,704	2,210	13.00	170
1964	4,880.13	3,574	4,114	766	13.38	57
1965	18,536.25	13,435	15,466	3,070	13.76	223
1966	5,038.93	3,614	4,160	879	14.14	62
1967	4,718.58	3,348	3,854	865	14.52	60
1968	4,278.86	3,003	3,457	822	14.91	55
1969	8,771.59	6,086	7,006	1,766	15.31	115
1970	5,741.53	3,939	4,534	1,207	15.70	77
1971	25,767.69	17,465	20,105	5,663	16.11	352
1973	11,871.49	7,854	9,041	2,830	16.92	167
1974	25,525.37	16,673	19,193	6,332	17.34	365
1975	87,663.74	56,543	65,090	22,574	17.75	1,272
1976	4,598.73	2,927	3,369	1,229	18.18	68
1977	8,040.17	5,048	5,811	2,229	18.61	120
1978	13,389.00	8,290	9,543	3,846	19.04	202
1979	6,024.51	3,677	4,233	1,792	19.48	92
1980	2,625.97	1,579	1,818	808	19.93	41
1981	3,896.41	2,308	2,657	1,240	20.38	61
1982	4,195.18	2,956	3,403	792	18.23	43
1984	107,312.77	73,928	85,103	22,210	18.74	1,185
1985	3,250.91	2,212	2,546	705	19.02	37
1987	11,800.00	7,814	8,995	2,805	19.64	143
1989	18,115.32	11,572	13,321	4,794	20.64	232
1990	3,722.71	2,352	2,708	1,015	20.68	49
1993	4,421.64	2,644	3,044	1,378	21.85	63
1995	3,605.96	2,068	2,381	1,225	22.69	54
1996	28,053.64	15,805	18,194	9,860	22.86	431

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1998	37,254.30	19,976	22,996	14,259	23.78	600
1999	24,770.91	12,997	14,962	9,809	24.01	409
2000	23,959.75	12,219	14,066	9,894	24.50	404
2001	34,304.98	17,063	19,642	14,663	24.76	592
2002	6,262.15	3,017	3,473	2,789	25.28	110
2003	8,507.00	3,981	4,583	3,924	25.58	153
2004	14,150.50	6,419	7,389	6,761	25.90	261
2005	14,063.28	6,140	7,068	6,995	26.45	264
2006	17,523.06	7,381	8,497	9,026	26.80	337
2007	55,195.64	22,365	25,746	29,450	27.16	1,084
2008	20,558.92	7,987	9,194	11,365	27.55	413
2011	27,987.49	9,376	10,793	17,194	28.79	597
2013	103,921.61	30,917	35,590	68,331	29.52	2,315
2014	188,343.09	52,209	60,101	128,242	29.99	4,276
2019	56,478.77	9,545	10,988	45,491	31.96	1,423
2020	20,252.13	2,941	3,386	16,867	32.38	521
2021	8,253.67	995	1,145	7,108	32.81	217
2022	36,972.61	3,535	4,069	32,903	33.13	993
2023	176,424.38	12,261	14,114	162,310	33.47	4,849
	2,460,550.99	1,493,564	1,699,429	761,122		31,734

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	2,663	2,693			
1930	189.29	183	189			
1933	847.72	803	848			
1936	544.45	505	544			
1938	32.84	30	33			
1952	9,309.40	7,624	8,989	321	9.05	35
1956	5,775.22	4,568	5,386	390	10.45	37
1957	65,555.21	51,382	60,579	4,976	10.81	460
1958	3,928.05	3,051	3,597	331	11.17	30
1959	1,740.26	1,339	1,579	162	11.53	14
1960	10,837.04	8,260	9,739	1,099	11.89	92

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1961	15,330.33	11,571	13,642	1,688	12.26	138
1962	44,412.35	33,194	39,136	5,277	12.63	418
1963	61,579.91	45,569	53,726	7,854	13.00	604
1964	33,613.04	24,618	29,025	4,588	13.38	343
1965	24,530.54	17,780	20,963	3,568	13.76	259
1966	16,505.84	11,838	13,957	2,549	14.14	180
1967	43,814.66	31,091	36,656	7,158	14.52	493
1968	27,948.53	19,614	23,125	4,824	14.91	324
1969	33,413.01	23,182	27,332	6,081	15.31	397
1970	109,477.63	75,102	88,545	20,933	15.70	1,333
1971	28,682.10	19,441	22,921	5,761	16.11	358
1972	14,929.02	9,999	11,789	3,140	16.51	190
1973	43,388.65	28,706	33,844	9,544	16.92	564
1974	6,679.10	4,363	5,144	1,535	17.34	89
1975	2,388.78	1,541	1,817	572	17.75	32
1976	325.75	207	244	82	18.18	5
1977	310.42	195	230	81	18.61	4
1978	5,350.19	3,313	3,906	1,444	19.04	76
1980	6,278.95	3,776	4,452	1,827	19.93	92
1981	51,214.65	30,340	35,771	15,444	20.38	758
1982	55,560.11	39,153	46,161	9,399	18.23	516
1983	28,861.79	20,117	23,718	5,144	18.48	278
1984	5,806.34	4,000	4,716	1,090	18.74	58
1985	10,388.00	7,068	8,333	2,055	19.02	108
1986	10,162.46	6,824	8,045	2,117	19.32	110
1987	22,171.50	14,682	17,310	4,861	19.64	248
1988	9,500.30	6,164	7,267	2,233	20.30	110
1989	21,764.75	13,903	16,392	5,373	20.64	260
1990	17,697.49	11,183	13,185	4,513	20.68	218
1991	2,527.62	1,570	1,851	677	21.06	32
1992	778.74	475	560	219	21.45	10
1993	14,187.04	8,484	10,003	4,184	21.85	191
1994	30,706.90	17,991	21,211	9,496	22.26	427
1995	14,521.42	8,327	9,818	4,704	22.69	207
1996	64,620.77	36,407	42,924	21,697	22.86	949
1997	90,222.73	49,623	58,505	31,717	23.32	1,360
1998	90,466.61	48,508	57,191	33,276	23.78	1,399
1999	26,987.42	14,160	16,695	10,293	24.01	429
2000	22,242.63	11,344	13,375	8,868	24.50	362
2001	27,792.71	13,824	16,298	11,494	24.76	464
2002	74,704.50	35,993	42,436	32,269	25.28	1,276

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
2003	35,723.93	16,719	19,712	16,012	25.58	626
2004	12,600.58	5,716	6,739	5,861	25.90	226
2005	1,094.30	478	564	531	26.45	20
2006	2,275.29	958	1,129	1,146	26.80	43
2007	50,329.62	20,394	24,044	26,285	27.16	968
2008	4,380.00	1,702	2,007	2,373	27.55	86
2009	6,511.91	2,417	2,850	3,662	27.95	131
2010	2,023.74	715	843	1,181	28.36	42
2014	1,151,949.73	319,320	376,477	775,472	29.99	25,858
2017	18,705.63	4,007	4,724	13,981	31.18	448
2019	630,236.94	106,510	125,575	504,662	31.96	15,790
2020	35,373.19	5,136	6,055	29,318	32.38	905
2023	6,264.54	435	513	5,752	33.47	172
	3,277,952.69	1,337,339	1,574,809	1,703,144		61,652

CPG						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1938	1,283.01	1,172	1,283			
1946	10.10	9	10			
1948	365.72	310	350	16	7.68	2
1949	5,870.76	4,929	5,562	309	8.02	39
1950	1,268.05	1,056	1,192	77	8.36	9
1951	20,798.35	17,179	19,384	1,414	8.70	163
1953	7.17	6	7			
1954	1,618.89	1,303	1,470	149	9.75	15
1955	0.54			1	10.10	
1956	695.85	550	621	75	10.45	7
1957	112.63	88	99	13	10.81	1
1958	1,705.16	1,324	1,494	211	11.17	19
1960	2,079.23	1,585	1,788	291	11.89	24
1961	2,490.66	1,880	2,121	369	12.26	30
1962	2,682.12	2,005	2,262	420	12.63	33
1963	1,999.27	1,479	1,669	330	13.00	25
1964	1,449.75	1,062	1,198	251	13.38	19
1965	235.77	171	193	43	13.76	3
1966	843.91	605	683	161	14.14	11
1967	2,783.97	1,976	2,230	554	14.52	38
1968	5,954.51	4,179	4,715	1,239	14.91	83

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1969	7,995.59	5,547	6,259	1,737	15.31	113
1970	1,180.73	810	914	267	15.70	17
1971	14,692.22	9,958	11,236	3,456	16.11	215
1972	1,303.05	873	985	318	16.51	19
1973	1,645.23	1,088	1,228	418	16.92	25
1974	464.51	303	342	123	17.34	7
1975	869.44	561	633	236	17.75	13
1976	1,572.79	1,001	1,129	443	18.18	24
1978	1,462.40	906	1,022	440	19.04	23
1981	1,524.15	903	1,019	505	20.38	25
1985	1,130.64	769	868	263	19.02	14
1986	55,500.59	37,269	42,052	13,448	19.32	696
1987	5,597.71	3,707	4,183	1,415	19.64	72
1989	3,698.49	2,363	2,666	1,032	20.64	50
1990	1,723.64	1,089	1,229	495	20.68	24
1991	1,991.36	1,237	1,396	596	21.06	28
1992	2,565.04	1,564	1,765	800	21.45	37
1995	413.67	237	267	146	22.69	6
1996	808.66	456	515	294	22.86	13
1997	2,794.88	1,537	1,734	1,061	23.32	45
1998	2,037.42	1,092	1,232	805	23.78	34
2003	2,506.50	1,173	1,324	1,183	25.58	46
2005	5,201.81	2,271	2,562	2,639	26.45	100
2006	3,897.37	1,642	1,853	2,045	26.80	76
2007	1,831.63	742	837	994	27.16	37
2011	2,832.27	949	1,071	1,761	28.79	61
2012	17,165.33	5,445	6,144	11,021	29.06	379
2016	21,505.99	5,067	5,717	15,789	30.82	512
2017	67,711.46	14,504	16,366	51,346	31.18	1,647
2018	209,673.19	40,257	45,424	164,249	31.56	5,204
2020	11,377.99	1,652	1,864	9,514	32.38	294
2021	8,610.12	1,038	1,171	7,439	32.81	227
2025	2,011,160.28	28,961	32,678	1,978,482	34.10	58,020
	2,528,701.57	219,839	248,015	2,280,687		68,624
	8,267,205.25	3,050,742	3,522,253	4,744,953		162,010
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					29.3	1.96

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1924	100,030.24	87,720	93,267	6,764	9.23	733
1925	15,374.46	13,433	14,282	1,092	9.47	115
1926	284,911.35	247,987	263,668	21,244	9.72	2,186
1927	21,635.70	18,762	19,948	1,687	9.96	169
1928	110,945.23	95,827	101,886	9,059	10.22	886
1929	132,239.62	113,779	120,973	11,266	10.47	1,076
1930	301,735.16	258,527	274,874	26,861	10.74	2,501
1931	162,976.18	139,051	147,843	15,133	11.01	1,374
1932	16,236.85	13,795	14,667	1,570	11.28	139
1933	5,514.36	4,664	4,959	555	11.56	48
1934	9,949.41	8,379	8,909	1,041	11.84	88
1935	7,059.16	5,916	6,290	769	12.14	63
1936	4,391.76	3,663	3,895	497	12.44	40
1937	9,112.20	7,563	8,041	1,071	12.75	84
1938	6,524.66	5,388	5,729	796	13.07	61
1939	15,456.67	12,697	13,500	1,957	13.39	146
1940	15,720.43	12,842	13,654	2,066	13.73	150
1941	28,503.30	23,152	24,616	3,887	14.08	276
1942	27,990.17	22,601	24,030	3,960	14.44	274
1943	4,172.24	3,349	3,561	611	14.80	41
1944	5,360.06	4,275	4,545	815	15.18	54
1945	9,373.96	7,428	7,898	1,476	15.57	95
1946	345,131.91	271,643	288,819	56,313	15.97	3,526
1947	56,246.77	43,955	46,734	9,512	16.39	580
1948	107,662.36	83,532	88,814	18,849	16.81	1,121
1949	121,557.27	93,599	99,517	22,040	17.25	1,278
1950	1,626,351.60	1,242,744	1,321,324	305,027	17.69	17,243
1951	350,862.64	265,954	282,771	68,092	18.15	3,752
1952	606,843.27	456,182	485,027	121,816	18.62	6,542
1953	702,525.25	523,522	556,625	145,900	19.11	7,635
1954	1,353,018.83	999,434	1,062,629	290,389	19.60	14,816
1955	1,167,707.44	854,762	908,810	258,898	20.10	12,880
1956	1,752,084.75	1,270,384	1,350,712	401,373	20.62	19,465
1957	1,489,499.98	1,069,461	1,137,084	352,416	21.15	16,663
1958	2,969,165.27	2,110,483	2,243,931	725,234	21.69	33,436
1959	1,753,908.11	1,233,822	1,311,838	442,070	22.24	19,877
1960	2,858,571.00	1,989,565	2,115,368	743,203	22.80	32,597
1961	1,670,858.97	1,150,219	1,222,949	447,910	23.37	19,166
1962	1,787,611.49	1,216,774	1,293,712	493,899	23.95	20,622
1963	2,230,091.69	1,500,406	1,595,279	634,813	24.54	25,869
1964	2,227,561.64	1,480,883	1,574,521	653,041	25.14	25,976

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

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

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1965	2,786,941.16	1,830,101	1,945,821	841,121	25.75	32,665
1966	2,955,581.49	1,916,399	2,037,575	918,006	26.37	34,813
1967	3,087,200.82	1,975,809	2,100,742	986,459	27.00	36,536
1968	3,510,792.92	2,216,960	2,357,141	1,153,652	27.64	41,738
1969	3,889,674.89	2,422,490	2,575,667	1,314,008	28.29	46,448
1970	3,268,699.68	2,006,982	2,133,886	1,134,814	28.95	39,199
1971	3,136,423.18	1,898,163	2,018,186	1,118,237	29.61	37,766
1972	3,016,974.59	1,798,931	1,912,680	1,104,295	30.28	36,469
1973	2,749,165.86	1,614,310	1,716,385	1,032,781	30.96	33,359
1974	3,049,432.63	1,762,572	1,874,022	1,175,411	31.65	37,138
1975	2,196,263.24	1,248,949	1,327,922	868,342	32.35	26,842
1976	1,933,753.70	1,081,606	1,149,997	783,756	33.05	23,714
1977	2,339,701.88	1,286,532	1,367,881	971,821	33.76	28,786
1978	2,077,740.65	1,122,541	1,193,521	884,220	34.48	25,644
1979	4,222,664.94	2,240,250	2,381,904	1,840,761	35.21	52,279
1980	8,507,396.15	4,430,652	4,710,808	3,796,588	35.94	105,637
1981	6,250,821.32	3,193,732	3,395,676	2,855,146	36.68	77,839
1982	6,860,576.13	3,909,156	4,156,337	2,704,239	32.84	82,346
1983	1,533,012.77	860,020	914,400	618,613	33.26	18,599
1984	2,214,476.67	1,213,090	1,289,795	924,681	34.26	26,990
1985	2,931,349.68	1,578,825	1,678,656	1,252,694	34.69	36,111
1986	4,749,008.67	2,513,650	2,672,591	2,076,417	35.13	59,107
1987	2,042,663.67	1,053,810	1,120,444	922,220	36.13	25,525
1988	4,119,861.56	2,085,474	2,217,341	1,902,520	36.58	52,010
1989	3,543,086.61	1,758,788	1,869,998	1,673,088	37.03	45,182
1990	3,282,446.19	1,584,765	1,684,972	1,597,475	38.03	42,006
1991	3,107,815.18	1,468,753	1,561,624	1,546,191	38.50	40,161
1992	2,405,778.92	1,112,192	1,182,517	1,223,262	38.96	31,398
1993	1,061,053.75	475,883	505,974	555,080	39.96	13,891
1994	865,856.78	379,072	403,041	462,816	40.45	11,442
1995	5,060,141.17	2,160,680	2,297,302	2,762,839	40.93	67,502
1996	4,932,041.61	2,036,933	2,165,731	2,766,311	41.93	65,975
1997	1,910,716.78	767,726	816,270	1,094,447	42.43	25,794
1998	2,313,093.50	903,263	960,377	1,352,716	42.92	31,517
1999	1,113,722.19	419,094	445,594	668,128	43.92	15,212
2000	2,564,391.39	934,977	994,097	1,570,295	44.43	35,343
2001	5,859,869.26	2,067,362	2,198,084	3,661,785	44.94	81,482
2002	1,048,057.39	354,663	377,089	670,969	45.94	14,605
2003	3,318,463.45	1,082,483	1,150,930	2,167,534	46.47	46,644
2004	1,748,934.64	548,991	583,704	1,165,230	46.99	24,797
2005	1,017,965.78	306,815	326,215	691,750	47.52	14,557

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
2006	2,672,559.13	765,955	814,387	1,858,172	48.53	38,289
2007	881,233.76	241,282	256,539	624,695	49.07	12,731
2008	2,250,527.48	586,938	624,051	1,626,477	49.61	32,785
2009	2,492,929.32	617,000	656,014	1,836,916	50.17	36,614
2010	2,044,822.18	478,488	508,743	1,536,079	50.73	30,279
2011	1,836,779.07	402,255	427,690	1,409,089	51.72	27,245
2012	2,343,381.63	480,862	511,268	1,832,114	52.29	35,038
2013	3,393,446.82	648,827	689,853	2,703,594	52.86	51,146
2014	4,900,913.99	867,952	922,834	3,978,080	53.44	74,440
2015	9,538,594.19	1,552,883	1,651,074	7,887,520	54.01	146,038
2016	12,531,612.28	1,857,185	1,974,617	10,556,995	54.60	193,352
2017	23,551,534.41	3,141,775	3,340,433	20,211,101	55.20	366,143
2018	19,050,923.21	2,270,870	2,414,460	16,636,463	55.40	300,297
2019	10,742,797.37	1,117,251	1,187,896	9,554,901	56.00	170,623
2020	10,938,257.05	969,130	1,030,409	9,907,848	56.61	175,019
2021	25,584,894.96	1,877,931	1,996,675	23,588,220	56.85	414,920
2022	25,652,032.94	1,482,688	1,576,440	24,075,593	57.10	421,639
2023	27,316,254.29	1,147,283	1,219,827	26,096,427	57.02	457,671
2024	12,665,936.60	326,781	347,444	12,318,493	56.64	217,488
2025	16,924,814.44	154,016	163,755	16,761,060	54.45	307,825
	372,370,331.37	105,578,918	112,254,805	260,115,526		5,428,293

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

1901	2,252.10	2,134	2,042	211	3.92	54
1903	550.47	518	496	55	4.44	12
1904	357.09	335	320	37	4.70	8
1905	1,651.57	1,543	1,476	175	4.94	35
1906	4,396.17	4,093	3,916	480	5.17	93
1907	11,466.18	10,639	10,178	1,288	5.41	238
1908	22,821.46	21,108	20,194	2,628	5.63	467
1909	465.70	429	410	55	5.85	9
1910	3,160.29	2,905	2,779	381	6.07	63
1911	34.27	31	30	5	6.28	1
1913	2,409.83	2,194	2,099	311	6.72	46
1914	342.06	310	297	45	6.94	6
1916	14.25	13	12	2	7.38	
1920	4,920.22	4,376	4,186	734	8.29	89

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1921	39,506.32	35,018	33,501	6,005	8.52	705
1922	26,337.82	23,265	22,257	4,081	8.75	466
1923	36,424.49	32,058	30,669	5,755	8.99	640
1924	42,991.60	37,701	36,068	6,924	9.23	750
1925	45,131.19	39,432	37,724	7,407	9.47	782
1926	11,650.02	10,140	9,701	1,949	9.72	201
1927	30,424.96	26,385	25,242	5,183	9.96	520
1928	9,860.26	8,517	8,148	1,712	10.22	168
1929	833.01	717	686	147	10.47	14
1930	77,577.79	66,469	63,590	13,988	10.74	1,302
1931	219,845.07	187,572	179,447	40,398	11.01	3,669
1932	6,414.92	5,450	5,214	1,201	11.28	106
1933	11,164.02	9,443	9,034	2,130	11.56	184
1934	1,709.74	1,440	1,378	332	11.84	28
1935	2,440.81	2,046	1,957	483	12.14	40
1936	17,954.45	14,976	14,327	3,627	12.44	292
1937	3,843.42	3,190	3,052	792	12.75	62
1938	3,430.99	2,833	2,710	721	13.07	55
1939	1,769.51	1,454	1,391	378	13.39	28
1940	10,384.98	8,484	8,117	2,268	13.73	165
1941	1,409.30	1,145	1,095	314	14.08	22
1942	812.98	656	628	185	14.44	13
1944	462.99	369	353	110	15.18	7
1946	74,428.80	58,581	56,044	18,385	15.97	1,151
1947	15,100.02	11,800	11,289	3,811	16.39	233
1948	8,570.14	6,649	6,361	2,209	16.81	131
1949	12,967.38	9,985	9,552	3,415	17.25	198
1950	8,769.46	6,701	6,411	2,359	17.69	133
1951	13,284.54	10,070	9,634	3,651	18.15	201
1952	153,759.18	115,585	110,578	43,181	18.62	2,319
1953	340,686.54	253,880	242,883	97,804	19.11	5,118
1954	7,547.01	5,575	5,334	2,213	19.60	113
1955	105,098.22	76,932	73,600	31,499	20.10	1,567
1956	624,276.82	452,644	433,037	191,239	20.62	9,274
1957	1,592,306.89	1,143,276	1,093,754	498,553	21.15	23,572
1958	176,865.62	125,716	120,271	56,595	21.69	2,609
1959	1,098,244.58	772,582	739,117	359,128	22.24	16,148
1960	616,374.03	428,996	410,414	205,960	22.80	9,033
1961	1,233,036.79	848,823	812,056	420,981	23.37	18,014
1962	986,765.96	671,662	642,568	344,197	23.95	14,371
1963	1,778,731.81	1,196,731	1,144,894	633,838	24.54	25,829

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

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

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
PNG						
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1964	2,960,663.92	1,968,249	1,882,993	1,077,671	25.14	42,867
1965	2,234,920.77	1,467,605	1,404,035	830,886	25.75	32,267
1966	1,986,416.33	1,287,992	1,232,202	754,215	26.37	28,601
1967	2,204,599.73	1,410,944	1,349,828	854,772	27.00	31,658
1968	3,327,958.92	2,101,506	2,010,478	1,317,481	27.64	47,666
1969	2,966,452.69	1,847,507	1,767,481	1,198,972	28.29	42,381
1970	2,440,746.12	1,498,618	1,433,704	1,007,042	28.95	34,786
1971	2,207,490.26	1,335,973	1,278,104	929,386	29.61	31,388
1972	3,283,172.74	1,957,657	1,872,860	1,410,313	30.28	46,576
1973	1,177,164.22	691,231	661,290	515,874	30.96	16,663
1974	544,901.72	314,953	301,311	243,591	31.65	7,696
1975	607,066.14	345,220	330,267	276,800	32.35	8,556
1976	409,287.88	228,927	219,011	190,277	33.05	5,757
1977	611,362.60	336,170	321,609	289,754	33.76	8,583
1978	580,155.95	313,441	299,864	280,292	34.48	8,129
1979	1,014,957.52	538,465	515,141	499,817	35.21	14,195
1980	962,162.97	501,094	479,389	482,774	35.94	13,433
1981	2,986,846.01	1,526,069	1,459,966	1,526,880	36.68	41,627
1982	4,764,620.34	2,714,881	2,597,284	2,167,336	32.84	65,997
1983	693,728.01	389,181	372,323	321,405	33.26	9,663
1984	1,857,615.85	1,017,602	973,524	884,092	34.26	25,805
1985	1,832,704.99	987,095	944,338	888,367	34.69	25,609
1986	1,669,691.64	883,768	845,487	824,205	35.13	23,462
1987	2,016,527.04	1,040,326	995,264	1,021,264	36.13	28,266
1988	1,968,929.35	996,672	953,500	1,015,429	36.58	27,759
1989	1,580,584.26	784,602	750,616	829,968	37.03	22,413
1990	1,291,931.22	623,744	596,726	695,205	38.03	18,280
1991	831,917.14	393,164	376,134	455,783	38.50	11,839
1992	2,816,669.48	1,302,146	1,245,743	1,570,927	38.96	40,322
1993	858,653.63	385,106	368,425	490,229	39.96	12,268
1994	1,530,242.79	669,940	640,921	889,322	40.45	21,986
1995	1,209,943.38	516,646	494,267	715,676	40.93	17,485
1996	8,872,360.60	3,664,285	3,505,564	5,366,797	41.93	127,994
1997	7,729,183.12	3,105,586	2,971,065	4,758,118	42.43	112,140
1998	3,536,937.28	1,381,174	1,321,347	2,215,590	42.92	51,621
1999	442,561.90	166,536	159,322	283,240	43.92	6,449
2000	8,084,867.10	2,947,743	2,820,059	5,264,808	44.43	118,497
2001	2,136,985.85	753,929	721,272	1,415,714	44.94	31,502
2002	5,045,061.33	1,707,249	1,633,298	3,411,763	45.94	74,266
2003	1,732,168.88	565,033	540,558	1,191,611	46.47	25,643
2004	2,012,542.71	631,737	604,373	1,408,170	46.99	29,967

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
2005	2,723,206.58	820,774	785,222	1,937,985	47.52	40,783
2006	1,310,877.26	375,697	359,423	951,454	48.53	19,605
2007	913,910.12	250,229	239,390	674,520	49.07	13,746
2008	2,762,517.36	720,465	689,258	2,073,260	49.61	41,791
2009	546,732.98	135,316	129,455	417,278	50.17	8,317
2010	2,403,167.42	562,341	537,983	1,865,185	50.73	36,767
2011	1,323,190.62	289,779	277,227	1,045,964	51.72	20,224
2012	2,643,612.46	542,469	518,972	2,124,641	52.29	40,632
2013	4,758,473.85	909,820	870,410	3,888,063	52.86	73,554
2014	15,643,130.05	2,770,398	2,650,396	12,992,734	53.44	243,128
2015	16,459,951.51	2,679,680	2,563,608	13,896,344	54.01	257,292
2016	11,966,310.34	1,773,407	1,696,591	10,269,720	54.60	188,090
2017	7,083,497.26	944,939	904,008	6,179,489	55.20	111,947
2018	60,906,237.72	7,260,024	6,945,551	53,960,687	55.40	974,020
2019	7,538,966.86	784,053	750,091	6,788,876	56.00	121,230
2020	9,052,203.15	802,025	767,285	8,284,918	56.61	146,351
2021	3,420,632.11	251,074	240,199	3,180,434	56.85	55,944
2022	7,262,134.56	419,751	401,569	6,860,565	57.10	120,150
2023	10,004,887.30	420,205	402,004	9,602,884	57.02	168,413
2024	3,781,335.10	97,558	93,332	3,688,003	56.64	65,113
2025	2,296,301.97	20,896	19,991	2,276,311	54.45	41,806
	281,328,067.05	76,896,242	73,565,426	207,762,641		4,322,319

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

1903	788.53	742	789		
1906	144.52	135	145		
1908	15.52	14	15		
1909	54.54	50	55		
1910	436.89	402	437		
1911	3.84	4	4		
1912	69.83	64	70		
1913	872.45	794	872		
1915	240.92	218	240	1	7.16
1916	79.64	72	79		
1918	93.57	84	93	1	7.83
1919	137.21	122	135	3	8.06
1921	51.96	46	51	1	8.52

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1923	8,988.49	7,911	8,724	264	8.99	29
1924	581.90	510	562	19	9.23	2
1925	5,953.09	5,201	5,736	217	9.47	23
1926	4,348.06	3,785	4,174	174	9.72	18
1927	7,787.72	6,754	7,448	339	9.96	34
1928	24,954.12	21,554	23,770	1,184	10.22	116
1929	79.73	69	76	4	10.47	
1930	188.65	162	179	10	10.74	1
1931	5.61	5	6			
1932	53,978.77	45,860	50,575	3,404	11.28	302
1933	171.76	145	160	12	11.56	1
1934	9.54	8	9	1	11.84	
1935	85.22	71	78	7	12.14	1
1936	580.61	484	534	47	12.44	4
1937	1.14	1	1			
1938	74.55	62	68	6	13.07	
1939	5,154.93	4,235	4,670	485	13.39	36
1940	3,051.43	2,493	2,749	302	13.73	22
1941	39,559.48	32,133	35,437	4,123	14.08	293
1942	285.65	231	255	31	14.44	2
1943	1,792.86	1,439	1,587	206	14.80	14
1944	5,971.64	4,763	5,253	719	15.18	47
1945	322.41	255	281	41	15.57	3
1946	10,868.07	8,554	9,433	1,435	15.97	90
1947	9,298.64	7,267	8,014	1,285	16.39	78
1948	3,733.18	2,896	3,194	539	16.81	32
1949	89,776.73	69,128	76,235	13,542	17.25	785
1951	20,417.15	15,476	17,067	3,350	18.15	185
1952	3,959.04	2,976	3,282	677	18.62	36
1953	31,887.13	23,762	26,205	5,682	19.11	297
1954	24,879.79	18,378	20,267	4,612	19.60	235
1955	12,462.58	9,123	10,061	2,402	20.10	120
1956	41,641.88	30,193	33,297	8,345	20.62	405
1957	54,361.88	39,032	43,045	11,317	21.15	535
1958	17,256.24	12,266	13,527	3,729	21.69	172
1959	59,616.71	41,939	46,251	13,366	22.24	601
1960	51,664.44	35,958	39,655	12,010	22.80	527
1961	142,653.53	98,203	108,299	34,354	23.37	1,470
1962	219,433.64	149,362	164,718	54,716	23.95	2,285
1963	471,272.82	317,072	349,671	121,602	24.54	4,955
1964	489,951.59	325,720	359,208	130,744	25.14	5,201

