

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

(HISTORIC)

2024 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION

ACCRUALS RELATED TO GAS PLANT

AS OF SEPTEMBER 30, 2024

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 (Historic)
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, 2024

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, 2024

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 at September 30, 2024 for the consolidated UGI gas company. Summaries of the original cost, annual accruals and the book depreciation reserve are presented in Tables 1 and 2 of the attached report.

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

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

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

JOHN F. WIEDMAYER, C.D.P.
Senior 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 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, 2024.

BASIS OF STUDY

Depreciation

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

Service Life Estimates

The service life and survivor curve estimates used for the calculation of depreciation at September 30, 2024, are set forth in Table 1 and are based on data through 2022 for the consolidated UGI gas company. The service life estimates are the same estimates as submitted to the Pennsylvania Public Utility Commission (PA PUC) in the most recent service life study report in May 2023.

Remaining Life Annual Accruals

For the purpose of calculating remaining life accruals at September 30, 2024, the book reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation for the average service life procedure are presented in Exhibit C (Future). The detailed calculations at September 30, 2024, are set forth in Part III of this report.

Amortization of Net Salvage

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

PART II. RESULTS OF STUDY

PART II. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 and 2 presented on pages II-3 through II-7 summarize the results of the depreciation study as of September 30, 2024 for the consolidated UGI gas company. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of September 30, 2024, future book accruals, and calculated annual accrual amount and rate. Table 2 presents the annual amortization of experienced net salvage based on the period 2020 through 2024.

DETAILED TABULATIONS OF DEPRECIATION CALCULATIONS

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

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

UGI UTILITIES, INC. - GAS DIVISION

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF SEPTEMBER 30, 2024

ACCOUNT	PROBABLE RETIREMENT YEAR	SURVIVOR CURVE	ORIGINAL COST	BOOK RESERVE	FUTURE BOOK ACCRUALS	CALCULATED ANNUAL ACCRUAL RATE	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
GAS PLANT							
PRODUCTION PLANT							
305			0	46,078	(46,078)	-	0
329			0	(2)	2	-	0
332			0	(17,486)	17,486	-	0
335			0	(107)	107	-	0
TOTAL PRODUCTION PLANT			0	28,483	(28,483)	-	0
TRANSMISSION PLANT							
365.2		70 - R4	868,160	560,444	307,716	1.30	11,249
366		30 - R1	162,216	156,261	5,955	0.20	317
367		75 - R2.5	38,533,782	22,743,335	15,790,447	1.01	387,873
369		49 - R2.5	6,172,846	4,160,244	2,012,602	1.47	90,867
370		23 - R0.5	3,505,204	2,364,496	1,140,708	2.62	91,805
371		35 - R2.5	140,637	131,999	8,638	0.69	975
371.1		20 - R3	210,011	162,957	47,054	2.26	4,743
TOTAL TRANSMISSION PLANT			49,592,856	30,279,736	19,313,120	1.19	587,829
DISTRIBUTION PLANT							
374.2		75 - R3	3,345,070	1,465,350	1,879,720	1.27	42,328
375		50 - S0.5	6,300,443	3,447,847	2,852,596	1.68	105,800
376.1		75 - R2.5	738,840,649	200,111,467	538,729,182	1.50	11,076,696
376.2	09-2027	65 - R1	928,753	(1,071,635)	2,000,388	78.69	730,814
376.3		68 - R3	1,809,786,255	337,816,611	1,471,969,644	1.63	29,537,027
376.5	09-2041	70 - R1	305,201	285,446	19,755	0.70	2,151
376.7		40 - SQ	1,322,088	234,120	1,087,968	2.50	33,052
378		48 - S0	156,290,343	37,345,524	118,944,819	2.70	4,216,125
379		45 - R1.5	64,699,936	11,459,681	53,240,255	2.99	1,931,707
380		45 - R2	1,601,261,166	440,488,320	1,160,772,846	2.62	41,948,296
381		36 - R2	173,393,095	62,475,569	110,917,526	2.97	5,158,351
381.1		17 - S3	23,959,574	19,177,225	4,782,349	2.15	515,351
382		45 - R2	115,766,073	40,576,466	75,189,607	2.40	2,776,436
383		45 - R2	10,131,918	4,123,301	6,008,617	3.11	314,608
384		45 - R2	17,644,195	9,037,184	8,607,011	1.94	341,698
385		45 - R2	39,816,426	19,227,119	20,589,307	1.99	792,897
386.0		45 - R2	68,824	(80,442)	149,266	16.36	11,260
386.1		45 - R1.5	974,397	693,374	281,023	1.43	13,938
386.2		25 - R3	24,705	24,720	(15)	-	0
387		40 - R2.5	5,231,798	3,135,934	2,095,864	1.71	89,653
387.1		25 - SQ	1,490,664	1,477,544	13,120	0.27	4,063
TOTAL DISTRIBUTION PLANT			4,771,581,573	1,191,450,725	3,580,130,848	2.09	99,642,251
GENERAL PLANT							
390.1		VARIOUS*	150,947,740	44,601,174	106,346,567	3.41	5,146,060
390.2			0	10,628	(10,628)	-	0
391.1		20 - SQ	5,707,047	1,662,038	4,045,009	5.56	317,319
391.2		10 - SQ	221,943	118,840	103,103	9.67	21,457

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, 2024

ACCOUNT	PROBABLE RETIREMENT YEAR	SURVIVOR CURVE	ORIGINAL COST	BOOK RESERVE	FUTURE BOOK ACCRUALS	CALCULATED ANNUAL ACCRUAL	
						RATE	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
391.3		5 - SQ	11,464,791	2,385,537	9,079,254	22.00	2,521,786
391.4		10 - SQ	4,378,298	4,336,112	42,186	-	0
391.41		10 - SQ	4,791,441	3,027,362	1,764,079	4.88	233,698
391.42		15 - SQ	52,725,137	13,003,652	39,721,485	5.64	2,975,301
392.1		8 - L2.5	4,131,220	2,445,455	1,685,765	9.82	405,674
392.2		10 - L2.5	37,793,178	15,423,083	22,370,095	10.04	3,795,138
392.3		12 - L3	4,303,136	1,388,026	2,915,110	9.22	396,740
392.4		12 - L3	8,019,698	3,162,433	4,857,265	8.06	646,633
392.5		15 - L2	2,463,396	934,952	1,528,444	6.76	166,501
393		20 - SQ	15,838	6,276	9,562	4.98	789
394		20 - SQ	43,473,680	15,479,633	27,994,047	5.13	2,229,430
395		20 - SQ	437,779	156,364	281,415	5.05	22,093
396		16 - L2	12,048,672	4,383,912	7,664,760	6.81	820,431
397		10 - SQ	1,828,153	653,947	1,174,206	11.15	203,897
398		15 - SQ	2,436,136	1,479,755	956,381	5.35	130,346
399			16,032	16,032	0	-	0
TOTAL GENERAL PLANT			347,203,315	114,675,211	232,528,105	5.77	20,033,293
TOTAL DEPRECIABLE GAS PLANT			5,168,377,744	1,336,434,155	3,831,943,590	2.33	120,263,373
NONDEPRECIABLE PLANT							
301			166,478				
302			193,597				
303			289,868				
304.1			0				
304.2			0				
325.1			0				
325.5			0				
365.1			47,323				
374.1			849,347				
374.2			7,394,704				
389.1			7,330,889				
389.2			1,313				
TOTAL NONDEPRECIABLE PLANT			16,273,518				
TOTAL GAS PLANT			5,184,651,262				
OTHER UTILITY PLANT							
COMMON PLANT							
301			138,964				
389.1			6,947,108				
390.1							
	01-2069	70 - R1	34,698,030	4,777,341	29,920,689	2.69	933,268
	09-2073	70 - R1	20,405,137	695,799	19,709,338	3.33	679,070
	06-2050	70 - R1	1,382,240	143,193	1,239,047	4.19	57,981
TOTAL ACCOUNT 390.1			56,485,407	5,616,333	50,869,074	2.96	1,670,319
391		20 - SQ	4,400,771	1,182,972	3,217,799	4.85	213,277

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, 2024

ACCOUNT (1)	PROBABLE RETIREMENT YEAR	SURVIVOR CURVE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE BOOK ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL		
	(2)					RATE (7)	AMOUNT (8)	
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT		5 - SQ	1,353,581	485,938	867,643	42.73	578,429	
TOTAL COMMON PLANT			69,325,831	7,285,243	54,954,516	3.96	2,462,025	
TOTAL COMMON PLANT ALLOCATED TO GAS DIVISION - 89.89%			62,316,989	6,548,705	49,398,614		2,213,114	
INFORMATION SERVICES (IS)								
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT		5 - SQ	15,029,850	4,256,693	10,773,157	21.80	3,276,850	
391.2 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE								
SUCCESS FACTORS	09-2024	SQUARE	2,803,866	2,803,866	0	-	0	
UNITE ERP	09-2034	SQUARE	10,695,816	3,055,948	7,639,868	7.14	763,987	
TOTAL ACCOUNT 391.2			13,499,682	5,859,814	7,639,868	5.66	763,987	
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS		10 - SQ	58,365,064	30,345,001	28,020,063	7.62	4,447,610	
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEAR		15 - SQ	134,488,350	56,792,059	77,696,291	6.74	9,066,447	
TOTAL INFORMATION SERVICES			221,382,946	97,253,567	124,129,379	7.93	17,554,894	
TOTAL INFORMATION SERVICES ALLOCATED TO GAS DIVISION - 84.82447%			187,786,912	82,494,823	105,292,088		14,890,846	
EMPIRE YARD BUILDING								
390.1 STRUCTURES AND IMPROVEMENTS			15,849,749	8,697,631	7,152,118	2.60	412,624	
LESS EMPIRE BUILDING ALLOCATED TO ELECTRIC DIVISION - 13.07%			2,071,562	1,136,780	934,782		53,930	
TOTAL OTHER UTILITY PLANT ALLOCATED TO GAS DIVISION			248,032,339	87,906,748	153,755,920		17,050,030	
TOTAL PLANT IN SERVICE			5,432,683,601	1,424,340,903	3,985,699,510		137,313,403	
<i>AMORTIZATION OF NEGATIVE NET SALVAGE</i>								7,719,076
GRAND TOTAL			5,432,683,601	1,424,340,903	3,985,699,510		145,032,479	

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

UGI UTILITIES, INC. - GAS DIVISION

TABLE 2. AMORTIZATION OF EXPERIENCED NET SALVAGE

ACCOUNT (1)	2020		2021		2022		2023		2024		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)		
GAS PLANT												
PRODUCTION PLANT												
305	0	0	(115,195)	0	0	0	0	0	0	0	(115,195)	(23,039)
329	0	0	0	0	0	0	0	0	0	0	0	0
332	0	0	0	0	0	0	0	0	0	0	0	0
335	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	(115,195)	0	0	0	0	0	0	0	(115,195)	(23,039)
TRANSMISSION PLANT												
365.2	0	0	0	0	0	0	0	0	0	0	0	0
366	0	0	0	0	0	0	0	0	0	0	0	0
367	0	0	0	1,660	0	464	0	412	0	5,801	8,337	1,667
369	0	0	0	3,386	0	4,906	0	231	0	0	8,523	1,705
370	0	0	0	0	0	0	0	0	0	0	0	0
371	0	0	0	0	0	0	0	0	0	0	0	0
371.1	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	5,046	0	5,370	0	643	0	5,801	16,860	3,372
DISTRIBUTION PLANT												
374.2	0	0	0	0	0	0	0	0	0	0	0	0
375	0	0	0	0	0	346	0	1,876	0	0	2,222	444
376.1	0	422,998	0	1,712,927	0	749,917	0	1,693,882	0	1,190,708	5,770,432	1,154,087
376.2	0	529,595	0	92,247	0	270,874	0	633,299	0	682,408	2,208,423	441,685
376.3	0	77,475	0	728,986	0	1,130,259	0	311,402	0	819,607	3,067,729	613,546
376.5	0	0	0	0	0	0	0	0	0	0	0	0
378	0	29,723	0	168,692	0	278,821	0	206,792	0	165,132	849,160	169,832
379	0	0	0	15,105	0	98,844	0	85,312	0	43,038	242,299	48,460
380	0	4,911,297	0	4,191,361	0	4,547,451	0	5,345,562	0	4,613,724	23,609,395	4,721,878
381	0	0	(19,201)	1,237	0	711	0	35,495	0	48,411	66,653	13,330
381.1	0	0	0	0	0	0	0	2,076	0	9,685	11,761	2,352
382	0	1,144,545	0	224,823	0	164,128	0	117,424	0	65,380	1,716,300	343,260
383	0	2,130	0	269	0	0	0	806	0	3,328,107	3,331,312	666,262
384	0	515,427	0	13,720	0	2,202	0	82	0	282	531,713	106,342
385	0	0	0	35,290	0	(154)	0	0	0	984	36,120	7,225
386.0	0	0	0	0	0	0	0	0	0	0	0	0
386.1	0	0	0	0	0	0	0	0	0	208	208	42
386.2	0	0	0	0	0	0	0	0	0	0	0	0
386.3	0	0	0	0	0	0	0	0	0	0	0	0
387	0	0	0	0	0	0	0	0	0	0	0	0
387.1	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	7,633,190	(19,201)	7,184,657	0	7,243,398	0	8,434,009	0	10,967,674	41,443,727	8,288,745
GENERAL PLANT												
390.1	0	17,949	0	135	0	969	0	395	0	552,200	571,648	114,330
390.2	0	0	0	0	0	0	0	0	0	0	0	0
391.1	0	0	0	0	0	0	0	0	0	0	0	0
391.2	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
392.1	(30,492)	0	0	0	0	0	0	0	0	0	(30,492)	(6,098)
392.2	(449,978)	0	(526,894)	0	(1,548,910)	0	(887,270)	0	(645,657)	0	(4,058,709)	(811,742)
392.3	(64,698)	0	0	0	0	0	0	0	0	0	(64,698)	(12,940)

UGI UTILITIES, INC. - GAS DIVISION

TABLE 2. AMORTIZATION OF EXPERIENCED NET SALVAGE

ACCOUNT (1)	2020		2021		2022		2023		2024		FIVE YEAR NET SALVAGE TOTAL (12)	NET SALVAGE ACCRRUAL (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)		
392.4	(18,471)	0	0	0	0	0	0	0	0	0	(18,471)	(3,694)
392.5	(127,432)	0	0	0	0	0	0	0	0	0	(127,432)	(25,486)
393	0	0	0	0	0	0	0	0	0	0	0	0
394	0	0	0	0	0	21,728	0	167	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	0	0	11	0	2,889	2,900	580
398	0	257,300	0	391,820	0	150,545	0	79,441	0	74,236	953,342	190,669
TOTAL	(691,071)	275,249	(526,894)	391,955	(1,548,910)	173,241	(887,270)	80,015	(645,657)	629,324	(2,750,018)	(550,002)
TOTAL GAS PLANT	(691,071)	7,908,439	(661,290)	7,581,658	(1,548,910)	7,422,009	(887,270)	8,514,667	(645,657)	11,602,799	38,595,374	7,719,076
OTHER UTILITY PLANT												
COMMON PLANT												
390.1	0	0	0	0	0	0	0	0	0	0	0	0
390.2	0	0	0	0	0	0	0	0	0	0	0	0
391	0	0	0	0	0	0	0	0	0	0	0	0
391.1	0	0	0	0	0	0	0	0	0	0	0	0
392.1	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	0	0	0	0
INFORMATION SERVICES												
391	0	0	0	0	0	0	0	0	0	0	0	0
391.1	0	0	0	0	0	0	0	0	0	0	0	0
391.2	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	(691,071)	7,908,439	(661,290)	7,581,658	(1,548,910)	7,422,009	(887,270)	8,514,667	(645,657)	11,602,799	38,595,374	7,719,076

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

**PART III. DETAILED DEPRECIATION
CALCULATIONS**

CUMULATIVE DEPRECIATED ORIGINAL COST

GAS PLANT

UGI UTILITIES, INC. - GAS DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	
			(2) - (4)	(3)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1849	2,795	2,681		114	114	0.0
1857	341	341			114	0.0
1858	2	2			114	0.0
1859	148	148			114	0.0
1862	16	16			114	0.0
1866	31	31			114	0.0
1867	90	90			114	0.0
1868	5	5			114	0.0
1869	14	14			114	0.0
1871	2,385	2,385			114	0.0
1872	116	116			114	0.0
1873	27	27			114	0.0
1874	82	82			114	0.0
1875	344	344			114	0.0
1876	10,334	8,695	1,639		1,753	0.0
1878	2	2			1,753	0.0
1879	911	911			1,753	0.0
1880	229	229			1,753	0.0
1881	622	622			1,753	0.0
1882	102	102			1,753	0.0
1883	67	67			1,753	0.0
1884					1,753	0.0
1885	118	118			1,753	0.0
1886	144	144			1,753	0.0
1887	172	172			1,753	0.0
1888	4,441	4,441			1,753	0.0
1889	979	979			1,753	0.0
1890	706	706			1,753	0.0
1891	107	107			1,753	0.0
1893	348	348			1,753	0.0
1894	2,755	2,755			1,753	0.0
1895	1,144	1,292-	2,436		4,189	0.0
1896	1,296	1,298-	2,594		6,783	0.0
1897	1,523	1,360-	2,883		9,666	0.0
1898	715	116	599		10,265	0.0
1899	7,991	8,662-	16,653		26,918	0.0
1901	77,499	73,011	4,488		31,406	0.0
1902	4,556	102-	4,658		36,064	0.0
1903	36,543	34,330	2,213		38,277	0.0
1904	49,526	44,426	5,100		43,377	0.0
1905	11,677	7,211	4,466		47,843	0.0
1906	17,779	11,576	6,203		54,046	0.0
1907	20,925	13,363	7,562		61,608	0.0
1908	46,785	25,463	21,322		82,930	0.0
1909	15,100	5,737	9,363		92,293	0.0