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1965	352,348.23	231,377	255,165	97,183	25.75	3,774
1966	718,382.93	465,799	513,688	204,694	26.37	7,762
1967	314,827.89	201,490	222,205	92,622	27.00	3,430
1968	546,980.89	345,402	380,913	166,068	27.64	6,008
1969	458,961.90	285,841	315,229	143,733	28.29	5,081
1970	349,489.04	214,586	236,648	112,841	28.95	3,898
1971	275,004.22	166,433	183,544	91,460	29.61	3,089
1972	164,151.13	97,878	107,941	56,210	30.28	1,856
1973	324,458.36	190,522	210,110	114,349	30.96	3,693
1974	315,067.62	182,109	200,832	114,236	31.65	3,609
1975	114,268.46	64,981	71,662	42,607	32.35	1,317
1976	261,935.86	146,509	161,572	100,364	33.05	3,037
1977	121,525.15	66,823	73,693	47,832	33.76	1,417
1978	355,663.65	192,154	211,910	143,754	34.48	4,169
1979	160,708.33	85,261	94,027	66,682	35.21	1,894
1980	224,773.75	117,062	129,097	95,676	35.94	2,662
1981	236,341.41	120,754	133,169	103,173	36.68	2,813
1982	236,791.24	134,924	148,796	87,996	32.84	2,680
1983	352,829.16	197,937	218,287	134,542	33.26	4,045
1984	138,309.52	75,766	83,556	54,754	34.26	1,598
1985	399,678.73	215,267	237,399	162,280	34.69	4,678
1986	642,276.16	339,957	374,908	267,368	35.13	7,611
1987	128,921.60	66,511	73,349	55,573	36.13	1,538
1988	169,465.68	85,784	94,604	74,862	36.58	2,047
1989	382,846.31	190,045	209,584	173,263	37.03	4,679
1990	84,346.79	40,723	44,910	39,437	38.03	1,037
1991	533,009.58	251,900	277,798	255,211	38.50	6,629
1992	1,298,172.08	600,145	661,847	636,325	38.96	16,333
1993	638,481.18	286,359	315,800	322,681	39.96	8,075
1995	1,455.34	621	685	770	40.93	19
1996	640,127.77	264,373	291,554	348,574	41.93	8,313
1997	677,384.91	272,173	300,155	377,229	42.43	8,891
1998	955,046.96	372,946	411,289	543,758	42.92	12,669
1999	352,334.79	132,584	146,215	206,120	43.92	4,693
2000	3,605,461.50	1,314,551	1,449,702	2,155,760	44.43	48,520
2001	409,766.11	144,565	159,428	250,338	44.94	5,570
2002	1,543,727.69	522,397	576,105	967,622	45.94	21,063
2003	340,496.04	111,070	122,489	218,007	46.47	4,691
2004	4,198,328.74	1,317,855	1,453,345	2,744,983	46.99	58,416
2005	6,346,524.81	1,912,843	2,109,505	4,237,020	47.52	89,163
2006	2,582,805.85	740,232	816,336	1,766,470	48.53	36,400

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
2007	1,040,574.64	284,909	314,201	726,374	49.07	14,803
2008	148,004.10	38,599	42,567	105,437	49.61	2,125
2009	3,185,263.93	788,353	869,405	2,315,859	50.17	46,160
2010	951,656.37	222,688	245,583	706,074	50.73	13,918
2011	2,257,560.12	494,406	545,237	1,712,324	51.72	33,108
2012	503,812.18	103,382	114,011	389,801	52.29	7,455
2013	944,246.11	180,540	199,102	745,145	52.86	14,097
2014	488,306.63	86,479	95,370	392,937	53.44	7,353
2015	2,329,340.90	379,217	418,205	1,911,136	54.01	35,385
2016	9,559,469.61	1,416,713	1,562,367	7,997,102	54.60	146,467
2017	7,601,938.32	1,014,099	1,118,360	6,483,578	55.20	117,456
2018	5,195,531.29	619,307	682,979	4,512,552	55.40	81,454
2019	4,308,599.40	448,094	494,163	3,814,436	56.00	68,115
2020	11,395,442.69	1,009,636	1,113,438	10,282,005	56.61	181,629
2021	3,983,207.27	292,367	322,426	3,660,782	56.85	64,394
2022	7,721,560.89	446,306	492,191	7,229,370	57.10	126,609
2023	1,943,847.45	81,642	90,036	1,853,812	57.02	32,512
2024	5,483,712.07	141,480	156,026	5,327,686	56.64	94,062
2025	3,039,314.50	27,658	30,502	3,008,813	54.45	55,258
	105,956,917.65	22,190,567	24,471,964	81,484,954		1,580,184
	759,655,316.07	204,665,727	210,292,195	549,363,121		11,330,796
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						48.5 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, 2025

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						
1923	2,020.26	1,962	2,859-	4,880	1.85	2,638
1924	22,188.77	21,545	31,398-	53,587	1.86	28,810
1925	7,459.58	7,243	10,555-	18,015	1.86	9,685
1926	14,979.54	14,541	21,191-	36,171	1.87	19,343
1927	17,075.22	16,575	24,155-	41,230	1.87	22,048
1928	14,159.85	13,742	20,027-	34,186	1.88	18,184
1929	21,824.16	21,178	30,863-	52,688	1.88	28,026
1930	11,921.46	11,566	16,855-	28,777	1.89	15,226
1931	3,927.48	3,810	5,552-	9,480	1.89	5,016
1932	1,848.58	1,793	2,613-	4,462	1.89	2,361
1933	149.79	145	211-	361	1.90	190
1934	214.17	208	303-	517	1.90	272
1935	1,716.40	1,664	2,425-	4,141	1.90	2,179
1936	2,745.29	2,661	3,878-	6,623	1.91	3,468
1937	1,673.54	1,622	2,364-	4,037	1.91	2,114
1938	1,331.74	1,291	1,881-	3,213	1.91	1,682
1939	5,263.01	5,099	7,431-	12,694	1.92	6,611
1940	4,419.75	4,281	6,239-	10,659	1.92	5,552
1941	7,973.96	7,723	11,255-	19,229	1.92	10,015
1942	521.17	505	736-	1,257	1.92	655
1943	956.57	926	1,349-	2,306	1.93	1,195
1944	2,157.82	2,089	3,044-	5,202	1.93	2,695
1945	268.15	259	377-	646	1.93	335
1946	3,716.88	3,596	5,241-	8,957	1.93	4,641
1947	4,966.12	4,804	7,001-	11,967	1.93	6,201
1948	15,500.84	14,989	21,844-	37,345	1.94	19,250
1949	17,060.45	16,494	24,037-	41,098	1.94	21,185
1950	12,198.54	11,791	17,183-	29,382	1.94	15,145
1951	25,185.27	24,338	35,469-	60,654	1.94	31,265
1952	20,769.40	20,066	29,243-	50,012	1.94	25,779
1953	24,877.52	24,024	35,011-	59,888	1.95	30,712
1954	31,580.36	30,490	44,434-	76,014	1.95	38,982
1955	52,471.00	50,644	73,805-	126,276	1.95	64,757
1956	45,023.31	43,443	63,311-	108,334	1.95	55,556
1957	42,661.89	41,153	59,974-	102,635	1.95	52,633
1958	32,465.16	31,306	45,623-	78,088	1.95	40,045
1959	58,394.71	56,292	82,036-	140,431	1.95	72,016

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 9-2027						
NET SALVAGE PERCENT.. 0						
1960	6,027.76	5,808	8,464-	14,492	1.96	7,394
1962	3,472.20	3,343	4,872-	8,344	1.96	4,257
1968	305.68	293	427-	733	1.97	372
	543,473.35	525,302	765,539-	1,309,012		678,490
PNG						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 9-2027						
NET SALVAGE PERCENT.. 0						
1943	366.86	355	80	287	1.93	149
1952	75,328.94	72,778	16,417	58,912	1.94	30,367
	75,695.80	73,133	16,497	59,199		30,516
	619,169.15	598,435	749,042-	1,368,211		709,006
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					1.9	114.51

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 68-R3						
NET SALVAGE PERCENT.. 0						
1972	21,299.94	14,425	14,010	7,290	21.95	332
1973	50,516.11	33,712	32,743	17,773	22.62	786
1974	12,174.95	8,005	7,775	4,400	23.29	189
1975	43,340.30	28,063	27,256	16,084	23.97	671
1976	452,277.91	288,196	279,909	172,369	24.67	6,987
1977	460,383.70	288,550	280,253	180,131	25.38	7,097
1978	672,700.85	414,599	402,678	270,023	26.09	10,350
1979	516,106.03	312,626	303,637	212,469	26.81	7,925
1980	1,116,237.10	663,994	644,901	471,336	27.55	17,108
1981	1,444,218.57	843,380	819,129	625,089	28.29	22,096
1982	1,964,735.44	1,230,710	1,195,322	769,413	25.94	29,661
1983	2,388,314.99	1,461,649	1,419,621	968,694	26.94	35,957
1984	3,275,267.08	1,971,056	1,914,380	1,360,887	27.46	49,559
1985	3,464,230.63	2,048,400	1,989,500	1,474,731	27.99	52,688
1986	4,347,695.73	2,524,272	2,451,689	1,896,007	28.53	66,457
1987	7,565,923.99	4,282,313	4,159,179	3,406,745	29.52	115,405
1988	10,797,763.18	5,992,759	5,820,442	4,977,321	30.07	165,524
1989	13,156,862.69	7,154,702	6,948,975	6,207,888	30.62	202,740
1990	14,929,172.07	7,897,532	7,670,445	7,258,727	31.61	229,634
1991	9,009,362.29	4,662,345	4,528,283	4,481,079	32.17	139,294
1992	7,048,211.17	3,564,985	3,462,477	3,585,734	32.73	109,555
1993	5,210,988.75	2,557,553	2,484,013	2,726,976	33.72	80,871
1994	9,447,206.60	4,523,323	4,393,259	5,053,948	34.29	147,388
1995	15,158,069.71	7,072,755	6,869,384	8,288,686	34.86	237,771
1996	9,156,860.50	4,133,407	4,014,554	5,142,306	35.86	143,399
1997	14,055,961.62	6,169,162	5,991,773	8,064,189	36.44	221,300
1998	9,912,131.21	4,224,550	4,103,077	5,809,054	37.02	156,917
1999	10,452,304.30	4,293,807	4,170,342	6,281,962	38.01	165,271
2000	10,903,442.24	4,337,389	4,212,671	6,690,771	38.60	173,336
2001	10,998,789.61	4,203,737	4,082,862	6,915,927	39.60	174,645
2002	10,156,433.29	3,747,724	3,639,961	6,516,472	40.19	162,142
2003	14,293,459.16	5,081,325	4,935,216	9,358,243	40.79	229,425
2004	13,334,955.07	4,529,884	4,399,631	8,935,324	41.79	213,815
2005	14,287,073.18	4,657,586	4,523,661	9,763,412	42.39	230,323
2006	14,988,510.86	4,646,438	4,512,834	10,475,677	43.40	241,375
2007	14,140,398.03	4,185,558	4,065,206	10,075,192	44.00	228,982
2008	11,848,440.29	3,317,563	3,222,169	8,626,271	45.00	191,695
2009	11,355,984.78	3,016,150	2,929,423	8,426,562	45.61	184,753
2010	11,859,863.48	2,978,012	2,892,382	8,967,482	46.23	193,975
2011	16,702,352.29	3,923,383	3,810,570	12,891,783	47.23	272,958
2012	22,329,549.15	4,912,501	4,771,246	17,558,303	47.85	366,945

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 68-R3						
NET SALVAGE PERCENT.. 0						
2013	29,878,788.19	6,089,297	5,914,205	23,964,584	48.85	490,575
2014	33,126,895.11	6,247,732	6,068,084	27,058,811	49.48	546,864
2015	31,467,152.93	5,418,644	5,262,836	26,204,317	50.48	519,103
2016	44,218,665.86	6,933,487	6,734,121	37,484,545	51.10	733,553
2017	39,452,529.05	5,531,245	5,372,199	34,080,330	52.11	654,007
2018	51,353,744.42	6,393,541	6,209,700	45,144,044	52.74	855,974
2019	71,616,681.31	7,777,572	7,553,935	64,062,747	53.38	1,200,126
2020	76,736,586.10	7,044,419	6,841,863	69,894,723	54.38	1,285,302
2021	88,211,315.46	6,668,775	6,477,020	81,734,295	55.02	1,485,538
2022	109,185,371.77	6,463,774	6,277,914	102,907,458	55.67	1,848,526
2023	129,049,757.75	5,484,615	5,326,910	123,722,848	56.32	2,196,784
2024	89,384,008.97	2,288,231	2,222,435	87,161,574	56.98	1,529,687
2025	118,785,865.71	1,033,437	1,003,721	117,782,144	56.97	2,067,442
	1,245,796,931.47	205,572,849	199,661,780	1,046,135,151		20,700,782

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

1973	287,304.70	191,733	204,086	83,219	22.62	3,679
1974	571,893.53	376,020	400,245	171,648	23.29	7,370
1975	1,592,197.83	1,030,948	1,097,368	494,830	23.97	20,644
1976	1,083,865.52	690,650	735,146	348,720	24.67	14,135
1977	1,343,853.72	842,274	896,538	447,315	25.38	17,625
1978	1,716,242.68	1,057,755	1,125,902	590,341	26.09	22,627
1979	1,930,778.92	1,169,550	1,244,899	685,880	26.81	25,583
1980	2,076,142.00	1,234,993	1,314,559	761,583	27.55	27,644
1981	1,510,669.76	882,186	939,022	571,648	28.29	20,207
1982	1,532,619.24	960,033	1,021,884	510,735	25.94	19,689
1983	805,494.49	492,963	524,723	280,772	26.94	10,422
1984	1,007,388.18	606,246	645,304	362,084	27.46	13,186
1985	1,293,600.14	764,906	814,186	479,414	27.99	17,128
1986	1,970,332.76	1,143,975	1,217,677	752,656	28.53	26,381
1987	3,199,032.13	1,810,652	1,927,305	1,271,727	29.52	43,080
1988	5,804,571.18	3,221,537	3,429,088	2,375,484	30.07	78,998
1989	4,309,349.87	2,343,424	2,494,401	1,814,949	30.62	59,273
1990	4,737,796.27	2,506,294	2,667,764	2,070,032	31.61	65,487
1991	2,212,368.35	1,144,901	1,218,662	993,706	32.17	30,889
1992	2,726,712.91	1,379,171	1,468,025	1,258,687	32.73	38,457
1993	2,624,224.96	1,287,970	1,370,949	1,253,276	33.72	37,167

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 68-R3						
NET SALVAGE PERCENT.. 0						
1994	5,298,331.84	2,536,841	2,700,279	2,598,052	34.29	75,767
1995	5,561,123.63	2,594,820	2,761,994	2,799,130	34.86	80,296
1996	6,525,916.98	2,945,799	3,135,585	3,390,332	35.86	94,544
1997	9,938,810.18	4,362,144	4,643,179	5,295,631	36.44	145,325
1998	7,424,225.06	3,164,205	3,368,062	4,056,163	37.02	109,567
1999	5,208,555.54	2,139,675	2,277,526	2,931,030	38.01	77,112
2000	4,061,149.70	1,615,525	1,719,607	2,341,543	38.60	60,662
2001	7,086,207.93	2,708,349	2,882,837	4,203,371	39.60	106,146
2002	3,169,364.29	1,169,495	1,244,841	1,924,523	40.19	47,886
2003	4,336,296.23	1,541,553	1,640,869	2,695,427	40.79	66,081
2004	8,729,283.51	2,965,338	3,156,383	5,572,901	41.79	133,355
2005	6,593,869.68	2,149,602	2,288,092	4,305,778	42.39	101,575
2006	3,975,375.97	1,232,367	1,311,763	2,663,613	43.40	61,374
2007	5,605,775.81	1,659,310	1,766,213	3,839,563	44.00	87,263
2008	4,654,098.73	1,303,148	1,387,105	3,266,994	45.00	72,600
2009	5,584,019.41	1,483,116	1,578,667	4,005,352	45.61	87,817
2010	4,088,600.98	1,026,648	1,092,791	2,995,810	46.23	64,802
2011	5,582,797.95	1,311,399	1,395,887	4,186,911	47.23	88,649
2012	8,819,948.13	1,940,389	2,065,400	6,754,548	47.85	141,161
2013	5,526,313.67	1,126,263	1,198,824	4,327,490	48.85	88,587
2014	8,074,129.15	1,522,781	1,620,888	6,453,242	49.48	130,421
2015	15,561,661.73	2,679,718	2,852,361	12,709,300	50.48	251,769
2016	18,095,877.35	2,837,434	3,020,238	15,075,639	51.10	295,022
2017	21,024,278.00	2,947,604	3,137,506	17,886,772	52.11	343,250
2018	22,649,023.40	2,819,803	3,001,472	19,647,552	52.74	372,536
2019	28,541,355.95	3,099,591	3,299,285	25,242,071	53.38	472,875
2020	26,734,884.21	2,454,262	2,612,380	24,122,504	54.38	443,591
2021	24,524,708.09	1,854,068	1,973,518	22,551,190	55.02	409,873
2022	32,912,469.71	1,948,418	2,073,947	30,838,523	55.67	553,952
2023	31,594,472.02	1,342,765	1,429,274	30,165,198	56.32	535,604
2024	20,461,392.04	523,812	557,559	19,903,833	56.98	349,313
2025	29,099,362.81	253,164	269,474	28,829,888	56.97	506,054
	441,380,118.82	90,397,587	96,221,538	345,158,581		7,054,500

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

1967	7,761.94	5,615	6,139	1,623	18.81	86
1968	13,045.27	9,322	10,192	2,854	19.41	147

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

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

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
CPG						
SURVIVOR CURVE.. IOWA 68-R3						
NET SALVAGE PERCENT.. 0						
1969	7,289.00	5,142	5,622	1,667	20.03	83
1970	26,203.23	18,242	19,944	6,260	20.66	303
1971	368,773.12	253,259	276,884	91,889	21.30	4,314
1972	558,815.58	378,435	413,737	145,079	21.95	6,610
1973	436,751.99	291,466	318,655	118,097	22.62	5,221
1974	653,196.72	429,477	469,540	183,656	23.29	7,886
1975	587,035.57	380,106	415,564	171,472	23.97	7,154
1976	360,355.82	229,622	251,042	109,314	24.67	4,431
1977	655,819.01	411,041	449,385	206,434	25.38	8,134
1978	541,988.54	334,038	365,198	176,790	26.09	6,776
1979	500,250.15	303,022	331,289	168,961	26.81	6,302
1980	744,617.15	442,936	484,255	260,362	27.55	9,451
1981	848,037.59	495,229	541,426	306,612	28.29	10,838
1982	765,895.85	479,757	524,511	241,385	25.94	9,306
1983	886,728.18	542,678	593,301	293,427	26.94	10,892
1984	1,416,598.98	852,509	932,034	484,565	27.46	17,646
1985	1,610,734.02	952,427	1,041,273	569,461	27.99	20,345
1986	1,903,222.04	1,105,011	1,208,091	695,131	28.53	24,365
1987	1,454,538.83	823,269	900,067	554,472	29.52	18,783
1988	2,128,241.81	1,181,174	1,291,359	836,883	30.07	27,831
1989	2,191,922.36	1,191,967	1,303,158	888,764	30.62	29,026
1990	2,313,238.35	1,223,703	1,337,855	975,383	31.61	30,857
1991	2,665,586.78	1,379,441	1,508,121	1,157,466	32.17	35,980
1992	2,189,249.89	1,107,323	1,210,618	978,631	32.73	29,900
1993	3,423,327.38	1,680,169	1,836,902	1,586,426	33.72	47,047
1994	3,477,330.72	1,664,946	1,820,259	1,657,072	34.29	48,325
1995	3,844,300.51	1,793,751	1,961,079	1,883,221	34.86	54,022
1996	4,765,326.86	2,151,069	2,351,729	2,413,598	35.86	67,306
1997	4,895,677.69	2,148,713	2,349,154	2,546,524	36.44	69,883
1998	5,708,223.41	2,432,845	2,659,790	3,048,433	37.02	82,346
1999	3,396,792.67	1,395,402	1,525,571	1,871,222	38.01	49,230
2000	4,949,515.30	1,968,917	2,152,585	2,796,930	38.60	72,459
2001	2,512,371.97	960,229	1,049,803	1,462,569	39.60	36,934
2002	4,168,741.63	1,538,266	1,681,762	2,486,980	40.19	61,881
2003	4,410,308.37	1,567,865	1,714,122	2,696,187	40.79	66,099
2004	4,628,828.66	1,572,413	1,719,094	2,909,735	41.79	69,628
2005	4,748,148.93	1,547,897	1,692,291	3,055,858	42.39	72,089
2006	6,360,640.65	1,971,799	2,155,736	4,204,904	43.40	96,887
2007	5,423,554.32	1,605,372	1,755,127	3,668,427	44.00	83,373
2008	4,909,085.39	1,374,544	1,502,767	3,406,318	45.00	75,696
2009	4,333,958.42	1,151,099	1,258,478	3,075,480	45.61	67,430

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 68-R3						
NET SALVAGE PERCENT.. 0						
2010	6,202,224.74	1,557,379	1,702,658	4,499,567	46.23	97,330
2011	7,179,065.69	1,686,363	1,843,674	5,335,392	47.23	112,966
2012	5,191,078.48	1,142,037	1,248,571	3,942,508	47.85	82,393
2013	5,531,155.38	1,127,249	1,232,403	4,298,752	48.85	87,999
2014	7,534,907.22	1,421,084	1,553,648	5,981,259	49.48	120,882
2015	14,031,515.22	2,416,227	2,641,622	11,389,893	50.48	225,632
2016	12,506,048.11	1,960,948	2,143,873	10,362,175	51.10	202,782
2017	12,715,881.78	1,782,767	1,949,071	10,766,811	52.11	206,617
2018	16,661,490.27	2,074,356	2,267,860	14,393,630	52.74	272,917
2019	7,995,766.72	868,340	949,342	7,046,425	53.38	132,005
2020	5,483,758.53	503,409	550,369	4,933,390	54.38	90,721
2021	11,453,546.75	865,888	946,661	10,506,885	55.02	190,965
2022	15,059,975.22	891,551	974,718	14,085,257	55.67	253,013
2023	18,384,011.13	781,320	854,205	17,529,806	56.32	311,254
2024	19,045,113.25	487,555	533,036	18,512,077	56.98	324,887
2025	23,393,305.02	203,522	222,507	23,170,798	56.97	406,719
	290,160,874.16	63,121,502	69,009,727	221,151,147		4,572,384
	1,977,337,924.45	359,091,938	364,893,045	1,612,444,879		32,327,666
	COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 49.9					1.63

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, 2025

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						
1879	294.86	295	295			
1880	111.95	112	112			
1881	300.99	301	301			
1882	53.22	53	53			
1885	1.81	2	2			
1887	44.75	44	43	2	0.74	2
1888	191.32	188	184	7	1.06	7
1889	25.45	25	25			
1890	162.89	159	155	7	1.72	4
1891	6.50	6	7			
1893	197.77	190	186	12	2.72	4
1894	1.03	1	1			
1895	56.86	54	53	4	3.40	1
1896	178.19	169	165	13	3.73	3
1897	62.75	59	58	5	4.05	1
1898	213.05	200	196	17	4.36	4
1899	1,040.64	971	950	91	4.66	20
1901	1,662.93	1,538	1,504	159	5.26	30
1902	785.54	723	707	78	5.56	14
1903	2,558.02	2,344	2,292	266	5.85	45
1904	6,323.05	5,770	5,643	680	6.12	111
1905	2,616.37	2,378	2,326	291	6.39	46
1906	4,300.21	3,892	3,806	494	6.65	74
1907	2,801.47	2,525	2,469	332	6.90	48
1908	6,035.53	5,420	5,300	735	7.14	103
1909	6,140.63	5,494	5,373	768	7.37	104
1910	8,428.93	7,513	7,347	1,082	7.60	142
1911	18,197.29	16,163	15,807	2,391	7.82	306
1912	11,758.09	10,408	10,179	1,580	8.03	197
1913	18,823.24	16,605	16,239	2,584	8.24	314
1914	49,516.57	43,539	42,579	6,938	8.44	822
1915	22,945.33	20,109	19,666	3,280	8.64	380
1916	18,629.25	16,275	15,916	2,713	8.83	307
1917	3,687.38	3,211	3,140	547	9.02	61
1918	3,900.53	3,387	3,312	588	9.20	64
1919	5,028.10	4,353	4,257	771	9.37	82
1920	2,217.14	1,914	1,872	345	9.55	36
1921	8,945.59	7,700	7,530	1,415	9.71	146

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, 2025

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	13,625.21	11,695	11,437	2,188	9.87	222
1923	14,214.31	12,166	11,898	2,317	10.03	231
1924	41,403.25	35,343	34,564	6,840	10.18	672
	277,487.99	243,294	237,948	39,540		4,603
PNG						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 9-2041						
NET SALVAGE PERCENT.. 0						
1904	1,090.51	995	850	241	6.12	39
1906	468.49	424	362	106	6.65	16
1911	688.21	611	522	167	7.82	21
1912	2,716.22	2,404	2,053	664	8.03	83
1914	320.46	282	241	80	8.44	9
1915	4,118.70	3,610	3,082	1,036	8.64	120
1916	114.92	100	85	30	8.83	3
1924	16.55	14	12	5	10.18	
1928	50.15	42	36	14	10.75	1
1939	122.41	101	86	36	12.02	3
1940	29.23	24	20	9	12.11	1
1943	24.44	20	17	7	12.39	1
	9,760.29	8,627	7,366	2,394		297
	287,248.28	251,921	245,314	41,934		4,900
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.6 1.71

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.7 REG AFUDC

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. 40-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	1,322,088.00	148,735	267,172	1,054,916	35.50	29,716
	1,322,088.00	148,735	267,172	1,054,916		29,716
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						35.5 2.25

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, 2025

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						
1910	28.25	28	28			
1916	176.97	177	177			
1919	846.12	846	846			
1920	201.58	202	202			
1921	59.99	60	60			
1923	336.96	337	337			
1924	944.47	944	944			
1926	1,105.92	1,106	1,106			
1927	2,425.99	2,426	2,426			
1928	45.63	46	46			
1929	635.98	636	636			
1930	745.92	742	746			
1931	2,315.88	2,289	2,316			
1935	51.74	50	52			
1936	383.26	364	383			
1937	1,301.72	1,227	1,302			
1940	175.12	161	173	2	3.88	1
1941	66.59	61	66	1	4.26	
1942	2,216.21	2,002	2,152	64	4.63	14
1943	936.48	839	902	35	5.01	7
1945	652.49	574	617	36	5.77	6
1946	824.01	718	772	52	6.15	8
1947	2,545.45	2,199	2,364	182	6.53	28
1948	1,707.06	1,461	1,570	137	6.92	20
1949	1,266.53	1,074	1,154	112	7.31	15
1950	12,179.74	10,228	10,993	1,186	7.69	154
1951	8,975.29	7,464	8,023	953	8.08	118
1952	17,991.39	14,817	15,926	2,066	8.47	244
1953	15,801.48	12,885	13,849	1,952	8.86	220
1954	57,710.04	46,577	50,063	7,647	9.26	826
1955	21,639.54	17,289	18,583	3,057	9.65	317
1956	92,470.05	73,109	78,580	13,890	10.05	1,382
1957	22,440.67	17,555	18,869	3,572	10.45	342
1958	34,024.76	26,334	28,305	5,720	10.85	527
1959	4,197.02	3,213	3,453	744	11.25	66
1960	30,525.52	23,110	24,839	5,686	11.66	488
1961	35,072.25	26,260	28,225	6,847	12.06	568
1962	39,063.78	28,915	31,079	7,985	12.47	640
1963	23,420.50	17,136	18,418	5,002	12.88	388
1964	17,323.74	12,527	13,464	3,859	13.29	290
1965	12,463.33	8,904	9,570	2,893	13.71	211

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, 2025

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						
1966	22,989.11	16,226	17,440	5,549	14.12	393
1967	49,538.16	34,532	37,116	12,422	14.54	854
1968	36,749.26	25,296	27,189	9,560	14.96	639
1969	25,954.78	17,638	18,958	6,997	15.38	455
1970	35,533.58	23,830	25,613	9,920	15.81	627
1971	177,418.77	117,393	126,178	51,240	16.24	3,155
1972	51,985.04	33,931	36,470	15,515	16.67	931
1973	11,585.46	7,458	8,016	3,569	17.10	209
1974	60,756.58	38,555	41,440	19,316	17.54	1,101
1975	44,441.59	27,795	29,875	14,567	17.98	810
1976	69,451.24	42,799	46,002	23,449	18.42	1,273
1977	28,831.74	17,503	18,813	10,019	18.86	531
1978	35,005.29	20,923	22,489	12,516	19.31	648
1979	32,753.27	19,270	20,712	12,041	19.76	609
1980	103,289.80	59,801	64,276	39,013	20.21	1,930
1981	178,498.12	101,633	109,239	69,259	20.67	3,351
1982	170,144.63	119,169	128,087	42,057	18.61	2,260
1983	35,997.68	24,939	26,805	9,192	18.85	488
1984	82,086.80	56,213	60,420	21,667	19.10	1,134
1985	181,267.72	122,609	131,785	49,483	19.38	2,553
1986	197,010.00	131,524	141,367	55,643	19.67	2,829
1987	147,111.44	96,858	104,107	43,005	19.98	2,152
1988	155,212.58	100,702	108,238	46,974	20.30	2,314
1989	335,775.97	214,494	230,546	105,230	20.64	5,098
1990	137,268.18	86,259	92,714	44,554	20.99	2,123
1991	194,151.14	119,908	128,882	65,270	21.36	3,056
1992	283,636.37	171,997	184,869	98,768	21.75	4,541
1993	86,785.71	51,620	55,483	31,303	22.14	1,414
1994	181,722.15	106,471	114,439	67,283	22.26	3,023
1995	397,901.88	228,157	245,232	152,670	22.69	6,729
1996	820,883.15	462,486	497,097	323,786	22.86	14,164
1997	295,321.41	162,427	174,583	120,739	23.32	5,177
1998	504,978.69	272,184	292,553	212,425	23.52	9,032
1999	146,891.39	77,471	83,269	63,623	23.75	2,679
2000	647,934.91	332,131	356,987	290,948	24.25	11,998
2001	423,691.63	211,761	227,609	196,083	24.52	7,997
2002	261,183.07	127,039	136,546	124,637	24.81	5,024
2003	2,206,798.61	1,042,712	1,120,745	1,086,053	25.12	43,235
2004	1,208,120.16	555,856	597,454	610,666	25.23	24,204
2005	892,658.58	397,055	426,769	465,889	25.59	18,206
2006	867,949.09	372,350	400,215	467,734	25.95	18,024