UGI UTILITIES, INC. - GAS DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
1910	18,720	11,266		7,454	99,747	0.0
1911	48,794	37,382		11,412	111,159	0.0
1912	30,679	10,885		19,794	130,953	0.0
1913	25,931	20,923		5,008	135,961	0.0
1914	60,189	46,222		13,967	149,928	0.0
1915	44,503	17,107		27,396	177,324	0.0
1916	28,210	10,527		17,683	195,007	0.0
1917	19,820	6,546		13,274	208,281	0.0
1918	23,908	7,974		15,934	224,215	0.0
1919	26,419	7,066-		33,485	257,700	0.0
1920	25,764	4,383		21,381	279,081	0.0
1921	76,206	59,108		17,098	296,179	0.0
1922	110,034	6,476-		116,510	412,689	0.0
1923	92,739	51,574		41,165	453,854	0.0
1924	338,868	173,857		165,011	618,865	0.0
1925	119,541	74,734		44,807	663,672	0.0
1926	367,516	281,558		85,958	749,630	0.0
1927	178,610	108,738		69,872	819,502	0.0
1928	250,389	189,460		60,929	880,431	0.0
1929	241,900	158,903		82,997	963,428	0.0
1930	469,014	387,789		81,225	1,044,653	0.0
1931	459,585	379,673		79,912	1,124,565	0.0
1932	135,578	122,907		12,671	1,137,236	0.0
1933	158,093	154,548		3,545	1,140,781	0.0
1934	29,326	27,227		2,099	1,142,880	0.0
1935	37,213	30,883		6,330	1,149,210	0.0
1936	43,222	30,885		12,337	1,161,547	0.0
1937	51,517	44,745		6,772	1,168,319	0.0
1938	34,268	28,795		5,473	1,173,792	0.0
1939	51,822	34,134		17,688	1,191,480	0.0
1940	57,639	40,438		17,201	1,208,681	0.0
1941	118,967	87,689		31,278	1,239,959	0.0
1942	55,973	49,955		6,018	1,245,977	0.0
1943	20,690	16,951		3,739	1,249,716	0.0
1944	31,806	23,945		7,861	1,257,577	0.0
1945	33,012	30,256		2,756	1,260,333	0.0
1946	493,957	402,882		91,075	1,351,408	0.0
1947	142,466	111,981		30,485	1,381,893	0.0
1948	216,880	150,249		66,631	1,448,524	0.0
1949	581,448	482,690		98,758	1,547,282	0.0
1950	2,151,110	1,762,579		388,531	1,935,813	0.1
1951	632,154	472,431		159,723	2,095,536	0.1
1952	2,929,346	2,569,719		359,627	2,455,163	0.1
1953	1,338,711	992,636		346,075	2,801,238	0.1
1954	2,177,677	1,659,055		518,622	3,319,860	0.1

UGI UTILITIES, INC. - GAS DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
1955	3,136,717	2,513,037		623,680	3,943,540	0.1
1956	2,911,279	2,124,177		787,102	4,730,642	0.1
1957	5,199,699	3,975,822		1,223,877	5,954,519	0.2
1958	3,948,543	2,961,934		986,609	6,941,128	0.2
1959	3,804,886	2,707,973		1,096,913	8,038,041	0.2
1960	5,047,741	3,845,080		1,202,661	9,240,702	0.2
1961	5,153,740	3,930,566		1,223,174	10,463,876	0.3
1962	4,193,600	3,092,702		1,100,898	11,564,774	0.3
1963	5,872,955	4,235,189		1,637,766	13,202,540	0.3
1964	7,182,562	5,039,079		2,143,483	15,346,023	0.4
1965	7,498,592	5,362,109		2,136,483	17,482,506	0.5
1966	8,640,604	6,227,337		2,413,267	19,895,773	0.5
1967	8,880,811	6,370,839		2,509,972	22,405,745	0.6
1968	10,657,760	7,402,562		3,255,198	25,660,943	0.7
1969	11,169,539	7,735,537		3,434,002	29,094,945	0.8
1970	10,392,337	7,272,344		3,119,993	32,214,938	0.8
1971	9,873,536	6,837,440		3,036,096	35,251,034	0.9
1972	10,613,241	7,072,542		3,540,699	38,791,733	1.0
1973	9,704,764	6,729,213		2,975,551	41,767,284	1.1
1974	10,481,769	7,434,558		3,047,211	44,814,495	1.2
1975	8,907,206	6,122,553		2,784,653	47,599,148	1.2
1976	8,373,275	5,754,282		2,618,993	50,218,141	1.3
1977	10,587,378	7,121,083		3,466,295	53,684,436	1.4
1978	9,881,934	6,450,222		3,431,712	57,116,148	1.5
1979	14,847,753	9,488,271		5,359,482	62,475,630	1.6
1980	25,822,011	16,566,952		9,255,059	71,730,689	1.9
1981	26,109,333	16,365,649		9,743,684	81,474,373	2.1
1982	26,036,774	17,077,159		8,959,615	90,433,988	2.4
1983	13,601,183	9,216,170		4,385,013	94,819,001	2.5
1984	18,185,798	11,974,647		6,211,151	101,030,152	2.6
1985	22,401,825	14,704,418		7,697,407	108,727,559	2.8
1986	26,975,708	17,174,865		9,800,843	118,528,402	3.1
1987	30,638,985	19,317,606		11,321,379	129,849,781	3.4
1988	41,515,117	25,296,645		16,218,472	146,068,253	3.8
1989	46,276,829	28,020,417		18,256,412	164,324,665	4.3
1990	48,920,816	29,067,756		19,853,060	184,177,725	4.8
1991	37,946,565	22,578,392		15,368,173	199,545,898	5.2
1992	43,900,769	25,583,604		18,317,165	217,863,063	5.7
1993	32,777,464	19,254,803		13,522,661	231,385,724	6.0
1994	50,213,083	28,566,548		21,646,535	253,032,259	6.6
1995	58,973,548	31,261,830		27,711,718	280,743,977	7.3
1996	61,355,216	31,180,249		30,174,967	310,918,944	8.1
1997	73,465,733	37,158,379		36,307,354	347,226,298	9.1
1998	59,534,087	29,592,159		29,941,928	377,168,226	9.8
1999	47,081,213	23,136,443		23,944,770	401,112,996	10.5

UGI UTILITIES, INC. - GAS DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
2000	60,617,989	27,867,017	32,750,972		433,863,968	11.3
2001	60,385,547	27,722,209	32,663,338		466,527,306	12.2
2002	57,060,920	26,178,842	30,882,078		497,409,384	13.0
2003	56,300,955	23,855,393	32,445,562		529,854,946	13.8
2004	74,867,998	32,332,191	42,535,807		572,390,753	14.9
2005	68,240,403	28,092,824	40,147,579		612,538,332	16.0
2006	65,779,211	29,003,061	36,776,150		649,314,482	16.9
2007	67,802,838	28,415,681	39,387,157		688,701,639	18.0
2008	70,951,172	27,567,254	43,383,918		732,085,557	19.1
2009	68,716,239	25,268,982	43,447,257		775,532,814	20.2
2010	60,850,360	19,965,545	40,884,815		816,417,629	21.3
2011	86,033,191	25,889,219	60,143,972		876,561,601	22.9
2012	104,156,161	28,853,062	75,303,099		951,864,700	24.8
2013	123,140,519	31,000,870	92,139,649		1,044,004,349	27.2
2014	156,664,028	36,091,106	120,572,922		1,164,577,271	30.4
2015	181,529,252	38,364,896	143,164,356		1,307,741,627	34.1
2016	203,830,970	38,586,874	165,244,096		1,472,985,723	38.4
2017	202,781,182	33,765,514	169,015,668		1,642,001,391	42.8
2018	295,488,854	43,898,677	251,590,177		1,893,591,568	49.4
2019	267,281,348	37,443,701	229,837,647		2,123,429,215	55.4
2020	272,124,673	35,331,061	236,793,612		2,360,222,827	61.6
2021	345,573,251	30,545,170	315,028,081		2,675,250,908	69.8
2022	429,046,229	29,624,489	399,421,740		3,074,672,648	80.2
2023	486,079,139	23,538,822	462,540,317		3,537,212,965	92.3
2024	299,479,329	4,702,544	294,776,785		3,831,989,750	100.0
TOTAL	5,168,377,742	1,336,387,992	3,831,989,750			

COMMON PLANT

UGI UTILITIES, INC. - COMMON PLANT

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
1952						0.0
1953						0.0
2017						0.0
2019	33,790,493	5,657,874	28,132,619		28,132,619	51.2
2020	1,957,793	244,422	1,713,371		29,845,990	54.3
2021	1,734,673	275,084	1,459,589		31,305,579	57.0
2022	4,218,639	406,457	3,812,182		35,117,761	63.9
2023	11,843,969	545,818	11,298,151		46,415,912	84.5
2024	8,694,191	155,588	8,538,603		54,954,515	100.0
SUBTOTAL	62,239,758	7,285,243	54,954,515			
NONDEPRECIABLE	7,086,071		7,086,071			
TOTAL	69,325,829	7,285,243	62,040,586			

INFORMATION SERVICES

UGI UTILITIES, INC. - INFORMATION SERVICES

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
2000	802,206	802,206				0.0
2001	18,800	18,800				0.0
2002	447,659	447,659				0.0
2004	1,403,265	1,403,265				0.0
2005	122,880	122,880				0.0
2006	2,693,931	2,693,931				0.0
2007	3,259,581	3,259,581				0.0
2009	440,869	440,869				0.0
2011	169,184	149,606	19,578		19,578	0.0
2012	2,739,344	2,732,797	6,547		26,125	0.0
2013	259,178	259,178			26,125	0.0
2014	740,529	740,529			26,125	0.0
2015	220,826	216,678	4,148		30,273	0.0
2016	2,224,484	1,497,131	727,353		757,626	0.6
2017	77,572,379	38,477,053	39,095,326		39,852,952	32.1
2018	1,545,759	995,537	550,222		40,403,174	32.5
2019	63,153,771	25,003,730	38,150,041		78,553,215	63.3
2020	14,506,191	7,299,157	7,207,034		85,760,249	69.1
2021	15,472,364	4,854,935	10,617,429		96,377,678	77.6
2022	11,236,969	2,995,531	8,241,438		104,619,116	84.3
2023	11,800,068	2,114,839	9,685,229		114,304,345	92.1
2024	10,552,713	727,678	9,825,035		124,129,380	100.0
TOTAL	221,382,950	97,253,570	124,129,380			

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, 2024

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	6,292	6,472			
1930	1,806.23	1,738	1,791	15	2.65	6
1931	2,041.31	1,957	2,017	25	2.88	9
1932	27,123.22	25,911	26,701	422	3.13	135
1933	2,640.53	2,513	2,590	51	3.38	15
1934	538.99	511	527	12	3.64	3
1935	812.94	768	791	22	3.90	6
1936	12.64	12	12			
1938	203.24	190	196	7	4.69	1
1939	375.47	349	360	16	4.96	3
1940	962.92	891	918	45	5.23	9
1941	6,450.60	5,943	6,124	326	5.51	59
1942	592.71	544	561	32	5.79	6
1943	337.44	308	317	20	6.07	3
1944	60.01	55	57	3	6.37	
1945	422.25	382	394	29	6.67	4
1946	631.09	568	585	46	6.99	7
1947	3,351.10	3,001	3,093	259	7.31	35
1948	2,508.33	2,234	2,302	206	7.65	27
1949	4,635.54	4,106	4,231	404	8.00	50
1950	1,157.34	1,019	1,050	107	8.36	13
1951	190.65	167	172	19	8.75	2
1952	4,042.41	3,514	3,621	421	9.15	46
1953	198.20	171	176	22	9.57	2
1954	5,400.53	4,627	4,768	632	10.02	63
1955	14,353.89	12,205	12,577	1,777	10.48	170
1956	8,390.67	7,076	7,292	1,099	10.97	100
1957	78,471.52	65,602	67,603	10,869	11.48	947
1958	2,231.51	1,849	1,905	326	12.01	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, 2024

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	3,163	3,259	595	12.57	47
1960	3,405.26	2,766	2,850	555	13.15	42
1961	11,197.19	8,996	9,270	1,927	13.76	140
1962	2,660.99	2,114	2,178	483	14.38	34
1963	3,222.41	2,531	2,608	614	15.02	41
1964	3,157.03	2,450	2,525	632	15.67	40
1965	5,365.41	4,114	4,239	1,126	16.33	69
1966	6,572.95	4,976	5,128	1,445	17.01	85
1967	36,334.10	27,147	27,975	8,359	17.70	472
1968	22,318.73	16,455	16,957	5,362	18.39	292
1969	3,796.90	2,761	2,845	952	19.10	50
1970	12,470.57	8,941	9,214	3,257	19.81	164
1971	18,015.96	12,730	13,118	4,898	20.54	238
1972	1,199.64	835	860	339	21.28	16
1973	11,935.28	8,179	8,428	3,507	22.03	159
1974	5,080.37	3,427	3,532	1,549	22.78	68
1975	8,346.12	5,538	5,707	2,639	23.55	112
1976	11,480.98	7,491	7,719	3,762	24.33	155
1977	7,995.15	5,126	5,282	2,713	25.12	108
1978	11,905.30	7,495	7,724	4,182	25.93	161
1979	12,918.41	7,984	8,227	4,691	26.74	175
1980	7,570.24	4,590	4,730	2,840	27.56	103
1981	4,856.13	2,887	2,975	1,881	28.39	66
1982	73,749.17	45,134	46,510	27,239	26.94	1,011
1983	10,050.64	6,006	6,189	3,861	27.94	138
1984	9,041.47	5,309	5,471	3,571	28.47	125
1985	15,250.78	8,736	9,002	6,248	29.46	212
1986	26,754.50	15,039	15,498	11,257	29.99	375
1987	14,112.19	7,726	7,962	6,151	30.99	198
1988	3,342.10	1,793	1,848	1,494	31.52	47
1989	11,301.63	5,897	6,077	5,225	32.53	161
1990	1,090.00	553	570	520	33.52	16
1991	8,000.14	3,966	4,087	3,913	34.07	115
1992	117,309.04	56,426	58,147	59,162	35.07	1,687
1993	25,030.74	11,669	12,025	13,006	36.07	361
1994	12,460.42	5,625	5,797	6,664	37.07	180
1995	6,889.97	3,029	3,121	3,769	37.61	100
1996	12,673.77	5,381	5,545	7,129	38.62	185
1997	12,902.15	5,287	5,448	7,454	39.61	188
1998	66,382.78	26,208	27,007	39,376	40.62	969
1999	16,831.93	6,438	6,634	10,198	41.17	248

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 365.2 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	1,057	1,089	1,788	42.17	42
2001	5,944.43	2,095	2,159	3,786	43.17	88
2002	2,355.47	795	819	1,536	44.17	35
2003	1,306.89	421	434	873	45.17	19
2004	373.65	115	119	255	46.17	6
2007	10,611.38	2,804	2,890	7,722	48.73	158
	868,159.56	544,149	560,444	307,715		11,249
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.4 1.30

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 366 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	189	191			
1966	2,343.06	2,296	2,343			
1967	2,250.24	2,180	2,250			
1968	9,977.71	9,559	9,978			
1969	2,151.32	2,037	2,151			
1970	544.69	510	545			
1971	40.03	37	40			
1972	1,214.19	1,113	1,214			
1974	700.59	628	701			
1975	4,750.87	4,211	4,751			
1978	193.66	165	194			
1979	2,207.46	1,862	2,207			
1980	2,203.60	1,833	2,204			
1984	5,281.99	4,600	5,282			
1985	369.17	318	369			
1986	9,821.44	8,356	9,821			
1987	241.46	203	241			
1988	1,014.54	844	1,015			
1989	31,015.80	25,433	31,016			
1990	44,844.88	36,203	44,845			
1995	601.90	449	602			
1997	1,215.58	873	1,216			
1999	1,575.63	1,081	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, 2024

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	1,054	1,760			
2019	11,416.29	2,587	5,541	5,875	18.77	313
2020	138.01	27	58	80	18.76	4
	162,216.47	132,798	156,261	5,955		317
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					18.8	0.20

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 367 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	67,150	71,114			
1903	24,056.23	22,549	24,056			
1904	33,197.34	31,011	33,197			
1905	1,964.62	1,829	1,965			
1907	2,420.69	2,239	2,421			
1908	8,730.25	8,049	8,730			
1911	749.15	684	749			
1914	1,738.46	1,572	1,738			
1916	63.32	57	63			
1923	35.55	31	36			
1926	1,356.81	1,177	1,357			
1927	46,464.38	40,133	46,464			
1928	2,171.63	1,868	2,172			
1929	180.25	154	180			
1930	27,529.19	23,488	27,529			
1931	2,522.76	2,143	2,523			
1932	296.56	251	297			
1933	122,819.26	103,430	122,819			
1934	4,897.35	4,105	4,897			
1935	10,855.44	9,055	10,855			
1936	1,410.95	1,171	1,411			
1937	16,622.35	13,726	16,622			
1938	2,388.88	1,962	2,389			
1939	2,797.65	2,285	2,798			
1940	797.65	648	798			
1941	11,364.66	9,177	11,365			
1942	11,633.51	9,338	11,634			
1943	1,215.69	970	1,216			
1944	5,838.88	4,627	5,839			
1945	48.34	38	48			
1946	1,498.10	1,171	1,480	18	16.39	1
1947	4,905.03	3,806	4,810	95	16.81	6
1948	24,941.60	19,205	24,270	671	17.25	39
1949	98,837.20	75,524	95,443	3,394	17.69	192
1950	28,199.11	21,375	27,013	1,186	18.15	65
1951	2,735.68	2,056	2,598	137	18.62	7
1952	202,177.37	150,663	190,400	11,777	19.11	616
1953	22,207.66	16,404	20,731	1,477	19.60	75
1954	200,020.82	146,415	185,032	14,989	20.10	746
1955	797,823.90	578,478	731,051	66,772	20.62	3,238
1956	81,749.31	58,696	74,177	7,572	21.15	358

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 367 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	1,047,564	1,323,859	149,922	21.69	6,912
1958	311,182.44	218,908	276,645	34,537	22.24	1,553
1959	299,804.72	208,664	263,699	36,106	22.80	1,584
1960	613,382.05	422,252	533,621	79,761	23.37	3,413
1961	674,919.59	459,398	580,564	94,355	23.95	3,940
1962	47,891.52	32,221	40,719	7,172	24.54	292
1963	190,718.09	126,789	160,230	30,489	25.14	1,213
1964	122,060.87	80,154	101,295	20,766	25.75	806
1965	290,969.66	188,665	238,425	52,544	26.37	1,993
1966	701,420.51	448,909	567,309	134,112	27.00	4,967
1967	742,304.44	468,743	592,374	149,931	27.64	5,424
1968	215,827.53	134,417	169,869	45,958	28.29	1,625
1969	370,389.64	227,419	287,401	82,989	28.95	2,867
1970	640,788.57	387,805	490,089	150,700	29.61	5,089
1971	875,035.93	521,758	659,372	215,664	30.28	7,122
1972	453,960.20	266,565	336,871	117,089	30.96	3,782
1973	966,619.22	558,706	706,065	260,555	31.65	8,232
1974	372,161.96	211,637	267,456	104,706	32.35	3,237
1975	485,847.07	271,749	343,423	142,424	33.05	4,309
1976	297,092.08	163,362	206,449	90,643	33.76	2,685
1977	137,471.87	74,272	93,861	43,611	34.48	1,265
1978	134,299.99	71,250	90,042	44,258	35.21	1,257
1979	287,058.05	149,500	188,931	98,127	35.94	2,730
1980	501,981.46	256,477	324,123	177,859	36.68	4,849
1981	243,613.68	122,033	154,219	89,394	37.43	2,388
1982	283,711.51	159,162	201,141	82,571	33.26	2,483
1983	319,398.12	174,966	221,113	98,285	34.26	2,869
1984	524,887.81	282,705	357,268	167,619	34.69	4,832
1985	749,802.45	396,870	501,544	248,258	35.13	7,067
1986	455,843.70	235,170	297,196	158,648	36.13	4,391
1987	565,064.08	286,035	361,477	203,587	36.58	5,566
1988	414,536.27	205,776	260,049	154,487	37.03	4,172
1989	491,903.15	237,491	300,129	191,774	38.03	5,043
1990	207,476.32	98,053	123,914	83,562	38.50	2,170
1991	360,151.18	166,498	210,412	149,739	38.96	3,843
1992	2,298,208.76	1,030,747	1,302,606	995,602	39.96	24,915
1993	1,177,930.89	515,698	651,713	526,218	40.45	13,009
1994	1,136,543.85	485,304	613,303	523,241	40.93	12,784
1995	971,986.45	401,430	507,307	464,679	41.93	11,082
1996	571,723.50	229,719	290,307	281,416	42.43	6,632
1997	818,847.73	319,760	404,097	414,751	42.92	9,663