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, 2025

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						
2007	739,504.09	306,450	329,384	410,120	26.14	15,689
2008	1,442,374.73	575,508	618,577	823,798	26.36	31,252
2009	546,027.22	208,146	223,723	322,304	26.79	12,031
2010	583,316.85	212,444	228,343	354,974	27.06	13,118
2011	2,481,580.82	863,590	928,218	1,553,363	27.17	57,172
2012	2,432,720.78	801,338	861,308	1,571,413	27.48	57,184
2013	925,152.67	287,908	309,454	615,699	27.66	22,260
2014	1,513,464.96	440,418	473,377	1,040,087	28.02	37,119
2015	5,057,363.17	1,370,040	1,472,569	3,584,794	28.26	126,850
2016	3,454,529.30	866,396	931,234	2,523,295	28.38	88,911
2017	3,144,982.84	718,943	772,746	2,372,236	28.68	82,714
2018	1,747,356.46	360,305	387,269	1,360,087	28.87	47,111
2019	5,030,950.17	922,173	991,185	4,039,765	28.96	139,495
2020	2,915,749.30	463,604	498,299	2,417,451	29.10	83,074
2021	7,826,630.28	1,042,507	1,120,525	6,706,105	29.28	229,034
2022	8,146,150.03	866,750	931,615	7,214,535	29.39	245,476
2023	8,181,360.56	639,782	687,661	7,493,699	29.45	254,455
2024	3,288,578.43	159,825	171,786	3,116,793	29.36	106,158
2025	24,928,785.13	418,804	450,146	24,478,639	29.18	838,884
	96,681,137.94	18,140,798	19,497,664	77,183,474		2,711,837

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

1929	62.10	62	62			
1930	110.41	110	110			
1932	198.23	194	198			
1952	2,324.82	1,915	1,978	347	8.47	41
1953	1,158.75	945	976	183	8.86	21
1954	1,182.18	954	985	197	9.26	21
1955	9,001.56	7,192	7,427	1,575	9.65	163
1956	488.68	386	399	90	10.05	9
1957	73,201.83	57,265	59,135	14,066	10.45	1,346
1958	56,740.00	43,914	45,348	11,392	10.85	1,050
1959	12,807.02	9,805	10,125	2,682	11.25	238
1960	32,558.93	24,650	25,455	7,104	11.66	609
1961	23,778.14	17,804	18,386	5,393	12.06	447
1962	27,381.63	20,268	20,930	6,452	12.47	517
1963	57,497.43	42,069	43,443	14,054	12.88	1,091

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, 2025

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	58,369.34	42,208	43,587	14,783	13.29	1,112
1965	115,075.27	82,207	84,892	30,183	13.71	2,202
1966	93,497.15	65,993	68,149	25,349	14.12	1,795
1967	109,967.00	76,656	79,160	30,807	14.54	2,119
1968	158,183.17	108,882	112,438	45,745	14.96	3,058
1969	419,684.84	285,209	294,525	125,160	15.38	8,138
1970	356,519.68	239,089	246,898	109,621	15.81	6,934
1971	176,730.90	116,938	120,757	55,973	16.24	3,447
1972	61,820.16	40,351	41,669	20,151	16.67	1,209
1973	159,900.95	102,936	106,298	53,603	17.10	3,135
1974	60,243.21	38,229	39,478	20,766	17.54	1,184
1975	28,075.72	17,559	18,133	9,943	17.98	553
1976	50,204.14	30,938	31,949	18,256	18.42	991
1977	213,197.37	129,428	133,655	79,542	18.86	4,217
1978	8,190.78	4,896	5,056	3,135	19.31	162
1979	28,363.92	16,687	17,232	11,132	19.76	563
1980	113,551.14	65,742	67,889	45,662	20.21	2,259
1981	455,699.93	259,466	267,941	187,759	20.67	9,084
1982	329,332.42	230,664	238,198	91,134	18.61	4,897
1983	224,749.95	155,707	160,793	63,957	18.85	3,393
1984	56,193.29	38,481	39,738	16,455	19.10	862
1985	104,442.02	70,645	72,952	31,490	19.38	1,625
1986	133,301.76	88,992	91,899	41,403	19.67	2,105
1987	262,221.91	172,647	178,286	83,936	19.98	4,201
1988	120,013.05	77,864	80,407	39,606	20.30	1,951
1989	200,704.48	128,210	132,398	68,307	20.64	3,309
1990	106,448.33	66,892	69,077	37,371	20.99	1,780
1991	79,853.94	49,318	50,929	28,925	21.36	1,354
1992	147,838.82	89,649	92,577	55,262	21.75	2,541
1993	179,401.58	106,708	110,193	69,208	22.14	3,126
1994	425,948.95	249,563	257,714	168,235	22.26	7,558
1995	295,438.58	169,404	174,937	120,501	22.69	5,311
1996	198,623.97	111,905	115,560	83,064	22.86	3,634
1997	426,249.39	234,437	242,094	184,155	23.32	7,897
1998	448,746.54	241,874	249,774	198,972	23.52	8,460
1999	143,498.12	75,681	78,153	65,345	23.75	2,751
2000	131,003.50	67,152	69,345	61,658	24.25	2,543
2001	715,782.36	357,748	369,433	346,349	24.52	14,125
2002	109,469.57	53,246	54,985	54,484	24.81	2,196
2003	118,118.33	55,811	57,634	60,484	25.12	2,408
2004	494,215.97	227,389	234,816	259,400	25.23	10,281

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, 2025

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	289,025.16	128,558	132,757	156,268	25.59	6,107
2006	251,604.61	107,938	111,464	140,141	25.95	5,400
2007	893,170.75	370,130	382,219	510,951	26.14	19,547
2008	796,595.36	317,842	328,224	468,372	26.36	17,768
2009	104,255.82	39,742	41,040	63,216	26.79	2,360
2010	91,204.82	33,217	34,302	56,903	27.06	2,103
2011	1,502,557.86	522,890	539,969	962,589	27.17	35,428
2012	453,125.08	149,259	154,134	298,991	27.48	10,880
2013	22,531.62	7,012	7,241	15,291	27.66	553
2014	3,033,942.52	882,877	911,714	2,122,228	28.02	75,740
2015	1,492,084.57	404,206	417,408	1,074,676	28.26	38,028
2016	1,044,409.37	261,938	270,494	773,916	28.38	27,270
2017	1,886,529.65	431,261	445,347	1,441,183	28.68	50,250
2018	10,746,467.26	2,215,922	2,288,300	8,458,168	28.87	292,974
2019	4,126,318.61	756,354	781,058	3,345,260	28.96	115,513
2020	4,276,193.97	679,915	702,123	3,574,071	29.10	122,820
2021	2,163,969.70	288,241	297,656	1,866,314	29.28	63,740
2022	7,474,334.96	795,269	821,245	6,653,090	29.39	226,373
2023	2,233,076.82	174,627	180,331	2,052,746	29.45	69,703
2024	1,850,326.40	89,926	92,863	1,757,463	29.36	59,859
2025	3,703,603.59	62,221	64,253	3,639,350	29.18	124,721
	56,852,691.71	13,790,279	14,240,698	42,611,994		1,523,160

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

1911	55.24	55	55
1912	76.30	76	76
1923	244.72	245	245
1927	226.02	226	226
1928	199.71	200	200
1929	1,826.33	1,826	1,826
1930	56.29	56	56
1931	19.85	20	20
1932	24.82	24	25
1933	104.60	102	105
1935	272.26	261	272
1936	277.42	264	277
1937	446.25	421	446

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, 2025

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						
1938	1,097.34	1,026	1,097			
1939	458.17	425	458			
1940	443.16	407	443			
1941	101.28	92	101			
1942	246.78	223	247			
1946	105.89	92	105	1	6.15	
1948	490.01	419	477	13	6.92	2
1949	539.31	457	520	19	7.31	3
1950	70.60	59	67	3	7.69	
1951	50.76	42	48	3	8.08	
1952	43.36	36	41	2	8.47	
1953	323.31	264	300	23	8.86	3
1954	320.31	259	295	26	9.26	3
1955	1,089.86	871	991	99	9.65	10
1956	527.11	417	475	53	10.05	5
1957	7,592.88	5,940	6,759	834	10.45	80
1958	7,424.56	5,746	6,538	886	10.85	82
1959	2,933.49	2,246	2,556	378	11.25	34
1960	1,738.24	1,316	1,497	241	11.66	21
1961	4,324.03	3,238	3,685	639	12.06	53
1962	4,366.17	3,232	3,678	688	12.47	55
1963	3,955.61	2,894	3,293	662	12.88	51
1964	7,752.20	5,606	6,379	1,373	13.29	103
1965	7,732.04	5,524	6,286	1,446	13.71	105
1966	26,224.24	18,510	21,063	5,161	14.12	366
1967	17,040.76	11,879	13,517	3,523	14.54	242
1968	8,212.24	5,653	6,433	1,780	14.96	119
1969	12,182.53	8,279	9,421	2,762	15.38	180
1970	12,263.04	8,224	9,358	2,905	15.81	184
1971	8,669.12	5,736	6,527	2,142	16.24	132
1972	19,908.08	12,994	14,786	5,122	16.67	307
1973	17,279.31	11,124	12,658	4,621	17.10	270
1974	16,802.73	10,663	12,134	4,669	17.54	266
1975	42,254.36	26,427	30,072	12,183	17.98	678
1976	8,016.48	4,940	5,621	2,395	18.42	130
1977	24,901.66	15,117	17,202	7,700	18.86	408
1978	9,973.48	5,961	6,783	3,190	19.31	165
1979	40,244.04	23,677	26,942	13,302	19.76	673
1980	29,057.33	16,823	19,143	9,914	20.21	491
1981	38,071.83	21,677	24,667	13,405	20.67	649
1982	103,809.33	72,708	82,736	21,074	18.61	1,132

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, 2025

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						
1983	86,598.28	59,995	68,269	18,329	18.85	972
1984	60,620.25	41,513	47,238	13,382	19.10	701
1985	50,409.29	34,097	38,800	11,610	19.38	599
1986	95,526.34	63,773	72,568	22,958	19.67	1,167
1987	85,367.51	56,206	63,958	21,410	19.98	1,072
1988	80,857.36	52,460	59,695	21,162	20.30	1,042
1989	72,950.84	46,601	53,028	19,923	20.64	965
1990	108,136.80	67,953	77,325	30,812	20.99	1,468
1991	76,050.03	46,968	53,446	22,604	21.36	1,058
1992	128,415.85	77,871	88,611	39,805	21.75	1,830
1993	139,732.70	83,113	94,576	45,157	22.14	2,040
1994	102,100.47	59,821	68,071	34,029	22.26	1,529
1995	130,258.16	74,690	84,991	45,267	22.69	1,995
1996	233,608.14	131,615	149,767	83,841	22.86	3,668
1997	175,602.02	96,581	109,901	65,701	23.32	2,817
1998	175,600.56	94,649	107,703	67,898	23.52	2,887
1999	270,246.94	142,528	162,185	108,062	23.75	4,550
2000	173,639.51	89,008	101,284	72,356	24.25	2,984
2001	461,637.70	230,727	262,548	199,090	24.52	8,119
2002	248,850.20	121,041	137,734	111,116	24.81	4,479
2003	298,981.52	141,269	160,752	138,229	25.12	5,503
2004	339,613.55	156,256	177,806	161,807	25.23	6,413
2005	224,303.25	99,770	113,530	110,773	25.59	4,329
2006	414,410.61	177,782	202,301	212,110	25.95	8,174
2007	353,200.00	146,366	166,552	186,648	26.14	7,140
2008	464,378.56	185,287	210,841	253,538	26.36	9,618
2009	209,756.03	79,959	90,987	118,769	26.79	4,433
2010	267,963.79	97,592	111,051	156,912	27.06	5,799
2011	630,970.41	219,578	249,861	381,109	27.17	14,027
2012	437,398.93	144,079	163,950	273,449	27.48	9,951
2013	881,446.62	274,306	312,137	569,310	27.66	20,582
2014	399,424.49	116,233	132,263	267,161	28.02	9,535
2015	3,973,479.78	1,076,416	1,224,870	2,748,609	28.26	97,261
2016	990,801.13	248,493	282,764	708,037	28.38	24,948
2017	519,953.57	118,861	135,254	384,700	28.68	13,414
2018	480,594.14	99,099	112,766	367,828	28.87	12,741
2019	212,846.87	39,015	44,396	168,451	28.96	5,817
2020	1,418,226.60	225,498	256,598	1,161,629	29.10	39,919
2021	5,270,630.67	702,048	798,871	4,471,759	29.28	152,724
2022	2,513,774.79	267,466	304,354	2,209,421	29.39	75,176

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, 2025

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	3,268,748.32	255,616	290,869	2,977,879	29.45	101,116
2024	4,127,564.27	200,600	228,266	3,899,298	29.36	132,810
2025	4,753,059.47	79,851	90,864	4,662,196	29.18	159,774
	35,900,203.16	7,147,649	8,132,827	27,767,376		974,148
	189,434,032.81	39,078,726	41,871,189	147,562,844		5,209,145
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.3 2.75

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, 2025

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	1,174	1,312	18	5.30	3
1956	21,290.16	18,532	20,716	574	5.83	98
1957	5,372.45	4,643	5,190	182	6.11	30
1958	8,518.07	7,309	8,170	348	6.39	54
1959	4,392.86	3,742	4,183	210	6.67	31
1960	27,087.71	22,898	25,596	1,491	6.96	214
1961	1,916.00	1,607	1,796	120	7.25	17
1962	1,339.47	1,115	1,246	93	7.55	12
1963	30.71	25	28	3	7.85	
1965	41,595.76	33,757	37,735	3,861	8.48	455
1966	19,579.16	15,750	17,606	1,973	8.80	224
1967	14,375.52	11,462	12,813	1,563	9.12	171
1968	818.29	646	722	96	9.46	10
1969	15,932.36	12,463	13,932	2,001	9.80	204
1970	553.00	428	478	75	10.15	7
1972	36,690.90	27,812	31,090	5,601	10.89	514
1973	38,195.02	28,629	32,003	6,192	11.27	549
1974	19,018.54	14,091	15,752	3,267	11.66	280
1975	25,329.73	18,541	20,726	4,604	12.06	382
1976	12,818.60	9,266	10,358	2,461	12.47	197
1977	148.01	106	118	30	12.89	2
1978	4,242.67	2,986	3,338	905	13.33	68
1979	1,542.38	1,070	1,196	346	13.77	25
1980	4,638.03	3,171	3,545	1,093	14.23	77
1981	80,176.22	53,985	60,347	19,829	14.70	1,349
1982	141,945.62	108,049	120,782	21,163	13.65	1,550
1983	6,800.47	5,115	5,718	1,083	14.00	77
1984	199,926.07	148,505	166,006	33,920	14.37	2,360
1985	433,461.53	317,727	355,170	78,291	14.75	5,308
1986	265,735.11	192,073	214,708	51,027	15.15	3,368
1987	791,585.85	563,767	630,206	161,380	15.56	10,371
1988	18,764.80	13,158	14,709	4,056	15.98	254
1989	37,807.02	26,079	29,152	8,655	16.41	527
1990	128,484.87	86,663	96,876	31,609	17.13	1,845
1991	257,739.07	170,726	190,846	66,893	17.58	3,805
1992	198,243.74	128,839	144,022	54,221	18.05	3,004
1993	32,985.36	21,117	23,606	9,380	18.26	514
1994	6,197.62	3,885	4,343	1,855	18.75	99
1995	265,285.40	162,620	181,784	83,501	19.25	4,338
1996	390,043.61	233,558	261,082	128,961	19.76	6,526
1998	8,401.63	4,782	5,346	3,056	20.81	147

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, 2025

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	137,123	153,283	124,969	23.16	5,396
2009	23,277.53	9,027	10,091	13,187	26.05	506
2014	78,923.32	22,872	25,567	53,356	28.18	1,893
2016	168,831.19	41,870	46,804	122,027	28.81	4,236
2017	32,073.62	7,252	8,107	23,967	29.09	824
2019	90,422.23	16,339	18,265	72,158	29.47	2,449
2020	191,930.65	30,095	33,642	158,289	29.59	5,349
2021	1,737,045.60	228,943	255,923	1,481,122	29.63	49,987
2022	16,273,209.43	1,731,469	1,935,519	14,337,691	29.39	487,842
2023	11,709,756.03	930,926	1,040,634	10,669,122	28.95	368,536
2024	907,248.89	46,088	51,519	855,730	28.00	30,562
	35,061,310.59	5,683,875	6,353,707	28,707,604		1,006,646
PNG						
SURVIVOR CURVE.. IOWA 45-R1.5						
NET SALVAGE PERCENT.. 0						
1960	16,780.37	14,185	13,500	3,280	6.96	471
1962	29,310.05	24,392	23,214	6,096	7.55	807
1963	28,716.91	23,708	22,563	6,153	7.85	784
1964	1,610.71	1,319	1,255	355	8.16	44
1965	15,335.53	12,446	11,845	3,490	8.48	412
1966	114,389.19	92,019	87,577	26,812	8.80	3,047
1967	4,284.76	3,416	3,251	1,034	9.12	113
1968	126,189.95	99,662	94,851	31,339	9.46	3,313
1969	116,466.84	91,103	86,705	29,762	9.80	3,037
1970	18,752.91	14,523	13,822	4,931	10.15	486
1971	13,464.24	10,317	9,819	3,645	10.52	346
1972	2,349.36	1,781	1,695	654	10.89	60
1974	21,308.55	15,787	15,025	6,284	11.66	539
1975	37,036.13	27,110	25,801	11,235	12.06	932
1977	2,043.72	1,458	1,388	656	12.89	51
1978	2,934.41	2,065	1,965	969	13.33	73
1979	1,353.24	939	894	460	13.77	33
1980	47,010.45	32,145	30,593	16,417	14.23	1,154
1981	702,199.80	472,812	449,987	252,213	14.70	17,157
1982	114,036.20	86,804	82,613	31,423	13.65	2,302
1983	6,538.51	4,918	4,681	1,858	14.00	133
1984	1,848.56	1,373	1,307	542	14.37	38
1985	33,053.50	24,228	23,058	9,995	14.75	678

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, 2025

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	576	548	249	15.15	16
1987	900.93	642	611	290	15.56	19
1988	228,712.92	160,373	152,631	76,082	15.98	4,761
1989	5,767.35	3,978	3,786	1,981	16.41	121
1990	8,208.45	5,537	5,270	2,939	17.13	172
1991	15,153.04	10,037	9,552	5,601	17.58	319
1992	1,292.66	840	799	493	18.05	27
1993	49,169.36	31,478	29,958	19,211	18.26	1,052
1994	82,378.57	51,635	49,142	33,236	18.75	1,773
1995	52,734.74	32,326	30,765	21,969	19.25	1,141
1996	44,580.63	26,695	25,406	19,174	19.76	970
1997	532,333.33	310,989	295,976	236,358	20.28	11,655
1998	118,063.23	67,202	63,958	54,105	20.81	2,600
1999	58,548.09	32,424	30,859	27,689	21.35	1,297
2000	69,703.96	37,682	35,863	33,841	21.67	1,562
2001	173,986.69	91,221	86,817	87,169	22.23	3,921
2002	184,888.86	93,850	89,319	95,570	22.80	4,192
2003	175,733.00	86,601	82,420	93,313	23.16	4,029
2004	75,956.41	36,094	34,352	41,605	23.75	1,752
2005	48,587.58	22,311	21,234	27,354	24.14	1,133
2006	162,733.73	71,717	68,255	94,479	24.75	3,817
2007	9,461.70	4,008	3,815	5,647	25.17	224
2008	460,995.77	187,164	178,129	282,867	25.60	11,049
2009	53,996.90	20,940	19,929	34,068	26.05	1,308
2010	265,809.52	98,057	93,323	172,486	26.52	6,504
2011	1,348,202.00	471,062	448,321	899,881	27.00	33,329
2012	500,205.13	165,468	157,480	342,725	27.31	12,549
2013	309,369.28	95,904	91,274	218,095	27.82	7,840
2014	8,711,938.63	2,524,720	2,402,837	6,309,101	28.18	223,886
2015	356,025.70	96,056	91,419	264,607	28.41	9,314
2018	1.37			1	29.26	
2019	2,178,764.95	393,703	374,697	1,804,068	29.47	61,217
2020	350,661.95	54,984	52,330	298,332	29.59	10,082
2021	214,987.16	28,335	26,967	188,020	29.63	6,346
2022	5,163,458.24	549,392	522,870	4,640,589	29.39	157,897
2023	4,629,308.82	368,030	350,263	4,279,046	28.95	147,808
2024	466,548.77	23,701	22,557	443,992	28.00	15,857
	28,566,980.11	7,314,242	6,961,142	21,605,838		787,549

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, 2025

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	233	224	42	5.56	8
1957	1,419.60	1,227	1,180	240	6.11	39
1959	1,154.96	984	946	209	6.67	31
1960	352.50	298	287	66	6.96	9
1961	3,229.10	2,709	2,605	624	7.25	86
1966	2,958.56	2,380	2,289	670	8.80	76
1967	3,788.99	3,021	2,905	884	9.12	97
1968	2,785.64	2,200	2,116	670	9.46	71
1970	2,147.66	1,663	1,599	548	10.15	54
1972	481.68	365	351	131	10.89	12
1973	1,415.71	1,061	1,020	395	11.27	35
1974	1,983.52	1,470	1,414	570	11.66	49
1975	1,411.62	1,033	993	418	12.06	35
1977	3,626.30	2,588	2,489	1,138	12.89	88
1979	10,681.17	7,413	7,129	3,553	13.77	258
1981	703.40	474	456	248	14.70	17
1982	2,492.78	1,898	1,825	668	13.65	49
1988	1,548.80	1,086	1,044	504	15.98	32
1989	1,790.48	1,235	1,188	603	16.41	37
1992	417.27	271	261	157	18.05	9
1995	551.52	338	325	226	19.25	12
2012	1,055.35	349	336	720	27.31	26
2013	422.81	131	126	297	27.82	11
2019	181,294.79	32,760	31,503	149,792	29.47	5,083
2022	164,417.17	17,494	16,823	147,594	29.39	5,022
2023	292,419.13	23,247	22,355	270,064	28.95	9,329
2024	386,828.37	19,651	18,897	367,931	28.00	13,140
	1,071,645.03	127,579	122,684	948,961		33,715
	64,699,935.73	13,125,696	13,437,533	51,262,403		1,827,910

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.0 2.83

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1950	6,061.43	5,775	5,478	584	2.13	274
1951	5,968.17	5,649	5,358	610	2.41	253
1952	6,934.21	6,520	6,184	750	2.69	279
1953	7,470.11	6,975	6,616	854	2.98	287
1954	12,496.42	11,588	10,992	1,505	3.27	460
1955	27,944.53	25,734	24,410	3,535	3.56	993
1956	53,001.77	48,467	45,973	7,029	3.85	1,826
1957	66,489.45	60,372	57,265	9,224	4.14	2,228
1958	91,412.49	82,414	78,173	13,240	4.43	2,989
1959	168,796.56	151,091	143,316	25,481	4.72	5,399
1960	234,007.24	207,955	197,254	36,754	5.01	7,336
1961	256,638.40	226,412	214,761	41,878	5.30	7,902
1962	243,443.22	213,149	202,180	41,263	5.60	7,368
1963	281,662.06	244,733	232,139	49,523	5.90	8,394
1964	275,810.15	237,809	225,571	50,239	6.20	8,103
1965	346,254.28	296,162	280,921	65,333	6.51	10,036
1966	485,809.55	412,180	390,969	94,841	6.82	13,906
1967	450,554.29	379,065	359,558	90,996	7.14	12,745
1968	529,493.30	441,597	418,872	110,621	7.47	14,809
1969	559,673.01	462,536	438,734	120,939	7.81	15,485
1970	556,776.81	455,939	432,476	124,301	8.15	15,252
1971	623,011.81	505,331	479,326	143,685	8.50	16,904
1972	875,245.65	702,726	666,563	208,682	8.87	23,527
1973	1,098,490.86	872,938	828,016	270,475	9.24	29,272
1974	1,133,011.91	890,547	844,719	288,293	9.63	29,937
1975	758,265.14	589,255	558,932	199,333	10.03	19,874
1976	835,161.91	641,404	608,397	226,765	10.44	21,721
1977	1,613,794.39	1,224,337	1,161,332	452,462	10.86	41,663
1978	1,499,885.48	1,123,249	1,065,446	434,439	11.30	38,446
1979	2,766,024.82	2,043,788	1,938,614	827,411	11.75	70,418
1980	4,628,652.84	3,372,760	3,199,196	1,429,456	12.21	117,073
1981	4,699,015.53	3,373,893	3,200,271	1,498,744	12.69	118,104
1982	4,136,247.75	3,238,682	3,072,018	1,064,230	12.06	88,245
1983	3,064,985.35	2,370,766	2,248,765	816,220	12.45	65,560
1984	3,224,776.99	2,462,440	2,335,722	889,055	12.85	69,187
1985	3,738,641.97	2,816,319	2,671,390	1,067,252	13.26	80,487
1986	4,023,831.62	2,988,097	2,834,328	1,189,503	13.69	86,888
1987	4,754,506.83	3,477,922	3,298,947	1,455,560	14.13	103,012
1988	6,108,490.29	4,398,113	4,171,784	1,936,706	14.58	132,833
1989	8,686,095.63	6,150,624	5,834,110	2,851,985	15.05	189,501
1990	9,633,168.30	6,702,759	6,357,832	3,275,336	15.52	211,040

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1991	8,741,815.89	5,971,534	5,664,236	3,077,580	16.01	192,229
1992	8,710,595.34	5,836,099	5,535,771	3,174,824	16.50	192,414
1993	5,916,713.82	3,884,323	3,684,434	2,232,280	17.00	131,311
1994	11,762,589.87	7,558,640	7,169,669	4,592,921	17.52	262,153
1995	12,472,888.89	7,836,716	7,433,435	5,039,454	18.04	279,349
1996	10,372,207.16	6,364,386	6,036,872	4,335,335	18.58	233,333
1997	11,577,667.88	6,929,234	6,572,653	5,005,015	19.12	261,769
1998	9,256,410.68	5,396,487	5,118,781	4,137,629	19.67	210,352
1999	9,449,926.00	5,359,053	5,083,274	4,366,652	20.23	215,850
2000	9,890,462.03	5,447,666	5,167,327	4,723,135	20.80	227,074
2001	9,765,287.95	5,215,640	4,947,241	4,818,047	21.37	225,458
2002	10,272,053.10	5,310,651	5,037,363	5,234,690	21.95	238,482
2003	8,237,444.98	4,114,604	3,902,865	4,334,580	22.55	192,221
2004	11,087,570.83	5,364,167	5,088,125	5,999,446	22.94	261,528
2005	9,343,655.38	4,348,537	4,124,759	5,218,896	23.55	221,609
2006	10,146,846.33	4,531,582	4,298,385	5,848,461	24.17	241,972
2007	10,088,036.01	4,329,785	4,106,972	5,981,064	24.60	243,133
2008	13,259,807.99	5,429,891	5,150,467	8,109,341	25.24	321,289
2009	13,495,966.41	5,255,329	4,984,888	8,511,079	25.87	328,994
2010	13,927,744.10	5,158,836	4,893,360	9,034,384	26.34	342,991
2011	21,389,675.10	7,473,552	7,088,960	14,300,715	27.00	529,656
2012	31,417,930.73	10,349,066	9,816,499	21,601,432	27.48	786,078
2013	40,774,797.25	12,591,257	11,943,306	28,831,492	27.98	1,030,432
2014	39,669,832.81	11,405,077	10,818,167	28,851,666	28.50	1,012,339
2015	41,403,750.13	10,996,836	10,430,934	30,972,816	29.03	1,066,924
2016	45,156,798.33	10,982,133	10,416,988	34,739,811	29.56	1,175,230
2017	42,791,726.01	9,456,971	8,970,311	33,821,415	29.96	1,128,886
2018	48,856,015.42	9,634,406	9,138,615	39,717,400	30.52	1,301,356
2019	64,929,980.67	11,271,845	10,691,791	54,238,190	30.95	1,752,446
2020	59,209,093.61	8,857,680	8,401,860	50,807,234	31.26	1,625,311
2021	74,962,237.17	9,340,295	8,859,639	66,102,598	31.60	2,091,854
2022	95,155,806.61	9,420,425	8,935,646	86,220,161	31.84	2,707,920
2023	98,577,298.91	7,196,143	6,825,826	91,751,472	31.75	2,889,810
2024	55,611,979.73	2,535,906	2,405,407	53,206,573	31.39	1,695,017
2025	88,314,151.23	1,466,015	1,390,573	86,923,578	29.62	2,934,625
	1,128,564,766.87	296,548,839	281,288,310	847,276,457		30,241,411

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1931	2,693.59	2,694	2,694			
1932	4,242.18	4,242	4,242			
1933	3,328.78	3,329	3,329			
1934	5,010.11	5,010	5,010			
1935	4,210.99	4,211	4,211			
1936	6,297.06	6,297	6,297			
1937	7,116.60	7,117	7,117			
1938	5,757.90	5,758	5,758			
1939	9,479.75	9,480	9,480			
1940	8,726.04	8,726	8,726			
1941	8,047.32	8,047	8,047			
1942	4,943.85	4,933	4,944			
1943	3,547.48	3,525	3,547			
1944	5,778.18	5,709	5,778			
1945	9,524.70	9,357	9,478	46	0.79	46
1946	16,175.95	15,799	16,004	172	1.05	164
1947	17,365.68	16,860	17,079	287	1.31	219
1948	21,141.70	20,399	20,664	478	1.58	303
1949	18,993.98	18,209	18,445	549	1.86	295
1950	27,113.45	25,830	26,165	948	2.13	445
1951	20,569.30	19,468	19,721	849	2.41	352
1952	1,552,613.86	1,459,799	1,478,752	73,862	2.69	27,458
1953	16,230.51	15,156	15,353	878	2.98	295
1954	23,217.38	21,530	21,810	1,408	3.27	431
1955	39,267.93	36,161	36,630	2,637	3.56	741
1956	45,531.04	41,635	42,176	3,355	3.85	871
1957	63,339.95	57,513	58,260	5,080	4.14	1,227
1958	93,101.00	83,936	85,026	8,075	4.43	1,823
1959	148,379.67	132,816	134,540	13,839	4.72	2,932
1960	130,095.68	115,612	117,113	12,983	5.01	2,591
1961	157,951.18	139,348	141,157	16,794	5.30	3,169
1962	286,325.71	250,695	253,950	32,376	5.60	5,781
1963	361,471.86	314,079	318,157	43,315	5.90	7,342
1964	489,011.07	421,635	427,109	61,902	6.20	9,984
1965	584,136.06	499,629	506,116	78,020	6.51	11,985
1966	648,477.33	550,194	557,337	91,140	6.82	13,364
1967	760,004.73	639,415	647,717	112,288	7.14	15,727
1968	984,138.47	820,771	831,427	152,711	7.47	20,443
1969	1,040,779.47	860,142	871,309	169,470	7.81	21,699
1970	1,201,309.64	983,740	996,512	204,798	8.15	25,129
1971	408,211.97	331,105	335,404	72,808	8.50	8,566