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 367 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	754,528	953,535	1,051,589	43.92	23,943
1999	1,775,496.88	647,346	818,083	957,413	44.43	21,549
2000	1,018,766.50	359,421	454,218	564,548	44.94	12,562
2001	2,255,155.44	763,145	964,424	1,290,731	45.94	28,096
2002	827,071.64	269,791	340,948	486,123	46.47	10,461
2003	1,841,712.23	578,113	730,590	1,111,122	46.99	23,646
2004	339,445.60	102,309	129,293	210,153	47.52	4,422
2005	46,687.55	13,381	16,910	29,777	48.53	614
2006	317,437.09	86,914	109,838	207,600	49.07	4,231
2007	479,147.65	124,962	157,921	321,227	49.61	6,475
2008	171,988.56	42,567	53,794	118,195	50.17	2,356
2009	12,014.64	2,811	3,552	8,462	50.73	167
2010	222,615.19	48,753	61,612	161,004	51.72	3,113
2011	140,623.77	28,856	36,467	104,157	52.29	1,992
2012	28,451.16	5,440	6,875	21,576	52.86	408
2013	2,361,672.12	418,252	528,566	1,833,106	53.44	34,302
2014	9,397.12	1,530	1,934	7,464	54.01	138
	38,533,782.27	18,031,430	22,743,335	15,790,448		387,873
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						40.7 1.01

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, 2024

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	126	130			
1940	199.99	193	200			
1941	188.95	181	189			
1943	115.52	110	116			
1944	207.70	196	208			
1945	83.77	79	84			
1946	174.42	163	174			
1947	163.63	152	164			
1948	277.29	256	277			
1949	89.09	82	89			
1951	7.97	7	8			
1953	18.79	17	19			
1954	5,944.35	5,330	5,944			
1955	8,508.82	7,592	8,509			
1956	7,542.08	6,694	7,542			
1957	39,702.37	35,043	39,702			
1958	13,574.54	11,918	13,575			
1959	6,469.06	5,647	6,469			
1960	9,801.88	8,508	9,802			
1961	24,067.26	20,762	24,067			
1962	5,498.45	4,714	5,497	2	6.99	
1963	12,455.03	10,612	12,374	81	7.25	11
1964	5,203.12	4,404	5,135	68	7.53	9
1965	19,172.75	16,113	18,788	384	7.82	49
1966	16,408.17	13,689	15,962	446	8.12	55
1967	43,116.46	35,699	41,627	1,490	8.43	177
1968	18,626.28	15,296	17,836	791	8.76	90
1969	18,055.59	14,702	17,143	912	9.10	100
1970	32,278.33	26,053	30,379	1,899	9.45	201
1971	15,250.12	12,194	14,219	1,031	9.82	105
1972	26,308.31	20,826	24,284	2,024	10.21	198
1973	26,694.33	20,909	24,381	2,314	10.62	218
1974	12,036.90	9,325	10,873	1,164	11.04	105
1975	18,632.52	14,267	16,636	1,997	11.48	174
1976	30,467.80	23,044	26,870	3,598	11.94	301
1977	138,678.97	103,528	120,718	17,961	12.42	1,446
1978	14,832.80	10,925	12,739	2,094	12.91	162
1979	22,161.07	16,092	18,764	3,397	13.42	253

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, 2024

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	29,334	34,205	6,804	13.95	488
1981	13,577.55	9,560	11,147	2,430	14.50	168
1982	82,437.31	62,364	72,719	9,718	13.68	710
1983	156,845.27	117,163	136,617	20,228	14.06	1,439
1984	24,048.18	17,726	20,669	3,379	14.45	234
1985	50,677.87	36,630	42,712	7,966	15.15	526
1986	86,879.75	61,876	72,150	14,730	15.56	947
1987	86,985.91	60,673	70,747	16,239	16.26	999
1988	52,185.49	35,810	41,756	10,430	16.69	625
1989	411,643.09	276,213	322,076	89,567	17.41	5,145
1990	41,658.60	27,453	32,011	9,647	17.85	540
1991	297,917.74	192,634	224,619	73,299	18.31	4,003
1992	147,610.27	93,068	108,521	39,089	19.05	2,052
1993	264,883.76	163,539	190,693	74,191	19.52	3,801
1994	163,266.69	98,091	114,378	48,889	20.26	2,413
1995	349,935.44	205,412	239,519	110,417	20.75	5,321
1996	117,235.62	66,824	77,920	39,316	21.50	1,829
1997	215,121.50	119,500	139,342	75,780	22.00	3,445
1998	739,635.18	397,924	463,996	275,639	22.76	12,111
1999	555,284.44	290,303	338,505	216,779	23.28	9,312
2000	30,572.58	15,506	18,081	12,492	23.81	525
2001	311,654.86	152,337	177,631	134,024	24.58	5,453
2002	420,021.01	198,460	231,413	188,608	25.12	7,508
2003	302,736.01	137,321	160,122	142,614	25.90	5,506
2004	113,854.85	49,709	57,963	55,892	26.45	2,113
2005	92,462.88	38,585	44,992	47,471	27.23	1,743
2006	61,754.44	24,677	28,774	32,980	27.80	1,186
2007	43,243.40	16,497	19,236	24,007	28.37	846
2008	249,781.89	90,271	105,260	144,522	29.16	4,956
2012	19,034.42	5,377	6,270	12,765	31.75	402
2013	11,199.27	2,936	3,423	7,776	32.36	240
2021	1,310.54	113	132	1,179	36.99	32
2023	23,129.77	897	1,046	22,084	37.11	595
	6,172,846.41	3,570,337	4,160,244	2,012,602		90,867

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.1 1.47

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 370 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	683	706			
1983	5,572.11	5,319	5,572			
1984	1,354.71	1,278	1,355			
1985	2,338.50	2,180	2,339			
1986	8,363.40	7,728	8,363			
1987	1,865.01	1,699	1,865			
1988	8,236.27	7,426	8,236			
1989	56,812.32	50,620	56,812			
1990	6,202.17	5,457	6,202			
1991	81,477.96	70,690	81,478			
1992	19,398.63	16,644	19,399			
1993	11,826.34	9,984	11,826			
1994	4,988.84	4,154	4,989			
1995	24,237.82	19,877	24,238			
1996	53,971.10	43,533	53,971			
1997	2,814.71	2,237	2,814	1	7.10	
1998	270.53	211	265	5	7.51	1
2000	83,012.05	62,234	78,282	4,730	8.18	578
2001	21,876.59	16,040	20,176	1,700	8.55	199
2004	19,336.59	13,122	16,506	2,831	9.71	292
2009	239,511.48	137,360	172,781	66,731	11.53	5,788
2010	493,162.42	271,732	341,803	151,359	11.82	12,805
2011	679,759.29	357,010	449,072	230,688	12.21	18,893
2012	572,350.00	286,175	359,970	212,380	12.50	16,990
2013	629,591.21	298,300	375,222	254,369	12.77	19,919
2014	214,236.53	95,378	119,973	94,264	13.08	7,207
2015	223,230.20	92,886	116,838	106,392	13.33	7,981
2022	19,067.98	3,028	3,809	15,259	13.25	1,152
	3,505,204.40	1,902,618	2,364,496	1,140,708		91,805

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.4 2.62

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 371 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	1,624	1,631			
1963	268.78	262	269			
1965	542.39	520	542			
1966	237.71	226	238			
1967	1,610.42	1,519	1,610			
1968	1,046.31	979	1,046			
1969	8,185.23	7,608	8,185			
1970	1,294.81	1,195	1,295			
1971	2,302.48	2,110	2,302			
1972	4,402.26	4,007	4,402			
1973	6,378.34	5,766	6,378			
1974	2,116.13	1,900	2,116			
1975	772.96	689	773			
1976	728.51	644	729			
1977	666.84	585	667			
1978	2,372.22	2,066	2,359	13	4.52	3
1979	395.78	342	390	5	4.77	1
1980	1,489.70	1,276	1,457	33	5.03	7
1981	1,156.83	982	1,121	36	5.30	7
1982	1,410.00	1,258	1,410			
1983	4,310.08	3,810	4,310			
1984	3,348.16	2,929	3,347	2	5.80	
1985	3,634.15	3,144	3,592	42	6.16	7
1986	5,292.73	4,544	5,192	101	6.34	16
1987	1,466.52	1,243	1,420	46	6.75	7
1988	1,617.48	1,358	1,552	66	6.98	9
1989	7,215.84	5,969	6,820	396	7.42	53
1990	11,462.74	9,333	10,664	799	7.87	102
1991	14,888.28	11,920	13,620	1,269	8.34	152
1992	14,350.24	11,334	12,950	1,400	8.65	162
1993	10,561.54	8,184	9,351	1,211	9.15	132

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 371 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	7,522	8,594	1,311	9.66	136
1995	3,879.74	2,884	3,295	585	10.18	57
1996	7,818.56	5,683	6,493	1,325	10.71	124
	140,637.24	117,293	131,999	8,639		975
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					8.9	0.69

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 371.1 TESTING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	2,195	2,200			
1993	1,383.30	1,364	1,383			
1996	24,385.78	23,420	24,386			
1997	494.25	469	494			
2015	100,388.74	49,110	53,335	47,054	9.92	4,743
	210,010.97	157,717	162,957	47,054		4,743
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					9.9	2.26

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 374.2 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	292	298			
1905	222.17	217	222			
1930	410.41	366	410			
1931	548.08	487	548			
1932	10,677.87	9,442	10,678			
1933	38.71	34	39			
1934	55.00	48	55			
1935	123.52	108	124			
1936	533.10	463	532	1	9.88	
1937	100.54	87	100	1	10.20	
1938	223.29	192	221	3	10.53	
1939	178.56	153	176	3	10.87	
1940	285.78	243	279	6	11.22	1
1941	249.96	211	243	7	11.59	1
1942	57.82	49	56	1	11.96	
1943	19.44	16	18	1	12.34	
1945	36.92	30	34	2	13.14	
1946	59.80	49	56	3	13.56	
1947	160.11	130	149	11	14.00	1
1948	235.63	190	218	17	14.44	1
1949	51.03	41	47	4	14.90	
1950	2,077.70	1,652	1,899	178	15.37	12
1951	1,726.56	1,362	1,566	161	15.85	10
1952	360.18	282	324	36	16.35	2
1953	287.05	223	256	31	16.85	2
1954	1,145.40	880	1,012	134	17.37	8
1955	877.98	668	768	110	17.91	6
1956	3,133.21	2,362	2,716	417	18.45	23
1957	1,794.30	1,339	1,540	255	19.01	13
1958	5,277.55	3,900	4,484	793	19.58	41
1959	1,136.57	831	955	181	20.16	9
1960	1,431.64	1,036	1,191	240	20.75	12
1961	1,139.60	815	937	203	21.36	10
1962	1,739.80	1,230	1,414	326	21.98	15
1963	534.64	374	430	105	22.60	5
1964	1,024.78	707	813	212	23.24	9
1965	2,424.42	1,652	1,899	525	23.89	22
1966	1,904.74	1,281	1,473	432	24.55	18
1967	14,200.26	9,425	10,837	3,363	25.22	133
1968	36,083.66	23,628	27,167	8,916	25.89	344
1969	18,362.30	11,855	13,631	4,731	26.58	178

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 374.2 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	7,178	8,253	3,029	27.28	111
1971	6,080.40	3,812	4,383	1,697	27.98	61
1972	15,534.05	9,590	11,027	4,508	28.70	157
1973	18,498.57	11,242	12,926	5,573	29.42	189
1974	38,364.70	22,942	26,379	11,986	30.15	398
1975	49,272.90	28,979	33,320	15,953	30.89	516
1976	37,863.68	21,890	25,169	12,695	31.64	401
1977	13,898.67	7,896	9,079	4,820	32.39	149
1978	19,181.60	10,703	12,306	6,875	33.15	207
1979	24,833.70	13,602	15,639	9,194	33.92	271
1980	27,735.34	14,903	17,135	10,600	34.70	305
1981	38,526.40	20,296	23,336	15,190	35.49	428
1982	41,644.61	23,717	27,270	14,375	32.13	447
1983	29,660.39	16,494	18,965	10,696	33.13	323
1984	47,020.30	25,711	29,562	17,458	33.57	520
1985	51,245.11	27,324	31,417	19,828	34.58	573
1986	70,214.20	36,764	42,271	27,943	35.03	798
1987	74,675.20	38,084	43,789	30,886	36.03	857
1988	61,590.79	30,795	35,408	26,183	36.50	717
1989	64,488.00	31,367	36,066	28,422	37.49	758
1990	63,293.80	30,134	34,648	28,646	37.96	755
1991	76,971.45	35,584	40,914	36,057	38.96	925
1992	69,790.71	31,531	36,254	33,537	39.44	850
1993	74,877.76	33,021	37,967	36,910	39.93	924
1994	94,389.03	40,304	46,341	48,048	40.93	1,174
1995	63,758.76	26,524	30,497	33,262	41.42	803
1996	64,141.55	25,772	29,632	34,509	42.43	813
1997	72,745.02	28,407	32,662	40,083	42.92	934
1998	147,067.21	55,341	63,631	83,436	43.92	1,900
1999	227,532.44	82,958	95,385	132,148	44.43	2,974
2000	113,292.57	39,698	45,645	67,648	45.43	1,489
2001	143,018.46	48,397	55,647	87,372	45.94	1,902
2002	79,103.65	25,630	29,469	49,634	46.94	1,057
2003	48,457.78	15,003	17,250	31,207	47.94	651
2004	457,077.76	135,844	156,193	300,885	48.47	6,208
2005	156,879.83	44,366	51,012	105,868	49.46	2,140
2006	18,899.98	5,105	5,870	13,030	49.99	261
2007	23,188.64	5,925	6,813	16,376	50.99	321
2008	111,323.88	27,007	31,052	80,271	51.52	1,558
2009	31,652.25	7,210	8,290	23,362	52.53	445
2010	18,984.06	4,074	4,684	14,300	53.07	269

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 374.2 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	3,296	3,790	12,707	54.07	235
2012	11,716.78	2,182	2,509	9,208	54.62	169
2013	7,230.17	1,239	1,425	5,806	55.61	104
2014	96,772.18	15,135	17,402	79,370	56.62	1,402
2015	3,854.69	549	631	3,223	57.17	56
2016	108,433.77	13,825	15,896	92,538	58.17	1,591
2017	1,733.31	196	225	1,508	58.73	26
2018	88,813.28	8,721	10,027	78,786	59.72	1,319
2019	734.26	61	70	664	60.29	11
	3,345,070.16	1,274,678	1,465,350	1,879,720		42,328
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						44.4 1.27

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	9,503	9,551			
1926	1,437.54	1,421	1,438			
1927	12,577.28	12,348	12,577			
1928	169.18	165	169			
1929	1,786.94	1,729	1,787			
1930	5,907.90	5,677	5,908			
1931	886.67	846	887			
1932	690.68	654	691			
1933	4,845.58	4,558	4,846			
1934	599.15	559	599			
1937	206.12	188	206			
1939	941.28	848	941			
1941	1,497.83	1,329	1,498			
1942	1,321.59	1,163	1,322			
1943	3,799.03	3,319	3,799			
1944	480.46	416	479	2	6.66	
1945	7,388.06	6,354	7,314	75	7.00	11
1946	24,241.93	20,683	23,806	436	7.34	59
1947	1,212.46	1,026	1,181	32	7.68	4
1948	11,813.70	9,919	11,417	397	8.02	50

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	129,431	148,976	6,440	8.36	770
1950	314,103.69	259,450	298,630	15,474	8.70	1,779
1951	117,565.93	96,286	110,826	6,740	9.05	745
1952	14,011.46	11,377	13,095	916	9.40	97
1953	64,035.02	51,548	59,332	4,703	9.75	482
1954	82,747.60	66,033	76,005	6,743	10.10	668
1955	21,708.32	17,171	19,764	1,944	10.45	186
1956	33,265.27	26,073	30,010	3,255	10.81	301
1957	16,795.88	13,044	15,014	1,782	11.17	160
1958	16,398.95	12,617	14,522	1,877	11.53	163
1959	32,555.72	24,814	28,561	3,995	11.89	336
1960	28,812.28	21,748	25,032	3,780	12.26	308
1961	30,404.90	22,725	26,157	4,248	12.63	336
1962	27,753.65	20,538	23,639	4,114	13.00	316
1963	14,913.85	10,923	12,572	2,341	13.38	175
1964	4,880.13	3,537	4,071	809	13.76	59
1965	18,536.25	13,294	15,302	3,235	14.14	229
1966	5,038.93	3,576	4,116	923	14.52	64
1967	4,718.58	3,311	3,811	908	14.91	61
1968	4,278.86	2,969	3,417	862	15.31	56
1969	8,771.59	6,017	6,926	1,846	15.70	118
1970	5,741.53	3,892	4,480	1,262	16.11	78
1971	25,767.69	17,259	19,865	5,902	16.51	357
1973	11,871.49	7,754	8,925	2,947	17.34	170
1974	25,525.37	16,464	18,950	6,575	17.75	370
1975	87,663.74	55,789	64,214	23,450	18.18	1,290
1976	4,598.73	2,887	3,323	1,276	18.61	69
1977	8,040.17	4,978	5,730	2,310	19.04	121
1978	13,389.00	8,173	9,407	3,982	19.48	204
1979	6,024.51	3,623	4,170	1,854	19.93	93
1980	2,625.97	1,556	1,791	835	20.38	41
1981	3,896.41	2,273	2,616	1,280	20.83	61
1982	4,195.18	2,924	3,366	830	18.48	45
1984	107,312.77	73,016	84,042	23,271	19.02	1,224
1985	3,250.91	2,183	2,513	738	19.32	38
1987	11,800.00	7,656	8,812	2,988	20.30	147
1989	18,115.32	11,447	13,176	4,940	20.68	239
1990	3,722.71	2,312	2,661	1,062	21.06	50
1993	4,421.64	2,591	2,982	1,439	22.26	65
1995	3,605.96	2,032	2,339	1,267	22.86	55
1996	28,053.64	15,430	17,760	10,294	23.32	441

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	19,547	22,499	14,755	24.01	615
1999	24,770.91	12,633	14,541	10,230	24.50	418
2000	23,959.75	11,918	13,718	10,242	24.76	414
2001	34,304.98	16,528	19,024	15,281	25.28	604
2002	6,262.15	2,931	3,374	2,889	25.58	113
2003	8,507.00	3,859	4,442	4,065	25.90	157
2004	14,150.50	6,178	7,111	7,040	26.45	266
2005	14,063.28	5,923	6,817	7,246	26.80	270
2006	17,523.06	7,100	8,172	9,351	27.16	344
2007	55,195.64	21,444	24,682	30,513	27.55	1,108
2008	20,558.92	7,631	8,783	11,776	27.95	421
2011	27,987.49	8,878	10,219	17,769	29.06	611
2013	103,921.61	28,807	33,157	70,764	29.99	2,360
2014	188,343.09	48,442	55,757	132,586	30.32	4,373
2019	56,478.77	8,201	9,439	47,039	32.38	1,453
2020	20,252.13	2,442	2,811	17,441	32.81	532
2021	8,253.67	789	908	7,346	33.13	222
2022	36,972.61	2,570	2,958	34,015	33.47	1,016
2023	176,424.38	7,480	8,610	167,815	33.84	4,959
	2,460,550.99	1,464,402	1,666,014	794,537		32,947

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	2,644	2,693			
1930	189.29	182	189			
1933	847.72	797	848			
1936	544.45	501	544			
1938	32.84	30	33			
1952	9,309.40	7,559	8,916	393	9.40	42
1956	5,775.22	4,527	5,340	435	10.81	40
1957	65,555.21	50,910	60,052	5,503	11.17	493
1958	3,928.05	3,022	3,565	363	11.53	31
1959	1,740.26	1,326	1,564	176	11.89	15
1960	10,837.04	8,180	9,649	1,188	12.26	97

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	11,458	13,515	1,815	12.63	144
1962	44,412.35	32,865	38,767	5,646	13.00	434
1963	61,579.91	45,101	53,200	8,380	13.38	626
1964	33,613.04	24,363	28,738	4,875	13.76	354
1965	24,530.54	17,593	20,752	3,778	14.14	267
1966	16,505.84	11,713	13,816	2,690	14.52	185
1967	43,814.66	30,749	36,271	7,544	14.91	506
1968	27,948.53	19,391	22,873	5,076	15.31	332
1969	33,413.01	22,921	27,037	6,376	15.70	406
1970	109,477.63	74,204	87,529	21,949	16.11	1,362
1971	28,682.10	19,211	22,661	6,021	16.51	365
1972	14,929.02	9,877	11,651	3,278	16.92	194
1973	43,388.65	28,341	33,430	9,959	17.34	574
1974	6,679.10	4,308	5,082	1,598	17.75	90
1975	2,388.78	1,520	1,793	596	18.18	33
1976	325.75	205	242	84	18.61	5
1977	310.42	192	226	84	19.04	4
1978	5,350.19	3,266	3,852	1,498	19.48	77
1980	6,278.95	3,720	4,388	1,891	20.38	93
1981	51,214.65	29,879	35,244	15,970	20.83	767
1982	55,560.11	38,725	45,679	9,881	18.48	535
1983	28,861.79	19,883	23,453	5,408	18.74	289
1984	5,806.34	3,951	4,660	1,146	19.02	60
1985	10,388.00	6,976	8,229	2,159	19.32	112
1986	10,162.46	6,730	7,938	2,224	19.64	113
1987	22,171.50	14,385	16,968	5,203	20.30	256
1988	9,500.30	6,069	7,159	2,342	20.64	113
1989	21,764.75	13,753	16,223	5,542	20.68	268
1990	17,697.49	10,990	12,963	4,734	21.06	225
1991	2,527.62	1,541	1,818	710	21.45	33
1992	778.74	466	550	229	21.85	10
1993	14,187.04	8,312	9,805	4,382	22.26	197
1994	30,706.90	17,607	20,769	9,938	22.69	438
1995	14,521.42	8,181	9,650	4,871	22.86	213
1996	64,620.77	35,541	41,923	22,698	23.32	973
1997	90,222.73	48,377	57,064	33,159	23.78	1,394
1998	90,466.61	47,468	55,992	34,475	24.01	1,436
1999	26,987.42	13,764	16,236	10,752	24.50	439
2000	22,242.63	11,063	13,050	9,193	24.76	371
2001	27,792.71	13,391	15,796	11,997	25.28	475
2002	74,704.50	34,962	41,240	33,464	25.58	1,308

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	16,204	19,114	16,610	25.90	641
2004	12,600.58	5,501	6,489	6,112	26.45	231
2005	1,094.30	461	544	551	26.80	21
2006	2,275.29	922	1,088	1,188	27.16	44
2007	50,329.62	19,553	23,064	27,266	27.55	990
2008	4,380.00	1,626	1,918	2,462	27.95	88
2009	6,511.91	2,301	2,714	3,798	28.36	134
2010	2,023.74	678	800	1,224	28.79	43
2014	1,151,949.73	296,281	349,484	802,466	30.32	26,467
2017	18,705.63	3,591	4,236	14,470	31.56	458
2019	630,236.94	91,510	107,942	522,295	32.38	16,130
2020	35,373.19	4,266	5,032	30,341	32.81	925
2023	6,264.54	266	314	5,951	33.84	176
	3,277,952.69	1,283,034	1,511,545	1,766,408		63,142

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

1862	16.00	16	16			
1901	123.38	123	123			
1903	2,860.00	2,860	2,860			
1909	2,901.80	2,902	2,902			
1911	7,556.70	7,557	7,557			
1916	161.12	161	161			
1924	266.11	266	266			
1926	212.80	210	213			
1928	13,724.13	13,378	13,724			
1929	894.16	865	894			
1931	38.28	37	38			
1937	572.62	523	573			
1938	4,600.60	4,173	4,601			
1946	12.36	11	12			
1948	432.79	363	433			
1949	6,857.71	5,711	6,858			
1950	1,464.38	1,210	1,464			
1951	23,781.96	19,477	23,782			
1953	8.07	6	8			
1954	1,809.10	1,444	1,809			
1955	0.60			1	10.45	

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
1956	768.66	602	760	9	10.81	1
1957	123.78	96	121	3	11.17	
1958	1,865.14	1,435	1,812	54	11.53	5
1960	2,255.90	1,703	2,150	106	12.26	9
1961	2,692.32	2,012	2,540	152	12.63	12
1962	2,889.36	2,138	2,699	190	13.00	15
1963	2,147.00	1,572	1,985	162	13.38	12
1964	1,552.28	1,125	1,420	132	13.76	10
1965	251.74	181	229	23	14.14	2
1966	898.68	638	805	93	14.52	6
1967	2,957.44	2,076	2,621	337	14.91	23
1968	6,310.72	4,378	5,527	784	15.31	51
1969	8,455.01	5,800	7,322	1,133	15.70	72
1970	1,245.94	844	1,066	180	16.11	11
1971	15,473.04	10,364	13,084	2,389	16.51	145
1972	1,369.67	906	1,144	226	16.92	13
1973	1,726.18	1,128	1,424	302	17.34	17
1974	486.52	314	396	90	17.75	5
1975	909.12	579	731	178	18.18	10
1976	1,641.93	1,031	1,302	340	18.61	18
1978	1,522.09	929	1,173	349	19.48	18
1981	1,579.82	922	1,164	416	20.83	20
1985	1,166.22	783	989	178	19.32	9
1986	57,181.74	37,866	47,804	9,378	19.64	477
1987	5,760.94	3,738	4,719	1,042	20.30	51
1989	3,798.31	2,400	3,030	768	20.68	37
1990	1,768.35	1,098	1,386	382	21.06	18
1991	2,041.00	1,244	1,570	471	21.45	22
1992	2,626.45	1,571	1,983	643	21.85	29
1995	422.40	238	300	122	22.86	5
1996	825.00	454	573	252	23.32	11
1997	2,848.85	1,528	1,929	920	23.78	39
1998	2,075.00	1,089	1,375	700	24.01	29
2003	2,542.54	1,153	1,456	1,087	25.90	42
2005	5,268.60	2,219	2,801	2,467	26.80	92
2006	3,944.55	1,598	2,017	1,927	27.16	71
2007	1,852.48	720	909	944	27.55	34
2011	2,856.60	906	1,144	1,713	29.06	59
2012	17,301.02	5,147	6,498	10,803	29.52	366
2016	21,621.02	4,631	5,846	15,775	31.18	506
2017	68,032.91	13,062	16,490	51,543	31.56	1,633

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
2018	210,544.81	35,582	44,921	165,624	31.96	5,182
2020	11,411.86	1,376	1,737	9,675	32.81	295
2021	8,630.89	825	1,042	7,589	33.13	229
	561,938.55	221,294	270,288	291,651		9,711
	6,300,442.23	2,968,730	3,447,847	2,852,596		105,800
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					27.0	1.68

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	105,072.26	91,805	97,824	7,248	9.47	765
1925	16,078.22	13,994	14,912	1,167	9.72	120
1926	297,503.49	257,995	274,911	22,592	9.96	2,268
1927	22,558.48	19,484	20,762	1,797	10.22	176
1928	115,509.20	99,384	105,900	9,609	10.47	918
1929	137,483.82	117,796	125,520	11,964	10.74	1,114
1930	313,264.27	267,277	284,802	28,462	11.01	2,585
1931	168,970.82	143,558	152,971	16,000	11.28	1,418
1932	16,811.51	14,220	15,152	1,659	11.56	144
1933	5,702.07	4,802	5,117	585	11.84	49
1934	10,275.01	8,612	9,177	1,098	12.14	90
1935	7,281.17	6,073	6,471	810	12.44	65
1936	4,524.28	3,755	4,001	523	12.75	41
1937	9,376.15	7,742	8,250	1,127	13.07	86
1938	6,706.05	5,509	5,870	836	13.39	62
1939	15,868.96	12,964	13,814	2,055	13.73	150
1940	16,122.67	13,096	13,955	2,168	14.08	154
1941	29,202.74	23,580	25,126	4,077	14.44	282
1942	28,647.36	22,994	24,502	4,146	14.80	280
1943	4,266.12	3,403	3,626	640	15.18	42
1944	5,475.65	4,339	4,623	852	15.57	55
1945	9,567.68	7,530	8,024	1,544	15.97	97
1946	351,966.82	275,052	293,087	58,880	16.39	3,592
1947	57,314.12	44,468	47,384	9,930	16.81	591
1948	109,614.95	84,404	89,938	19,677	17.25	1,141
1949	123,668.66	94,499	100,695	22,974	17.69	1,299
1950	1,653,419.85	1,253,292	1,335,468	317,952	18.15	17,518
1951	356,458.47	267,961	285,531	70,928	18.62	3,809
1952	616,118.44	459,131	489,235	126,883	19.11	6,640
1953	712,816.58	526,536	561,060	151,757	19.60	7,743
1954	1,371,964.11	1,004,278	1,070,126	301,838	20.10	15,017
1955	1,183,371.21	858,027	914,286	269,085	20.62	13,050
1956	1,774,619.44	1,274,177	1,357,722	416,897	21.15	19,711
1957	1,507,870.81	1,071,795	1,142,070	365,801	21.69	16,865
1958	3,004,287.39	2,113,426	2,251,999	752,289	22.24	33,826
1959	1,773,809.15	1,234,571	1,315,519	458,290	22.80	20,100
1960	2,889,600.55	1,989,201	2,119,629	769,972	23.37	32,947
1961	1,688,246.84	1,149,139	1,224,486	463,761	23.95	19,364
1962	1,805,465.08	1,214,717	1,294,363	511,102	24.54	20,827
1963	2,251,470.51	1,496,778	1,594,919	656,552	25.14	26,116
1964	2,248,061.82	1,476,235	1,573,029	675,033	25.75	26,215

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	2,811,566.12	1,823,019	1,942,550	869,016	26.37	32,955
1966	2,980,587.74	1,907,576	2,032,652	947,936	27.00	35,109
1967	3,112,256.29	1,965,296	2,094,156	1,018,100	27.64	36,834
1968	3,538,159.35	2,203,566	2,348,049	1,190,110	28.29	42,068
1969	3,918,798.21	2,406,142	2,563,908	1,354,891	28.95	46,801
1970	3,292,208.71	1,992,445	2,123,085	1,169,123	29.61	39,484
1971	3,158,092.66	1,883,076	2,006,545	1,151,547	30.28	38,030
1972	3,036,943.58	1,783,293	1,900,220	1,136,724	30.96	36,716
1973	2,766,622.53	1,599,108	1,703,958	1,062,664	31.65	33,575
1974	3,068,034.72	1,744,699	1,859,095	1,208,940	32.35	37,371
1975	2,209,133.93	1,235,635	1,316,653	892,481	33.05	27,004
1976	1,944,639.77	1,069,299	1,139,411	805,229	33.76	23,852
1977	2,352,353.78	1,270,906	1,354,237	998,117	34.48	28,948
1978	2,088,503.46	1,108,014	1,180,664	907,839	35.21	25,784
1979	4,243,638.05	2,210,087	2,354,998	1,888,640	35.94	52,550
1980	8,547,975.47	4,367,417	4,653,779	3,894,196	36.68	106,167
1981	6,279,451.98	3,145,566	3,351,814	2,927,638	37.43	78,216
1982	6,890,745.94	3,865,708	4,119,174	2,771,572	33.26	83,330
1983	1,539,484.54	843,330	898,625	640,859	34.26	18,706
1984	2,223,426.55	1,197,538	1,276,058	947,369	34.69	27,310
1985	2,942,697.09	1,557,570	1,659,697	1,283,001	35.13	36,522
1986	4,766,648.84	2,459,114	2,620,353	2,146,296	36.13	59,405
1987	2,049,943.19	1,037,681	1,105,720	944,224	36.58	25,813
1988	4,133,944.56	2,052,090	2,186,641	1,947,303	37.03	52,587
1989	3,554,701.61	1,716,210	1,828,738	1,725,963	38.03	45,384
1990	3,292,738.12	1,556,148	1,658,181	1,634,557	38.50	42,456
1991	3,117,134.92	1,441,051	1,535,538	1,581,597	38.96	40,595
1992	2,412,694.29	1,082,093	1,153,044	1,259,651	39.96	31,523
1993	1,063,976.47	465,809	496,351	567,625	40.45	14,033
1994	868,141.87	370,697	395,003	473,139	40.93	11,560
1995	5,072,932.79	2,095,121	2,232,494	2,840,439	41.93	67,742
1996	4,943,953.66	1,986,481	2,116,730	2,827,223	42.43	66,633
1997	1,915,123.69	747,856	796,891	1,118,232	42.92	26,054
1998	2,318,200.74	872,339	929,536	1,388,664	43.92	31,618
1999	1,116,075.83	406,921	433,602	682,474	44.43	15,361
2000	2,569,577.29	906,547	965,987	1,603,590	44.94	35,683
2001	5,871,206.52	1,986,816	2,117,087	3,754,119	45.94	81,718
2002	1,049,992.56	342,508	364,966	685,027	46.47	14,741
2003	3,324,305.84	1,043,500	1,111,920	2,212,386	46.99	47,082
2004	1,751,878.97	528,016	562,637	1,189,242	47.52	25,026
2005	1,019,604.07	292,219	311,379	708,225	48.53	14,594

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	2,676,670.29	732,872	780,925	1,895,745	49.07	38,633
2007	882,529.19	230,164	245,255	637,274	49.61	12,846
2008	2,253,682.11	557,786	594,359	1,659,323	50.17	33,074
2009	2,496,256.14	584,124	622,424	1,873,832	50.73	36,937
2010	2,047,428.93	448,387	477,787	1,569,642	51.72	30,349
2011	1,839,015.18	377,366	402,109	1,436,906	52.29	27,480
2012	2,346,105.83	448,575	477,987	1,868,119	52.86	35,341
2013	3,397,213.11	601,646	641,095	2,756,118	53.44	51,574
2014	4,906,096.43	798,712	851,082	4,055,015	54.01	75,079
2015	9,548,185.76	1,415,041	1,507,822	8,040,364	54.60	147,259
2016	12,543,638.17	1,673,321	1,783,037	10,760,601	55.20	194,938
2017	23,573,103.17	2,809,914	2,994,154	20,578,949	55.40	371,461
2018	19,067,568.92	1,983,027	2,113,050	16,954,519	56.00	302,759
2019	10,751,751.00	952,605	1,015,065	9,736,686	56.61	171,996
2020	10,946,939.11	803,505	856,189	10,090,750	56.85	177,498
2021	25,604,187.71	1,479,922	1,576,957	24,027,230	57.10	420,792
2022	25,670,479.15	1,078,160	1,148,853	24,521,627	57.02	430,053
2023	27,334,986.62	705,243	751,484	26,583,502	56.64	469,341
2024	12,674,218.00	115,335	122,897	12,551,321	54.45	230,511
	356,544,563.90	101,401,811	108,050,510	248,494,054		5,192,193

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

1901	2,263.00	2,137	2,016	247	4.18	59
1903	552.71	518	489	64	4.70	14
1904	358.50	335	316	42	4.94	9
1905	1,658.05	1,544	1,457	201	5.17	39
1906	4,412.89	4,095	3,863	550	5.41	102
1907	11,509.28	10,645	10,043	1,467	5.63	261
1908	22,905.19	21,119	19,924	2,981	5.85	510
1909	467.38	430	406	62	6.07	10
1910	3,171.48	2,906	2,742	430	6.28	68
1911	34.39	31	29	5	6.50	1
1913	2,417.81	2,194	2,070	348	6.94	50
1914	343.18	310	292	51	7.16	7
1916	14.29	13	12	2	7.60	
1920	4,934.45	4,374	4,127	808	8.52	95
1921	39,619.48	34,997	33,017	6,603	8.75	755