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1972	764,961.52	614,180	622,154	142,808	8.87	16,100
1973	1,267,510.66	1,007,253	1,020,330	247,181	9.24	26,751
1974	1,303,998.64	1,024,943	1,038,250	265,749	9.63	27,596
1975	1,114,309.01	865,941	877,183	237,126	10.03	23,642
1976	1,350,130.13	1,036,900	1,050,362	299,768	10.44	28,713
1977	1,720,660.42	1,305,413	1,322,361	398,299	10.86	36,676
1978	1,310,027.18	981,066	993,803	316,224	11.30	27,984
1979	1,654,038.59	1,222,153	1,238,020	416,018	11.75	35,406
1980	2,071,888.21	1,509,723	1,529,324	542,565	12.21	44,436
1981	1,759,001.72	1,262,963	1,279,360	479,642	12.69	37,797
1982	1,459,626.28	1,142,887	1,157,725	301,901	12.06	25,033
1983	1,101,388.09	851,924	862,985	238,404	12.45	19,149
1984	1,634,552.95	1,248,145	1,264,350	370,203	12.85	28,810
1985	2,003,225.08	1,509,029	1,528,621	474,604	13.26	35,792
1986	2,541,030.84	1,886,970	1,911,468	629,562	13.69	45,987
1987	3,373,188.92	2,467,488	2,499,523	873,666	14.13	61,831
1988	4,520,617.27	3,254,844	3,297,102	1,223,516	14.58	83,917
1989	4,230,655.88	2,995,727	3,034,620	1,196,035	15.05	79,471
1990	4,706,416.88	3,274,725	3,317,241	1,389,176	15.52	89,509
1991	3,426,130.21	2,340,390	2,370,775	1,055,355	16.01	65,918
1992	4,215,713.82	2,824,528	2,861,199	1,354,515	16.50	82,092
1993	4,429,991.24	2,908,289	2,946,047	1,483,944	17.00	87,291
1994	4,586,176.28	2,947,077	2,985,339	1,600,837	17.52	91,372
1995	5,209,208.69	3,272,946	3,315,439	1,893,770	18.04	104,976
1996	5,185,462.50	3,181,800	3,223,109	1,962,353	18.58	105,616
1997	6,155,141.38	3,683,852	3,731,679	2,423,462	19.12	126,750
1998	5,587,366.86	3,257,435	3,299,726	2,287,641	19.67	116,301
1999	4,060,062.60	2,302,462	2,332,355	1,727,708	20.23	85,403
2000	3,298,143.31	1,816,617	1,840,202	1,457,941	20.80	70,093
2001	5,923,718.22	3,163,858	3,204,934	2,718,784	21.37	127,224
2002	4,955,082.45	2,561,778	2,595,037	2,360,045	21.95	107,519
2003	5,412,356.23	2,703,472	2,738,571	2,673,785	22.55	118,571
2004	11,424,067.41	5,526,964	5,598,720	5,825,347	22.94	253,938
2005	7,407,753.79	3,447,569	3,492,329	3,915,425	23.55	166,260
2006	4,360,958.79	1,947,604	1,972,890	2,388,069	24.17	98,803
2007	5,969,897.34	2,562,280	2,595,546	3,374,351	24.60	137,169
2008	6,388,101.27	2,615,927	2,649,890	3,738,212	25.24	148,107
2009	6,450,382.80	2,511,779	2,544,389	3,905,993	25.87	150,985
2010	4,251,983.99	1,574,935	1,595,382	2,656,602	26.34	100,858
2011	7,432,228.07	2,596,820	2,630,534	4,801,694	27.00	177,841
2012	9,280,667.65	3,057,052	3,096,742	6,183,926	27.48	225,034

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
2013	9,157,346.08	2,827,788	2,864,501	6,292,845	27.98	224,905
2014	9,857,699.84	2,834,089	2,870,884	6,986,816	28.50	245,151
2015	14,077,231.48	3,738,913	3,787,455	10,289,776	29.03	354,453
2016	15,590,284.71	3,791,557	3,840,783	11,749,502	29.56	397,480
2017	17,135,520.35	3,786,950	3,836,116	13,299,404	29.96	443,905
2018	19,394,135.17	3,824,523	3,874,177	15,519,958	30.52	508,518
2019	23,536,894.44	4,086,005	4,139,053	19,397,841	30.95	626,748
2020	18,189,343.04	2,721,126	2,756,454	15,432,889	31.26	493,694
2021	32,296,657.72	4,024,164	4,076,410	28,220,248	31.60	893,046
2022	29,235,121.44	2,894,277	2,931,853	26,303,268	31.84	826,108
2023	25,374,102.93	1,852,310	1,876,358	23,497,744	31.75	740,086
2024	14,575,684.93	664,651	673,280	13,902,405	31.39	442,893
2025	29,527,526.34	490,157	496,521	29,031,006	29.62	980,115
	432,489,030.74	137,784,129	139,572,052	292,916,979		10,883,205

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

1958	725.55	654	673	53	4.43	12
1959	513.77	460	473	41	4.72	9
1960	110.02	98	101	9	5.01	2
1961	12,697.87	11,202	11,523	1,175	5.30	222
1962	5,580.31	4,886	5,026	554	5.60	99
1963	11,950.73	10,384	10,682	1,269	5.90	215
1964	13,683.94	11,799	12,137	1,547	6.20	250
1965	12,409.97	10,615	10,919	1,491	6.51	229
1966	11,636.73	9,873	10,156	1,481	6.82	217
1967	22,721.27	19,116	19,664	3,058	7.14	428
1968	26,361.88	21,986	22,616	3,746	7.47	501
1969	23,491.39	19,414	19,970	3,521	7.81	451
1970	26,260.71	21,505	22,121	4,140	8.15	508
1971	45,043.53	36,535	37,582	7,462	8.50	878
1972	63,799.04	51,224	52,692	11,107	8.87	1,252
1973	38,112.07	30,287	31,155	6,957	9.24	753
1974	87,567.78	68,828	70,800	16,768	9.63	1,741
1975	129,254.45	100,445	103,323	25,931	10.03	2,585
1976	87,835.07	67,457	69,390	18,445	10.44	1,767
1977	46,916.76	35,594	36,614	10,303	10.86	949
1978	59,932.67	44,883	46,169	13,764	11.30	1,218

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

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

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
CPG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1979	54,466.43	40,245	41,398	13,068	11.75	1,112
1980	133,004.87	96,917	99,694	33,311	12.21	2,728
1981	315,659.50	226,644	233,138	82,522	12.69	6,503
1982	308,502.46	241,557	248,478	60,024	12.06	4,977
1983	268,160.55	207,422	213,365	54,795	12.45	4,401
1984	375,053.29	286,391	294,597	80,456	12.85	6,261
1985	488,446.25	367,947	378,490	109,957	13.26	8,292
1986	554,247.88	411,584	423,377	130,871	13.69	9,560
1987	713,979.21	522,276	537,241	176,739	14.13	12,508
1988	691,753.22	498,062	512,333	179,420	14.58	12,306
1989	1,174,121.93	831,396	855,218	318,904	15.05	21,190
1990	1,231,291.95	856,733	881,281	350,011	15.52	22,552
1991	1,077,911.70	736,321	757,418	320,493	16.01	20,018
1992	1,672,441.61	1,120,536	1,152,642	519,799	16.50	31,503
1993	1,212,920.88	796,283	819,099	393,822	17.00	23,166
1994	2,151,630.86	1,382,638	1,422,254	729,377	17.52	41,631
1995	2,463,064.46	1,547,543	1,591,884	871,180	18.04	48,292
1996	2,372,524.44	1,455,781	1,497,493	875,032	18.58	47,095
1997	2,442,864.13	1,462,054	1,503,946	938,919	19.12	49,107
1998	2,749,889.94	1,603,186	1,649,121	1,100,769	19.67	55,962
1999	2,469,420.21	1,400,408	1,440,533	1,028,887	20.23	50,859
2000	2,216,109.81	1,220,633	1,255,607	960,503	20.80	46,178
2001	2,231,661.74	1,191,931	1,226,083	1,005,579	21.37	47,056
2002	3,444,978.80	1,781,054	1,832,086	1,612,893	21.95	73,480
2003	1,678,833.78	838,577	862,604	816,229	22.55	36,196
2004	2,554,756.93	1,235,991	1,271,405	1,283,352	22.94	55,944
2005	2,681,429.39	1,247,937	1,283,694	1,397,736	23.55	59,352
2006	1,826,929.73	815,907	839,285	987,645	24.17	40,862
2007	1,384,236.65	594,114	611,137	773,100	24.60	31,427
2008	4,021,154.98	1,646,663	1,693,844	2,327,311	25.24	92,207
2009	2,005,071.67	780,775	803,146	1,201,925	25.87	46,460
2010	3,064,677.64	1,135,157	1,167,682	1,896,995	26.34	72,020
2011	3,308,624.02	1,156,033	1,189,156	2,119,468	27.00	78,499
2012	5,946,886.02	1,958,904	2,015,032	3,931,854	27.48	143,081
2013	5,374,135.33	1,659,533	1,707,083	3,667,052	27.98	131,060
2014	6,995,190.32	2,011,117	2,068,741	4,926,450	28.50	172,858
2015	6,788,479.76	1,803,020	1,854,681	4,933,799	29.03	169,955
2016	6,489,346.70	1,578,209	1,623,429	4,865,918	29.56	164,612
2017	5,199,518.38	1,149,094	1,182,018	4,017,500	29.96	134,095
2018	5,348,896.68	1,054,802	1,085,025	4,263,872	30.52	139,707
2019	5,605,295.88	973,079	1,000,960	4,604,336	30.95	148,767

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
2020	5,593,844.00	836,839	860,817	4,733,027	31.26	151,408
2021	679,367.31	84,649	87,074	592,293	31.60	18,743
2022	14,747,038.56	1,459,957	1,501,789	13,245,250	31.84	415,994
2023	6,619,589.27	483,230	497,076	6,122,513	31.75	192,835
2024	11,950,186.61	544,929	560,543	11,389,644	31.39	362,843
2025	16,577,344.99	275,184	283,069	16,294,276	29.62	550,111
	159,981,546.23	46,186,487	47,509,848	112,471,698		4,070,059
	1,721,035,343.84	480,519,455	468,370,210	1,252,665,134		45,194,675
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.7 2.63

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

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

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 36-R2						
NET SALVAGE PERCENT.. 0						
1965	235.51	225	225	11	1.68	7
1966	2,990.32	2,828	2,827	163	1.96	83
1967	12,058.74	11,308	11,305	754	2.24	337
1968	33,988.38	31,600	31,592	2,396	2.53	947
1969	36,355.00	33,507	33,499	2,856	2.82	1,013
1970	34,800.75	31,794	31,786	3,015	3.11	969
1971	16,581.26	15,015	15,011	1,570	3.40	462
1972	20,346.57	18,261	18,256	2,090	3.69	566
1973	39,229.25	34,892	34,883	4,346	3.98	1,092
1974	43,995.40	38,777	38,767	5,228	4.27	1,224
1975	35,621.97	31,100	31,092	4,530	4.57	991
1976	24,832.59	21,473	21,468	3,365	4.87	691
1977	31,013.59	26,551	26,544	4,469	5.18	863
1978	84,840.33	71,902	71,884	12,956	5.49	2,360
1979	93,754.49	78,623	78,604	15,151	5.81	2,608
1980	432,618.06	358,831	358,742	73,876	6.14	12,032
1981	251,244.79	206,021	205,970	45,275	6.48	6,987
1982	158,437.08	137,840	137,806	20,631	6.50	3,174
1983	19,041.14	16,429	16,425	2,616	6.76	387
1984	85,704.44	73,269	73,251	12,454	7.04	1,769
1985	285,609.64	241,740	241,680	43,929	7.35	5,977
1986	191,024.80	159,964	159,924	31,100	7.67	4,055
1987	307,510.89	254,558	254,495	53,016	8.01	6,619
1988	271,030.10	221,567	221,512	49,518	8.37	5,916
1989	391,741.51	314,568	314,490	77,251	8.95	8,631
1990	723,779.09	572,944	572,802	150,977	9.35	16,147
1991	766,978.71	598,013	597,865	169,113	9.75	17,345
1992	735,447.05	564,235	564,096	171,351	10.17	16,849
1993	616,133.01	464,564	464,449	151,684	10.60	14,310
1994	858,870.88	635,736	635,579	223,292	11.06	20,189
1995	866,220.12	628,789	628,634	237,587	11.52	20,624
1996	610,773.69	434,260	434,153	176,621	11.99	14,731
1997	856,491.84	595,604	595,457	261,035	12.48	20,916
1998	720,326.39	489,246	489,125	231,201	12.99	17,798
1999	877,371.40	583,627	583,483	293,889	13.34	22,031
2000	789,024.86	511,051	510,925	278,100	13.87	20,050
2001	1,128,371.00	710,422	710,246	418,125	14.41	29,016
2002	785,049.41	479,665	479,546	305,503	14.96	20,421
2003	885,872.14	524,259	524,129	361,743	15.52	23,308
2004	819,671.25	468,770	468,654	351,017	16.09	21,816
2005	962,725.54	532,869	532,737	429,988	16.54	25,997

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 36-R2						
NET SALVAGE PERCENT.. 0						
2006	1,005,741.39	535,457	535,325	470,417	17.13	27,462
2007	718,577.15	366,905	366,814	351,763	17.73	19,840
2008	2,633,108.01	1,290,223	1,289,904	1,343,204	18.21	73,762
2009	1,398,525.05	653,111	652,950	745,575	18.83	39,595
2010	1,662,568.49	739,510	739,327	923,241	19.34	47,737
2011	2,959,148.22	1,248,761	1,248,452	1,710,696	19.86	86,138
2012	2,487,574.45	987,318	987,074	1,500,500	20.51	73,159
2013	3,133,413.77	1,167,197	1,166,909	1,966,505	21.06	93,376
2014	3,212,513.77	1,115,706	1,115,430	2,097,083	21.61	97,042
2015	2,695,718.78	866,134	865,920	1,829,799	22.18	82,498
2016	3,340,518.34	986,789	986,545	2,353,973	22.66	103,882
2017	4,156,035.33	1,116,311	1,116,035	3,040,000	23.15	131,317
2018	7,292,892.31	1,756,128	1,755,694	5,537,198	23.65	234,131
2019	4,540,693.22	962,173	961,935	3,578,758	24.17	148,066
2020	4,028,992.17	735,694	735,512	3,293,480	24.62	133,773
2021	4,679,946.78	714,160	713,984	3,965,963	25.00	158,639
2022	6,683,620.53	811,392	811,191	5,872,429	25.32	231,928
2023	5,340,985.06	478,018	477,900	4,863,085	25.43	191,234
2024	5,661,041.78	317,018	316,940	5,344,102	25.31	211,146
2025	9,575,167.68	195,333	195,285	9,379,883	23.95	391,644
	93,114,495.26	28,270,035	28,263,049	64,851,446		2,967,677

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

1945	44.40	44	44
1951	83.67	84	84
1953	167.98	168	168
1954	361.91	362	362
1955	1,911.96	1,912	1,912
1956	3,859.74	3,860	3,860
1957	1,596.57	1,597	1,597
1958	7,042.09	7,042	7,042
1959	5,921.22	5,906	5,921
1960	9,769.65	9,672	9,770
1961	29,272.42	28,777	29,272
1962	54,224.97	52,930	54,225
1963	64,764.50	62,732	64,765
1964	122,514.80	117,750	122,515

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 36-R2						
NET SALVAGE PERCENT.. 0						
1965	229,312.58	218,611	229,313			
1966	336,941.70	318,599	336,942			
1967	264,570.33	248,109	264,570			
1968	311,890.47	289,971	311,890			
1969	467,116.98	430,528	467,117			
1970	404,132.54	369,220	403,793	340	3.11	109
1971	261,513.47	236,816	258,991	2,523	3.40	742
1972	262,537.96	235,628	257,692	4,846	3.69	1,313
1973	115,421.14	102,660	112,273	3,148	3.98	791
1974	35,480.42	31,272	34,200	1,280	4.27	300
1975	60,553.21	52,867	57,817	2,736	4.57	599
1976	25,349.98	21,921	23,974	1,376	4.87	283
1977	42,287.68	36,203	39,593	2,695	5.18	520
1978	37,532.19	31,809	34,788	2,745	5.49	500
1979	115,363.64	96,745	105,804	9,560	5.81	1,645
1980	870,714.22	722,205	789,831	80,884	6.14	13,173
1981	1,250,352.72	1,025,289	1,121,295	129,058	6.48	19,916
1982	103,573.25	90,109	98,547	5,027	6.50	773
1983	47,738.44	41,189	45,046	2,693	6.76	398
1984	267,602.03	228,773	250,195	17,407	7.04	2,473
1985	482,654.62	408,519	446,772	35,883	7.35	4,882
1986	579,815.05	485,537	531,002	48,814	7.67	6,364
1987	522,189.86	432,269	472,746	49,444	8.01	6,173
1988	631,046.20	515,880	564,186	66,860	8.37	7,988
1989	592,836.93	476,048	520,624	72,213	8.95	8,068
1990	595,027.41	471,024	515,130	79,898	9.35	8,545
1991	707,518.31	551,652	603,307	104,211	9.75	10,688
1992	1,077,385.59	826,570	903,968	173,418	10.17	17,052
1993	1,269,497.76	957,201	1,046,831	222,667	10.60	21,006
1994	2,278,778.84	1,686,752	1,844,695	434,083	11.06	39,248
1995	376,665.24	273,421	299,023	77,642	11.52	6,740
1996	1,143,133.54	812,768	888,874	254,260	11.99	21,206
1997	1,081,244.66	751,898	822,304	258,941	12.48	20,748
1998	1,482,903.76	1,007,188	1,101,499	381,405	12.99	29,361
1999	748,941.57	498,196	544,846	204,096	13.34	15,300
2000	799,859.36	518,069	566,580	233,280	13.87	16,819
2001	981,906.56	618,208	676,096	305,811	14.41	21,222
2002	921,690.03	563,153	615,885	305,805	14.96	20,442
2003	583,303.67	345,199	377,523	205,781	15.52	13,259
2004	1,741,327.93	995,865	1,089,115	652,213	16.09	40,535
2005	1,220,416.44	675,500	738,752	481,664	16.54	29,121

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 36-R2						
NET SALVAGE PERCENT.. 0						
2006	1,276,548.60	679,634	743,273	533,275	17.13	31,131
2007	1,835,361.58	937,136	1,024,887	810,474	17.73	45,712
2008	1,406,219.76	689,048	753,569	652,651	18.21	35,840
2009	1,472,195.81	687,515	751,892	720,304	18.83	38,253
2010	993,776.44	442,032	483,423	510,354	19.34	26,389
2011	1,895,716.25	799,992	874,901	1,020,815	19.86	51,401
2012	1,407,517.71	558,644	610,954	796,564	20.51	38,838
2013	1,296,706.20	483,023	528,252	768,454	21.06	36,489
2014	1,613,837.35	560,486	612,969	1,000,869	21.61	46,315
2015	1,653,753.59	531,351	581,105	1,072,648	22.18	48,361
2016	1,321,996.07	390,518	427,085	894,911	22.66	39,493
2017	2,710,955.51	728,163	796,346	1,914,609	23.15	82,704
2018	4,293,337.81	1,033,836	1,130,642	3,162,696	23.65	133,729
2019	2,085,188.41	441,851	483,225	1,601,964	24.17	66,279
2020	2,752,896.08	502,679	549,749	2,203,147	24.62	89,486
2021	2,096,081.94	319,862	349,813	1,746,269	25.00	69,851
2022	6,678,951.05	810,825	886,749	5,792,202	25.32	228,760
2023	7,273,606.88	650,988	711,945	6,561,662	25.43	258,028
2024	3,946,560.48	221,007	241,702	3,704,859	25.31	146,379
2025	5,394,834.52	110,055	120,360	5,274,474	23.95	220,229
	79,035,706.20	30,570,922	33,377,802	45,657,904		2,141,969

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

1967	13,074.42	12,261	10,878	2,197	2.24	981
1968	18,676.56	17,364	15,405	3,272	2.53	1,293
1969	34,122.69	31,450	27,901	6,221	2.82	2,206
1970	24,237.07	22,143	19,645	4,592	3.11	1,477
1971	22,598.87	20,465	18,156	4,443	3.40	1,307
1972	56,201.16	50,441	44,750	11,451	3.69	3,103
1973	78,488.82	69,811	61,934	16,555	3.98	4,160
1974	43,401.37	38,254	33,938	9,464	4.27	2,216
1975	46,836.42	40,891	36,277	10,559	4.57	2,311
1976	32,111.75	27,768	24,635	7,477	4.87	1,535
1977	17,575.90	15,047	13,349	4,227	5.18	816
1978	8,683.58	7,359	6,529	2,155	5.49	393
1979	19,127.77	16,041	14,231	4,897	5.81	843
1980	75,469.49	62,597	55,534	19,935	6.14	3,247

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 36-R2						
NET SALVAGE PERCENT.. 0						
1981	32,788.14	26,886	23,852	8,936	6.48	1,379
1982	69,287.94	60,281	53,479	15,808	6.50	2,432
1983	62,620.24	54,029	47,933	14,687	6.76	2,173
1984	47,592.90	40,687	36,096	11,497	7.04	1,633
1985	62,682.02	53,054	47,068	15,614	7.35	2,124
1986	83,552.39	69,967	62,073	21,480	7.67	2,801
1987	65,235.59	54,002	47,909	17,327	8.01	2,163
1988	10,360.19	8,469	7,513	2,847	8.37	340
1989	27,369.55	21,978	19,498	7,871	8.95	879
1990	152,052.58	120,365	106,784	45,268	9.35	4,841
1991	169,977.73	132,532	117,578	52,399	9.75	5,374
1992	150,807.52	115,700	102,646	48,162	10.17	4,736
1993	83,214.45	62,744	55,665	27,550	10.60	2,599
1994	58,232.40	43,104	38,241	19,992	11.06	1,808
1996	23,244.68	16,527	14,662	8,582	11.99	716
1997	15,828.52	11,007	9,765	6,063	12.48	486
2001	4,083.79	2,571	2,281	1,803	14.41	125
2002	3,590.86	2,194	1,946	1,644	14.96	110
2003	14,255.69	8,437	7,485	6,771	15.52	436
2004	99,880.62	57,122	50,677	49,204	16.09	3,058
2005	44,330.68	24,537	21,768	22,562	16.54	1,364
2006	83,546.58	44,480	39,461	44,085	17.13	2,574
2007	43,872.60	22,401	19,873	23,999	17.73	1,354
2008	80,530.58	39,460	35,008	45,523	18.21	2,500
2009	726.83	339	301	426	18.83	23
2012	630,611.81	250,290	222,050	408,562	20.51	19,920
2013	1,170,303.62	435,938	386,751	783,552	21.06	37,206
2014	707,814.06	245,824	218,088	489,726	21.61	22,662
2015	623,263.01	200,254	177,659	445,604	22.18	20,090
2016	569,085.90	168,108	149,140	419,946	22.66	18,532
2017	926,505.72	248,859	220,780	705,725	23.15	30,485
2018	1,001,806.20	241,235	214,016	787,790	23.65	33,310
2019	871,863.00	184,748	163,903	707,960	24.17	29,291
2020	601,694.95	109,869	97,472	504,222	24.62	20,480
2021	755,773.02	115,331	102,318	653,455	25.00	26,138
2022	1,220,116.83	148,122	131,409	1,088,707	25.32	42,998

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 36-R2						
NET SALVAGE PERCENT.. 0						
2023	1,323,068.97	118,415	105,054	1,218,015	25.43	47,897
2024	1,257,467.72	70,418	62,473	1,194,995	25.31	47,214
2025	1,169,100.66	23,850	21,159	1,147,942	23.95	47,931
	14,808,746.41	4,086,026	3,625,000	11,183,746		518,070
	186,958,947.87	62,926,983	65,265,851	121,693,096		5,627,716
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					21.6	3.01

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381.1 METERS - ERTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 17-S3						
NET SALVAGE PERCENT.. 0						
1995	225,308.19	223,325	225,308			
1996	153,316.34	151,507	153,316			
1997	136,136.14	133,468	136,136			
1998	184,130.59	179,748	184,131			
1999	300,748.11	290,884	300,748			
2000	439,821.06	422,844	439,821			
2001	480,838.63	458,239	480,839			
2002	566,383.53	533,760	566,384			
2003	193,028.60	180,250	193,029			
2004	203,717.42	187,461	202,063	1,655	1.86	890
2005	183,236.25	166,415	179,377	3,859	2.07	1,864
2006	5,375,748.84	4,801,081	5,175,042	200,706	2.33	86,140
2018	303,687.22	141,883	152,934	150,753	8.55	17,632
2020	1,327,315.42	459,251	495,023	832,293	10.40	80,028
2022	202,210.36	44,648	48,126	154,085	12.35	12,477
	10,275,626.70	8,374,764	8,932,276	1,343,351		199,031

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

1999	32,312.09	31,252	32,312			
2000	85,693.63	82,386	85,694			
2001	490,180.03	467,142	490,180			
2002	1,529,295.24	1,441,208	1,529,295			
2003	628,620.53	587,006	628,621			
2004	2,517,134.07	2,316,267	2,517,134			
2005	1,040,735.70	945,196	1,040,736			
2006	1,110,430.16	991,725	1,099,625	10,805	2.33	4,637
2007	1,360,930.79	1,193,400	1,323,243	37,688	2.60	14,495
2008	423,996.07	363,577	403,134	20,862	2.91	7,169
2009	46,783.61	39,060	43,310	3,474	3.26	1,066
2010	221,968.21	179,927	199,503	22,465	3.62	6,206
2011	176,842.91	138,468	153,533	23,310	4.02	5,799
2012	96,274.94	72,264	80,126	16,149	4.49	3,597
2013	68,490.16	48,888	54,207	14,283	5.01	2,851
2014	7,274.22	4,894	5,426	1,848	5.59	331
2016	42,352.64	24,463	27,125	15,228	6.95	2,191
2018	190,450.16	88,978	98,659	91,791	8.55	10,736
2019	24,280.90	9,897	10,974	13,307	9.45	1,408

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381.1 METERS - ERTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 17-S3						
NET SALVAGE PERCENT.. 0						
2020	62,177.22	21,513	23,854	38,324	10.40	3,685
2021	547,336.89	155,170	172,053	375,284	11.37	33,007
2022	322,320.94	71,168	78,911	243,410	12.35	19,709
2023	1,114,298.38	175,836	194,967	919,331	13.35	68,864
2024	1,137,092.16	107,569	119,273	1,017,820	14.35	70,928
	13,277,271.65	9,557,254	10,411,894	2,865,378		256,679
CPG						
SURVIVOR CURVE.. IOWA 17-S3						
NET SALVAGE PERCENT.. 0						
2010	349,859.56	283,596	296,975	52,884	3.62	14,609
2020	5,160.67	1,786	1,870	3,290	10.40	316
2021	5,127.08	1,454	1,523	3,604	11.37	317
2025	290,325.99	9,174	9,607	280,719	15.35	18,288
	650,473.30	296,010	309,975	340,498		33,530
	24,203,371.65	18,228,028	19,654,145	4,549,227		489,240
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.3 2.02

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1970	109,586.28	89,739	98,614	10,973	8.15	1,346
1971	96,884.09	78,584	86,356	10,529	8.50	1,239
1972	89,239.90	71,650	78,736	10,504	8.87	1,184
1973	121,711.01	96,720	106,285	15,426	9.24	1,669
1974	129,626.17	101,886	111,962	17,664	9.63	1,834
1975	89,392.40	69,468	76,338	13,054	10.03	1,301
1976	46,621.38	35,805	39,346	7,275	10.44	697
1977	80,698.61	61,224	67,279	13,420	10.86	1,236
1978	94,493.69	70,765	77,763	16,730	11.30	1,481
1979	297,214.35	219,609	241,327	55,887	11.75	4,756
1980	562,205.06	409,662	450,175	112,030	12.21	9,175
1981	635,547.31	456,323	501,451	134,096	12.69	10,567
1982	511,008.36	400,120	439,690	71,319	12.06	5,914
1983	531,374.35	411,018	451,665	79,709	12.45	6,402
1984	465,628.13	355,554	390,716	74,912	12.85	5,830
1985	654,383.10	492,947	541,697	112,686	13.26	8,498
1986	670,209.25	497,697	546,917	123,293	13.69	9,006
1987	750,820.08	549,225	603,540	147,280	14.13	10,423
1988	968,152.90	697,070	766,006	202,146	14.58	13,865
1989	1,051,969.13	744,899	818,566	233,404	15.05	15,509
1990	1,313,271.10	913,774	1,004,141	309,130	15.52	19,918
1991	1,308,086.51	893,554	981,922	326,165	16.01	20,373
1992	1,227,220.28	822,238	903,553	323,667	16.50	19,616
1993	954,017.96	626,313	688,252	265,766	17.00	15,633
1994	1,354,483.44	870,391	956,468	398,015	17.52	22,718
1995	1,498,146.24	941,285	1,034,373	463,773	18.04	25,708
1996	1,395,136.72	856,056	940,715	454,421	18.58	24,458
1997	1,643,567.97	983,675	1,080,955	562,613	19.12	29,425
1998	1,817,596.08	1,059,659	1,164,454	653,143	19.67	33,205
1999	1,784,839.67	1,012,183	1,112,282	672,557	20.23	33,246
2000	1,818,876.16	1,001,837	1,100,913	717,963	20.80	34,517
2001	1,765,536.02	942,973	1,036,228	729,308	21.37	34,128
2002	1,021,235.07	527,979	580,193	441,042	21.95	20,093
2003	1,420,363.74	709,472	779,635	640,729	22.55	28,414
2004	1,115,616.91	539,735	593,112	522,505	22.94	22,777
2005	1,289,330.68	600,054	659,396	629,935	23.55	26,749
2006	1,353,367.15	604,414	664,187	689,180	24.17	28,514
2007	7,149,120.67	3,068,403	3,371,852	3,777,269	24.60	153,548
2008	3,008,139.37	1,231,833	1,353,655	1,654,485	25.24	65,550
2009	2,206,109.00	859,059	944,015	1,262,094	25.87	48,786
2010	1,431,303.54	530,155	582,584	848,719	26.34	32,222

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
2011	1,792,333.82	626,241	688,173	1,104,161	27.00	40,895
2012	2,211,604.56	728,503	800,548	1,411,057	27.48	51,349
2013	2,726,120.67	841,826	925,078	1,801,043	27.98	64,369
2014	2,023,295.26	581,697	639,224	1,384,072	28.50	48,564
2015	2,698,395.12	716,694	787,571	1,910,824	29.03	65,822
2016	2,880,420.08	700,518	769,795	2,110,625	29.56	71,401
2017	2,903,338.41	641,638	705,093	2,198,246	29.96	73,373
2018	3,935,462.99	776,073	852,822	3,082,641	30.52	101,004
2019	2,981,271.44	517,549	568,732	2,412,540	30.95	77,950
2020	1,917,214.38	286,815	315,179	1,602,035	31.26	51,249
2021	4,709,337.64	586,783	644,813	4,064,525	31.60	128,624
2022	5,647,373.81	559,090	614,381	5,032,993	31.84	158,071
2023	9,081,960.33	662,983	728,548	8,353,412	31.75	263,100
2024	4,099,834.26	186,952	205,441	3,894,394	31.39	124,065
2025	6,148,503.32	102,065	112,159	6,036,345	29.62	203,793
	101,588,595.92	34,020,434	37,384,872	64,203,724		2,375,159