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
1922	26,410.91	23,245	21,930	4,481	8.99	498
1923	36,524.52	32,029	30,217	6,308	9.23	683
1924	43,106.72	37,664	35,533	7,574	9.47	800
1925	45,250.01	39,386	37,157	8,093	9.72	833
1926	11,680.12	10,129	9,556	2,124	9.96	213
1927	30,501.74	26,345	24,854	5,647	10.22	553
1928	9,884.85	8,505	8,024	1,861	10.47	178
1929	835.02	715	675	160	10.74	15
1930	77,763.68	66,348	62,594	15,170	11.01	1,378
1931	220,356.62	187,215	176,622	43,735	11.28	3,877
1932	6,429.65	5,439	5,131	1,298	11.56	112
1933	11,189.08	9,423	8,890	2,299	11.84	194
1934	1,713.50	1,436	1,355	359	12.14	30
1935	2,446.10	2,040	1,925	522	12.44	42
1936	17,992.29	14,934	14,089	3,903	12.75	306
1937	3,851.45	3,180	3,000	851	13.07	65
1938	3,437.92	2,824	2,664	774	13.39	58
1939	1,773.05	1,448	1,366	407	13.73	30
1940	10,405.20	8,452	7,974	2,431	14.08	173
1941	1,412.00	1,140	1,075	337	14.44	23
1942	814.51	654	617	198	14.80	13
1944	463.83	368	347	117	15.57	8
1946	74,558.28	58,265	54,968	19,590	16.39	1,195
1947	15,125.48	11,735	11,071	4,054	16.81	241
1948	8,584.41	6,610	6,236	2,348	17.25	136
1949	12,988.45	9,925	9,363	3,625	17.69	205
1950	8,783.43	6,658	6,281	2,502	18.15	138
1951	13,305.34	10,002	9,436	3,869	18.62	208
1952	153,993.46	114,756	108,263	45,731	19.11	2,393
1953	341,200.64	252,035	237,774	103,426	19.60	5,277
1954	7,558.01	5,532	5,219	2,339	20.10	116
1955	105,249.98	76,314	71,996	33,254	20.62	1,613
1956	625,152.48	448,859	423,462	201,691	21.15	9,536
1957	1,594,505.33	1,133,374	1,069,246	525,260	21.69	24,217
1958	177,104.59	124,588	117,539	59,566	22.24	2,678
1959	1,099,693.83	765,387	722,080	377,614	22.80	16,562
1960	617,176.02	424,864	400,824	216,352	23.37	9,258
1961	1,234,591.60	840,349	792,801	441,791	23.95	18,446
1962	987,999.06	664,726	627,115	360,884	24.54	14,706
1963	1,780,880.28	1,183,929	1,116,940	663,940	25.14	26,410
1964	2,964,198.54	1,946,500	1,836,364	1,127,835	25.75	43,799

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
1965	2,237,519.55	1,450,808	1,368,719	868,801	26.37	32,947
1966	1,988,681.45	1,272,756	1,200,741	787,940	27.00	29,183
1967	2,207,067.16	1,393,697	1,314,839	892,228	27.64	32,280
1968	3,331,582.33	2,074,909	1,957,507	1,374,075	28.29	48,571
1969	2,969,647.88	1,823,364	1,720,195	1,249,453	28.95	43,159
1970	2,443,282.62	1,478,675	1,395,009	1,048,274	29.61	35,403
1971	2,209,763.86	1,317,616	1,243,063	966,701	30.28	31,925
1972	3,286,450.02	1,929,803	1,820,612	1,465,838	30.96	47,346
1973	1,178,321.41	681,070	642,534	535,787	31.65	16,928
1974	545,424.93	310,167	292,617	252,808	32.35	7,815
1975	607,635.53	339,869	320,639	286,997	33.05	8,684
1976	409,665.88	225,263	212,517	197,149	33.76	5,840
1977	611,909.55	330,596	311,890	300,019	34.48	8,701
1978	580,670.27	308,063	290,632	290,038	35.21	8,237
1979	1,015,825.10	529,042	499,108	516,717	35.94	14,377
1980	962,976.53	492,014	464,175	498,801	36.68	13,599
1981	2,989,300.74	1,497,430	1,412,703	1,576,598	37.43	42,121
1982	4,768,461.67	2,675,107	2,523,745	2,244,717	33.26	67,490
1983	694,276.05	380,324	358,805	335,471	34.26	9,792
1984	1,859,043.37	1,001,281	944,627	914,417	34.69	26,360
1985	1,834,096.56	970,787	915,858	918,238	35.13	26,138
1986	1,670,914.40	862,025	813,250	857,664	36.13	23,738
1987	2,017,990.43	1,021,507	963,708	1,054,282	36.58	28,821
1988	1,970,310.96	978,062	922,722	1,047,589	37.03	28,290
1989	1,581,677.26	763,634	720,426	861,251	38.03	22,647
1990	1,292,802.28	610,978	576,408	716,394	38.50	18,608
1991	832,465.18	384,849	363,074	469,392	38.96	12,048
1992	2,818,493.78	1,264,094	1,192,569	1,625,924	39.96	40,689
1993	859,192.37	376,154	354,871	504,322	40.45	12,468
1994	1,531,194.04	653,820	616,826	914,368	40.93	22,340
1995	1,210,666.83	500,005	471,714	738,953	41.93	17,623
1996	8,877,612.71	3,567,025	3,365,197	5,512,416	42.43	129,918
1997	7,733,621.16	3,019,979	2,849,104	4,884,518	42.92	113,805
1998	3,538,930.75	1,331,700	1,256,350	2,282,581	43.92	51,971
1999	442,805.93	161,447	152,312	290,494	44.43	6,538
2000	8,089,204.74	2,853,871	2,692,394	5,396,811	44.94	120,089
2001	2,138,117.19	723,539	682,600	1,455,517	45.94	31,683
2002	5,047,637.11	1,646,539	1,553,375	3,494,262	46.47	75,194
2003	1,733,045.12	544,003	513,222	1,219,823	46.99	25,959
2004	2,013,525.16	606,876	572,538	1,440,987	47.52	30,324
2005	2,724,517.60	780,847	736,665	1,987,852	48.53	40,961

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
2006	1,311,491.42	359,086	338,768	972,723	49.07	19,823
2007	914,328.73	238,457	224,965	689,364	49.61	13,896
2008	2,763,759.69	684,031	645,327	2,118,432	50.17	42,225
2009	546,971.21	127,991	120,749	426,222	50.73	8,402
2010	2,404,204.56	526,521	496,730	1,907,475	51.72	36,881
2011	1,323,738.90	271,631	256,262	1,067,477	52.29	20,415
2012	2,644,697.85	505,666	477,055	2,167,643	52.86	41,007
2013	4,760,365.28	843,061	795,359	3,965,006	53.44	74,195
2014	15,649,238.11	2,547,696	2,403,543	13,245,695	54.01	245,245
2015	16,466,229.15	2,440,295	2,302,219	14,164,010	54.60	259,414
2016	11,970,753.94	1,596,899	1,506,544	10,464,210	55.20	189,569
2017	7,086,089.47	844,662	796,870	6,289,220	55.40	113,524
2018	60,927,737.34	6,336,485	5,977,956	54,949,781	56.00	981,246
2019	7,541,603.35	668,186	630,379	6,911,224	56.61	122,085
2020	9,055,252.12	664,656	627,049	8,428,203	56.85	148,253
2021	3,421,769.44	197,778	186,587	3,235,182	57.10	56,658
2022	7,264,480.60	305,108	287,844	6,976,636	57.02	122,354
2023	10,008,049.07	258,208	243,598	9,764,451	56.64	172,395
2024	3,782,506.63	34,421	32,473	3,750,033	54.45	68,871
	279,181,148.38	73,237,408	69,093,514	210,087,635		4,336,264

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

1903	895.85	840	896			
1906	158.56	147	159			
1908	16.94	16	17			
1909	59.38	55	59			
1910	474.52	435	475			
1911	4.16	4	4			
1912	75.53	69	76			
1913	941.60	854	942			
1915	258.93	233	257	2	7.38	
1916	85.45	77	85			
1918	100.00	89	98	2	8.06	
1919	146.35	130	144	3	8.29	
1921	55.23	49	54	1	8.75	
1923	9,519.11	8,348	9,220	299	9.23	32
1924	615.15	537	593	22	9.47	2

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
1925	6,283.14	5,469	6,041	243	9.72	25
1926	4,581.08	3,973	4,388	193	9.96	19
1927	8,190.86	7,075	7,814	376	10.22	37
1928	26,201.23	22,544	24,900	1,301	10.47	124
1929	83.58	72	80	4	10.74	
1930	197.44	168	186	12	11.01	1
1931	5.86	5	6			
1932	56,310.34	47,631	52,609	3,701	11.56	320
1933	178.90	151	167	12	11.84	1
1934	9.92	8	9	1	12.14	
1935	88.50	74	82	7	12.44	1
1936	602.04	500	552	50	12.75	4
1937	1.18	1	1			
1938	77.09	63	70	8	13.39	1
1939	5,322.91	4,348	4,802	520	13.73	38
1940	3,146.76	2,556	2,823	324	14.08	23
1941	40,743.94	32,900	36,338	4,405	14.44	305
1942	293.84	236	261	33	14.80	2
1943	1,842.07	1,469	1,623	220	15.18	14
1944	6,128.37	4,856	5,364	765	15.57	49
1945	330.51	260	287	43	15.97	3
1946	11,129.40	8,697	9,606	1,523	16.39	93
1947	9,512.61	7,381	8,152	1,360	16.81	81
1948	3,815.13	2,938	3,245	570	17.25	33
1949	91,661.43	70,041	77,361	14,300	17.69	808
1951	20,809.41	15,643	17,278	3,532	18.62	190
1952	4,031.72	3,004	3,318	714	19.11	37
1953	32,445.59	23,967	26,472	5,974	19.60	305
1954	25,296.67	18,517	20,452	4,844	20.10	241
1955	12,662.38	9,181	10,141	2,522	20.62	122
1956	42,280.74	30,358	33,531	8,750	21.15	414
1957	55,157.69	39,206	43,304	11,854	21.69	547
1958	17,497.70	12,309	13,595	3,902	22.24	175
1959	60,415.33	42,049	46,444	13,972	22.80	613
1960	52,327.12	36,022	39,787	12,540	23.37	537
1961	144,405.24	98,292	108,565	35,841	23.95	1,496
1962	222,003.38	149,364	164,974	57,029	24.54	2,324
1963	476,560.27	316,817	349,928	126,632	25.14	5,037
1964	495,218.90	325,195	359,182	136,037	25.75	5,283
1965	355,978.46	230,816	254,939	101,039	26.37	3,832
1966	725,461.22	464,295	512,820	212,642	27.00	7,876

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
1967	317,793.98	200,677	221,650	96,144	27.64	3,478
1968	551,922.08	343,737	379,662	172,260	28.29	6,089
1969	462,937.74	284,244	313,951	148,987	28.95	5,146
1970	352,392.51	213,268	235,557	116,835	29.61	3,946
1971	277,185.98	165,278	182,552	94,634	30.28	3,125
1972	165,399.51	97,123	107,274	58,126	30.96	1,877
1973	326,825.46	188,905	208,648	118,178	31.65	3,734
1974	317,272.72	180,423	199,279	117,993	32.35	3,647
1975	115,034.66	64,342	71,067	43,968	33.05	1,330
1976	263,614.24	144,954	160,103	103,511	33.76	3,066
1977	122,272.20	66,060	72,964	49,308	34.48	1,430
1978	357,761.10	189,803	209,640	148,121	35.21	4,207
1979	161,617.46	84,170	92,967	68,651	35.94	1,910
1980	225,989.10	115,465	127,533	98,457	36.68	2,684
1981	237,564.74	119,003	131,440	106,124	37.43	2,835
1982	237,966.69	133,499	147,451	90,515	33.26	2,721
1983	354,508.71	194,200	214,496	140,012	34.26	4,087
1984	138,940.57	74,833	82,654	56,287	34.69	1,623
1985	401,417.47	212,470	234,676	166,742	35.13	4,746
1986	644,954.39	332,732	367,507	277,448	36.13	7,679
1987	129,436.80	65,521	72,369	57,068	36.58	1,560
1988	170,114.57	84,445	93,271	76,844	37.03	2,075
1989	384,247.04	185,514	204,902	179,345	38.03	4,716
1990	84,641.38	40,002	44,183	40,459	38.50	1,051
1991	534,792.35	247,235	273,074	261,718	38.96	6,718
1992	1,302,329.14	584,095	645,140	657,189	39.96	16,446
1993	640,438.29	280,384	309,688	330,751	40.45	8,177
1995	1,459.40	603	666	793	41.93	19
1996	641,835.99	257,890	284,843	356,993	42.43	8,414
1997	679,113.71	265,194	292,910	386,204	42.92	8,998
1998	957,374.18	360,260	397,912	559,463	43.92	12,738
1999	353,151.46	128,759	142,216	210,936	44.43	4,748
2000	3,613,449.21	1,274,825	1,408,060	2,205,389	44.94	49,074
2001	410,633.59	138,958	153,481	257,153	45.94	5,598
2002	1,546,849.84	504,582	557,317	989,533	46.47	21,294
2003	341,151.07	107,087	118,279	222,872	46.99	4,743
2004	4,206,022.68	1,267,695	1,400,185	2,805,838	47.52	59,045
2005	6,357,629.75	1,822,097	2,012,528	4,345,101	48.53	89,534
2006	2,587,119.70	708,353	782,385	1,804,735	49.07	36,779
2007	1,042,233.08	271,814	300,222	742,011	49.61	14,957
2008	148,227.68	36,686	40,520	107,708	50.17	2,147

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
2009	3,189,854.86	746,426	824,437	2,365,418	50.73	46,628
2010	952,964.75	208,699	230,511	722,454	51.72	13,969
2011	2,260,520.09	463,859	512,338	1,748,182	52.29	33,432
2012	504,440.19	96,449	106,529	397,911	52.86	7,528
2013	945,363.74	167,424	184,922	760,442	53.44	14,230
2014	488,857.58	79,586	87,904	400,954	54.01	7,424
2015	2,331,845.86	345,580	381,697	1,950,149	54.60	35,717
2016	9,569,265.35	1,276,540	1,409,954	8,159,311	55.20	147,814
2017	7,609,318.38	907,031	1,001,827	6,607,492	55.40	119,269
2018	5,200,330.17	540,834	597,358	4,602,972	56.00	82,196
2019	4,312,390.17	382,078	422,010	3,890,380	56.61	68,722
2020	11,404,991.96	837,126	924,616	10,480,376	56.85	184,351
2021	3,986,381.86	230,413	254,494	3,731,888	57.10	65,357
2022	7,727,386.51	324,550	358,469	7,368,917	57.02	129,234
2023	1,945,243.94	50,187	55,432	1,889,812	56.64	33,365
2024	5,487,462.56	49,936	55,155	5,432,308	54.45	99,767
	103,114,936.90	20,794,237	22,967,443	80,147,494		1,548,239
	738,840,649.18	195,433,456	200,111,467	538,729,183		11,076,696
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					48.6	1.50

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
1872	70.19	70	70			
1873	2.09	2	2			
1874	80.00	80	80			
1875	343.75	344	344			
1881	115.56	116	116			
1882	20.60	21	21			
1883	22.33	22	22			
1885	115.70	116	116			
1886	144.13	144	144			
1887	111.82	112	112			
1889	948.99	949	949			
1890	514.28	514	514			
1891	95.23	95	95			
1893	121.53	122	122			
1894	187.33	187	187			
1895	970.74	964	1,464-	2,435	0.42	2,435
1896	1,036.72	1,025	1,557-	2,594	0.72	2,594
1897	1,155.05	1,137	1,727-	2,882	1.04	2,771
1898	241.15	236	359-	600	1.34	448
1899	6,708.78	6,546	9,945-	16,653	1.58	10,540
1901	1,708.11	1,658	2,519-	4,227	1.92	2,202
1902	1,880.07	1,821	2,766-	4,646	2.03	2,289
1903	821.81	795	1,208-	2,030	2.13	953
1904	1,863.78	1,801	2,736-	4,600	2.20	2,091
1905	1,579.84	1,525	2,317-	3,897	2.26	1,724
1906	2,057.75	1,985	3,016-	5,073	2.30	2,206
1907	2,304.20	2,221	3,374-	5,678	2.34	2,426
1908	7,345.64	7,076	10,750-	18,095	2.38	7,603
1909	3,630.93	3,496	5,311-	8,942	2.41	3,710
1910	2,593.14	2,496	3,792-	6,385	2.44	2,617
1911	3,710.89	3,570	5,423-	9,134	2.47	3,698
1912	7,234.68	6,957	10,569-	17,804	2.49	7,150
1913	1,448.27	1,392	2,115-	3,563	2.52	1,414
1914	4,377.31	4,206	6,390-	10,767	2.54	4,239
1915	10,217.78	9,814	14,909-	25,127	2.56	9,815
1916	6,665.36	6,400	9,723-	16,388	2.58	6,352
1917	5,292.74	5,081	7,719-	13,012	2.59	5,024
1918	5,663.54	5,435	8,257-	13,920	2.61	5,333
1919	13,467.61	12,919	19,626-	33,094	2.63	12,583
1920	8,030.48	7,702	11,701-	19,731	2.64	7,474

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
1921	3,928.02	3,766	5,721-	9,649	2.66	3,627
1922	44,530.62	42,682	64,842-	109,372	2.67	40,963
1923	13,358.43	12,801	19,447-	32,805	2.68	12,241
1924	59,169.31	56,687	86,118-	145,287	2.69	54,010
1925	14,381.52	13,773	20,924-	35,305	2.71	13,028
1926	24,494.41	23,452	35,628-	60,122	2.72	22,104
1927	25,284.24	24,202	36,767-	62,051	2.73	22,729
1928	19,621.35	18,777	28,526-	48,147	2.74	17,572
1929	28,885.65	27,635	41,982-	70,868	2.75	25,770
1930	15,312.36	14,648	22,253-	37,565	2.75	13,660
1931	4,931.35	4,716	7,164-	12,096	2.76	4,383
1932	2,278.26	2,178	3,309-	5,587	2.77	2,017
1933	181.68	174	264-	446	2.78	160
1934	256.17	245	372-	628	2.79	225
1935	2,027.69	1,937	2,943-	4,970	2.79	1,781
1936	3,207.40	3,063	4,653-	7,861	2.80	2,808
1937	1,935.82	1,848	2,807-	4,743	2.81	1,688
1938	1,526.61	1,457	2,213-	3,740	2.81	1,331
1939	5,983.89	5,710	8,675-	14,658	2.82	5,198
1940	4,987.76	4,758	7,228-	12,216	2.82	4,332
1941	8,937.53	8,523	12,948-	21,885	2.83	7,733
1942	580.50	553	840-	1,421	2.83	502
1943	1,059.36	1,010	1,534-	2,594	2.84	913
1944	2,377.03	2,265	3,441-	5,818	2.84	2,049
1945	293.94	280	425-	719	2.85	252
1946	4,055.89	3,862	5,867-	9,923	2.85	3,482
1947	5,396.17	5,135	7,801-	13,197	2.86	4,614
1948	16,776.85	15,961	24,248-	41,024	2.86	14,344
1949	18,397.21	17,494	26,576-	44,974	2.87	15,670
1950	13,109.10	12,461	18,930-	32,040	2.87	11,164
1951	26,977.66	25,635	38,944-	65,922	2.87	22,969
1952	22,179.91	21,065	32,001-	54,181	2.88	18,813
1953	26,491.03	25,150	38,207-	64,698	2.88	22,465
1954	33,537.91	31,827	48,351-	81,889	2.88	28,434
1955	55,581.53	52,714	80,082-	135,663	2.89	46,942
1956	47,577.43	45,103	68,519-	116,097	2.89	40,172
1957	44,979.17	42,620	64,747-	109,727	2.89	37,968
1958	34,154.48	32,342	49,133-	83,288	2.90	28,720
1959	61,306.95	58,024	88,149-	149,456	2.90	51,537

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	6,316.00	5,975	9,077-	15,393	2.90	5,308
1962	3,625.02	3,425	5,203-	8,828	2.91	3,034
1968	316.24	298	453-	769	2.92	263
	815,209.35	777,383	1,173,693-	1,988,902		726,666
PNG						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 9-2027						
NET SALVAGE PERCENT.. 0						
1903	827.90	801	756	72	2.13	34
1904	1,600.92	1,547	1,459	141	2.20	64
1905	59.45	57	54	6	2.26	3
1906	3,388.02	3,268	3,083	305	2.30	133
1908	45.16	44	42	4	2.38	2
1910	2,040.42	1,964	1,853	188	2.44	77
1911	13,114.90	12,616	11,902	1,213	2.47	491
1912	4,999.51	4,808	4,536	464	2.49	186
1923	297.99	286	270	28	2.68	10
1943	508.36	484	457	52	2.84	18
1952	86,661.17	82,304	77,647	9,014	2.88	3,130
	113,543.80	108,179	102,058	11,486		4,148
	928,753.15	885,562	1,071,635-	2,000,388		730,814
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.7 78.69

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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 68-R3						
NET SALVAGE PERCENT.. 0						
1972	23,054.83	15,386	14,957	8,098	22.62	358
1973	52,646.57	34,615	33,649	18,998	23.29	816
1974	12,648.66	8,190	7,961	4,687	23.97	196
1975	44,896.26	28,608	27,809	17,087	24.67	693
1976	467,256.74	292,858	284,683	182,574	25.38	7,194
1977	474,447.97	292,412	284,249	190,199	26.09	7,290
1978	691,657.17	418,964	407,269	284,388	26.81	10,608
1979	529,523.28	314,987	306,194	223,329	27.55	8,106
1980	1,142,967.22	667,459	648,827	494,140	28.29	17,467
1981	1,476,126.99	845,732	822,124	654,003	29.04	22,521
1982	2,004,824.45	1,226,953	1,192,703	812,122	26.94	30,146
1983	2,433,339.82	1,464,384	1,423,506	1,009,834	27.46	36,775
1984	3,332,341.60	1,970,414	1,915,410	1,416,931	27.99	50,623
1985	3,520,055.82	2,043,744	1,986,693	1,533,363	28.53	53,746
1986	4,412,512.01	2,497,482	2,427,765	1,984,747	29.52	67,234
1987	7,670,081.27	4,256,895	4,138,064	3,532,017	30.07	117,460
1988	10,935,328.53	5,946,632	5,780,633	5,154,696	30.62	168,344
1989	13,312,074.71	7,042,088	6,845,509	6,466,565	31.61	204,573
1990	15,092,261.66	7,810,245	7,592,223	7,500,038	32.17	233,138
1991	9,100,491.60	4,603,029	4,474,536	4,625,955	32.73	141,337
1992	7,114,205.91	3,491,652	3,394,183	3,720,023	33.72	110,321
1993	5,256,138.22	2,516,639	2,446,387	2,809,751	34.29	81,941
1994	9,522,705.90	4,443,295	4,319,261	5,203,445	34.86	149,267
1995	15,270,012.86	6,892,884	6,700,470	8,569,543	35.86	238,972
1996	9,219,313.36	4,046,357	3,933,404	5,285,910	36.44	145,058
1997	14,144,406.49	6,028,346	5,860,066	8,284,341	37.02	223,780
1998	9,969,607.30	4,095,515	3,981,189	5,988,418	38.01	157,548
1999	10,508,083.84	4,180,116	4,063,429	6,444,655	38.60	166,960
2000	10,956,917.04	4,187,734	4,070,834	6,886,083	39.60	173,891
2001	11,048,121.55	4,076,757	3,962,955	7,085,167	40.19	176,292
2002	10,198,167.01	3,625,448	3,524,244	6,673,923	40.79	163,617
2003	14,347,170.90	4,873,734	4,737,685	9,609,486	41.79	229,947
2004	13,380,694.82	4,362,107	4,240,340	9,140,355	42.39	215,625
2005	14,331,711.64	4,442,831	4,318,810	10,012,902	43.40	230,712
2006	15,031,078.68	4,449,199	4,325,000	10,706,078	44.00	243,320
2007	14,176,808.58	3,969,506	3,858,698	10,318,111	45.00	229,291
2008	11,875,940.98	3,154,250	3,066,200	8,809,741	45.61	193,154
2009	11,379,780.36	2,857,463	2,777,697	8,602,083	46.23	186,071
2010	11,882,241.71	2,791,139	2,713,225	9,169,017	47.23	194,135
2011	16,730,656.57	3,680,744	3,577,997	13,152,660	47.85	274,873
2012	22,363,437.90	4,557,669	4,430,442	17,932,995	48.85	367,103

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	29,919,284.22	5,642,777	5,485,260	24,434,024	49.48	493,816
2014	33,166,845.11	5,711,331	5,551,900	27,614,945	50.48	547,047
2015	31,500,698.18	4,939,309	4,801,429	26,699,269	51.10	522,491
2016	44,260,388.26	6,205,306	6,032,086	38,228,302	52.11	733,608
2017	39,485,367.46	4,915,928	4,778,701	34,706,667	52.74	658,071
2018	51,391,319.60	5,581,097	5,425,302	45,966,018	53.38	861,109
2019	71,662,586.30	6,578,625	6,394,984	65,267,603	54.38	1,200,213
2020	76,779,504.27	5,804,531	5,642,498	71,137,006	55.02	1,292,930
2021	88,254,141.05	5,224,645	5,078,800	83,175,341	55.67	1,494,078
2022	109,231,069.74	4,642,320	4,512,730	104,718,339	56.32	1,859,346
2023	129,096,335.41	3,304,866	3,212,611	125,883,724	56.98	2,209,262
2024	89,411,713.39	777,882	756,168	88,655,546	56.97	1,556,179
	1,129,594,991.77	187,833,079	182,589,750	947,005,241		18,758,653

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

1973	291,274.64	191,513	204,996	86,279	23.29	3,705
1974	579,208.43	375,037	401,440	177,769	23.97	7,416
1975	1,611,384.01	1,026,790	1,099,077	512,307	24.67	20,766
1976	1,096,117.94	687,003	735,368	360,749	25.38	14,214
1977	1,358,199.60	837,086	896,017	462,182	26.09	17,715
1978	1,733,401.99	1,049,991	1,123,911	609,491	26.81	22,734
1979	1,949,037.39	1,159,385	1,241,006	708,031	27.55	25,700
1980	2,094,521.31	1,223,138	1,309,248	785,274	28.29	27,758
1981	1,523,311.40	872,766	934,209	589,102	29.04	20,286
1982	1,544,647.41	945,324	1,011,875	532,772	26.94	19,776
1983	811,457.00	488,335	522,714	288,743	27.46	10,515
1984	1,014,392.99	599,811	642,038	372,355	27.99	13,303
1985	1,302,062.36	755,977	809,198	492,864	28.53	17,275
1986	1,982,457.02	1,122,071	1,201,066	781,391	29.52	26,470
1987	3,217,496.10	1,785,710	1,911,425	1,306,071	30.07	43,434
1988	5,836,124.62	3,173,685	3,397,115	2,439,010	30.62	79,654
1989	4,331,247.53	2,291,230	2,452,534	1,878,713	31.61	59,434
1990	4,760,494.27	2,463,556	2,636,992	2,123,502	32.17	66,009
1991	2,222,237.94	1,124,008	1,203,139	1,019,099	32.73	31,137
1992	2,738,172.91	1,343,895	1,438,506	1,299,667	33.72	38,543
1993	2,634,487.04	1,261,392	1,350,195	1,284,292	34.29	37,454
1994	5,317,785.36	2,481,279	2,655,963	2,661,823	34.86	76,358

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
1995	5,580,128.49	2,518,870	2,696,200	2,883,928	35.86	80,422
1996	6,546,763.32	2,873,374	3,075,661	3,471,102	36.44	95,255
1997	9,968,367.72	4,248,518	4,547,617	5,420,751	37.02	146,428
1998	7,444,763.91	3,058,309	3,273,616	4,171,148	38.01	109,738
1999	5,221,973.95	2,077,301	2,223,544	2,998,430	38.60	77,680
2000	4,070,830.43	1,555,871	1,665,405	2,405,425	39.60	60,743
2001	7,101,942.73	2,620,617	2,805,110	4,296,833	40.19	106,913
2002	3,175,838.76	1,129,011	1,208,494	1,967,345	40.79	48,231
2003	4,344,547.57	1,475,843	1,579,743	2,764,804	41.79	66,159
2004	8,744,480.50	2,850,701	3,051,392	5,693,088	42.39	134,303
2005	6,604,530.77	2,047,405	2,191,544	4,412,987	43.40	101,682
2006	3,981,254.78	1,178,451	1,261,415	2,719,840	44.00	61,815
2007	5,613,427.58	1,571,760	1,682,413	3,931,015	45.00	87,356
2008	4,659,907.46	1,237,671	1,324,804	3,335,104	45.61	73,122
2009	5,590,409.78	1,403,752	1,502,577	4,087,833	46.23	88,424
2010	4,092,878.49	961,417	1,029,101	3,063,777	47.23	64,869
2011	5,588,116.08	1,229,386	1,315,936	4,272,180	47.85	89,283
2012	8,827,627.50	1,799,070	1,925,726	6,901,902	48.85	141,288
2013	5,530,661.71	1,043,083	1,116,517	4,414,145	49.48	89,211
2014	8,079,934.51	1,391,365	1,489,318	6,590,616	50.48	130,559
2015	15,571,691.96	2,441,641	2,613,534	12,958,158	51.10	253,584
2016	18,106,516.29	2,538,534	2,717,248	15,389,268	52.11	295,323
2017	21,035,305.99	2,618,896	2,803,268	18,232,038	52.74	345,697
2018	22,659,795.50	2,460,854	2,634,100	20,025,696	53.38	375,154
2019	28,553,454.36	2,621,207	2,805,742	25,747,713	54.38	473,478
2020	26,745,070.83	2,021,927	2,164,272	24,580,799	55.02	446,761
2021	24,533,031.25	1,452,355	1,554,602	22,978,429	55.67	412,761
2022	32,922,419.52	1,399,203	1,497,708	31,424,712	56.32	557,967
2023	31,602,968.13	809,036	865,993	30,736,975	56.98	539,434
2024	20,466,244.66	178,056	190,591	20,275,653	56.97	355,901
	412,914,403.79	84,072,466	89,991,224	322,923,180		6,589,197

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

1966	7.46	5	6	2	18.81	
1967	8,011.27	5,725	6,323	1,688	19.41	87
1968	13,357.68	9,423	10,408	2,950	20.03	147
1969	7,452.64	5,188	5,730	1,722	20.66	83

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
1970	26,751.63	18,372	20,292	6,460	21.30	303
1971	376,022.62	254,646	281,259	94,764	21.95	4,317
1972	569,043.12	379,751	419,439	149,604	22.62	6,614
1973	444,265.48	292,105	322,633	121,633	23.29	5,223
1974	663,679.62	429,733	474,644	189,035	23.97	7,886
1975	595,882.76	379,702	419,385	176,498	24.67	7,154
1976	365,433.50	229,039	252,976	112,458	25.38	4,431
1977	664,488.06	409,537	452,338	212,150	26.09	8,131
1978	548,702.25	332,371	367,107	181,595	26.81	6,773
1979	506,056.32	301,028	332,488	173,568	27.55	6,300
1980	752,733.94	439,574	485,514	267,220	28.29	9,446
1981	856,686.24	490,830	542,127	314,560	29.04	10,832
1982	773,247.05	473,227	522,684	250,563	26.94	9,301
1983	894,676.47	538,416	594,686	299,991	27.46	10,925
1984	1,428,566.81	844,712	932,993	495,574	27.99	17,705
1985	1,623,425.52	942,561	1,041,068	582,357	28.53	20,412
1986	1,917,346.45	1,085,218	1,198,634	718,712	29.52	24,347
1987	1,464,618.61	812,863	897,815	566,803	30.07	18,849
1988	2,142,097.12	1,164,872	1,286,613	855,484	30.62	27,939
1989	2,205,260.04	1,166,583	1,288,503	916,757	31.61	29,002
1990	2,326,422.04	1,203,923	1,329,745	996,677	32.17	30,982
1991	2,679,796.49	1,355,441	1,497,098	1,182,698	32.73	36,135
1992	2,200,142.04	1,079,830	1,192,683	1,007,459	33.72	29,877
1993	3,439,267.12	1,646,721	1,818,820	1,620,447	34.29	47,257
1994	3,492,381.19	1,629,545	1,799,849	1,692,532	34.86	48,552
1995	3,859,878.71	1,742,349	1,924,442	1,935,437	35.86	53,972
1996	4,783,196.20	2,099,345	2,318,748	2,464,449	36.44	67,630
1997	4,912,852.31	2,093,858	2,312,687	2,600,165	37.02	70,237
1998	5,726,702.67	2,352,529	2,598,392	3,128,311	38.01	82,302
1999	3,407,045.81	1,355,323	1,496,968	1,910,078	38.60	49,484
2000	4,963,296.21	1,896,972	2,095,225	2,868,072	39.60	72,426
2001	2,518,861.38	929,460	1,026,598	1,492,263	40.19	37,130
2002	4,178,669.21	1,485,517	1,640,768	2,537,901	40.79	62,219
2003	4,419,998.48	1,501,473	1,658,392	2,761,606	41.79	66,083
2004	4,638,200.53	1,512,053	1,670,078	2,968,123	42.39	70,019
2005	4,756,965.31	1,474,659	1,628,776	3,128,190	43.40	72,078
2006	6,371,519.08	1,885,970	2,083,073	4,288,446	44.00	97,465
2007	5,432,006.29	1,520,962	1,679,918	3,752,088	45.00	83,380
2008	4,916,128.87	1,305,724	1,442,185	3,473,944	45.61	76,166
2009	4,339,584.70	1,089,670	1,203,551	3,136,033	46.23	67,835
2010	6,209,619.02	1,458,640	1,611,083	4,598,536	47.23	97,365

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
2011	7,186,786.31	1,581,093	1,746,333	5,440,453	47.85	113,698
2012	5,196,175.59	1,058,981	1,169,655	4,026,520	48.85	82,426
2013	5,536,047.84	1,044,099	1,153,218	4,382,830	49.48	88,578
2014	7,540,947.58	1,298,551	1,434,263	6,106,685	50.48	120,972
2015	14,041,635.99	2,201,729	2,431,832	11,609,804	51.10	227,198
2016	12,514,157.10	1,754,485	1,937,846	10,576,311	52.11	202,961
2017	12,723,292.89	1,584,050	1,749,599	10,973,694	52.74	208,072
2018	16,670,145.82	1,810,378	1,999,581	14,670,565	53.38	274,833
2019	7,999,495.23	734,354	811,101	7,188,394	54.38	132,188
2020	5,486,016.30	414,743	458,088	5,027,928	55.02	91,384
2021	11,457,775.35	678,300	749,189	10,708,586	55.67	192,358
2022	15,064,836.99	640,256	707,169	14,357,668	56.32	254,930
2023	18,389,305.22	470,766	519,966	17,869,339	56.98	313,607
2024	19,049,894.30	165,734	183,055	18,866,839	56.97	331,171
	267,276,858.83	59,062,964	65,235,637	202,041,222		4,189,177
	1,809,786,254.39	330,968,509	337,816,611	1,471,969,643		29,537,027
	COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 49.8					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, 2024

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						
1857	340.82	341	341			
1858	2.19	2	2			
1859	148.27	148	148			
1866	31.45	31	31			
1867	17.63	18	18			
1868	5.30	5	5			
1869	14.18	14	14			
1872	45.78	46	46			
1873	24.59	25	25			
1874	1.83	2	2			
1878	2.43	2	2			
1879	910.61	911	911			
1880	229.23	229	229			
1881	506.05	506	506			
1882	81.10	81	81			
1885	2.33	2	2			
1887	54.70	54	55			
1888	230.23	226	230			
1889	30.19	29	30			
1890	191.30	186	191			
1891	7.56	7	8			
1893	226.47	217	226			
1894	1.17	1	1			
1895	64.19	61	64			
1896	200.16	189	200			
1897	70.07	66	70			
1898	236.68	221	237			
1899	1,151.04	1,069	1,151			
1901	1,823.44	1,679	1,809	14	5.56	3
1902	858.12	786	847	11	5.86	2
1903	2,783.58	2,539	2,736	47	6.14	8
1904	6,859.36	6,229	6,713	146	6.43	23
1905	2,828.98	2,558	2,757	72	6.70	11
1906	4,634.90	4,174	4,498	137	6.96	20
1907	3,011.94	2,701	2,911	101	7.22	14
1908	6,470.50	5,780	6,229	241	7.47	32
1909	6,566.28	5,843	6,297	269	7.71	35
1910	8,992.96	7,972	8,591	402	7.94	51
1911	19,368.44	17,107	18,436	933	8.17	114
1912	12,488.38	10,991	11,845	644	8.39	77

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, 2024

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						
1913	19,952.20	17,496	18,855	1,097	8.61	127
1914	52,379.23	45,772	49,328	3,051	8.82	346
1915	24,228.79	21,102	22,741	1,488	9.02	165
1916	19,636.02	17,042	18,366	1,270	9.23	138
1917	3,879.82	3,357	3,618	262	9.42	28
1918	4,097.87	3,534	3,809	289	9.61	30
1919	5,274.03	4,533	4,885	389	9.80	40
1920	2,322.08	1,990	2,145	177	9.98	18
1921	9,356.23	7,993	8,614	742	10.16	73
1922	14,230.62	12,120	13,062	1,169	10.33	113
1923	14,826.56	12,592	13,570	1,256	10.49	120
1924	43,133.11	36,522	39,359	3,774	10.66	354
	294,830.99	257,101	276,848	17,983		1,942

PNG
INTERIM SURVIVOR CURVE.. IOWA 70-R1
PROBABLE RETIREMENT YEAR.. 9-2041
NET SALVAGE PERCENT.. 0

1904	1,183.84	1,075	1,014	170	6.43	26
1906	505.47	455	429	76	6.96	11
1911	733.05	647	610	123	8.17	15
1912	2,886.54	2,540	2,396	490	8.39	58
1914	339.20	296	279	60	8.82	7
1915	4,350.95	3,790	3,576	775	9.02	86
1916	121.20	105	99	22	9.23	2
1924	17.25	15	14	3	10.66	
1928	52.02	44	42	11	11.26	1
1939	125.74	102	96	30	12.63	2
1940	30.00	24	23	7	12.73	1
1943	25.03	20	19	6	13.04	
	10,370.29	9,113	8,598	1,772		209
	305,201.28	266,214	285,446	19,755		2,151

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.2 0.70

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.7 REG AFUDC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	115,683	234,120	1,087,968	36.50	29,807
	1,322,088.00	115,683	234,120	1,087,968		29,807
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						36.5 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, 2024