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

1971	23,418.54	18,995	16,228	7,190	8.50	846
1972	20,239.82	16,250	13,883	6,357	8.87	717
1973	10,321.74	8,202	7,007	3,314	9.24	359
1974	79,194.01	62,246	53,180	26,014	9.63	2,701
1975	19,542.62	15,187	12,975	6,568	10.03	655
1976	4,331.37	3,326	2,842	1,490	10.44	143
1977	1,319.99	1,001	855	465	10.86	43
1978	109.67	82	70	40	11.30	4
1979	942.74	697	595	347	11.75	30
1980	13,504.66	9,840	8,407	5,098	12.21	418
1981	35,476.97	25,472	21,762	13,715	12.69	1,081
1982	32,686.08	25,593	21,865	10,821	12.06	897
1983	30,042.66	23,238	19,853	10,189	12.45	818
1984	30,924.05	23,614	20,174	10,750	12.85	837
1985	53,205.13	40,079	34,241	18,964	13.26	1,430
1986	58,279.27	43,278	36,974	21,305	13.69	1,556
1987	73,918.12	54,071	46,195	27,723	14.13	1,962
1988	56,609.15	40,759	34,822	21,787	14.58	1,494
1989	78,877.04	55,853	47,718	31,159	15.05	2,070

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1990	82,985.50	57,741	49,331	33,655	15.52	2,168
1991	85,529.85	58,425	49,915	35,615	16.01	2,225
1992	69,661.63	46,673	39,875	29,787	16.50	1,805
1993	76,046.13	49,924	42,652	33,394	17.00	1,964
1994	102,257.03	65,710	56,139	46,118	17.52	2,632
1995	110,658.06	69,526	59,399	51,259	18.04	2,841
1996	205,694.73	126,214	107,830	97,864	18.58	5,267
1997	303,358.53	181,560	155,115	148,244	19.12	7,753
1998	539,309.30	314,417	268,620	270,689	19.67	13,762
1999	410,079.77	232,556	198,683	211,397	20.23	10,450
2000	391,597.45	215,692	184,275	207,322	20.80	9,967
2001	343,378.96	183,399	156,686	186,693	21.37	8,736
2002	451,758.21	233,559	199,540	252,218	21.95	11,491
2003	349,895.86	174,773	149,316	200,579	22.55	8,895
2004	243,936.68	118,017	100,827	143,109	22.94	6,238
2005	427,901.31	199,145	170,138	257,763	23.55	10,945
2006	298,339.50	133,238	113,831	184,508	24.17	7,634
2007	645,795.06	277,175	236,803	408,992	24.60	16,626
2008	812,212.20	332,601	284,156	528,056	25.24	20,921
2009	472,991.33	184,183	157,356	315,636	25.87	12,201
2010	329,240.08	121,951	104,188	225,052	26.34	8,544
2011	617,706.11	215,827	184,391	433,315	27.00	16,049
2012	571,307.02	188,189	160,778	410,529	27.48	14,939
2013	631,006.23	194,855	166,473	464,533	27.98	16,602
2014	754,150.85	216,818	185,237	568,914	28.50	19,962
2015	1,061,705.19	281,989	240,916	820,789	29.03	28,274
2016	2,024,445.93	492,345	420,632	1,603,814	29.56	54,256
2017	649,583.23	143,558	122,648	526,935	29.96	17,588
2018	756,236.82	149,130	127,408	628,828	30.52	20,604
2019	1,533,733.48	266,256	227,474	1,306,259	30.95	42,205
2020	242,763.21	36,317	31,027	211,736	31.26	6,773
2021	200.05	25	21	179	31.60	6
2022	1,152,165.20	114,064	97,450	1,054,715	31.84	33,125

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
2023	1,428,244.94	104,262	89,076	1,339,169	31.75	42,179
2024	802,136.92	36,577	31,249	770,888	31.39	24,558
2025	499,475.83	8,291	7,083	492,392	29.62	16,624
	20,100,431.81	6,292,765	5,376,190	14,724,242		544,870
	121,689,027.73	40,313,199	42,761,062	78,927,966		2,920,029
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.0 2.40

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

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

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1944	77.95	77	43	35	0.54	35
1957	117.06	106	59	58	4.14	14
1962	2,151.47	1,884	1,046	1,105	5.60	197
1964	17,920.86	15,452	8,582	9,339	6.20	1,506
1965	20,920.63	17,894	9,938	10,982	6.51	1,687
1966	29,758.73	25,248	14,023	15,736	6.82	2,307
1967	33,875.31	28,500	15,829	18,047	7.14	2,528
1968	27,894.47	23,264	12,921	14,974	7.47	2,005
1969	29,312.36	24,225	13,454	15,858	7.81	2,030
1970	46,449.79	38,037	21,125	25,324	8.15	3,107
1971	42,432.58	34,417	19,115	23,318	8.50	2,743
1972	30,600.18	24,569	13,645	16,955	8.87	1,911
1973	21,528.93	17,108	9,502	12,027	9.24	1,302
1974	24,295.63	19,096	10,606	13,690	9.63	1,422
1975	33,447.98	25,993	14,436	19,012	10.03	1,896
1976	7,088.04	5,444	3,024	4,064	10.44	389
1977	17,783.83	13,492	7,493	10,290	10.86	948
1978	23,253.21	17,414	9,672	13,582	11.30	1,202
1979	85,124.85	62,898	34,933	50,192	11.75	4,272
1980	175,119.76	127,605	70,871	104,249	12.21	8,538
1981	85,224.43	61,191	33,985	51,239	12.69	4,038
1982	129,428.81	101,343	56,285	73,144	12.06	6,065
1983	63,138.87	48,838	27,124	36,015	12.45	2,893
1984	58,876.10	44,958	24,969	33,907	12.85	2,639
1985	123,384.92	92,946	51,622	71,763	13.26	5,412
1986	140,377.12	104,244	57,896	82,481	13.69	6,025
1987	136,832.49	100,093	55,591	81,242	14.13	5,750
1988	175,491.48	126,354	70,176	105,315	14.58	7,223
1989	213,503.89	151,182	83,965	129,538	15.05	8,607
1990	214,130.92	148,992	82,749	131,382	15.52	8,465
1991	78,271.51	53,467	29,695	48,576	16.01	3,034
1992	96,689.87	64,782	35,979	60,710	16.50	3,679
1993	33,962.96	22,297	12,384	21,579	17.00	1,269
1994	111,740.54	71,804	39,879	71,861	17.52	4,102
1995	158,945.89	99,866	55,465	103,481	18.04	5,736
1996	44,731.50	27,447	15,244	29,488	18.58	1,587
1997	90,392.75	54,100	30,047	60,346	19.12	3,156
1998	55,905.23	32,593	18,102	37,803	19.67	1,922
1999	104,475.10	59,248	32,906	71,569	20.23	3,538
2000	92,875.32	51,156	28,412	64,464	20.80	3,099
2001	170,338.61	90,978	50,529	119,810	21.37	5,606

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
2002	54,814.24	28,339	15,739	39,075	21.95	1,780
2003	133,190.26	66,529	36,950	96,241	22.55	4,268
2004	229,781.29	111,168	61,742	168,039	22.94	7,325
2005	221,319.48	103,002	57,207	164,113	23.55	6,969
2006	179,516.35	80,172	44,527	134,989	24.17	5,585
2008	542,890.68	222,314	123,472	419,419	25.24	16,617
2009	435,453.99	169,566	94,176	341,278	25.87	13,192
2010	540,142.20	200,069	111,117	429,025	26.34	16,288
2012	185,684.69	61,165	33,971	151,714	27.48	5,521
2013	64,891.21	20,038	11,129	53,762	27.98	1,921
2020	80,753.41	12,081	6,710	74,044	31.26	2,369
2022	23,952.58	2,371	1,317	22,636	31.84	711
2023	58,165.17	4,246	2,358	55,807	31.75	1,758
2024	26,393.01	1,204	669	25,724	31.39	819
	5,824,820.49	3,212,866	1,784,403	4,040,417		219,007

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

1950	211.54	202	212
1952	22,872.17	21,505	22,872
1953	3,324.65	3,104	3,325
1954	3,638.77	3,374	3,639
1956	2,288.98	2,093	2,289
1957	4,312.96	3,916	4,313
1958	523.27	472	523
1959	5,076.98	4,544	5,077
1960	13,576.34	12,065	13,576
1961	9,266.15	8,175	9,266
1962	28,692.16	25,122	28,692
1963	14,471.10	12,574	14,471
1964	37,803.93	32,595	37,804
1965	38,378.73	32,826	38,379
1966	31,246.60	26,511	31,247
1967	24,202.13	20,362	24,202
1968	19,889.94	16,588	19,890
1969	19,954.10	16,491	19,954
1970	22,762.73	18,640	22,763
1971	20,289.92	16,457	20,290

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1972	17,294.88	13,886	17,295			
1973	11,492.55	9,133	11,493			
1974	24,418.58	19,193	24,419			
1975	16,319.18	12,682	16,319			
1976	25,023.29	19,218	25,023			
1977	43,118.59	32,713	43,119			
1978	25,979.99	19,456	25,845	135	11.30	12
1979	50,315.47	37,178	49,386	930	11.75	79
1980	157,640.32	114,868	152,586	5,055	12.21	414
1981	85,258.09	61,215	81,315	3,943	12.69	311
1984	251.00	192	251			
1985	76,948.28	57,965	76,948			
1986	6,297.30	4,676	6,212	86	13.69	6
1987	4,517.67	3,305	4,390	127	14.13	9
1988	436.80	314	417	20	14.58	1
1989	61,414.76	43,488	57,770	3,645	15.05	242
1990	113,229.49	78,785	104,659	8,571	15.52	552
1991	3,009.98	2,056	2,731	279	16.01	17
1992	70,156.42	47,005	62,442	7,715	16.50	468
1993	67,108.70	44,057	58,526	8,583	17.00	505
1994	82,593.19	53,074	70,504	12,089	17.52	690
1995	26,780.69	16,826	22,352	4,429	18.04	246
1996	1,225.32	752	999	226	18.58	12
1997	216,693.86	129,691	172,282	44,411	19.12	2,323
1998	256,742.97	149,681	198,837	57,906	19.67	2,944
1999	8,429.94	4,781	6,351	2,079	20.23	103
2000	84,587.64	46,591	61,892	22,696	20.80	1,091
2001	118,361.21	63,217	83,978	34,383	21.37	1,609
2002	169,552.53	87,659	116,447	53,106	21.95	2,419
2003	148,288.73	74,070	98,395	49,894	22.55	2,213
2004	220,104.20	106,486	141,457	78,647	22.94	3,428
2007	122,142.22	52,423	69,639	52,503	24.60	2,134
2009	114,064.35	44,417	59,004	55,060	25.87	2,128
2010	62,519.49	23,157	30,762	31,758	26.34	1,206
2018	45.98	9	12	34	30.52	1
2022	6,986.91	692	919	6,068	31.84	191
2023	18,231.73	1,331	1,768	16,464	31.75	519
2024	7,816.80	356	473	7,344	31.39	234
	2,848,182.25	1,754,214	2,279,998	568,184		26,107

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1971	5,001.66	4,057	5,002			
1972	12,065.77	9,687	12,066			
1973	16,158.21	12,840	16,158			
1974	23,610.65	18,558	23,611			
1975	11,934.41	9,274	11,934			
1976	6,620.80	5,085	6,621			
1977	3,884.68	2,947	3,858	27	10.86	2
1978	5,230.27	3,917	5,128	103	11.30	9
1979	5,706.05	4,216	5,519	187	11.75	16
1980	25,223.43	18,380	24,061	1,163	12.21	95
1981	21,935.83	15,750	20,618	1,318	12.69	104
1982	13,794.39	10,801	13,794			
1983	18,523.58	14,328	18,524			
1984	29,007.23	22,150	29,007			
1985	25,172.95	18,963	24,840	332	13.26	25
1986	27,049.72	20,087	26,313	737	13.69	54
1987	27,469.49	20,094	26,322	1,147	14.13	81
1988	27,188.25	19,576	25,643	1,545	14.58	106
1989	33,227.77	23,529	30,822	2,406	15.05	160
1990	49,270.86	34,283	44,909	4,362	15.52	281
1991	52,753.58	36,036	47,205	5,548	16.01	347
1992	51,222.02	34,319	44,956	6,266	16.50	380
1993	54,594.81	35,841	46,950	7,645	17.00	450
1994	58,410.15	37,534	49,167	9,243	17.52	528
1995	72,041.99	45,264	59,293	12,749	18.04	707
1996	66,567.19	40,846	53,506	13,061	18.58	703
1997	69,627.81	41,672	54,588	15,040	19.12	787
1998	43,091.97	25,123	32,910	10,182	19.67	518
1999	67,928.48	38,522	50,462	17,467	20.23	863
2000	15,193.15	8,368	10,962	4,232	20.80	203
2001	23,579.10	12,594	16,497	7,082	21.37	331
2002	27,373.31	14,152	18,538	8,835	21.95	403
2003	3,465.46	1,731	2,268	1,198	22.55	53
2004	30,509.32	14,760	19,335	11,175	22.94	487
2005	306.93	143	187	120	23.55	5
2006	27,857.50	12,441	16,297	11,560	24.17	478
2007	1,442.16	619	811	631	24.60	26
2008	23,307.67	9,544	12,502	10,806	25.24	428
2009	15,660.01	6,098	7,988	7,672	25.87	297
2010	25,708.61	9,522	12,473	13,235	26.34	502
2011	17,915.17	6,260	8,200	9,715	27.00	360

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
2012	25,078.47	8,261	10,821	14,257	27.48	519
2013	43,118.70	13,315	17,442	25,677	27.98	918
2014	31,965.64	9,190	12,038	19,927	28.50	699
2015	28,084.77	7,459	9,771	18,314	29.03	631
2016	18,472.15	4,492	5,884	12,588	29.56	426
2017	39,903.87	8,819	11,552	28,351	29.96	946
2018	118,886.13	23,444	30,710	88,176	30.52	2,889
2019	2,515.90	437	572	1,943	30.95	63
2022	2,474.84	245	321	2,154	31.84	68
2023	5,538.94	404	529	5,010	31.75	158
2024	6,244.63	285	373	5,871	31.39	187
	1,458,916.43	796,262	1,039,860	419,056		17,293
	10,131,919.17	5,763,342	5,104,261	5,027,657		262,407
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.2 2.59

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1970	24,709.76	20,235	22,898	1,812	8.15	222
1971	32,099.03	26,036	29,463	2,636	8.50	310
1972	38,136.64	30,620	34,650	3,487	8.87	393
1973	46,699.12	37,110	41,994	4,705	9.24	509
1974	41,287.45	32,452	36,723	4,564	9.63	474
1975	28,525.71	22,168	25,086	3,440	10.03	343
1976	20,710.12	15,905	17,998	2,712	10.44	260
1977	30,396.78	23,061	26,096	4,301	10.86	396
1978	40,769.14	30,532	34,550	6,219	11.30	550
1979	68,832.87	50,860	57,554	11,279	11.75	960
1980	131,408.86	95,754	108,356	23,053	12.21	1,888
1981	110,631.00	79,433	89,887	20,744	12.69	1,635
1982	190,335.00	149,032	168,646	21,689	12.06	1,798
1983	141,533.91	109,476	123,884	17,650	12.45	1,418
1984	96,589.58	73,756	83,463	13,127	12.85	1,022
1985	157,339.96	118,524	134,123	23,217	13.26	1,751
1986	142,951.52	106,156	120,127	22,824	13.69	1,667
1987	168,313.63	123,121	139,325	28,989	14.13	2,052
1988	176,855.08	127,336	144,095	32,760	14.58	2,247
1989	245,809.88	174,058	196,966	48,844	15.05	3,245
1990	200,239.89	139,327	157,664	42,576	15.52	2,743
1991	127,914.76	87,379	98,879	29,036	16.01	1,814
1992	194,224.55	130,130	147,256	46,968	16.50	2,847
1993	110,374.14	72,461	81,998	28,377	17.00	1,669
1994	159,243.25	102,330	115,798	43,446	17.52	2,480
1995	225,556.84	141,717	160,368	65,189	18.04	3,614
1996	146,163.86	89,686	101,490	44,674	18.58	2,404
1997	183,670.61	109,927	124,394	59,276	19.12	3,100
1998	242,997.43	141,668	160,313	82,685	19.67	4,204
1999	163,009.46	92,443	104,609	58,400	20.23	2,887
2000	129,708.02	71,443	80,846	48,862	20.80	2,349
2001	175,354.91	93,657	105,983	69,372	21.37	3,246
2002	178,137.48	92,097	104,218	73,920	21.95	3,368
2003	463,652.54	231,594	262,074	201,579	22.55	8,939
2004	582,927.65	282,020	319,137	263,791	22.94	11,499
2005	461,613.81	214,835	243,109	218,504	23.55	9,278
2006	271,218.43	121,126	137,067	134,151	24.17	5,550
2008	801,363.82	328,158	371,347	430,017	25.24	17,037
2009	189,343.07	73,730	83,434	105,909	25.87	4,094
2010	213,698.43	79,154	89,571	124,127	26.34	4,712
2011	310,820.65	108,601	122,894	187,927	27.00	6,960

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
2012	514,236.52	169,390	191,683	322,553	27.48	11,738
2013	418,060.32	129,097	146,087	271,973	27.98	9,720
2014	466,917.86	134,239	151,906	315,012	28.50	11,053
2015	456,957.65	121,368	137,341	319,616	29.03	11,010
2016	686,364.70	166,924	188,893	497,472	29.56	16,829
2017	746,787.10	165,040	186,761	560,026	29.96	18,692
2018	883,633.27	174,252	197,185	686,448	30.52	22,492
2019	540,738.04	93,872	106,226	434,512	30.95	14,039
2020	181,428.19	27,142	30,714	150,714	31.26	4,821
2021	270,428.66	33,695	38,130	232,299	31.60	7,351
2022	38,388.69	3,800	4,300	34,089	31.84	1,071
2023	2,635.29	192	217	2,418	31.75	76
2024	3,310.00	151	171	3,139	31.39	100
	12,675,054.93	5,468,270	6,187,947	6,487,108		256,926

PNG

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

1971	9,667.21	7,841	9,667			
1972	13,313.98	10,690	13,314			
1973	38,836.17	30,862	38,836			
1974	144,406.45	113,503	143,647	759	9.63	79
1975	99,258.76	77,135	97,620	1,638	10.03	163
1976	162,178.02	124,553	157,632	4,546	10.44	435
1977	227,638.93	172,703	218,569	9,070	10.86	835
1978	126,268.54	94,561	119,674	6,594	11.30	584
1979	78,656.93	58,119	73,554	5,103	11.75	434
1980	57,030.55	41,556	52,592	4,438	12.21	363
1981	109,907.92	78,914	99,872	10,036	12.69	791
1985	24,654.43	18,572	23,504	1,150	13.26	87
1986	27,447.15	20,382	25,795	1,652	13.69	121
1988	68,000.86	48,961	61,964	6,037	14.58	414
1989	58,448.77	41,388	52,380	6,069	15.05	403
1990	51,140.66	35,584	45,034	6,106	15.52	393
1991	39,011.61	26,649	33,726	5,285	16.01	330
1992	35,854.73	24,023	30,403	5,452	16.50	330
1993	51,676.44	33,926	42,936	8,740	17.00	514
1994	71,235.62	45,776	57,933	13,302	17.52	759
1995	49,500.84	31,101	39,361	10,140	18.04	562

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1996	45,909.70	28,170	35,651	10,258	18.58	552
1997	34,534.58	20,669	26,158	8,376	19.12	438
1998	49,970.37	29,133	36,870	13,100	19.67	666
1999	46,832.83	26,559	33,613	13,220	20.23	653
2000	39,699.21	21,866	27,673	12,026	20.80	578
2001	45,124.99	24,101	30,502	14,623	21.37	684
2002	66,517.98	34,390	43,523	22,995	21.95	1,048
2003	78,667.19	39,294	49,730	28,938	22.55	1,283
2004	165,793.01	80,211	101,513	64,280	22.94	2,802
2005	119,365.27	55,553	70,307	49,059	23.55	2,083
2006	70,424.87	31,452	39,805	30,620	24.17	1,267
2007	93,502.87	40,131	50,789	42,714	24.60	1,736
2008	109,845.80	44,982	56,928	52,918	25.24	2,097
2009	119,208.92	46,420	58,748	60,461	25.87	2,337
2010	90,572.74	33,548	42,458	48,115	26.34	1,827
2011	78,430.71	27,404	34,682	43,749	27.00	1,620
2012	113,394.32	37,352	47,272	66,122	27.48	2,406
2013	103,879.46	32,078	40,597	63,282	27.98	2,262
2014	114,396.21	32,889	41,624	72,773	28.50	2,553
2015	113,875.06	30,245	38,277	75,598	29.03	2,604
2016	95,701.05	23,274	29,455	66,246	29.56	2,241
2017	26,020.32	5,750	7,277	18,743	29.96	626
2018	56,220.18	11,087	14,031	42,189	30.52	1,382
2019	45,274.31	7,860	9,947	35,327	30.95	1,141
2024	14,048.80	641	811	13,238	31.39	422
	3,481,345.32	1,901,858	2,406,259	1,075,086		44,905

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

1971	4,822.66	3,912	4,508	315	8.50	37
1972	5,439.90	4,368	5,033	407	8.87	46
1973	14,933.80	11,867	13,674	1,260	9.24	136
1974	7,861.73	6,179	7,120	742	9.63	77
1975	9,613.04	7,470	8,607	1,006	10.03	100
1976	4,932.44	3,788	4,365	568	10.44	54
1977	4,347.30	3,298	3,800	547	10.86	50
1978	3,525.43	2,640	3,042	483	11.30	43
1979	2,829.16	2,090	2,408	421	11.75	36

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1980	3,571.30	2,602	2,998	573	12.21	47
1981	10,155.76	7,292	8,402	1,753	12.69	138
1982	8,768.97	6,866	7,911	857	12.06	71
1983	7,863.13	6,082	7,008	855	12.45	69
1984	27,433.37	20,948	24,138	3,296	12.85	256
1985	14,612.72	11,008	12,684	1,929	13.26	145
1986	17,814.51	13,229	15,243	2,571	13.69	188
1987	8,715.77	6,376	7,347	1,369	14.13	97
1988	6,897.76	4,966	5,722	1,176	14.58	81
1989	18,499.00	13,099	15,094	3,405	15.05	226
1990	17,820.76	12,400	14,288	3,533	15.52	228
1991	13,760.77	9,400	10,831	2,929	16.01	183
1992	16,073.60	10,769	12,409	3,665	16.50	222
1993	6,559.93	4,307	4,963	1,597	17.00	94
1994	29,217.11	18,775	21,634	7,583	17.52	433
1995	25,165.33	15,811	18,219	6,947	18.04	385
1996	58,774.81	36,064	41,555	17,219	18.58	927
1997	115,510.48	69,133	79,660	35,851	19.12	1,875
1998	69,851.40	40,723	46,924	22,928	19.67	1,166
1999	54,506.47	30,911	35,618	18,889	20.23	934
2000	47,330.67	26,070	30,040	17,291	20.80	831
2001	65,564.04	35,018	40,350	25,214	21.37	1,180
2002	94,751.21	48,986	56,445	38,306	21.95	1,745
2003	27,748.85	13,861	15,972	11,777	22.55	522
2004	181,730.07	87,921	101,309	80,421	22.94	3,506
2005	3,879.80	1,806	2,081	1,799	23.55	76
2006	111,923.85	49,985	57,596	54,328	24.17	2,248
2007	9,306.75	3,994	4,602	4,705	24.60	191
2008	78,534.49	32,160	37,057	41,478	25.24	1,643
2009	77,935.00	30,348	34,969	42,966	25.87	1,661
2010	77,881.91	28,847	33,240	44,642	26.34	1,695
2011	36,000.84	12,579	14,494	21,506	27.00	797
2012	9,612.23	3,166	3,648	5,964	27.48	217
2013	1,472.30	455	524	948	27.98	34
2014	2,742.40	788	908	1,834	28.50	64
2015	4,238.77	1,126	1,297	2,941	29.03	101
2016	13,257.55	3,224	3,715	9,543	29.56	323
2017	6,407.77	1,416	1,632	4,776	29.96	159
2018	19,731.53	3,891	4,483	15,248	30.52	500

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
2019	1,802.35	313	361	1,442	30.95	47
2020	514.35	77	89	426	31.26	14
2024	25,549.95	1,165	1,342	24,208	31.39	771
	1,487,795.09	773,569	891,360	596,435		26,669
	17,644,195.34	8,143,697	9,485,566	8,158,629		328,500
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					24.8	1.86

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, 2025

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	646	692			
1956	2,239.85	2,048	2,240			
1957	4,785.87	4,346	4,786			
1960	16,750.58	14,886	16,751			
1961	12,800.59	11,293	12,801			
1962	22,033.72	19,292	22,034			
1963	24,186.10	21,015	24,148	38	5.90	6
1964	21,937.83	18,915	21,735	203	6.20	33
1965	14,345.92	12,270	14,099	247	6.51	38
1966	22,819.15	19,361	22,247	572	6.82	84
1967	33,625.63	28,290	32,507	1,118	7.14	157
1968	78,227.64	65,242	74,968	3,260	7.47	436
1969	79,698.42	65,866	75,685	4,014	7.81	514
1970	56,628.40	46,372	53,285	3,344	8.15	410
1971	50,484.00	40,948	47,052	3,432	8.50	404
1972	74,487.40	59,805	68,720	5,767	8.87	650
1973	5,856.45	4,654	5,348	509	9.24	55
1974	2,435.60	1,914	2,199	236	9.63	25
1975	3,447.78	2,679	3,078	369	10.03	37
1976	1,925.80	1,479	1,699	226	10.44	22
1979	129,595.68	95,757	110,031	19,564	11.75	1,665
1980	273,942.52	199,614	229,370	44,572	12.21	3,650
1981	280,781.60	201,601	231,653	49,128	12.69	3,871
1982	232,089.47	181,726	208,816	23,274	12.06	1,930
1983	89,210.82	69,005	79,291	9,919	12.45	797
1984	47,248.78	36,079	41,457	5,792	12.85	451
1985	101,055.89	76,125	87,473	13,583	13.26	1,024
1986	78,585.49	58,358	67,057	11,528	13.69	842
1987	157,570.97	115,263	132,445	25,126	14.13	1,778
1988	283,620.35	204,207	234,648	48,973	14.58	3,359
1989	183,420.00	129,880	149,241	34,179	15.05	2,271
1990	203,975.86	141,926	163,083	40,893	15.52	2,635
1991	221,578.38	151,360	173,923	47,655	16.01	2,977
1992	121,714.83	81,549	93,705	28,009	16.50	1,698
1993	67,829.07	44,530	51,168	16,661	17.00	980
1994	215,739.93	138,634	159,300	56,440	17.52	3,221
1995	283,678.95	178,235	204,804	78,875	18.04	4,372
1996	638,322.65	391,675	450,061	188,261	18.58	10,132
1997	114,991.22	68,822	79,081	35,910	19.12	1,878
1998	89,135.98	51,966	59,712	29,423	19.67	1,496
1999	211,901.85	120,170	138,084	73,818	20.23	3,649

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, 2025

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	33,660	38,678	22,434	20.80	1,079
2001	5,688.76	3,038	3,491	2,198	21.37	103
2002	124,248.21	64,236	73,812	50,437	21.95	2,298
2005	16,976.59	7,901	9,079	7,898	23.55	335
2007	36,240.36	15,554	17,873	18,368	24.60	747
2008	123,273.33	50,480	58,005	65,268	25.24	2,586
2012	13,100.09	4,315	4,958	8,142	27.48	296
2014	217,660.91	62,578	71,906	145,755	28.50	5,114
2015	137,276.88	36,461	41,896	95,381	29.03	3,286
2016	122,361.10	29,758	34,194	88,167	29.56	2,983
2017	542,789.02	119,956	137,838	404,951	29.96	13,516
2018	224,701.21	44,311	50,916	173,785	30.52	5,694
2019	775,138.30	134,564	154,623	620,515	30.95	20,049
2020	2,454,963.69	367,263	422,010	2,032,953	31.26	65,034
2021	1,045,927.05	130,323	149,750	896,177	31.60	28,360
2024	120,972.88	5,516	6,338	114,635	31.39	3,652
	10,577,828.44	4,287,717	4,925,844	5,651,984		212,679

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

1954	860.15	798	860			
1956	7,054.30	6,451	7,054			
1957	11,192.51	10,163	11,193			
1958	5,050.93	4,554	5,051			
1959	689.61	617	690			
1960	32,725.24	29,082	32,725			
1961	10,605.59	9,356	10,606			
1962	22,867.17	20,022	22,867			
1963	60,787.04	52,817	60,787			
1964	79,108.77	68,209	79,109			
1965	131,939.84	112,852	131,940			
1966	124,040.09	105,241	124,040			
1967	208,085.37	175,068	208,085			
1968	233,579.88	194,806	232,906	674	7.47	90
1969	194,219.76	160,511	191,903	2,316	7.81	297
1970	271,294.84	222,161	265,611	5,684	8.15	697
1971	229,764.59	186,364	222,813	6,952	8.50	818
1972	257,964.38	207,117	247,625	10,340	8.87	1,166