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	60.11	60	60			
1916	181.38	181	181			
1919	866.04	866	866			
1920	206.24	206	206			
1921	61.35	61	61			
1923	344.32	344	344			
1924	964.73	965	965			
1926	1,128.81	1,129	1,129			
1927	2,475.31	2,475	2,475			
1928	46.54	47	47			
1929	648.47	645	648			
1930	760.31	751	760			
1931	2,359.80	2,315	2,360			
1935	52.66	50	53			
1936	389.94	368	390			
1937	1,324.03	1,238	1,324			
1940	177.98	162	174	4	4.26	1
1941	67.66	61	66	2	4.63	
1942	2,251.19	2,016	2,165	86	5.01	17
1943	951.02	844	906	45	5.39	8
1945	662.30	577	620	43	6.15	7
1946	836.20	722	775	61	6.53	9
1947	2,582.50	2,210	2,374	209	6.92	30
1948	1,731.51	1,468	1,577	155	7.31	21
1949	1,284.38	1,079	1,159	125	7.69	16
1950	12,348.68	10,270	11,030	1,318	8.08	163
1951	9,097.79	7,492	8,047	1,051	8.47	124
1952	18,233.00	14,868	15,969	2,264	8.86	256
1953	16,010.31	12,922	13,879	2,132	9.26	230
1954	58,460.58	46,708	50,166	8,295	9.65	860
1955	21,916.49	17,328	18,611	3,306	10.05	329
1956	93,634.68	73,249	78,672	14,963	10.45	1,432
1957	22,718.71	17,583	18,885	3,834	10.85	353
1958	34,439.52	26,368	28,320	6,119	11.25	544
1959	4,247.36	3,216	3,454	793	11.66	68
1960	30,885.78	23,126	24,838	6,048	12.06	501
1961	35,479.51	26,262	28,206	7,273	12.47	583
1962	39,510.06	28,908	31,048	8,462	12.88	657
1963	23,683.58	17,126	18,394	5,290	13.29	398
1964	17,515.14	12,512	13,438	4,077	13.71	297
1965	12,598.78	8,893	9,551	3,047	14.12	216

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, 2024

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	23,234.84	16,197	17,396	5,839	14.54	402
1967	50,058.92	34,457	37,008	13,051	14.96	872
1968	37,129.12	25,232	27,100	10,029	15.38	652
1969	26,218.37	17,583	18,885	7,334	15.81	464
1970	35,888.36	23,746	25,504	10,384	16.24	639
1971	179,160.05	116,940	125,597	53,563	16.67	3,213
1972	52,486.52	33,788	36,289	16,197	17.10	947
1973	11,695.29	7,422	7,971	3,724	17.54	212
1974	61,322.33	38,352	41,191	20,131	17.98	1,120
1975	44,847.84	27,637	29,683	15,165	18.42	823
1976	70,074.81	42,541	45,690	24,384	18.86	1,293
1977	29,085.96	17,385	18,672	10,414	19.31	539
1978	35,308.33	20,773	22,311	12,997	19.76	658
1979	33,031.61	19,124	20,540	12,492	20.21	618
1980	104,150.59	59,301	63,691	40,459	20.67	1,957
1981	179,956.67	100,738	108,196	71,761	21.13	3,396
1982	171,508.31	118,821	127,618	43,891	18.85	2,328
1983	36,280.59	24,845	26,684	9,596	19.10	502
1984	82,719.21	55,951	60,093	22,626	19.38	1,167
1985	182,636.27	121,928	130,955	51,682	19.67	2,627
1986	198,465.24	130,670	140,344	58,121	19.98	2,909
1987	148,175.08	96,136	103,253	44,922	20.30	2,213
1988	156,311.04	99,851	107,243	49,068	20.64	2,377
1989	338,101.06	212,463	228,192	109,909	20.99	5,236
1990	138,197.78	85,351	91,670	46,528	21.36	2,178
1991	195,436.44	118,513	127,287	68,150	21.75	3,133
1992	285,466.97	169,796	182,366	103,101	22.14	4,657
1993	87,332.58	51,168	54,956	32,376	22.26	1,454
1994	182,839.56	104,840	112,602	70,238	22.69	3,096
1995	400,287.88	225,522	242,218	158,070	22.86	6,915
1996	825,680.21	454,124	487,744	337,936	23.32	14,491
1997	297,001.05	160,084	171,935	125,066	23.52	5,317
1998	507,766.75	267,796	287,622	220,145	23.75	9,269
1999	147,679.71	75,701	81,305	66,374	24.25	2,737
2000	651,311.57	325,526	349,626	301,686	24.52	12,304
2001	425,833.59	207,125	222,459	203,375	24.81	8,197
2002	262,462.50	124,014	133,195	129,267	25.12	5,146
2003	2,217,243.86	1,020,154	1,095,679	1,121,565	25.23	44,454
2004	1,213,633.44	539,824	579,789	633,845	25.59	24,769
2005	896,588.50	384,636	413,112	483,477	25.95	18,631
2006	871,629.05	361,203	387,944	483,685	26.14	18,504

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, 2024

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	742,517.91	296,265	318,198	424,320	26.36	16,097
2008	1,448,013.32	551,983	592,848	855,166	26.79	31,921
2009	548,062.67	199,604	214,381	333,681	27.06	12,331
2010	585,387.03	203,715	218,797	366,590	27.17	13,492
2011	2,489,954.94	820,191	880,912	1,609,043	27.48	58,553
2012	2,440,498.11	759,483	815,710	1,624,789	27.66	58,741
2013	927,942.84	270,031	290,022	637,921	28.02	22,767
2014	1,517,749.53	411,158	441,597	1,076,152	28.26	38,080
2015	5,070,616.34	1,271,711	1,365,859	3,704,757	28.38	130,541
2016	3,462,894.29	791,618	850,224	2,612,671	28.68	91,097
2017	3,151,962.45	649,935	698,051	2,453,911	28.87	84,999
2018	1,750,868.81	320,934	344,694	1,406,175	28.96	48,556
2019	5,039,967.40	801,355	860,681	4,179,286	29.10	143,618
2020	2,920,302.94	388,984	417,782	2,502,521	29.28	85,469
2021	7,836,727.77	833,828	895,559	6,941,169	29.39	236,175
2022	8,154,511.62	637,683	684,892	7,469,619	29.45	253,637
2023	8,187,366.35	397,906	427,364	7,760,002	29.36	264,305
2024	3,289,829.73	55,269	59,361	3,230,469	29.18	110,708
	71,932,606.65	16,166,582	17,362,741	54,569,866		1,930,623

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

1929	62.39	62	62			
1930	110.70	109	111			
1932	198.75	193	196	3	1.28	2
1952	2,329.83	1,900	1,927	403	8.86	45
1953	1,161.22	937	950	211	9.26	23
1954	1,184.67	947	961	224	9.65	23
1955	9,020.40	7,132	7,235	1,786	10.05	178
1956	489.68	383	389	101	10.45	10
1957	73,352.05	56,772	57,588	15,764	10.85	1,453
1958	56,853.89	43,528	44,154	12,700	11.25	1,129
1959	12,832.66	9,715	9,855	2,978	11.66	255
1960	32,622.98	24,426	24,777	7,846	12.06	651
1961	23,824.55	17,635	17,889	5,936	12.47	476
1962	27,434.39	20,073	20,362	7,073	12.88	549
1963	57,606.75	41,657	42,256	15,351	13.29	1,155
1964	58,479.46	41,777	42,378	16,102	13.71	1,174

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, 2024

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						
1965	115,288.20	81,374	82,544	32,744	14.12	2,319
1966	93,669.79	65,295	66,234	27,436	14.54	1,887
1967	110,164.83	75,830	76,920	33,245	14.96	2,222
1968	158,467.22	107,691	109,239	49,228	15.38	3,201
1969	420,422.42	281,944	285,997	134,425	15.81	8,503
1970	357,141.46	236,310	239,707	117,434	16.24	7,231
1971	177,034.25	115,552	117,213	59,821	16.67	3,589
1972	61,924.75	39,864	40,437	21,488	17.10	1,257
1973	160,168.83	101,640	103,101	57,068	17.54	3,254
1974	60,341.95	37,739	38,282	22,060	17.98	1,227
1975	28,121.60	17,330	17,579	10,542	18.42	572
1976	50,283.75	30,526	30,965	19,319	18.86	1,024
1977	213,534.89	127,632	129,467	84,068	19.31	4,354
1978	8,203.40	4,826	4,895	3,308	19.76	167
1979	28,407.30	16,447	16,683	11,724	20.21	580
1980	113,721.31	64,751	65,682	48,039	20.67	2,324
1981	456,372.00	255,472	259,145	197,227	21.13	9,334
1982	329,811.92	228,494	231,779	98,033	18.85	5,201
1983	225,068.98	154,127	156,343	68,726	19.10	3,598
1984	56,272.69	38,063	38,610	17,662	19.38	911
1985	104,584.42	69,821	70,825	33,760	19.67	1,716
1986	133,483.26	87,885	89,148	44,335	19.98	2,219
1987	262,566.66	170,353	172,802	89,765	20.30	4,422
1988	120,169.63	76,764	77,868	42,302	20.64	2,050
1989	200,959.40	126,283	128,099	72,861	20.99	3,471
1990	106,581.06	65,824	66,770	39,811	21.36	1,864
1991	79,951.77	48,483	49,180	30,772	21.75	1,415
1992	148,014.46	88,039	89,305	58,710	22.14	2,652
1993	179,613.22	105,235	106,748	72,865	22.26	3,273
1994	426,429.44	244,515	248,030	178,399	22.69	7,862
1995	295,771.47	166,638	169,034	126,738	22.86	5,544
1996	198,837.25	109,360	110,932	87,905	23.32	3,770
1997	426,703.61	229,993	233,300	193,404	23.52	8,223
1998	449,206.85	236,912	240,318	208,889	23.75	8,795
1999	143,642.05	73,631	74,690	68,952	24.25	2,843
2000	131,131.51	65,540	66,482	64,649	24.52	2,637
2001	716,454.38	348,483	353,493	362,961	24.81	14,630
2002	109,571.13	51,772	52,516	57,055	25.12	2,271
2003	118,221.43	54,394	55,176	63,045	25.23	2,499
2004	494,646.96	220,019	223,182	271,465	25.59	10,608
2005	289,259.37	124,092	125,876	163,383	25.95	6,296

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, 2024

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						
2006	251,806.96	104,349	105,849	145,958	26.14	5,584
2007	893,846.74	356,645	361,772	532,074	26.36	20,185
2008	797,180.03	303,885	308,254	488,926	26.79	18,250
2009	104,329.01	37,997	38,543	65,786	27.06	2,431
2010	91,265.11	31,760	32,217	59,049	27.17	2,173
2011	1,503,528.26	495,262	502,382	1,001,146	27.48	36,432
2012	453,390.05	141,095	143,123	310,267	27.66	11,217
2013	22,544.79	6,561	6,655	15,889	28.02	567
2014	3,035,484.04	822,313	834,135	2,201,349	28.26	77,896
2015	1,492,836.87	374,403	379,786	1,113,051	28.38	39,220
2016	1,044,872.38	238,858	242,292	802,580	28.68	27,984
2017	1,887,319.71	389,165	394,760	1,492,560	28.87	51,699
2018	10,750,498.07	1,970,566	1,998,896	8,751,602	28.96	302,196
2019	4,127,665.27	656,299	665,734	3,461,931	29.10	118,967
2020	4,277,486.70	569,761	577,952	3,699,534	29.28	126,350
2021	2,164,451.78	230,298	233,609	1,930,843	29.39	65,697
2022	7,475,999.77	584,623	593,028	6,882,972	29.45	233,717
2023	2,233,287.78	108,538	110,098	2,123,189	29.36	72,316
2024	1,850,499.00	31,088	31,535	1,818,964	29.18	62,336
	53,176,077.56	12,565,655	12,746,307	40,429,770		1,444,155

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

1911	59.72	60	60
1912	77.00	77	77
1923	246.71	247	247
1927	227.78	228	228
1928	201.25	201	201
1929	1,840.28	1,831	1,840
1930	56.71	56	57
1931	20.00	20	20
1932	25.00	24	25
1933	105.36	102	105
1935	274.21	261	274
1936	279.38	263	279
1937	449.37	420	449
1938	1,104.93	1,024	1,105
1939	461.30	424	461

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, 2024

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						
1940	446.16	407	446			
1941	101.96	92	102			
1942	248.41	222	248			
1946	106.56	92	105	2	6.53	
1948	493.03	418	477	16	7.31	2
1949	542.60	456	520	23	7.69	3
1950	71.03	59	67	4	8.08	
1951	51.06	42	48	3	8.47	
1952	43.61	36	41	3	8.86	
1953	325.19	262	299	26	9.26	3
1954	322.15	257	293	29	9.65	3
1955	1,096.04	867	988	108	10.05	11
1956	530.06	415	473	57	10.45	5
1957	7,634.79	5,909	6,736	898	10.85	83
1958	7,465.05	5,715	6,515	950	11.25	84
1959	2,949.29	2,233	2,546	404	11.66	35
1960	1,747.49	1,308	1,491	256	12.06	21
1961	4,346.71	3,217	3,668	679	12.47	54
1962	4,388.76	3,211	3,661	728	12.88	57
1963	3,975.82	2,875	3,278	698	13.29	53
1964	7,791.31	5,566	6,345	1,446	13.71	105
1965	7,770.53	5,485	6,253	1,517	14.12	107
1966	26,352.72	18,370	20,943	5,410	14.54	372
1967	17,123.14	11,786	13,437	3,687	14.96	246
1968	8,251.41	5,607	6,392	1,859	15.38	121
1969	12,239.86	8,208	9,357	2,882	15.81	182
1970	12,319.83	8,152	9,294	3,026	16.24	186
1971	8,708.66	5,684	6,480	2,229	16.67	134
1972	19,997.61	12,873	14,676	5,322	17.10	311
1973	17,355.92	11,014	12,556	4,800	17.54	274
1974	16,876.10	10,555	12,033	4,843	17.98	269
1975	42,435.55	26,151	29,813	12,622	18.42	685
1976	8,050.34	4,887	5,571	2,479	18.86	131
1977	25,005.27	14,946	17,039	7,966	19.31	413
1978	10,014.34	5,892	6,717	3,297	19.76	167
1979	40,405.84	23,393	26,669	13,737	20.21	680
1980	29,172.13	16,610	18,936	10,236	20.67	495
1981	38,219.82	21,395	24,391	13,829	21.13	654
1982	104,206.24	72,194	82,304	21,902	18.85	1,162
1983	86,923.49	59,525	67,861	19,063	19.10	998
1984	60,843.06	41,154	46,917	13,926	19.38	719

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, 2024

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						
1985	50,591.33	33,775	38,505	12,086	19.67	614
1986	95,865.17	63,118	71,957	23,908	19.98	1,197
1987	85,664.81	55,579	63,362	22,302	20.30	1,099
1988	81,132.47	51,827	59,085	22,048	20.64	1,068
1989	73,193.89	45,995	52,436	20,758	20.99	989
1990	108,490.02	67,003	76,386	32,104	21.36	1,503
1991	76,293.48	46,264	52,743	23,551	21.75	1,083
1992	128,817.79	76,621	87,351	41,467	22.14	1,873
1993	140,158.45	82,119	93,619	46,539	22.26	2,091
1994	102,404.76	58,719	66,942	35,463	22.69	1,563
1995	130,637.67	73,601	83,908	46,730	22.86	2,044
1996	234,273.11	128,850	146,894	87,379	23.32	3,747
1997	176,086.74	94,911	108,202	67,884	23.52	2,886
1998	176,072.27	92,861	105,865	70,207	23.75	2,956
1999	270,954.30	138,891	158,341	112,613	24.25	4,644
2000	174,082.00	87,006	99,190	74,892	24.52	3,054
2001	462,778.53	225,095	256,617	206,161	24.81	8,310
2002	249,442.94	117,862	134,367	115,075	25.12	4,581
2003	299,672.26	137,879	157,188	142,485	25.23	5,647
2004	340,373.65	151,398	172,600	167,774	25.59	6,556
2005	224,788.96	96,434	109,939	114,850	25.95	4,426
2006	415,268.07	172,087	196,186	219,082	26.14	8,381
2007	353,902.21	141,207	160,982	192,921	26.36	7,319
2008	465,266.40	177,360	202,198	263,069	26.79	9,820
2009	210,140.88	76,533	87,251	122,890	27.06	4,541
2010	268,431.86	93,414	106,496	161,936	27.17	5,960
2011	632,008.60	208,184	237,338	394,670	27.48	14,362
2012	438,082.67	136,331	155,423	282,660	27.66	10,219
2013	882,750.91	256,881	292,855	589,896	28.02	21,053
2014	399,981.65	108,355	123,529	276,453	28.26	9,782
2015	3,978,559.42	997,823	1,137,559	2,841,001	28.38	100,106
2016	991,971.84	226,765	258,521	733,451	28.68	25,574
2017	520,519.31	107,331	122,362	398,158	28.87	13,791
2018	481,070.87	88,180	100,529	380,542	28.96	13,140
2019	213,033.77	33,872	38,615	174,418	29.10	5,994
2020	1,419,282.36	189,048	215,522	1,203,760	29.28	41,112
2021	5,273,955.41	561,149	639,733	4,634,223	29.39	157,680

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, 2024

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						
2022	2,515,056.10	196,677	224,220	2,290,836	29.45	77,787
2023	3,269,988.75	158,921	181,176	3,088,812	29.36	105,205
2024	4,128,234.64	69,354	79,066	4,049,168	29.18	138,765
	31,181,658.26	6,348,058	7,236,476	23,945,183		841,347
	156,290,342.47	35,080,295	37,345,523	118,944,819		4,216,125
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.2 2.70

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, 2024

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	1,166	1,278	52	5.56	9
1956	21,290.16	18,399	20,173	1,117	6.11	183
1957	5,372.45	4,610	5,054	318	6.39	50
1958	8,518.07	7,256	7,956	562	6.67	84
1959	4,392.86	3,713	4,071	322	6.96	46
1960	27,087.71	22,724	24,915	2,173	7.25	300
1961	1,916.00	1,595	1,749	167	7.55	22
1962	1,339.47	1,106	1,213	127	7.85	16
1963	30.71	25	27	3	8.16	
1965	41,595.76	33,461	36,687	4,909	8.80	558
1966	19,579.16	15,611	17,116	2,463	9.12	270
1967	14,375.52	11,353	12,448	1,928	9.46	204
1968	818.29	640	702	117	9.80	12
1969	15,932.36	12,339	13,529	2,404	10.15	237
1970	553.00	424	465	88	10.52	8
1972	36,690.90	27,502	30,154	6,537	11.27	580
1973	38,195.02	28,298	31,026	7,169	11.66	615
1974	19,018.54	13,922	15,264	3,754	12.06	311
1975	25,329.73	18,311	20,077	5,253	12.47	421
1976	12,818.60	9,147	10,029	2,790	12.89	216
1977	148.01	104	114	34	13.33	3
1978	4,242.67	2,944	3,228	1,015	13.77	74
1979	1,542.38	1,055	1,157	386	14.23	27
1980	4,638.03	3,123	3,424	1,214	14.70	83
1981	80,176.22	53,130	58,253	21,924	15.18	1,444
1982	141,945.62	106,771	117,066	24,880	14.00	1,777
1983	6,800.47	5,051	5,538	1,262	14.37	88
1984	199,926.07	146,546	160,676	39,250	14.75	2,661
1985	433,461.53	313,306	343,514	89,947	15.15	5,937
1986	265,735.11	189,257	207,505	58,230	15.56	3,742
1987	791,585.85	555,060	608,578	183,008	15.98	11,452
1988	18,764.80	12,944	14,192	4,573	16.41	279
1989	37,807.02	25,501	27,960	9,847	17.13	575
1990	128,484.87	85,108	93,314	35,171	17.58	2,001
1991	257,739.07	167,505	183,656	74,084	18.05	4,104
1992	198,243.74	126,916	139,153	59,091	18.26	3,236
1993	32,985.36	20,675	22,668	10,317	18.75	550
1994	6,197.62	3,799	4,165	2,032	19.25	106
1995	265,285.40	158,853	174,169	91,116	19.76	4,611
1996	390,043.61	227,863	249,833	140,210	20.28	6,914
1998	8,401.63	4,653	5,102	3,300	21.35	155