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, 2025

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	86,903	103,899	5,458	9.24	591
1974	90,753.81	71,332	85,283	5,471	9.63	568
1975	52,979.89	41,171	49,223	3,757	10.03	375
1976	53,093.99	40,776	48,751	4,343	10.44	416
1977	29,803.40	22,611	27,033	2,770	10.86	255
1978	50,738.04	37,997	45,428	5,310	11.30	470
1979	92,133.69	68,077	81,391	10,742	11.75	914
1980	491,009.86	357,784	427,759	63,251	12.21	5,180
1981	230,826.16	165,733	198,147	32,679	12.69	2,575
1982	80,975.76	63,404	75,804	5,171	12.06	429
1983	42,059.45	32,533	38,896	3,164	12.45	254
1984	46,511.61	35,516	42,462	4,049	12.85	315
1985	72,222.02	54,405	65,045	7,177	13.26	541
1986	43,855.97	32,567	38,936	4,920	13.69	359
1987	107,897.65	78,927	94,363	13,534	14.13	958
1988	160,625.82	115,651	138,270	22,356	14.58	1,533
1989	30,425.01	21,544	25,758	4,667	15.05	310
1990	108,749.56	75,668	90,467	18,283	15.52	1,178
1991	127,229.75	86,911	103,909	23,321	16.01	1,457
1992	44,347.42	29,713	35,524	8,823	16.50	535
1993	29,918.28	19,641	23,482	6,436	17.00	379
1994	29,674.28	19,069	22,798	6,876	17.52	392
1995	34,913.41	21,936	26,226	8,687	18.04	482
1996	42,589.04	26,133	31,244	11,345	18.58	611
1997	147,679.42	88,386	105,672	42,007	19.12	2,197
1998	59,434.64	34,650	41,427	18,008	19.67	916
1999	107,844.18	61,158	73,119	34,725	20.23	1,717
2000	88,357.27	48,667	58,185	30,172	20.80	1,451
2001	82,991.73	44,326	52,995	29,997	21.37	1,404
2002	24,753.36	12,797	15,300	9,454	21.95	431
2003	6,572.47	3,283	3,925	2,647	22.55	117
2004	11,171.29	5,405	6,462	4,709	22.94	205
2005	8,155.02	3,795	4,537	3,618	23.55	154
2006	8,567.60	3,826	4,574	3,993	24.17	165
2007	26,075.02	11,191	13,380	12,695	24.60	516
2008	31,803.84	13,024	15,571	16,233	25.24	643
2009	68,220.04	26,565	31,761	36,460	25.87	1,409
2010	60,218.85	22,305	26,667	33,551	26.34	1,274
2011	489,447.99	171,013	204,459	284,989	27.00	10,555
2012	154,849.37	51,007	60,983	93,867	27.48	3,416
2013	5,908.18	1,824	2,181	3,727	27.98	133

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, 2025

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	20,078	24,005	45,831	28.50	1,608
2015	3,012,389.09	800,091	956,571	2,055,818	29.03	70,817
2016	2,481,717.48	603,554	721,596	1,760,121	29.56	59,544
2017	56,121.74	12,403	14,829	41,293	29.96	1,378
2019	397,651.78	69,032	82,533	315,119	30.95	10,182
2024	35,158.83	1,603	1,917	33,242	31.39	1,059
	11,519,445.76	5,282,174	6,298,615	5,220,831		195,436

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

1940	88.55	89	89			
1942	89.64	89	90			
1943	132.15	131	132			
1944	517.99	512	518			
1945	66.08	65	66			
1946	197.20	193	197			
1947	210.24	204	210			
1948	189.27	183	189			
1949	86.96	83	87			
1950	87.15	83	87			
1951	86.99	82	87			
1953	1,261.02	1,178	1,261			
1955	1,292.69	1,190	1,293			
1956	1,456.02	1,331	1,456			
1957	7,972.05	7,239	7,916	56	4.14	14
1958	2,876.85	2,594	2,837	40	4.43	9
1959	2,616.48	2,342	2,561	55	4.72	12
1960	13,128.94	11,667	12,759	370	5.01	74
1961	21,749.04	19,187	20,982	767	5.30	145
1962	5,130.99	4,492	4,912	219	5.60	39
1963	11,112.44	9,655	10,558	554	5.90	94
1964	27,155.61	23,414	25,605	1,551	6.20	250
1965	25,388.02	21,715	23,747	1,641	6.51	252
1966	44,626.87	37,863	41,406	3,221	6.82	472
1967	40,070.26	33,712	36,866	3,204	7.14	449
1968	46,419.23	38,714	42,336	4,083	7.47	547
1969	40,627.18	33,576	36,717	3,910	7.81	501
1970	46,266.42	37,887	41,432	4,835	8.15	593

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, 2025

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	37,671.78	30,556	33,415	4,257	8.50	501
1972	16,311.34	13,096	14,321	1,990	8.87	224
1973	17,245.62	13,705	14,987	2,258	9.24	244
1974	15,468.38	12,158	13,296	2,173	9.63	226
1975	23,309.44	18,114	19,809	3,501	10.03	349
1976	7,664.11	5,886	6,437	1,227	10.44	118
1977	8,276.25	6,279	6,866	1,410	10.86	130
1978	4,673.38	3,500	3,827	846	11.30	75
1979	8,775.80	6,484	7,091	1,685	11.75	143
1980	17,128.00	12,481	13,649	3,479	12.21	285
1981	98,688.33	70,858	77,488	21,201	12.69	1,671
1982	107,131.85	83,884	91,733	15,399	12.06	1,277
1983	81,915.30	63,361	69,289	12,626	12.45	1,014
1984	55,963.19	42,733	46,731	9,232	12.85	718
1985	108,789.69	81,951	89,619	19,171	13.26	1,446
1986	78,772.20	58,496	63,969	14,803	13.69	1,081
1987	100,943.96	73,841	80,750	20,194	14.13	1,429
1988	88,897.33	64,006	69,995	18,903	14.58	1,297
1989	201,277.35	142,524	155,859	45,418	15.05	3,018
1990	181,484.11	126,277	138,092	43,392	15.52	2,796
1991	168,448.01	115,067	125,833	42,615	16.01	2,662
1992	258,660.85	173,303	189,518	69,143	16.50	4,190
1993	306,660.35	201,323	220,160	86,501	17.00	5,088
1994	257,617.11	165,545	181,034	76,583	17.52	4,371
1995	299,078.30	187,911	205,493	93,586	18.04	5,188
1996	383,140.94	235,095	257,091	126,050	18.58	6,784
1997	265,449.49	158,872	173,737	91,713	19.12	4,797
1998	698,507.61	407,230	445,332	253,176	19.67	12,871
1999	742,148.10	420,872	460,250	281,898	20.23	13,935
2000	582,200.46	320,676	350,680	231,521	20.80	11,131
2001	497,527.47	265,729	290,592	206,936	21.37	9,683
2002	222,828.80	115,202	125,981	96,848	21.95	4,412
2003	699,468.01	349,384	382,074	317,394	22.55	14,075
2004	1,409,772.63	682,048	745,863	663,910	22.94	28,941
2005	492,009.46	228,981	250,405	241,604	23.55	10,259
2006	775,527.75	346,351	378,757	396,771	24.17	16,416
2007	643,065.96	276,004	301,828	341,238	24.60	13,871
2008	819,340.97	335,520	366,913	452,428	25.24	17,925
2009	486,456.12	189,426	207,149	279,307	25.87	10,797
2010	543,428.68	201,286	220,119	323,310	26.34	12,274
2011	986,824.40	344,796	377,056	609,768	27.00	22,584

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, 2025

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	352,908.95	116,248	127,125	225,784	27.48	8,216
2013	398,211.26	122,968	134,473	263,738	27.98	9,426
2014	361,160.43	103,834	113,549	247,611	28.50	8,688
2015	392,802.09	104,328	114,089	278,713	29.03	9,601
2016	446,616.61	108,617	118,780	327,837	29.56	11,091
2017	844,002.50	186,525	203,977	640,026	29.96	21,363
2018	1,107,411.64	218,382	238,815	868,597	30.52	28,460
2019	573,160.33	99,501	108,811	464,350	30.95	15,003
2020	67,604.40	10,114	11,060	56,544	31.26	1,809
2021	1,282.42	160	175	1,107	31.60	35
2024	15,248.34	695	760	14,488	31.39	462
2025	2,727,044.37	45,269	49,505	2,677,540	29.62	90,396
	20,426,904.55	8,056,922	8,810,600	11,616,305		458,297
	42,524,178.75	17,626,813	20,035,059	22,489,120		866,412
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.0 2.04

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, 2025

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	1,670	452	1,517	6.82	222
1967	207.34	174	47	160	7.14	22
1968	820.82	685	185	636	7.47	85
1969	4,348.68	3,594	972	3,376	7.81	432
1970	585.40	479	130	456	8.15	56
1971	1,925.29	1,562	423	1,503	8.50	177
1972	16,780.77	13,473	3,645	13,136	8.87	1,481
2004	19,260.94	9,318	2,521	16,740	22.94	730
2005	22,925.98	10,670	2,886	20,040	23.55	851
	68,823.91	41,625	11,260	57,564		4,056

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.2 5.89

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, 2025

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	1,994	2,084	191	5.56	34
1956	989.22	861	900	89	5.83	15
1957	545.83	472	493	52	6.11	9
1958	236.59	203	212	24	6.39	4
1959	739.15	630	659	81	6.67	12
1960	6,231.82	5,268	5,507	725	6.96	104
1961	5,465.73	4,585	4,793	673	7.25	93
1962	1,776.66	1,479	1,546	231	7.55	31
1963	1,519.13	1,254	1,311	208	7.85	26
1964	1,895.48	1,552	1,622	273	8.16	33
1965	611.14	496	518	93	8.48	11
1966	1,500.19	1,207	1,262	239	8.80	27
1967	7,810.50	6,228	6,510	1,301	9.12	143
1968	5,156.86	4,073	4,257	899	9.46	95
1969	2,743.23	2,146	2,243	500	9.80	51
1970	1,104.82	856	895	210	10.15	21
1971	31,924.90	24,461	25,568	6,356	10.52	604
1972	2,029.09	1,538	1,608	421	10.89	39
1973	5,741.28	4,303	4,498	1,243	11.27	110
1974	677.56	502	525	153	11.66	13
1975	501.75	367	384	118	12.06	10
1976	3,733.18	2,699	2,821	912	12.47	73
1977	1,421.54	1,014	1,060	362	12.89	28
1978	182.88	129	135	48	13.33	4
1979	5,235.99	3,634	3,799	1,437	13.77	104
1980	17,091.10	11,687	12,216	4,875	14.23	343
1981	121,509.06	81,816	85,520	35,989	14.70	2,448
1982	95,200.74	72,467	75,748	19,453	13.65	1,425
1983	6,768.10	5,091	5,321	1,447	14.00	103
1984	6,649.28	4,939	5,163	1,487	14.37	103
1985	25,257.56	18,514	19,352	5,905	14.75	400
1986	23,743.92	17,162	17,939	5,805	15.15	383
1987	25,830.88	18,397	19,230	6,601	15.56	424
1988	26,270.40	18,421	19,255	7,015	15.98	439
1989	52,802.47	36,423	38,072	14,730	16.41	898
1990	55,497.04	37,433	39,128	16,369	17.13	956
1991	30,826.21	20,419	21,343	9,483	17.58	539
1992	56,752.96	36,884	38,554	18,199	18.05	1,008
1993	45,455.69	29,101	30,419	15,037	18.26	823
1994	30,338.27	19,016	19,877	10,461	18.75	558

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, 2025

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	13,902	14,531	8,147	19.25	423
1996	22,335.06	13,374	13,980	8,356	19.76	423
1997	8,544.26	4,992	5,218	3,326	20.28	164
1998	8,784.27	5,000	5,226	3,558	20.81	171
1999	13,041.26	7,222	7,549	5,492	21.35	257
2000	2,551.99	1,380	1,442	1,110	21.67	51
2004	347.18	165	172	175	23.75	7
2005	3,317.00	1,523	1,592	1,725	24.14	71
2006	3,670.43	1,618	1,691	1,979	24.75	80
2010	54.74	20	21	34	26.52	1
2012	115,202.00	38,109	39,834	75,368	27.31	2,760
2013	22,348.33	6,928	7,242	15,107	27.82	543
2014	10,178.04	2,950	3,084	7,094	28.18	252
2015	499.19	135	141	358	28.41	13
2017	320.08	72	75	245	29.09	8
2018	5,899.53	1,204	1,259	4,641	29.26	159
2019	1,261.22	228	238	1,023	29.47	35
2024	21,179.40	1,076	1,125	20,055	28.00	716
	974,397.26	599,760	626,908	347,489		18,678
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						18.6 1.92

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, 2025

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	280	291			
1990	10,556.06	10,118	10,556			
1991	4,510.10	4,279	4,510			
1992	3,050.56	2,872	3,051			
1993	5,858.48	5,465	5,858			
1994	335.37	311	335			
1997	104.02	93	119		15-	
	24,705.16	23,418	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, 2025

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	1,120	1,126			
1953	30,125.92	29,779	30,126			
1954	5,517.65	5,418	5,518			
1955	601.79	587	602			
1956	8,337.58	8,079	8,338			
1957	1,905.18	1,833	1,905			
1958	651.12	622	651			
1959	15,785.61	14,973	15,786			
1960	2,005.39	1,889	2,005			
1961	1,960.14	1,834	1,960			
1962	288.11	268	288			
1963	1,039.65	961	1,040			
1964	5,769.25	5,299	5,769			
1965	1,751.72	1,599	1,752			
1966	3,912.12	3,551	3,912			
1967	4,863.78	4,388	4,864			
1968	8,062.42	7,228	8,062			
1969	1,581.42	1,409	1,581			
1970	2,285.43	2,023	2,285			
1971	10,974.98	9,650	10,975			
1972	4,046.99	3,533	4,047			
1974	1,652.12	1,422	1,652			
1975	8,480.27	7,242	8,480			
1976	7,949.17	6,733	7,949			
1977	2,458.86	2,065	2,459			
1978	1,265.56	1,053	1,266			
1979	752.79	621	753			
1980	1,718.37	1,402	1,718			
1981	10,162.67	8,204	10,163			
1982	12,027.61	10,255	12,028			
1983	1,755.64	1,485	1,756			
1984	30,831.09	25,719	30,831			
1985	13,068.42	10,797	13,068			
1986	19,569.87	15,924	19,570			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. 0						
1987	23,586.65	18,978	23,587			
1988	13,276.05	10,504	13,276			
1989	15,968.66	12,473	15,818	150	10.23	15
1990	33,323.13	25,552	32,405	918	10.80	85
1991	26,014.16	19,656	24,928	1,086	11.16	97
1992	15,045.39	11,140	14,128	918	11.75	78
1993	23,968.53	17,449	22,129	1,839	12.14	151
1994	51,100.60	36,379	46,136	4,964	12.75	389
1995	69,990.02	48,671	61,725	8,265	13.36	619
1996	45,414.72	30,946	39,246	6,169	13.79	447
1997	84,495.34	56,105	71,153	13,342	14.42	925
1998	75,399.07	48,934	62,059	13,340	14.87	897
1999	119,656.29	75,467	95,708	23,948	15.52	1,543
2000	199,968.82	122,381	155,205	44,764	16.17	2,768
2001	116,038.59	69,089	87,619	28,419	16.65	1,707
2002	42,457.03	24,447	31,004	11,453	17.31	662
2003	222,013.40	123,395	156,491	65,522	17.98	3,644
2004	109,705.10	58,966	74,781	34,924	18.50	1,888
2005	70,405.76	36,372	46,127	24,278	19.18	1,266
2006	85,043.37	42,122	53,420	31,624	19.87	1,592
2007	37,304.93	17,735	22,492	14,813	20.41	726
2008	97,908.80	44,372	56,273	41,636	21.11	1,972
2009	42,499.78	18,300	23,208	19,292	21.82	884
2011	14,980.73	5,778	7,328	7,653	23.09	331
2013	30,446.98	10,315	13,082	17,365	24.40	712
2018	12,429.20	2,657	3,370	9,060	27.59	328
2019	31,358.25	5,870	7,444	23,914	28.22	847
2020	191,812.76	30,690	38,921	152,891	28.87	5,296
2022	92,398.23	9,702	12,304	80,094	29.83	2,685
2023	200,050.99	15,244	19,333	180,718	30.29	5,966
2024	66,591.46	3,136	3,977	62,614	30.35	2,063
	2,526,568.27	1,293,421	1,600,594	925,974		40,583

PNG

SURVIVOR CURVE.. IOWA 40-R2.5

NET SALVAGE PERCENT.. 0

1962	460.81	428	461
1976	21,500.00	18,210	21,500
1984	1,544.96	1,289	1,545

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG						
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. 0						
1987	5,496.89	4,423	5,497			
1988	2,425.60	1,919	2,426			
1997	821.60	546	797	24	14.42	2
2008	85,066.24	38,552	56,308	28,758	21.11	1,362
	117,316.10	65,367	88,534	28,782		1,364

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	398	400
1954	526.32	517	526
1955	866.71	845	867
1956	3,485.13	3,377	3,485
1957	166.98	161	167
1958	807.41	771	807
1959	3,980.48	3,775	3,980
1960	3,557.12	3,350	3,557
1961	940.90	880	941
1962	2,160.12	2,008	2,160

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. 0						
1963	2,440.64	2,255	2,441			
1964	1,463.53	1,344	1,464			
1965	852.14	778	852			
1966	4,391.44	3,986	4,391			
1967	7,725.03	6,970	7,725			
1968	9,375.01	8,405	9,375			
1969	1,802.13	1,605	1,802			
1970	4,312.49	3,817	4,312			
1971	727.19	639	727			
1972	12,970.95	11,324	12,971			
1973	4,161.73	3,608	4,162			
1974	5,521.13	4,751	5,521			
1975	4,072.92	3,478	4,073			
1976	1,691.94	1,433	1,692			
1977	2,859.26	2,402	2,853	6	6.40	1
1978	9,079.27	7,556	8,974	105	6.71	16
1979	8,076.46	6,659	7,909	168	7.02	24
1980	16,025.59	13,077	15,531	494	7.36	67
1981	16,463.34	13,290	15,784	679	7.71	88
1982	18,913.59	16,126	18,914			
1983	17,303.36	14,635	17,303			
1984	24,489.09	20,429	24,268	221	8.25	27
1985	30,607.35	25,288	30,041	567	8.52	67
1986	47,810.95	38,904	46,216	1,595	9.04	176
1987	41,095.26	33,065	39,279	1,816	9.35	194
1988	31,108.85	24,613	29,239	1,870	9.90	189
1989	67,276.33	52,550	62,426	4,850	10.23	474
1990	73,855.80	56,633	67,277	6,579	10.80	609
1991	72,040.64	54,434	64,664	7,376	11.16	661
1992	46,648.02	34,538	41,029	5,619	11.75	478
1993	72,629.85	52,875	62,812	9,817	12.14	809
1994	50,628.58	36,042	42,816	7,813	12.75	613
1995	79,302.27	55,147	65,511	13,791	13.36	1,032
1996	207,257.72	141,225	167,767	39,490	13.79	2,864
1997	83,557.81	55,482	65,909	17,648	14.42	1,224
1998	20,844.66	13,528	16,070	4,774	14.87	321
1999	283,838.00	179,017	212,662	71,176	15.52	4,586
2000	62,321.83	38,141	45,309	17,012	16.17	1,052
2001	24,248.93	14,438	17,152	7,097	16.65	426
2007	20,518.49	9,754	11,587	8,931	20.41	438
2011	4,783.98	1,845	2,192	2,592	23.09	112

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. 0						
2014	897.06	283	336	561	25.00	22
2016	7,240.43	1,919	2,280	4,961	26.34	188
2017	323,394.81	77,518	92,087	231,308	26.96	8,580
2018	165,355.70	35,353	41,997	123,358	27.59	4,471
2019	186,196.01	34,856	41,407	144,789	28.22	5,131
2020	386,652.62	61,864	73,491	313,162	28.87	10,847
2022	1,515.12	159	189	1,326	29.83	44
	2,587,913.66	1,298,797	1,536,360	1,051,554		45,831
	5,231,798.03	2,657,585	3,225,488	2,006,310		87,778
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					22.9	1.68

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, 2025

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	13,699	13,829	150	0.50	150
2002	7,564.41	7,111	7,179	386	1.50	257
2003	93,599.07	84,239	85,039	8,560	2.50	3,424
	1,490,664.11	1,480,571	1,481,569	9,095		3,831
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.4 0.26

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - LANCASTER SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
1876	10,334.49	9,336	8,858	1,476	8.69	170
1905	1,382.43	1,176	1,116	267	13.32	20
1906	292.55	248	235	57	13.44	4
1907	1,480.00	1,254	1,190	290	13.57	21
1909	419.56	354	336	84	13.81	6
1910	231.57	195	185	47	13.93	3
1911	21.85	18	17	5	14.05	
1912	1,782.05	1,497	1,420	362	14.17	26
1914	166.16	139	132	34	14.40	2
1915	20.13	17	16	4	14.51	
1918	7,489.42	6,220	5,902	1,588	14.85	107
1920	2,849.28	2,357	2,236	613	15.07	41
1921	435.07	359	341	94	15.18	6
1922	6,291.36	5,184	4,919	1,373	15.29	90
1923	1,971.44	1,621	1,538	433	15.40	28
1924	4,604.09	3,779	3,586	1,018	15.50	66
1926	3,813.02	3,117	2,957	856	15.71	54
1931	32,017.60	25,892	24,567	7,451	16.22	459
1938	400.93	319	303	98	16.88	6
1943	284.29	223	212	73	17.30	4
1944	230.75	181	172	59	17.39	3
1945	237.24	185	176	62	17.47	4
1949	486.95	376	357	130	17.77	7
1950	50,769.67	39,110	37,108	13,661	17.84	766
1951	16,250.78	12,481	11,842	4,409	17.91	246
1952	20,545.14	15,730	14,925	5,620	17.98	313
1953	22,260.06	16,989	16,120	6,140	18.05	340
1954	302,640.23	230,209	218,428	84,213	18.12	4,648
1955	1,162.29	881	836	326	18.18	18
1956	1,010.54	764	725	286	18.25	16
1957	3,926.06	2,956	2,805	1,121	18.31	61
1958	1,997.30	1,499	1,422	575	18.37	31
1959	2,678.45	2,003	1,900	778	18.43	42
1960	5,791.48	4,314	4,093	1,698	18.49	92
1961	18,138.80	13,460	12,771	5,368	18.54	290
1962	12,971.47	9,588	9,097	3,874	18.60	208
1963	9,060.40	6,671	6,330	2,731	18.65	146
1964	11,494.93	8,427	7,996	3,499	18.71	187
1965	5,910.61	4,315	4,094	1,816	18.76	97
1966	358.24	260	247	112	18.81	6

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - LANCASTER SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
1967	496.96	360	342	155	18.86	8
1968	1,817.74	1,310	1,243	575	18.90	30
1969	7,616.15	5,461	5,182	2,435	18.95	128
1970	3,024.29	2,158	2,048	977	18.99	51
1971	1,477.38	1,049	995	482	19.04	25
1972	596.71	421	399	197	19.08	10
1973	3,204.98	2,252	2,137	1,068	19.12	56
1978	1,708.01	1,165	1,105	603	19.32	31
1980	6,221.53	4,188	3,974	2,248	19.39	116
1983	15,322.42	10,549	10,009	5,313	19.23	276
1985	12,630.08	8,543	8,106	4,524	19.38	233
1988	52,754.56	34,818	33,036	19,718	19.32	1,021
1989	8,424.15	5,504	5,222	3,202	19.36	165
1990	123,521.99	79,808	75,724	47,798	19.45	2,457
1992	47,851.27	30,299	28,748	19,103	19.41	984
1994	1,725,445.56	1,065,290	1,010,772	714,673	19.52	36,612
1995	22,173.60	13,526	12,834	9,340	19.50	479
1996	2,259.68	1,360	1,290	969	19.52	50
1998	25,800.00	15,114	14,341	11,459	19.45	589
2000	8,328.00	4,714	4,473	3,855	19.55	197
2001	24,091.65	13,400	12,714	11,377	19.55	582
2002	46,954.16	25,599	24,289	22,665	19.60	1,156
2003	136,654.40	73,178	69,433	67,221	19.52	3,444
2004	72,983.68	38,127	36,176	36,808	19.65	1,873
2005	59,996.43	30,622	29,055	30,942	19.66	1,574
2012	74,314.34	30,298	28,747	45,567	19.61	2,324
2014	123,382.06	45,553	43,222	80,160	19.65	4,079
2015	9,379.40	3,270	3,103	6,277	19.62	320
2016	80,514.53	26,232	24,890	55,625	19.66	2,829
2018	20,625.68	5,709	5,417	15,209	19.60	776
2020	28,973.94	6,374	6,048	22,926	19.50	1,176
2022	111,814.87	17,141	16,264	95,551	19.33	4,943
2023	1,259,400.03	145,083	137,658	1,121,742	19.19	58,455
2024	344,129.64	25,259	23,966	320,163	18.95	16,895
	5,028,098.55	2,207,438	2,094,469	2,933,630		152,578

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
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	763,058	724,007	75,643	2.95	25,642
1956	1,047.45	999	948	100	2.95	34
1957	10,249.83	9,770	9,270	980	2.95	332
1958	2,482.66	2,365	2,244	239	2.95	81
1959	5,183.81	4,935	4,682	501	2.96	169
1960	4,948.06	4,708	4,467	481	2.96	162
1961	539,405.64	512,899	486,651	52,755	2.96	17,823
1962	339.03	322	306	34	2.96	11
1963	277.93	264	250	27	2.96	9
1966	3,859.88	3,658	3,471	389	2.96	131
1967	2,790.92	2,643	2,508	283	2.96	96
1969	866.59	819	777	90	2.97	30
1970	8,032.58	7,586	7,198	835	2.97	281
1971	18,401.44	17,363	16,474	1,927	2.97	649
1972	3,388.32	3,194	3,031	358	2.97	121
1973	2,861.11	2,695	2,557	304	2.97	102
1974	1,212,931.09	1,141,186	1,082,784	130,147	2.97	43,821
1975	22,751.74	21,384	20,290	2,462	2.97	829
1976	32,788.40	30,784	29,209	3,580	2.97	1,205
1977	35,227.17	33,036	31,345	3,882	2.97	1,307
1978	14,269.12	13,366	12,682	1,587	2.97	534
1979	148,221.56	138,670	131,573	16,648	2.97	5,605
1980	460,230.72	430,021	408,014	52,217	2.97	17,581
1981	57,414.00	53,562	50,821	6,593	2.98	2,212
1982	38,599.74	36,098	34,251	4,349	3.01	1,445
1983	2,914.84	2,725	2,586	329	2.95	112
1984	89,751.74	83,810	79,521	10,231	2.94	3,480
1985	30,648.24	28,549	27,088	3,560	2.98	1,195
1986	140,082.48	130,025	123,371	16,712	3.06	5,461
1987	3,330.36	3,090	2,932	398	3.00	133
1988	2,092.34	1,938	1,839	254	2.99	85
1989	964,184.71	890,328	844,764	119,421	3.03	39,413
1990	710,334.35	655,639	622,086	88,249	2.96	29,814
1991	55,324.88	50,965	48,357	6,968	2.95	2,362
1992	345,020.86	316,695	300,488	44,533	3.00	14,844
1993	37,015.00	33,924	32,188	4,827	2.96	1,631
1994	335,991.96	306,929	291,221	44,771	2.98	15,024
1995	34,567.26	31,525	29,912	4,656	2.94	1,584
1996	43,356.00	39,393	37,377	5,979	2.97	2,013
1997	10,221.04	9,263	8,789	1,432	2.95	485

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - READING SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 9-2028						
NET SALVAGE PERCENT.. 0						
1998	247,914.36	223,619	212,175	35,739	2.99	11,953
2000	1,459,320.19	1,306,092	1,239,251	220,069	2.99	73,602
2001	376,052.25	335,363	318,200	57,852	2.97	19,479
2002	173,687.14	154,286	146,390	27,297	2.96	9,222
2003	200,366.76	176,723	167,679	32,688	3.01	10,860
2004	200,396.72	175,788	166,792	33,605	3.01	11,164
2005	508,142.12	443,761	421,051	87,091	2.97	29,324
2006	72,718.65	63,105	59,876	12,843	2.97	4,324
2007	745,744.60	641,490	608,661	137,084	3.01	45,543
2008	547,767.46	467,793	443,853	103,914	2.99	34,754
2009	132,314.80	111,991	106,260	26,055	2.99	8,714
2010	92,229.97	77,344	73,386	18,844	2.98	6,323
2011	75,088.53	62,278	59,091	15,998	2.98	5,368
2012	249,484.70	204,428	193,966	55,519	2.98	18,631
2013	35,996.21	29,067	27,579	8,417	2.98	2,824
2014	372,642.66	295,692	280,559	92,083	2.99	30,797
2015	382,922.06	297,913	282,667	100,255	3.00	33,418
2016	809,233.07	615,826	584,310	224,923	2.98	75,478
2017	172,226.42	127,516	120,990	51,236	2.98	17,193
2018	1,012,875.83	724,713	687,625	325,251	2.98	109,145
2019	2,635,087.13	1,805,298	1,712,909	922,178	2.99	308,421
2020	62,654.62	40,594	38,517	24,138	2.99	8,073
2021	330,688.89	198,810	188,636	142,053	2.99	47,509
2022	2,038,097.32	1,099,961	1,043,669	994,429	2.99	332,585
2023	1,263,784.01	576,286	546,794	716,990	2.98	240,601
2024	492,231.39	164,799	156,365	335,866	2.98	112,707
2025	46,041.62	6,639	6,299	39,742	2.97	13,381
	20,966,764.45	16,247,358	15,415,874	5,550,890		1,859,241

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	2,967	2,815	2,666	37.52	71
1970	2,773.37	1,486	1,410	1,363	37.78	36
1989	24,553.66	11,918	11,308	13,246	38.69	342
1992	56,002.79	25,890	24,565	31,438	38.96	807
1994	10,149.48	4,508	4,277	5,872	39.42	149

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - BETHLEHEM SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 3-2075						
NET SALVAGE PERCENT.. 0						
2002	4,039.26	1,490	1,414	2,626	40.19	65
2005	2,598.72	874	829	1,769	40.48	44
2010	2,753.51	760	721	2,032	40.68	50
2011	36,187.83	9,496	9,010	27,178	40.75	667
2014	165,809.83	36,611	34,737	131,072	40.58	3,230
2015	202,559.57	41,687	39,554	163,006	40.52	4,023
2016	535,157.90	101,680	96,476	438,682	40.50	10,832
2018	836,371.29	131,143	124,432	711,940	40.34	17,648
2019	4,939.25	691	656	4,284	40.01	107
2020	220,427.58	26,804	25,432	194,995	39.75	4,906
2021	305,270.89	31,199	29,602	275,669	39.55	6,970
2023	14,770,426.65	903,950	857,689	13,912,738	38.32	363,067
2024	11,900,703.91	460,557	436,987	11,463,717	37.26	307,668
2025	1,779,076.55	25,619	24,308	1,754,769	34.34	51,100
	30,865,283.26	1,819,330	1,726,223	29,139,060		771,782

UGI-GAS - LEBANON SERVICE BUILDING
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5
PROBABLE RETIREMENT YEAR.. 6-2042
NET SALVAGE PERCENT.. 0

1933	657.93	547	519	139	13.93	10
1992	1,969,044.37	1,332,452	1,264,262	704,782	16.00	44,049
1993	15,226.14	10,194	9,672	5,554	16.04	346
1994	10,056.65	6,684	6,342	3,715	15.90	234
2000	1,880.00	1,155	1,096	784	15.99	49
2001	34,203.52	20,700	19,641	14,563	15.98	911
2023	23,764.21	3,244	3,078	20,686	15.82	1,308
2024	18,478.82	1,615	1,532	16,946	15.65	1,083
	2,073,311.64	1,376,591	1,306,142	767,170		47,990

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - STONE RIDGE SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2059						
NET SALVAGE PERCENT.. 0						
2009	4,683,017.34	1,653,573	1,568,948	3,114,069	30.23	103,013
2011	170,887.09	55,504	52,663	118,224	30.14	3,922
2021	83,597.38	11,018	10,454	73,143	29.63	2,469
2022	1,867,988.00	198,754	188,582	1,679,406	29.39	57,142
2023	117,489.04	9,305	8,829	108,660	29.05	3,740
2024	87,268.44	4,381	4,157	83,112	28.35	2,932
2025	1,396,408.65	25,694	24,379	1,372,030	26.67	51,445
	8,406,655.94	1,958,229	1,858,013	6,548,643		224,663

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	3,339,791	3,168,872	28,014,982	37.52	746,668
2022	3,002,099.75	258,481	245,253	2,756,847	37.15	74,209
2023	29,706.91	1,901	1,804	27,903	36.56	763
2024	16,559.22	671	637	15,923	35.54	448
2025	2,771,677.94	41,575	39,447	2,732,231	32.83	83,224
	37,003,897.38	3,642,419	3,456,012	33,547,885		905,312

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

1934	51.12	51	51			
1935	1,501.13	1,501	1,501			
1937	135.14	135	135			
1938	88.98	89	89			
1940	67.59	68	68			
1943	214.11	214	214			
1947	5,831.43	5,831	5,831			
1948	341.02	341	341			
1949	1,550.32	1,550	1,550			
1950	1,902.42	1,902	1,902			
1951	203.77	204	204			
1953	24,619.98	24,337	23,077	1,543	0.46	1,543

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
1954	18,228.18	17,900	16,973	1,255	0.72	1,255
1955	2,950.92	2,879	2,730	221	0.98	221
1957	1,227.89	1,182	1,121	107	1.51	71
1958	5,245.84	5,011	4,752	494	1.79	276
1959	1,791.02	1,698	1,610	181	2.07	87
1960	3,283.49	3,091	2,931	352	2.35	150
1961	598.89	560	531	68	2.63	26
1962	8,717.05	8,081	7,663	1,054	2.92	361
1963	12,027.73	11,063	10,490	1,537	3.21	479
1964	2,848.59	2,599	2,464	384	3.50	110
1966	2,364.44	2,123	2,013	351	4.08	86
1967	1,201.93	1,071	1,016	186	4.37	43
1968	397.04	351	333	64	4.67	14
1970	695.38	604	573	123	5.26	23
1971	10,152.42	8,741	8,289	1,864	5.56	335
1972	1,042.48	889	843	199	5.87	34
1975	158.19	131	124	34	6.84	5
1976	23,353.93	19,156	18,164	5,190	7.19	722
1977	6,928.28	5,622	5,331	1,597	7.54	212
1978	7,795.69	6,256	5,932	1,864	7.90	236
1979	3,961.64	3,142	2,979	982	8.28	119
1980	13,250.46	10,378	9,841	3,410	8.67	393
1983	361.08	298	283	79	9.05	9
1985	26,531.31	21,384	20,277	6,254	9.75	641
1986	5,417.21	4,301	4,078	1,339	10.25	131
1988	332.73	257	244	89	11.04	8
1989	19,629.17	14,902	14,131	5,499	11.58	475
1990	1,176.26	881	835	341	11.90	29
1991	5,086.86	3,738	3,545	1,542	12.45	124
1992	7,569.41	5,451	5,169	2,401	13.01	185
1994	38,017.26	26,346	24,982	13,035	13.95	934
1995	28,208.52	19,187	18,194	10,015	14.34	698
1997	46,358.64	30,124	28,565	17,794	15.36	1,158
1998	39,032.83	24,688	23,410	15,623	15.98	978
1999	71,991.75	44,448	42,147	29,845	16.42	1,818
2000	38,621.15	23,242	22,039	16,582	16.87	983
2001	109,995.26	64,138	60,818	49,177	17.52	2,807
2002	39,024.57	22,104	20,960	18,065	17.99	1,004
2003	34,891.03	19,078	18,090	16,801	18.65	901
2004	52,317.19	27,671	26,239	26,079	19.15	1,362
2005	300,676.64	153,465	145,521	155,156	19.66	7,892

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
2006	138,184.19	67,904	64,389	73,795	20.18	3,657
2007	77,547.99	36,587	34,693	42,855	20.71	2,069
2011	148,269.92	57,188	54,228	94,042	23.09	4,073
2012	1,927.21	702	666	1,262	23.54	54
2013	5,244.43	1,789	1,696	3,548	24.13	147
2014	105,672.73	33,541	31,805	73,868	24.73	2,987
2015	19,931.25	5,860	5,557	14,375	25.21	570
2016	52,379.71	14,132	13,400	38,979	25.71	1,516
2017	28,332.54	6,936	6,577	21,756	26.22	830
2018	275,265.37	60,283	57,163	218,103	26.75	8,153
2019	224,017.27	43,235	40,997	183,020	27.17	6,736
2020	165,354.20	27,465	26,043	139,311	27.61	5,046
2021	42,569.30	5,900	5,595	36,975	27.97	1,322
2022	65,228.34	7,214	6,841	58,388	28.15	2,074
2023	4,492.51	365	346	4,146	28.27	147
2024	174,472.26	8,863	8,404	166,068	28.00	5,931
2025	871,455.12	16,209	15,370	856,085	26.45	32,366
	3,430,311.70	1,048,627	994,962	2,435,350		106,616

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

1960	100,217.25	73,382	84,435	15,783	19.63	804
1961	86,272.71	62,920	72,397	13,876	19.69	705
1962	140,187.56	101,804	117,138	23,050	19.76	1,166
1963	9,418.21	6,811	7,837	1,581	19.82	80
1964	3,665.47	2,639	3,036	629	19.88	32
1965	476.00	341	392	84	19.94	4
1966	295.57	211	243	53	20.00	3
1967	855.23	607	698	157	20.05	8
1968	3,549.50	2,508	2,886	664	20.11	33
1969	657.50	462	532	126	20.16	6
1970	2,312.12	1,618	1,862	450	20.21	22
1971	74,428.70	51,797	59,599	14,830	20.26	732
1972	5,251.37	3,635	4,182	1,069	20.31	53
1973	5,832.91	4,014	4,619	1,214	20.36	60
1974	1,072.07	734	845	228	20.41	11
1975	20,012.43	13,612	15,662	4,350	20.45	213

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG - EMPIRE YARD - MAJOR STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. 0						
1976	97,920.07	66,183	76,151	21,769	20.50	1,062
1977	261,274.46	175,477	201,907	59,367	20.54	2,890
1978	14,794.00	9,871	11,358	3,436	20.58	167
1979	31,174.69	20,659	23,771	7,404	20.62	359
1980	50,030.96	32,920	37,878	12,153	20.66	588
1981	48,750.97	31,842	36,638	12,113	20.70	585
1982	16,029.77	10,948	12,597	3,433	20.19	170
1983	15,853.10	10,714	12,328	3,525	20.39	173
1984	47,411.00	31,680	36,452	10,959	20.61	532
1985	68,476.33	45,482	52,332	16,144	20.48	788
1986	219,513.78	144,791	166,599	52,915	20.38	2,596
1987	95,361.70	62,042	71,387	23,975	20.67	1,160
1988	78,645.89	50,727	58,367	20,278	20.64	982
1989	133,343.90	85,180	98,010	35,334	20.64	1,712
1990	1,469.18	928	1,068	401	20.68	19
1991	12,711.83	7,937	9,132	3,579	20.75	172
1992	107,918.62	66,888	76,963	30,956	20.55	1,506
1993	238,184.36	145,531	167,451	70,734	20.69	3,419
1994	9,198.15	5,534	6,368	2,831	20.86	136
1995	132,681.11	78,919	90,806	41,875	20.78	2,015
1996	77,376.07	45,420	52,261	25,115	20.75	1,210
1997	4,610,429.82	2,667,595	3,069,385	1,541,045	20.76	74,231
1998	279,765.26	159,242	183,227	96,538	20.81	4,639
1999	84,619.08	47,319	54,446	30,173	20.89	1,444
2000	89,480.56	49,286	56,709	32,771	20.80	1,576
2001	723,313.67	389,866	448,587	274,727	20.95	13,113
2002	42,148.99	22,288	25,645	16,504	20.94	788
2003	180,283.26	93,297	107,349	72,934	20.98	3,476
2004	145,764.74	73,961	85,101	60,664	20.87	2,907
2005	166,579.34	82,290	94,684	71,895	21.00	3,424
2006	139,652.01	67,256	77,386	62,266	20.99	2,966
2007	874,915.94	411,123	473,046	401,870	20.87	19,256
2008	79,102.56	35,992	41,413	37,689	20.96	1,798
2009	53,999.14	23,792	27,376	26,624	20.95	1,271
2010	195,777.12	83,147	95,670	100,107	21.00	4,767
2011	314,250.68	128,497	147,851	166,400	20.96	7,939
2012	49,309.09	19,305	22,213	27,096	20.98	1,292
2013	122,407.59	45,756	52,648	69,760	20.94	3,331
2014	163,626.52	57,957	66,686	96,940	20.97	4,623
2015	94,702.86	31,621	36,384	58,319	20.95	2,784

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG - EMPIRE YARD - MAJOR STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. 0						
2016	607,412.41	189,877	218,476	388,936	20.89	18,618
2017	58,082.45	16,786	19,314	38,768	20.91	1,854
2018	71,626.39	18,967	21,824	49,803	20.83	2,391
2019	6,725.71	1,600	1,841	4,885	20.82	235
2020	45,587.07	9,555	10,994	34,593	20.75	1,667
2021	221,069.13	39,483	45,430	175,639	20.69	8,489
2022	733,031.09	106,436	122,467	610,564	20.60	29,639
2023	357,451.23	38,962	44,830	312,621	20.44	15,295
2024	573,175.93	39,721	45,704	527,472	20.15	26,177
2025	396,598.41	9,994	11,499	385,099	19.30	19,953
	13,693,512.59	6,417,739	7,384,371	6,309,142		306,116

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

1960	27,374.98	24,660	27,375			
1961	2,250.14	2,024	2,250			
1962	11,395.40	10,236	11,395			
1964	212.41	190	212			
1965	479.69	429	480			
1972	4,846.95	4,283	4,847			
1973	59,338.04	52,334	59,338			
1976	674.99	591	675			
1977	9,114.69	7,968	9,115			
1978	24,124.85	21,040	24,125			
1979	540.75	470	541			
1980	8,726.53	7,571	8,725	1	6.38	
1981	52,430.77	45,365	52,280	151	6.38	24
1982	22,292.87	19,493	22,293			
1984	11,417.15	9,903	11,414	3	6.34	
1986	31,130.64	26,807	30,897	234	6.37	37
1987	11,362.33	9,756	11,244	118	6.34	19
1988	15,773.37	13,486	15,543	230	6.36	36
1989	8,654.63	7,360	8,483	172	6.42	27
1990	94,337.02	80,036	92,246	2,091	6.34	330
1992	6,049.58	5,086	5,862	188	6.34	30
1993	1,598.34	1,335	1,539	60	6.41	9

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG - EMPIRE YARD - MINOR STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 3-2032						
NET SALVAGE PERCENT.. 0						
1994	38,859.45	32,316	37,246	1,613	6.38	253
1995	4,586.75	3,791	4,369	217	6.40	34
1996	1,532.27	1,261	1,453	79	6.34	12
1997	1,129.92	921	1,062	68	6.47	11
1998	3,483.10	2,825	3,256	227	6.40	35
2001	6,551.41	5,185	5,976	575	6.46	89
2002	8,685.69	6,817	7,857	829	6.44	129
2003	26,975.97	21,001	24,205	2,771	6.40	433
2004	262,708.52	202,207	233,055	29,654	6.43	4,612
2005	28,203.02	21,451	24,723	3,480	6.45	540
2008	29,302.79	21,435	24,705	4,598	6.42	716
2010	189,349.18	133,832	154,249	35,100	6.43	5,459
2011	217,404.63	150,683	173,671	43,734	6.42	6,812
2014	19,697.18	12,640	14,568	5,129	6.42	799
2016	36,430.01	21,734	25,050	11,380	6.42	1,773
2017	42,967.09	24,470	28,203	14,764	6.43	2,296
2018	58,528.05	31,517	36,325	22,203	6.43	3,453
2019	838,990.00	422,096	486,489	352,501	6.42	54,907
2022	155,036.47	54,759	63,113	91,924	6.41	14,341
2023	27,455.94	7,710	8,886	18,570	6.40	2,902
2024	111,410.30	21,213	24,449	86,961	6.38	13,630
	2,513,413.86	1,550,287	1,783,789	729,625		113,748

PNG - ARCHBALD
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5
PROBABLE RETIREMENT YEAR.. 12-2052
NET SALVAGE PERCENT.. 0

2001	6,628.41	3,280	3,774	2,854	25.00	114
2002	3,783,335.80	1,831,513	2,107,373	1,675,963	25.04	66,931
2003	87,794.37	41,483	47,731	40,063	25.12	1,595
2004	116,222.01	53,718	61,809	54,413	25.01	2,176
2005	21,321.99	9,574	11,016	10,306	25.16	410
2006	70,501.63	30,795	35,433	35,068	25.14	1,395
2007	23,909.23	10,128	11,653	12,256	25.17	487
2008	36,082.96	14,837	17,072	19,011	25.06	759
2009	2,440.34	966	1,111	1,329	25.17	53
2010	44,187.56	16,849	19,387	24,801	25.15	986
2011	22,823.04	8,340	9,596	13,227	25.18	525

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG - ARCHBALD						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2052						
NET SALVAGE PERCENT.. 0						
2012	5,700.89	1,993	2,293	3,408	25.11	136
2013	10,921.02	3,631	4,178	6,743	25.09	269
2014	82,583.84	25,931	29,837	52,747	25.13	2,099
2015	2,300.95	679	781	1,520	25.09	61
2016	41,558.96	11,412	13,131	28,428	25.10	1,133
2017	11,135.61	2,821	3,246	7,890	25.06	315
2018	114,113.01	26,360	30,330	83,783	24.97	3,355
2019	936,945.86	193,667	222,837	714,109	24.95	28,622
2020	15,681.92	2,838	3,265	12,416	24.89	499
2021	136,511.67	21,009	24,173	112,338	24.74	4,541
2022	978,381.25	121,906	140,267	838,114	24.59	34,084
2023	81,823.98	7,626	8,775	73,049	24.31	3,005
2024	272,502.49	16,078	18,500	254,003	23.94	10,610
	6,905,408.79	2,457,434	2,827,569	4,077,840		164,160

PNG - BLOOMSBURG						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2059						
NET SALVAGE PERCENT.. 0						
2014	780,161.32	213,530	245,692	534,470	30.52	17,512
2015	32,204.52	8,251	9,494	22,711	30.48	745
2016	12,899.16	3,064	3,525	9,374	30.50	307
2018	55,602.72	11,009	12,667	42,936	30.38	1,413
2019	14,930.36	2,640	3,038	11,893	30.26	393
2022	25,185.45	2,655	3,055	22,131	29.72	745
2023	69,633.76	5,466	6,289	63,344	29.35	2,158
	990,617.29	246,615	283,760	706,857		23,273

PNG - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
1971	278,302.77	239,619	275,710	2,593	5.56	466
1972	1,527.12	1,303	1,499	28	5.87	5
1973	1,441.98	1,219	1,403	39	6.19	6
1974	13,782.80	11,540	13,278	505	6.51	78

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
1975	146,160.79	121,167	139,417	6,744	6.84	986
1976	283,250.60	232,336	267,330	15,920	7.19	2,214
1978	1,783.39	1,431	1,647	137	7.90	17
1983	1,777.87	1,466	1,687	91	9.05	10
1984	8,493.26	6,908	7,948	545	9.52	57
1986	1,510.21	1,199	1,380	131	10.25	13
1987	64,943.44	50,760	58,405	6,538	10.76	608
1988	169,052.06	130,593	150,263	18,789	11.04	1,702
1989	18,610.84	14,129	16,257	2,354	11.58	203
1990	3,340.41	2,502	2,879	462	11.90	39
1992	918.79	662	762	157	13.01	12
1994	8,596.07	5,957	6,854	1,742	13.95	125
1995	476.98	324	373	104	14.34	7
1996	2,296.68	1,525	1,755	542	14.94	36
1997	23,408.24	15,211	17,502	5,906	15.36	385
1998	20,865.48	13,197	15,185	5,681	15.98	356
1999	5,014.76	3,096	3,562	1,452	16.42	88
2000	411,046.72	247,368	284,626	126,420	16.87	7,494
2001	15,904.76	9,274	10,671	5,234	17.52	299
2002	132,150.72	74,850	86,124	46,027	17.99	2,558
2003	14,245.41	7,789	8,962	5,283	18.65	283
2004	40,903.71	21,634	24,892	16,011	19.15	836
2005	20,007.69	10,212	11,750	8,258	19.66	420
2007	63,224.57	29,829	34,322	28,903	20.71	1,396
2008	2,284.17	1,027	1,182	1,102	21.41	51
2009	9,282.87	3,982	4,582	4,701	21.96	214
2010	66,343.57	27,042	31,115	35,229	22.52	1,564
2011	413,430.79	159,460	183,478	229,953	23.09	9,959
2012	84,236.56	30,704	35,329	48,908	23.54	2,078
2014	114,194.31	36,245	41,704	72,490	24.73	2,931
2015	184,144.69	54,139	62,293	121,851	25.21	4,833
2016	68,479.62	18,476	21,259	47,221	25.71	1,837
2017	317,447.76	77,711	89,416	228,032	26.22	8,697
2018	370,186.69	81,071	93,282	276,905	26.75	10,352
2019	352,853.49	68,101	78,358	274,495	27.17	10,103
2020	668,876.06	111,100	127,834	541,042	27.61	19,596
2021	1,470,572.82	203,821	234,520	1,236,053	27.97	44,192
2022	1,221,644.33	135,114	155,465	1,066,180	28.15	37,875

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
2023	402,582.30	32,690	37,614	364,969	28.27	12,910
2024	201,112.93	10,217	11,756	189,357	28.00	6,763
2025	120,192.61	2,236	2,573	117,620	26.45	4,447
	7,820,903.69	2,310,236	2,658,201	5,162,703		199,101

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

1970	2,453.00	2,130	2,453			
1971	872.29	756	872			
1977	342.77	293	343			
1989	1,813.00	1,502	1,813			
1991	11,104.08	9,118	11,104			
1993	1,829.56	1,480	1,814	16	7.66	2
1994	164,577.50	132,715	162,663	1,915	7.56	253
1995	8,948.74	7,151	8,765	184	7.67	24
1996	553.43	439	538	15	7.67	2
1997	6,824.90	5,388	6,604	221	7.60	29
1998	2,764.61	2,167	2,656	109	7.59	14
2000	60,727.10	46,766	57,319	3,408	7.61	448
2005	3,338.96	2,430	2,978	361	7.67	47
2006	4,214.76	3,033	3,717	497	7.60	65
2008	49,021.21	34,143	41,847	7,174	7.63	940
2010	2,592.10	1,736	2,128	464	7.65	61
2011	12,791.22	8,383	10,275	2,517	7.62	330
2015	136,503.33	78,981	96,803	39,700	7.65	5,190
2016	124,471.63	68,932	84,487	39,985	7.65	5,227
2017	98,527.99	51,924	63,641	34,887	7.63	4,572
2018	17,640.50	8,746	10,720	6,921	7.63	907
2023	7,122.00	1,763	2,161	4,961	7.60	653
	719,034.68	469,976	575,700	143,335		18,764

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG - PORT ALLEGANY OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. 0						
1990	127.23	88	108	19	15.78	1
1993	758,027.04	507,499	621,664	136,363	16.04	8,501
1994	3,146.41	2,091	2,561	585	15.90	37
1995	8,657.45	5,678	6,955	1,702	16.01	106
1996	2,701.38	1,753	2,147	554	15.95	35
1997	9,933.05	6,369	7,802	2,131	15.95	134
1999	1,738.51	1,083	1,327	412	16.05	26
2001	420,169.40	254,287	311,490	108,679	15.98	6,801
2003	86,006.96	50,125	61,401	24,606	16.11	1,527
2004	10,670.85	6,103	7,476	3,195	16.09	199
2005	32,699.77	18,299	22,415	10,284	16.13	638
2007	34,349.48	18,363	22,494	11,856	16.10	736
2009	25,709.98	13,025	15,955	9,755	16.07	607
2010	22,825.61	11,217	13,740	9,085	16.04	566
2011	16,891.81	8,010	9,812	7,080	16.08	440
2012	2,393.22	1,092	1,338	1,056	16.09	66
2013	4,156.41	1,818	2,227	1,929	16.07	120
2014	18,718.75	7,813	9,571	9,148	16.05	570
2015	136,614.01	53,935	66,068	70,546	16.10	4,382
2016	10,340.67	3,841	4,705	5,636	16.08	350
2018	11,932.98	3,804	4,660	7,273	16.03	454
2019	5,810.76	1,677	2,054	3,757	16.02	235
2022	113,879.75	20,521	25,137	88,742	15.92	5,574
2023	61,818.43	8,438	10,336	51,482	15.82	3,254
2024	51,382.29	4,491	5,501	45,881	15.65	2,932
	1,850,702.20	1,011,420	1,238,945	611,757		38,291

CPG - POTTSVILLE METER SHOP
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5
PROBABLE RETIREMENT YEAR.. 6-2049
NET SALVAGE PERCENT.. 0

1937	1,234.84	962	1,178	56	18.54	3
1961	294.42	211	258	36	20.81	2
1970	377.45	259	317	60	21.41	3
1976	1,808.65	1,197	1,466	342	21.73	16
1982	26,509.40	17,759	21,754	4,755	21.44	222
1987	357.42	228	279	78	21.74	4
1988	95.00	60	73	22	21.67	1

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG - POTTSVILLE METER SHOP						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. 0						
1989	24.29	15	18	6	21.98	
1990	2,123.00	1,311	1,606	517	21.97	24
1992	4,760.80	2,871	3,517	1,244	22.06	56
1993	2,703.40	1,617	1,981	723	21.85	33
1995	18,973.34	10,995	13,468	5,505	22.13	249
1996	4,307.22	2,465	3,020	1,288	22.05	58
1997	9,271.45	5,232	6,409	2,862	22.01	130
1998	11,191.78	6,217	7,616	3,576	22.00	163
2000	519,130.02	277,994	340,531	178,600	22.12	8,074
2001	12,387.00	6,495	7,956	4,431	22.23	199
2002	2,306.86	1,187	1,454	853	22.16	38
2004	6,184.42	3,045	3,730	2,454	22.17	111
2009	184,472.34	78,530	96,196	88,277	22.26	3,966
2014	17,931.59	6,125	7,503	10,429	22.17	470
2017	149,837.36	41,520	50,860	98,977	22.17	4,464
	976,282.05	466,295	571,191	405,091		18,286

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			
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	112	114			
1955	3,369.90	3,287	3,370			
1959	10,313.10	9,779	10,313			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
1960	27,782.48	26,150	27,782			
1961	1,594.52	1,490	1,595			
1962	1,314.41	1,218	1,314			
1963	614.41	565	614			
1964	746.64	681	747			
1965	861.27	780	861			
1966	1,553.29	1,395	1,553			
1967	104,751.07	93,307	104,751			
1968	23,858.73	21,073	23,859			
1969	4,640.61	4,065	4,641			
1970	2,008.79	1,745	2,009			
1971	2,014.32	1,734	2,014			
1972	4,281.55	3,653	4,282			
1973	2,776.85	2,347	2,777			
1974	3,268.03	2,736	3,268			
1975	12,868.29	10,668	12,868			
1977	487.18	395	487			
1978	3,675.13	2,949	3,639	37	7.90	5
1979	423.97	336	415	9	8.28	1
1980	1,309.69	1,026	1,266	44	8.67	5
1981	4,025.99	3,113	3,841	185	9.07	20
1982	4,614.96	3,834	4,615			
1983	11,408.95	9,407	11,409			
1984	500.00	407	500			
1985	12,832.20	10,343	12,762	70	9.75	7
1986	1,022.46	812	1,002	21	10.25	2
1988	1,781.17	1,376	1,698	83	11.04	8
1989	13,848.31	10,514	12,973	875	11.58	76
1990	1,502.94	1,126	1,389	114	11.90	10
1991	236,214.33	173,570	214,167	22,047	12.45	1,771
1992	44,551.84	32,086	39,591	4,961	13.01	381
1993	18,016.03	12,764	15,749	2,267	13.37	170
1994	112,769.99	78,150	96,429	16,341	13.95	1,171
1995	123,184.01	83,790	103,388	19,796	14.34	1,380
1996	39,025.60	25,905	31,964	7,062	14.94	473
1997	717,601.68	466,298	575,363	142,238	15.36	9,260
1998	246,205.62	155,725	192,148	54,057	15.98	3,383
1999	277,503.96	171,331	211,405	66,099	16.42	4,026
2000	44,301.76	26,661	32,897	11,405	16.87	676
2001	178,930.70	104,334	128,737	50,193	17.52	2,865
2002	90,388.68	51,196	63,171	27,218	17.99	1,513

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
2003	33,809.51	18,487	22,811	10,998	18.65	590
2004	729,490.49	385,828	476,072	253,419	19.15	13,233
2005	700,704.90	357,640	441,291	259,414	19.66	13,195
2006	228,104.68	112,091	138,309	89,796	20.18	4,450
2007	124,971.14	58,961	72,752	52,219	20.71	2,521
2008	652,664.24	293,568	362,232	290,432	21.41	13,565
2009	320,397.52	137,451	169,600	150,797	21.96	6,867
2010	122,302.84	49,851	61,511	60,792	22.52	2,699
2011	81,820.18	31,558	38,939	42,881	23.09	1,857
2012	15,371.28	5,603	6,914	8,458	23.54	359
2013	153,302.63	52,307	64,541	88,761	24.13	3,678
2014	186,396.80	59,162	73,000	113,397	24.73	4,585
2015	352,468.52	103,626	127,864	224,605	25.21	8,909
2016	261,508.99	70,555	87,058	174,451	25.71	6,785
2017	94,153.21	23,049	28,440	65,713	26.22	2,506
2018	298,796.30	65,436	80,741	218,055	26.75	8,152
2019	200,040.33	38,608	47,638	152,402	27.17	5,609
2020	817,008.22	135,705	167,446	649,562	27.61	23,526
2021	910,916.02	126,253	155,783	755,133	27.97	26,998
2022	1,464,817.41	162,009	199,902	1,264,915	28.15	44,935
2023	3,969,144.10	322,295	397,679	3,571,466	28.27	126,334
2024	447,445.47	22,730	28,046	419,399	28.00	14,979
	14,631,222.04	4,317,734	5,289,034	9,342,188		363,535
	157,875,420.11	47,547,728	49,464,255	108,411,166		5,313,456
					COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..	20.4 3.37

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, 2025

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						
2006	15,741.19	15,348	12,732	3,009	0.50	3,009
2007	98,862.25	91,448	75,863	22,999	1.50	15,333
2008	10,904.48	9,541	7,915	2,989	2.50	1,196
2009	196,763.79	162,330	134,665	62,098	3.50	17,742
2010	29,674.64	22,998	19,079	10,596	4.50	2,355
2013	49,177.44	30,736	25,498	23,680	7.50	3,157
2014	164,928.32	94,834	78,672	86,256	8.50	10,148
2015	142,233.63	74,673	61,947	80,287	9.50	8,451
2016	156,448.43	74,313	61,648	94,800	10.50	9,029
2017	694,772.06	295,278	244,956	449,816	11.50	39,114
2018	365,293.03	136,985	113,640	251,653	12.50	20,132
2019	260,157.81	84,551	70,142	190,016	13.50	14,075
2020	246,448.03	67,773	56,223	190,225	14.50	13,119
2021	1,067,273.33	240,136	199,211	868,062	15.50	56,004
2022	104,987.55	18,373	15,242	89,746	16.50	5,439
2023	12,578.55	1,572	1,304	11,274	17.50	644
2024	849.08	64	53	796	18.50	43
2025	50,000.00	1,250	1,037	48,963	19.50	2,511
	3,667,093.61	1,422,203	1,179,828	2,487,266		221,501

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

2006	1,234.22	1,203	1,234			
2007	1,312.22	1,214	1,312			
2008	24,417.03	21,365	23,123	1,294	2.50	518
2010	2,239.24	1,735	1,878	361	4.50	80
2011	20,678.25	14,992	16,226	4,452	5.50	809
2014	33,759.66	19,412	21,010	12,750	8.50	1,500
2015	35,177.20	18,468	19,988	15,189	9.50	1,599
2016	233,275.70	110,806	119,925	113,350	10.50	10,795
2017	400,100.57	170,043	184,037	216,063	11.50	18,788
2018	31,187.62	11,695	12,657	18,530	12.50	1,482
2019	69,735.23	22,664	24,529	45,206	13.50	3,349
2020	115,739.37	31,828	34,447	81,292	14.50	5,606
2021	112,879.19	25,398	27,488	85,391	15.50	5,509
2022	74,226.28	12,990	14,059	60,167	16.50	3,646

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, 2025

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						
2023	16,822.55	2,103	2,276	14,546	17.50	831
2024	4,362.42	327	354	4,009	18.50	217
2025	50,000.00	1,250	1,353	48,647	19.50	2,495
	1,227,146.75	467,493	505,898	721,249		57,224
CPG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	1,393.32	1,358	1,393			
2007	4,828.41	4,466	4,828			
2010	1,926.82	1,493	1,638	288	4.50	64
2014	4,225.61	2,430	2,667	1,559	8.50	183
2015	64,028.79	33,615	36,888	27,141	9.50	2,857
2016	22,950.78	10,902	11,963	10,987	10.50	1,046
2017	29,884.80	12,701	13,937	15,947	11.50	1,387
2018	66,579.64	24,967	27,398	39,182	12.50	3,135
2019	9,728.37	3,162	3,470	6,259	13.50	464
2020	395,875.29	108,866	119,465	276,411	14.50	19,063
2021	17,352.44	3,904	4,284	13,068	15.50	843
2022	279,971.38	48,995	53,765	226,207	16.50	13,710
	898,745.65	256,859	281,696	617,050		42,752
	5,792,986.01	2,146,555	1,967,422	3,825,565		321,477
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.9 5.55

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, 2025

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						
2016	42,502.55	40,377	40,986	1,516	0.50	1,516
2017	3,747.59	3,185	3,233	515	1.50	343
2020	18,196.00	10,008	10,159	8,037	4.50	1,786
2021	41,085.52	18,488	18,767	22,319	5.50	4,058
	105,531.66	72,058	73,145	32,387		7,703
CPG						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2016	5,541.48	5,264	5,049	493	0.50	493
2017	8,554.22	7,271	6,974	1,581	1.50	1,054
2018	2,800.72	2,101	2,015	786	2.50	314
2020	4,541.15	2,498	2,396	2,145	4.50	477
2021	67,897.69	30,554	29,305	38,593	5.50	7,017
2022	11,938.00	4,178	4,007	7,931	6.50	1,220
2023	2,910.37	728	698	2,212	7.50	295
2025	50,000.00	2,500	2,398	47,602	9.50	5,011
	154,183.63	55,094	52,841	101,343		15,881
	259,715.29	127,152	125,986	133,730		23,584
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.7 9.08

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, 2025

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						
2021	20,690.72	18,622	16,854	3,837	0.50	3,837
2022	385,091.78	269,564	243,970	141,122	1.50	94,081
2023	8,559,812.76	4,279,906	3,873,548	4,686,265	2.50	1,874,506
2024	2,357,733.85	707,320	640,163	1,717,571	3.50	490,735
	11,323,329.11	5,275,412	4,774,535	6,548,794		2,463,159
PNG						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	46,130.82	41,518	29,701	16,430	0.50	16,430
	46,130.82	41,518	29,701	16,430		16,430
CPG						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	20,690.76	18,622	20,691			
	20,690.76	18,622	20,691			
	11,390,150.69	5,335,552	4,824,927	6,565,224		2,479,589
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.6						21.77

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, 2025

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						
2016	125,210.21	118,950	125,210			
2017	49,440.00	42,024	48,716	724	1.50	483
2019	985,498.08	640,574	742,580	242,918	3.50	69,405
2020	17,620.50	9,691	11,234	6,386	4.50	1,419
2021	44,109.42	19,849	23,010	21,100	5.50	3,836
2022	240,887.73	84,311	97,737	143,151	6.50	22,023
2023	1,660,917.30	415,229	481,351	1,179,566	7.50	157,275
2024	52,739.48	7,911	9,171	43,569	8.50	5,126
2025	2,018,647.18	100,932	117,005	1,901,643	9.50	200,173
	5,195,069.90	1,439,471	1,656,014	3,539,056		459,740

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.7 8.85

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, 2025

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						
2011	256,689.15	248,134	239,483	17,207	0.50	17,207
2012	365,169.50	328,653	317,194	47,975	1.50	31,983
2013	142,364.69	118,637	114,501	27,864	2.50	11,146
2014	495,556.48	379,928	366,681	128,875	3.50	36,821
2022	1,468,239.56	342,584	330,639	1,137,600	11.50	98,922
2023	34,087,937.43	5,681,437	5,483,347	28,604,590	12.50	2,288,367
2024	7,807,883.74	780,788	753,565	7,054,319	13.50	522,542
	44,623,840.55	7,880,161	7,605,410	37,018,431		3,006,988
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.3 6.74

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, 2025

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	543,511	721,102	101,029	2.82	35,826
2021	1,248,722.55	724,259	960,909	287,814	3.26	88,287
2022	345,208.21	164,664	218,468	126,741	3.84	33,005
2023	231,386.91	82,189	109,044	122,343	4.54	26,948
2024	214,861.26	47,269	62,714	152,147	5.32	28,599
	2,862,310.07	1,561,892	2,072,236	790,074		212,665

PNG						
SURVIVOR CURVE.. IOWA 8-L2.5						
NET SALVAGE PERCENT.. 0						
2018	304,510.83	231,580	236,999	67,511	2.36	28,606
2020	111,186.24	73,505	75,225	35,961	2.82	12,752
2021	21,926.14	12,717	13,015	8,912	3.26	2,734
2022	136,280.70	65,006	66,527	69,753	3.84	18,165
2023	103,994.72	36,939	37,803	66,191	4.54	14,580
2024	73,003.76	16,061	16,437	56,567	5.32	10,633
2025	122,952.47	9,197	9,412	113,540	6.18	18,372
	873,854.86	445,005	455,419	418,436		105,842

CPG						
SURVIVOR CURVE.. IOWA 8-L2.5						
NET SALVAGE PERCENT.. 0						
2006	21,521.88	21,068	21,522			
2019	70,414.29	50,670	53,663	16,752	2.53	6,621
2020	88,458.11	58,480	61,934	26,524	2.82	9,406
2021	240,257.10	139,349	147,579	92,678	3.26	28,429
2024	74,102.74	16,303	17,266	56,837	5.32	10,684
2025	109,614.11	8,199	8,683	100,931	6.18	16,332
	604,368.23	294,069	310,646	293,722		71,472
	4,340,533.16	2,300,966	2,838,301	1,502,232		389,979

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.9 8.98

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, 2025

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	217,182.43	165,667	194,827	22,356	2.95	7,578
2018	1,443,697.46	1,000,482	1,176,580	267,118	3.32	80,457
2019	550,316.25	351,982	413,935	136,381	3.66	37,263
2020	4,376,430.08	2,498,504	2,938,273	1,438,157	4.13	348,222
2021	32,144.18	15,693	18,455	13,689	4.72	2,900
2022	2,189,481.53	861,342	1,012,949	1,176,532	5.40	217,876
2023	2,487,811.85	719,475	846,112	1,641,700	6.14	267,378
2024	3,949,520.57	700,250	823,503	3,126,018	6.96	449,141
2025	2,539,975.28	151,891	178,626	2,361,349	7.85	300,809
	17,786,559.63	6,465,286	7,603,260	10,183,300		1,711,624
PNG						
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
2016	837,727.59	639,019	633,584	204,143	2.95	69,201
2018	613,973.28	425,483	421,864	192,109	3.32	57,864
2019	1,703,680.92	1,089,674	1,080,407	623,274	3.66	170,293
2020	2,786,906.03	1,591,045	1,577,514	1,209,392	4.13	292,831
2021	1,376,876.95	672,191	666,474	710,403	4.72	150,509
2022	1,717,755.89	675,765	670,018	1,047,738	5.40	194,026
2023	1,423,676.10	411,727	408,225	1,015,451	6.14	165,383
2024	2,024,437.63	358,933	355,880	1,668,557	6.96	239,735
2025	1,321,606.73	79,032	78,360	1,243,247	7.85	158,375
	13,806,641.12	5,942,869	5,892,328	7,914,313		1,498,217
CPG						
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
2019	1,410,562.84	902,196	935,446	475,116	3.66	129,813
2020	3,247,333.97	1,853,903	1,922,229	1,325,105	4.13	320,849
2021	1,159,704.89	566,168	587,034	572,671	4.72	121,329
2022	1,705,682.01	671,015	695,745	1,009,937	5.40	187,025

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, 2025

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						
2023	768,300.37	222,192	230,381	537,919	6.14	87,609
2024	1,266,068.24	224,474	232,747	1,033,321	6.96	148,466
2025	1,178,230.29	70,458	73,055	1,105,176	7.85	140,787
	10,735,882.61	4,510,406	4,676,637	6,059,246		1,135,878
	42,329,083.36	16,918,561	18,172,225	24,156,859		4,345,719
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					5.6	10.27

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, 2025

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	86,156	103,844	47,626	4.93	9,660
	151,470.08	86,156	103,844	47,626		9,660
PNG						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2018	456,888.44	289,896	280,166	176,723	4.32	40,908
2020	772,365.50	381,471	368,667	403,699	5.64	71,578
2021	56,871.80	23,443	22,656	34,216	6.42	5,330
2022	225,836.95	73,510	71,043	154,794	7.25	21,351
2024	645,247.59	91,238	88,176	557,072	9.10	61,217
2025	164,460.00	7,763	7,502	156,958	10.09	15,556
	2,321,670.28	867,321	838,209	1,483,461		215,940
CPG						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2019	593,943.63	337,835	344,229	249,714	4.93	50,652
2020	487,220.82	240,638	245,193	242,028	5.64	42,913
2022	311,792.96	101,489	103,410	208,383	7.25	28,742
2023	344,339.83	80,851	82,381	261,959	8.15	32,142
2024	226,050.89	31,964	32,569	193,482	9.10	21,262
2025	146,618.99	6,920	7,051	139,568	10.09	13,832
	2,109,967.12	799,697	814,833	1,295,134		189,543
	4,583,107.48	1,753,174	1,756,886	2,826,221		415,143
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.8 9.06

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, 2025

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	339,862	451,113	84,525	4.32	19,566
2019	381,787.38	217,161	288,247	93,541	4.93	18,974
2020	419,048.51	206,968	274,717	144,331	5.64	25,591
2021	310,179.53	127,856	169,708	140,471	6.42	21,880
2022	1,093,196.97	355,836	472,316	620,881	7.25	85,639
2023	547,886.82	128,644	170,754	377,132	8.15	46,274
	3,287,737.33	1,376,327	1,826,855	1,460,882		217,924
PNG						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2018	405,335.36	257,185	246,415	158,921	4.32	36,787
2019	306,217.32	174,176	166,882	139,335	4.93	28,263
2020	341,291.58	168,564	161,505	179,787	5.64	31,877
2023	814,920.94	191,343	183,330	631,591	8.15	77,496
2025	340,054.88	16,051	15,379	324,676	10.09	32,178
	2,207,820.08	807,319	773,510	1,434,310		206,601
CPG						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2002	74,202.92	71,495	73,324	879	0.89	879
2005	263,222.69	244,981	251,249	11,974	1.53	7,826
2019	305,201.49	173,599	178,041	127,161	4.93	25,793
2020	514,412.71	254,068	260,568	253,844	5.64	45,008
2023	1,642,835.37	385,738	395,607	1,247,228	8.15	153,034
2025	303,164.93	14,309	14,675	288,490	10.09	28,592
	3,103,040.11	1,144,190	1,173,464	1,929,576		261,132
	8,598,597.52	3,327,836	3,773,829	4,824,768		685,657
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.0 7.97

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - TRAILERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
2012	16,490.72	11,933	15,446	1,045	5.16	203
2016	325,609.19	200,771	259,878	65,732	5.91	11,122
2019	26,522.13	12,654	16,379	10,143	7.12	1,425
	368,622.04	225,358	291,703	76,919		12,750
PNG						
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
1998	4,689.15	4,281	4,069	620	2.62	237
2004	983.88	836	795	189	3.82	49
2011	42,558.27	31,655	30,091	12,467	4.99	2,498
2018	73,354.10	38,951	37,027	36,328	6.62	5,488
2020	57,242.61	23,864	22,685	34,558	7.69	4,494
2021	76,519.63	26,828	25,503	51,017	8.34	6,117
2022	19,782.52	5,531	5,258	14,525	9.02	1,610
2023	69,406.81	14,194	13,493	55,914	9.72	5,752
2024	106,314.66	13,289	12,632	93,682	10.50	8,922
2025	151,531.18	6,379	6,064	145,467	11.38	12,783
	602,382.81	165,808	157,616	444,767		47,950
CPG						
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
1994	1,691.63	1,593	1,643	48	1.95	25
2001	37,438.99	33,111	34,160	3,279	3.20	1,025
2002	3,842.04	3,359	3,465	377	3.38	112
2003	13,950.83	12,023	12,404	1,547	3.61	429
2004	41,148.04	34,943	36,050	5,098	3.82	1,335
2005	158,706.88	132,742	136,948	21,758	4.01	5,426
2006	20,069.50	16,515	17,038	3,031	4.20	722
2009	12,782.57	9,935	10,250	2,533	4.73	536
2017	7,071.68	4,082	4,211	2,860	6.23	459
2019	69,407.99	33,115	34,164	35,244	7.12	4,950
2020	169,434.29	70,637	72,875	96,559	7.69	12,556
2021	229,281.14	80,386	82,933	146,348	8.34	17,548
2022	193,659.11	54,147	55,863	137,796	9.02	15,277

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - TRAILERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
2023	222,898.21	45,583	47,027	175,871	9.72	18,094
2024	433,880.63	54,235	55,954	377,927	10.50	35,993
2025	135,095.99	5,688	5,868	129,228	11.38	11,356
	1,750,359.52	592,094	610,857	1,139,503		125,843
	2,721,364.37	983,260	1,060,176	1,661,189		186,543
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					8.9	6.85

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 393 STORES EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	5,589.99	3,214	3,228	2,362	8.50	278
2018	10,248.45	3,843	3,859	6,389	12.50	511
	15,838.44	7,057	7,087	8,751		789
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					11.1	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, 2025

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						
2006	533,535.20	520,197	533,535			
2007	637,237.38	589,445	606,341	30,896	1.50	20,597
2008	236,121.16	206,606	212,528	23,593	2.50	9,437
2009	267,438.49	220,637	226,961	40,477	3.50	11,565
2010	162,964.81	126,298	129,918	33,047	4.50	7,344
2011	451,363.00	327,238	336,618	114,745	5.50	20,863
2012	368,654.37	248,842	255,975	112,679	6.50	17,335
2013	792,113.30	495,071	509,262	282,851	7.50	37,713
2014	476,076.46	273,744	281,591	194,486	8.50	22,881
2015	1,648,297.12	865,356	890,161	758,136	9.50	79,804
2016	1,270,294.92	603,390	620,686	649,609	10.50	61,868
2017	1,830,420.92	777,929	800,228	1,030,193	11.50	89,582
2018	915,728.07	343,398	353,241	562,487	12.50	44,999
2019	1,013,925.51	329,526	338,972	674,954	13.50	49,997
2020	1,214,941.27	334,109	343,686	871,255	14.50	60,087
2021	2,415,991.09	543,598	559,180	1,856,811	15.50	119,794
2022	2,912,689.63	509,721	524,332	2,388,358	16.50	144,749
2023	2,258,780.50	282,348	290,441	1,968,339	17.50	112,477
2024	1,669,327.13	125,200	128,789	1,540,538	18.50	83,272
2025	1,832,469.35	45,812	47,125	1,785,344	19.50	91,556
	22,908,369.68	7,768,465	7,989,572	14,918,798		1,085,920

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

2006	272,070.63	265,269	269,097	2,973	0.50	2,973
2007	397,958.98	368,112	373,424	24,535	1.50	16,357
2008	194,881.81	170,522	172,983	21,899	2.50	8,760
2009	386,652.36	318,988	323,591	63,061	3.50	18,017
2010	528,508.76	409,594	415,505	113,004	4.50	25,112
2011	46,412.17	33,649	34,135	12,278	5.50	2,232
2012	106,370.79	71,800	72,836	33,535	6.50	5,159
2013	245,409.98	153,381	155,594	89,816	7.50	11,975
2014	495,061.18	284,660	288,768	206,293	8.50	24,270
2015	960,119.93	504,063	511,337	448,783	9.50	47,240
2016	582,263.35	276,575	280,566	301,697	10.50	28,733
2017	608,859.13	258,765	262,499	346,360	11.50	30,118
2018	1,012,779.35	379,792	385,273	627,506	12.50	50,200
2019	553,146.33	179,773	182,367	370,779	13.50	27,465

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, 2025

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						
2020	1,289,405.13	354,586	359,703	929,702	14.50	64,117
2021	1,323,741.79	297,842	302,140	1,021,602	15.50	65,910
2022	786,517.05	137,640	139,626	646,891	16.50	39,206
2023	1,618,252.09	202,282	205,201	1,413,051	17.50	80,746
2024	927,420.51	69,557	70,561	856,860	18.50	46,317
2025	790,972.80	19,774	20,059	770,913	19.50	39,534
	13,126,804.12	4,756,624	4,825,268	8,301,536		634,441

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

2006	277,067.07	270,140	243,723	33,344	0.50	33,344
2007	507,181.09	469,143	423,266	83,916	1.50	55,944
2008	544,153.86	476,135	429,574	114,580	2.50	45,832
2009	190,844.18	157,446	142,049	48,795	3.50	13,941
2010	675,112.97	523,213	472,048	203,065	4.50	45,126
2011	41,307.18	29,948	27,019	14,288	5.50	2,598
2012	185,811.11	125,422	113,157	72,654	6.50	11,178
2013	268,626.03	167,891	151,473	117,153	7.50	15,620
2014	510,814.37	293,718	264,995	245,819	8.50	28,920
2015	362,285.21	190,200	171,600	190,685	9.50	20,072
2016	632,442.31	300,410	271,033	361,409	10.50	34,420
2017	243,698.39	103,572	93,444	150,255	11.50	13,066
2018	664,008.07	249,003	224,653	439,355	12.50	35,148
2019	665,801.57	216,386	195,226	470,576	13.50	34,857
2020	463,818.78	127,550	115,077	348,742	14.50	24,051
2021	989,478.68	222,633	200,862	788,617	15.50	50,879
2022	1,109,581.08	194,177	175,188	934,393	16.50	56,630
2023	343,102.76	42,888	38,694	304,409	17.50	17,395
2024	223,177.09	16,738	15,101	208,076	18.50	11,247
2025	369,893.82	9,247	8,343	361,551	19.50	18,541
	9,268,205.62	4,185,860	3,776,525	5,491,681		568,809
	45,303,379.42	16,710,949	16,591,365	28,712,015		2,289,170

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.5 5.05

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 395 LABORATORY EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	552.73	290	286	267	9.50	28
2016	295.77	140	138	158	10.50	15
2017	331,187.50	140,755	138,913	192,274	11.50	16,719
2018	105,742.64	39,653	39,134	66,608	12.50	5,329
	437,778.64	180,838	178,472	259,307		22,091
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					11.7	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, 2025

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	5,700	5,998	501	3.57	140
2001	30,317.91	26,295	27,668	2,650	3.75	707
2002	3,719.59	3,182	3,348	371	3.97	93
2003	35,492.23	29,948	31,512	3,981	4.17	955
2004	54,943.24	45,713	48,100	6,844	4.34	1,577
2005	14,736.28	12,054	12,683	2,053	4.56	450
2006	28,808.32	23,202	24,413	4,395	4.71	933
2007	37,931.66	29,966	31,530	6,401	4.92	1,301
2009	64,652.45	49,175	51,742	12,910	5.19	2,487
2013	15,373.86	10,513	11,062	4,312	5.78	746
2018	220,480.47	111,607	117,434	103,047	7.32	14,077
2019	308,929.87	140,161	147,478	161,451	7.83	20,620
2020	2,155,616.89	850,175	894,560	1,261,056	8.45	149,237
2021	384,329.95	127,290	133,935	250,394	9.09	27,546
2022	684,283.11	180,377	189,794	494,489	9.78	50,561
2023	216,868.00	41,682	43,858	173,010	10.50	16,477
2024	254,421.46	29,844	31,402	223,019	11.29	19,754
	4,517,403.65	1,716,884	1,806,518	2,710,886		307,661

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

2003	68,109.74	57,471	68,110			
2004	167,248.57	139,151	167,000	249	4.34	57
2007	13,369.18	10,562	12,676	693	4.92	141
2008	35,075.31	27,190	32,632	2,444	5.07	482
2009	48,114.46	36,596	43,920	4,194	5.19	808
2010	12,089.03	8,994	10,794	1,295	5.33	243
2018	1,346,981.57	681,842	818,302	528,680	7.32	72,224
2020	1,330,094.12	524,589	629,577	700,517	8.45	82,901
2021	422,791.44	140,029	168,054	254,738	9.09	28,024
2022	764,277.51	201,464	241,784	522,494	9.78	53,425
	4,208,150.93	1,827,888	2,192,847	2,015,304		238,305

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 396 POWER OPERATED EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 16-L2						
NET SALVAGE PERCENT.. 0						
2001	14,309.76	12,411	11,993	2,317	3.75	618
2002	14,724.90	12,596	12,172	2,553	3.97	643
2003	50,494.67	42,607	41,173	9,322	4.17	2,235
2004	106,224.95	88,379	85,404	20,821	4.34	4,797
2005	80,413.99	65,779	63,564	16,850	4.56	3,695
2006	32,646.90	26,294	25,409	7,238	4.71	1,537
2009	69,039.30	52,511	50,743	18,296	5.19	3,525
2018	909.08	460	445	465	7.32	64
2019	106,125.88	48,149	46,528	59,598	7.83	7,611
2020	920,993.58	363,240	351,011	569,982	8.45	67,453
2021	773,067.86	256,040	247,420	525,648	9.09	57,827
2022	896,430.54	236,299	228,344	668,087	9.78	68,312
2023	162,408.89	31,215	30,164	132,245	10.50	12,595
2024	95,327.02	11,182	10,806	84,521	11.29	7,486
	3,323,117.32	1,247,162	1,205,175	2,117,942		238,398
	12,048,671.90	4,791,934	5,204,540	6,844,132		784,364
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.7						6.51

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 397 COMMUNICATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	67,288.99	30,280	28,633	38,656	5.50	7,028
2023	23,301.32	5,825	5,508	17,793	7.50	2,372
2024	289,619.87	43,443	41,080	248,540	8.50	29,240
	380,210.18	79,548	75,221	304,989		38,640
PNG						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	713,351.62	606,349	581,856	131,496	1.50	87,664
2019	33,841.70	21,997	21,108	12,733	3.50	3,638
2021	50,379.19	22,671	21,755	28,624	5.50	5,204
2023	99,558.60	24,890	23,885	75,674	7.50	10,090
	897,131.11	675,907	648,604	248,527		106,596
CPG						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	17,961.49	15,267	14,206	3,755	1.50	2,503
2021	21,890.53	9,851	9,167	12,724	5.50	2,313
2022	73,558.62	25,746	23,957	49,601	6.50	7,631
2024	408,729.93	61,309	57,050	351,680	8.50	41,374
	522,140.57	112,173	104,380	417,761		53,821
	1,799,481.86	867,628	828,205	971,277		199,057
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.9 11.06

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	102,456.20	92,211	99,224	3,232	1.50	2,155
2013	51,777.87	43,148	46,430	5,348	2.50	2,139
2014	178,624.07	136,946	147,361	31,263	3.50	8,932
2015	39,471.49	27,630	29,731	9,740	4.50	2,164
2016	32,235.43	20,416	21,969	10,267	5.50	1,867
2017	165,977.94	94,055	101,208	64,770	6.50	9,965
2018	106,282.35	53,141	57,183	49,100	7.50	6,547
2020	153,962.57	56,453	60,746	93,216	9.50	9,812
2024	42,964.84	4,296	4,623	38,342	13.50	2,840
2025	76,216.53	2,540	2,733	73,483	14.50	5,068
	949,969.29	530,836	571,208	378,761		51,489

PNG						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	26,672.91	25,784	26,673			
2012	6,969.59	6,273	6,970			
2014	262,109.02	200,951	262,109			
2016	184,658.73	116,950	159,098	25,561	5.50	4,647
2017	64,069.97	36,307	49,392	14,678	6.50	2,258
2018	1,869.95	935	1,272	598	7.50	80
2020	61,699.27	22,623	30,776	30,923	9.50	3,255
2022	123,461.28	28,807	39,189	84,273	11.50	7,328
2023	61,930.23	10,322	14,042	47,888	12.50	3,831
2024	54,000.87	5,400	7,346	46,655	13.50	3,456
2025	140,714.55	4,690	6,380	134,334	14.50	9,264
	988,156.37	459,042	603,246	384,910		34,119

CPG						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	70,068.25	67,733	70,068			
2012	14,758.99	13,283	14,759			
2014	2,414.03	1,851	2,412	2	3.50	1
2015	4,956.48	3,470	4,522	435	4.50	97
2016	65,279.25	41,343	53,873	11,406	5.50	2,074

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	81,771.73	46,338	60,382	21,390	6.50	3,291
2018	4,477.95	2,239	2,918	1,560	7.50	208
2019	1,267.76	549	715	552	8.50	65
2020	4,259.10	1,562	2,035	2,224	9.50	234
2022	30,914.09	7,213	9,399	21,515	11.50	1,871
2023	42,498.56	7,083	9,230	33,269	12.50	2,662
2025	160,170.17	5,338	6,956	153,214	14.50	10,566
	482,836.36	198,002	237,269	245,567		21,069
	2,420,962.02	1,187,880	1,411,723	1,009,238		106,677
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					9.5	4.41

COMMON PLANT

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 301 ORGANIZATION

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NONDEPRECIABLE						
1952	96,447.19					
1953	42,516.33					
	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, 2025

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

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI HEADQUARTERS BUILDING - DENVER INTERIM SURVIVOR CURVE.. IOWA 70-R1 PROBABLE RETIREMENT YEAR.. 1-2069 NET SALVAGE PERCENT.. 0						
2019	29,977,644.48	5,048,235	5,113,405	24,864,240	32.11	774,346
2020	1,918,595.10	282,801	286,452	1,632,143	31.81	51,309
2021	647,293.08	80,976	82,021	565,272	31.47	17,962
2022	2,012,444.98	204,867	207,512	1,804,933	30.87	58,469
2023	104,904.91	8,057	8,161	96,744	30.07	3,217
2024	26,868.58	1,327	1,344	25,524	28.89	883
2025	102,785.69	1,963	1,988	100,797	25.68	3,925
	34,790,536.82	5,628,226	5,700,883	29,089,654		910,111
READING DATA CENTER INTERIM SURVIVOR CURVE.. IOWA 70-R1 PROBABLE RETIREMENT YEAR.. 9-2073 NET SALVAGE PERCENT.. 0						
2023	11,739,064.38	856,952	931,575	10,807,490	31.75	340,393
2024	8,666,072.13	408,172	443,715	8,222,357	30.35	270,918
	20,405,136.51	1,265,124	1,375,290	19,029,847		611,311
KNITTING MILLS OFFICE INTERIM SURVIVOR CURVE.. IOWA 70-R1 PROBABLE RETIREMENT YEAR.. 6-2050 NET SALVAGE PERCENT.. 0						
2022	1,382,240.38	196,831	201,109	1,181,131	21.07	56,057
	1,382,240.38	196,831	201,109	1,181,131		56,057
	56,577,913.71	7,090,181	7,277,282	49,300,632		1,577,479
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.3 2.79

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	3,525,373.71	1,145,746	1,227,502	2,297,872	13.50	170,213
2020	39,198.12	10,779	11,548	27,650	14.50	1,907
2021	10,994.97	2,474	2,651	8,344	15.50	538
2022	823,953.90	144,192	154,481	669,473	16.50	40,574
2024	1,250.26	94	101	1,149	18.50	62
2025	50,000.00	1,250	1,339	48,661	19.50	2,495
	4,450,770.96	1,304,535	1,397,622	3,053,149		215,789
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.1						4.85

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	1,076,384.85	968,746	727,904	348,481	0.50	348,481
	1,076,384.85	968,746	727,904	348,481		348,481
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.0 32.38

INFORMATION SERVICES

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	847,064.50	762,358	692,535	154,530	0.50	154,530
2022	1,482,657.72	1,037,860	942,804	539,854	1.50	359,903
2023	4,535,143.45	2,267,572	2,059,887	2,475,256	2.50	990,102
2024	6,236,866.83	1,871,060	1,699,692	4,537,175	3.50	1,296,336
	13,101,732.50	5,938,850	5,394,918	7,706,814		2,800,871
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.8 21.38

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UNITE ERP						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 9-2034						
NET SALVAGE PERCENT.. 0						
2019	10,695,816.43	4,485,291	3,819,629	6,876,187	9.00	764,021
	10,695,816.43	4,485,291	3,819,629	6,876,187		764,021
	10,695,816.43	4,485,291	3,819,629	6,876,187		764,021
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					9.0	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, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2016	805,219.92	764,959	779,106	26,114	0.50	26,114
2017	1,300,552.48	1,105,470	1,125,914	174,638	1.50	116,425
2018	1,373,844.01	1,030,383	1,049,438	324,406	2.50	129,762
2019	5,970,674.89	3,880,939	3,952,710	2,017,965	3.50	576,561
2020	12,600,894.61	6,930,492	7,058,659	5,542,236	4.50	1,231,608
2021	7,586,244.97	3,413,810	3,476,942	4,109,303	5.50	747,146
2022	8,200,508.34	2,870,178	2,923,257	5,277,251	6.50	811,885
2023	4,527,179.87	1,131,795	1,152,725	3,374,455	7.50	449,927
2024	3,266,041.54	489,906	498,966	2,767,076	8.50	325,538
2025	12,501,511.27	625,076	636,636	11,864,875	9.50	1,248,934
	58,132,671.90	22,243,008	22,654,353	35,478,319		5,663,900
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.3 9.74

UGI UTILITIES, INC. - INFORMATION SERVICES

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

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	169,183.92	163,545	161,347	7,837	0.50	7,837
2012	36,120.63	32,509	32,072	4,049	1.50	2,699
2016	1,419,264.44	898,863	886,780	532,484	5.50	96,815
2017	76,271,826.62	43,220,956	42,639,947	33,631,880	6.50	5,174,135
2018	171,914.66	85,957	84,801	87,114	7.50	11,615
2019	43,660,591.71	18,919,444	18,665,114	24,995,478	8.50	2,940,644
2021	7,039,054.95	2,111,716	2,083,329	4,955,726	10.50	471,974
2022	1,553,802.60	362,549	357,675	1,196,128	11.50	104,011
2023	2,737,744.74	456,300	450,166	2,287,579	12.50	183,006
2024	1,049,804.90	104,980	103,569	946,236	13.50	70,092
2025	49,720.84	1,657	1,635	48,086	14.50	3,316
	134,159,030.01	66,358,476	65,466,435	68,692,595		9,066,144
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.6 6.76

**PART VIII. 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
2021 TRANSACTION YEAR				
305.00			115,195.00	115,195.00
367.00	24.00	1,660.00		1,660.00-
369.00		3,386.00		3,386.00-
375.00	18,008.00			
376.00	4,504,366.00	2,534,160.00		2,534,160.00-
378.00		168,692.00		168,692.00-
379.00		15,105.00		15,105.00-
380.00	12,500,315.00	4,191,361.00		4,191,361.00-
381.00	3,015,928.00	1,237.00	19,201.00	17,964.00
382.00		224,823.00		224,823.00-
383.00		269.00		269.00-
384.00		13,720.00		13,720.00-
385.00		35,290.00		35,290.00-
386.00	269,143.00			
390.10	231,077.00	135.00		135.00-
391.10	661,188.00			
391.20	74,471.00			
391.30	120,424.00			
392.00			526,894.00	526,894.00
393.00	3,091.00			
394.00	869,872.00			
397.00	8,099.00			
398.00	88,752.00	391,820.00		391,820.00-
	22,364,758.00	7,581,658.00	661,290.00	6,920,368.00-

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
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-
TOTAL	157,931,637.52	42,999,993.54	3,808,262.45	39,191,731.09-