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, 2024

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	132,225	144,974	133,278	23.75	5,612
2009	23,277.53	8,587	9,415	13,863	26.52	523
2014	78,923.32	21,294	23,347	55,576	28.41	1,956
2016	168,831.19	38,173	41,854	126,978	29.09	4,365
2017	32,073.62	6,543	7,174	24,900	29.26	851
2019	90,422.23	14,178	15,545	74,877	29.59	2,530
2020	191,930.65	25,296	27,735	164,196	29.63	5,542
2021	1,737,045.60	184,822	202,642	1,534,403	29.39	52,208
2022	16,273,209.43	1,293,720	1,418,458	14,854,751	28.95	513,117
2023	11,709,756.03	594,856	652,211	11,057,545	28.00	394,912
2024	907,248.89	17,782	19,497	887,752	25.07	35,411
	35,061,310.59	4,779,242	5,240,048	29,821,263		1,070,988

PNG
SURVIVOR CURVE.. IOWA 45-R1.5
NET SALVAGE PERCENT.. 0

1960	16,780.37	14,077	12,936	3,844	7.25	530
1962	29,310.05	24,197	22,236	7,074	7.85	901
1963	28,716.91	23,510	21,604	7,113	8.16	872
1964	1,610.71	1,307	1,201	410	8.48	48
1965	15,335.53	12,337	11,337	3,999	8.80	454
1966	114,389.19	91,206	83,813	30,576	9.12	3,353
1967	4,284.76	3,384	3,110	1,175	9.46	124
1968	126,189.95	98,708	90,707	35,483	9.80	3,621
1969	116,466.84	90,197	82,886	33,581	10.15	3,308
1970	18,752.91	14,369	13,204	5,549	10.52	527
1971	13,464.24	10,206	9,379	4,086	10.89	375
1972	2,349.36	1,761	1,618	731	11.27	65
1974	21,308.55	15,598	14,334	6,975	12.06	578
1975	37,036.13	26,773	24,603	12,433	12.47	997
1977	2,043.72	1,438	1,321	722	13.33	54
1978	2,934.41	2,036	1,871	1,063	13.77	77
1979	1,353.24	925	850	503	14.23	35
1980	47,010.45	31,654	29,088	17,922	14.70	1,219
1981	702,199.80	465,327	427,609	274,591	15.18	18,089
1982	114,036.20	85,778	78,825	35,211	14.00	2,515
1983	6,538.51	4,857	4,463	2,075	14.37	144
1984	1,848.56	1,355	1,245	603	14.75	41
1985	33,053.50	23,891	21,954	11,099	15.15	733

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, 2024

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	567	521	276	15.56	18
1987	900.93	632	581	320	15.98	20
1988	228,712.92	157,766	144,978	83,735	16.41	5,103
1989	5,767.35	3,890	3,575	2,193	17.13	128
1990	8,208.45	5,437	4,996	3,212	17.58	183
1991	15,153.04	9,848	9,050	6,103	18.05	338
1992	1,292.66	828	761	532	18.26	29
1993	49,169.36	30,819	28,321	20,848	18.75	1,112
1994	82,378.57	50,498	46,405	35,974	19.25	1,869
1995	52,734.74	31,578	29,018	23,716	19.76	1,200
1996	44,580.63	26,044	23,933	20,648	20.28	1,018
1997	532,333.33	303,004	278,443	253,890	20.81	12,200
1998	118,063.23	65,383	60,083	57,980	21.35	2,716
1999	58,548.09	31,651	29,085	29,463	21.67	1,360
2000	69,703.96	36,546	33,584	36,120	22.23	1,625
2001	173,986.69	88,316	81,157	92,829	22.80	4,071
2002	184,888.86	91,113	83,728	101,161	23.16	4,368
2003	175,733.00	83,508	76,739	98,994	23.75	4,168
2004	75,956.41	34,879	32,052	43,905	24.14	1,819
2005	48,587.58	21,413	19,677	28,910	24.75	1,168
2006	162,733.73	68,934	63,346	99,387	25.17	3,949
2007	9,461.70	3,841	3,530	5,932	25.60	232
2008	460,995.77	178,774	164,283	296,713	26.05	11,390
2009	53,996.90	19,919	18,304	35,692	26.52	1,346
2010	265,809.52	92,874	85,346	180,464	27.00	6,684
2011	1,348,202.00	445,985	409,835	938,367	27.31	34,360
2012	500,205.13	155,064	142,495	357,710	27.82	12,858
2013	309,369.28	89,655	82,388	226,981	28.18	8,055
2014	8,711,938.63	2,350,481	2,159,958	6,551,980	28.41	230,622
2015	356,025.70	88,294	81,137	274,889	28.81	9,541
2018	1.37			1	29.47	
2019	2,178,764.95	341,630	313,939	1,864,826	29.59	63,022
2020	350,661.95	46,217	42,471	308,191	29.63	10,401
2021	214,987.16	22,875	21,021	193,966	29.39	6,600
2022	5,163,458.24	410,495	377,222	4,786,237	28.95	165,328
2023	4,629,308.82	235,169	216,107	4,413,202	28.00	157,614
2024	466,548.77	9,144	8,403	458,146	25.07	18,275
	28,566,980.11	6,677,962	6,136,667	22,430,313		823,450

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, 2024

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	232	197	70	5.83	12
1957	1,419.60	1,218	1,032	388	6.39	61
1959	1,154.96	976	827	328	6.96	47
1960	352.50	296	251	102	7.25	14
1961	3,229.10	2,687	2,277	952	7.55	126
1966	2,958.56	2,359	1,999	960	9.12	105
1967	3,788.99	2,992	2,535	1,254	9.46	133
1968	2,785.64	2,179	1,846	939	9.80	96
1970	2,147.66	1,646	1,395	753	10.52	72
1972	481.68	361	306	176	11.27	16
1973	1,415.71	1,049	889	527	11.66	45
1974	1,983.52	1,452	1,230	753	12.06	62
1975	1,411.62	1,020	864	547	12.47	44
1977	3,626.30	2,552	2,162	1,464	13.33	110
1979	10,681.17	7,304	6,188	4,493	14.23	316
1981	703.40	466	395	309	15.18	20
1982	2,492.78	1,875	1,589	904	14.00	65
1988	1,548.80	1,068	905	644	16.41	39
1989	1,790.48	1,208	1,023	767	17.13	45
1992	417.27	267	226	191	18.26	10
1995	551.52	330	280	272	19.76	14
2012	1,055.35	327	277	778	27.82	28
2013	422.81	123	104	319	28.18	11
2019	181,294.79	28,427	24,085	157,210	29.59	5,313
2022	164,417.17	13,071	11,075	153,343	28.95	5,297
2023	292,419.13	14,855	12,586	279,833	28.00	9,994
2024	386,828.37	7,582	6,424	380,404	25.07	15,174
	1,071,645.03	97,922	82,966	988,679		37,269
	64,699,935.73	11,555,126	11,459,681	53,240,255		1,931,707

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.6 2.99

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
1884	0.18			0		
1887	5.73	6		6		
1888	17.65	18		18		
1890	0.66	1		1		
1891	4.22	4		4		
1894	6.48	6		6		
1895	108.68	109		109		
1896	59.45	59		59		
1897	49.32	49		49		
1898	78.16	78		78		
1899	131.39	131		131		
1901	31.86	32		32		
1902	72.19	72		72		
1903	135.03	135		135		
1904	53.56	54		54		
1905	17.64	18		18		
1906	193.55	194		194		
1907	198.81	199		199		
1908	390.45	390		390		
1909	240.92	241		241		
1910	408.19	408		408		
1911	483.17	483		483		
1912	462.80	463		463		
1913	335.78	336		336		
1914	575.25	575		575		
1915	835.16	835		835		
1916	891.86	892		892		
1917	1,059.26	1,059		1,059		
1918	890.03	890		890		
1919	702.69	703		703		
1920	699.32	699		699		
1921	1,470.33	1,470		1,470		
1922	2,185.92	2,186		2,186		
1923	2,694.88	2,695		2,695		
1924	2,556.27	2,556		2,556		
1925	2,849.58	2,850		2,850		
1926	2,838.76	2,839		2,839		
1927	5,102.72	5,103		5,103		
1928	3,226.49	3,226		3,226		
1929	5,490.55	5,491		5,491		
1930	5,510.74	5,511		5,511		

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
1931	3,104.35	3,104	3,104			
1932	847.58	848	848			
1933	1,877.18	1,877	1,877			
1934	1,611.90	1,612	1,612			
1935	1,619.97	1,620	1,620			
1936	2,861.85	2,862	2,862			
1937	2,682.87	2,683	2,683			
1938	2,150.14	2,150	2,150			
1939	2,559.31	2,559	2,559			
1940	2,721.40	2,721	2,721			
1941	4,312.35	4,303	4,074	239	0.10	239
1942	1,724.62	1,714	1,623	102	0.28	102
1943	1,133.00	1,119	1,059	74	0.54	74
1944	1,828.70	1,797	1,701	127	0.79	127
1945	996.66	973	921	75	1.05	71
1946	2,678.77	2,601	2,462	216	1.31	165
1947	9,448.41	9,117	8,631	817	1.58	517
1948	8,307.07	7,964	7,540	767	1.86	412
1949	15,574.26	14,837	14,047	1,527	2.13	717
1950	15,601.14	14,766	13,980	1,622	2.41	673
1951	12,060.08	11,339	10,735	1,325	2.69	493
1952	12,104.36	11,303	10,701	1,403	2.98	471
1953	11,785.66	10,929	10,347	1,439	3.27	440
1954	18,464.60	17,004	16,098	2,366	3.56	665
1955	39,091.50	35,747	33,843	5,248	3.85	1,363
1956	71,217.95	64,666	61,222	9,996	4.14	2,414
1957	86,579.91	78,057	73,900	12,680	4.43	2,862
1958	115,884.81	103,730	98,206	17,679	4.72	3,746
1959	209,666.58	186,324	176,401	33,266	5.01	6,640
1960	285,440.06	251,821	238,410	47,030	5.30	8,874
1961	308,295.07	269,931	255,555	52,740	5.60	9,418
1962	288,807.63	250,942	237,578	51,230	5.90	8,683
1963	330,222.60	284,725	269,561	60,661	6.20	9,784
1964	320,172.79	273,853	259,268	60,904	6.51	9,355
1965	398,276.57	337,914	319,918	78,359	6.82	11,490
1966	554,018.87	466,113	441,289	112,730	7.14	15,789
1967	510,024.58	425,360	402,707	107,318	7.47	14,367
1968	594,946.45	491,688	465,502	129,444	7.81	16,574
1969	624,619.61	511,495	484,254	140,365	8.15	17,223
1970	617,457.64	500,826	474,154	143,304	8.50	16,859
1971	686,657.66	551,311	521,950	164,708	8.87	18,569

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
1972	959,210.24	762,256	721,661	237,550	9.24	25,709
1973	1,197,240.64	941,031	890,915	306,326	9.63	31,810
1974	1,228,436.52	954,630	903,789	324,647	10.03	32,368
1975	818,092.12	628,295	594,834	223,258	10.44	21,385
1976	896,815.03	680,387	644,152	252,663	10.86	23,265
1977	1,725,235.36	1,292,012	1,223,203	502,032	11.30	44,428
1978	1,596,705.38	1,179,790	1,116,958	479,747	11.75	40,830
1979	2,932,874.74	2,137,098	2,023,283	909,592	12.21	74,496
1980	4,889,294.29	3,510,513	3,323,554	1,565,740	12.69	123,384
1981	4,946,093.28	3,497,432	3,311,170	1,634,924	13.18	124,046
1982	4,339,159.73	3,356,340	3,177,592	1,161,568	12.45	93,299
1983	3,205,209.59	2,447,498	2,317,152	888,058	12.85	69,110
1984	3,362,451.50	2,532,935	2,398,039	964,413	13.26	72,731
1985	3,887,301.01	2,886,710	2,732,973	1,154,328	13.69	84,319
1986	4,173,063.77	3,052,596	2,890,024	1,283,040	14.13	90,803
1987	4,918,884.96	3,541,597	3,352,982	1,565,903	14.58	107,401
1988	6,305,160.23	4,464,684	4,226,909	2,078,252	15.05	138,090
1989	8,946,986.26	6,225,313	5,893,772	3,053,214	15.52	196,728
1990	9,902,561.19	6,764,440	6,404,187	3,498,374	16.01	218,512
1991	8,969,718.30	6,009,711	5,689,652	3,280,066	16.50	198,792
1992	8,922,417.08	5,857,567	5,545,611	3,376,806	17.00	198,636
1993	6,050,619.96	3,888,128	3,681,058	2,369,562	17.52	135,249
1994	12,011,066.88	7,546,553	7,144,647	4,866,420	18.04	269,757
1995	12,718,410.79	7,804,017	7,388,399	5,330,012	18.58	286,868
1996	10,562,531.02	6,321,675	5,985,002	4,577,529	19.12	239,411
1997	11,776,046.54	6,865,435	6,499,803	5,276,243	19.67	268,238
1998	9,404,031.09	5,333,026	5,049,005	4,355,026	20.23	215,276
1999	9,590,665.43	5,282,539	5,001,207	4,589,458	20.80	220,647
2000	10,027,873.69	5,355,887	5,070,649	4,957,225	21.37	231,971
2001	9,891,721.76	5,114,020	4,841,663	5,050,059	21.95	230,071
2002	10,396,298.51	5,192,951	4,916,390	5,479,908	22.55	243,011
2003	8,330,245.42	4,030,173	3,815,538	4,514,707	22.94	196,805
2004	11,204,148.74	5,214,411	4,936,708	6,267,441	23.55	266,133
2005	9,435,355.37	4,213,830	3,989,414	5,445,941	24.17	225,318
2006	10,239,536.51	4,394,809	4,160,755	6,078,782	24.60	247,105
2007	10,174,084.59	4,166,288	3,944,404	6,229,680	25.24	246,818
2008	13,365,134.15	5,204,383	4,927,214	8,437,921	25.87	326,166
2009	13,595,836.19	5,035,898	4,767,702	8,828,135	26.34	335,161
2010	14,023,893.01	4,899,948	4,638,992	9,384,901	27.00	347,589
2011	21,526,774.58	7,090,920	6,713,279	14,813,495	27.48	539,065
2012	31,605,630.22	9,759,819	9,240,041	22,365,589	27.98	799,342

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
2013	41,001,317.41	11,787,879	11,160,093	29,841,225	28.50	1,047,061
2014	39,874,463.73	10,590,658	10,026,632	29,847,832	29.03	1,028,172
2015	41,602,470.35	10,117,721	9,578,882	32,023,588	29.56	1,083,342
2016	45,357,546.65	10,024,018	9,490,170	35,867,377	29.96	1,197,175
2017	42,968,319.60	8,473,353	8,022,088	34,946,231	30.52	1,145,027
2018	49,042,985.84	8,513,862	8,060,440	40,982,546	30.95	1,324,153
2019	65,159,578.17	9,747,873	9,228,731	55,930,847	31.26	1,789,215
2020	59,403,121.68	7,401,629	7,007,441	52,395,681	31.60	1,658,091
2021	75,188,934.23	7,443,704	7,047,275	68,141,659	31.84	2,140,127
2022	95,421,447.09	6,965,766	6,594,791	88,826,656	31.75	2,797,690
2023	98,831,501.09	4,506,716	4,266,702	94,564,799	31.39	3,012,577
2024	55,743,639.86	925,344	876,063	54,867,577	29.62	1,852,383
	1,049,870,643.56	277,195,439	262,436,330	787,434,314		28,134,332

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

1912	316.08	316	316
1917	4,216.37	4,216	4,216
1918	859.13	859	859
1919	3,477.63	3,478	3,478
1920	4,143.36	4,143	4,143
1921	3,807.14	3,807	3,807
1922	10,269.72	10,270	10,270
1923	12,177.47	12,177	12,177
1924	20,979.40	20,979	20,979
1925	24,858.74	24,859	24,859
1926	18,469.51	18,470	18,470
1927	16,054.69	16,055	16,055
1928	14,479.95	14,480	14,480
1929	13,535.42	13,535	13,535
1930	13,568.21	13,568	13,568
1931	13,326.51	13,327	13,327
1932	10,830.93	10,831	10,831
1933	6,726.58	6,727	6,727
1934	8,773.01	8,773	8,773
1935	6,694.55	6,695	6,695
1936	9,338.60	9,339	9,339
1937	10,025.01	10,025	10,025

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
1938	7,784.82	7,785	7,785			
1939	12,403.70	12,404	12,404			
1940	11,117.77	11,118	11,118			
1941	10,030.38	10,008	10,030			
1942	6,049.91	6,012	6,050			
1943	4,274.07	4,223	4,263	11	0.54	11
1944	6,869.42	6,749	6,812	57	0.79	57
1945	11,193.49	10,932	11,035	159	1.05	151
1946	18,818.93	18,271	18,443	376	1.31	287
1947	20,023.31	19,320	19,502	522	1.58	330
1948	24,183.32	23,184	23,402	781	1.86	420
1949	21,570.50	20,550	20,743	827	2.13	388
1950	30,589.50	28,951	29,223	1,366	2.41	567
1951	23,066.28	21,687	21,891	1,175	2.69	437
1952	1,731,328.71	1,616,680	1,631,886	99,443	2.98	33,370
1953	18,005.15	16,697	16,854	1,151	3.27	352
1954	25,628.36	23,601	23,823	1,805	3.56	507
1955	43,141.87	39,451	39,822	3,320	3.85	862
1956	49,799.23	45,218	45,643	4,156	4.14	1,004
1957	68,981.59	62,191	62,776	6,206	4.43	1,401
1958	100,981.56	90,390	91,240	9,741	4.72	2,064
1959	160,309.29	142,462	143,802	16,507	5.01	3,295
1960	140,028.78	123,536	124,698	15,331	5.30	2,893
1961	169,400.31	148,320	149,715	19,685	5.60	3,515
1962	306,021.14	265,899	268,400	37,621	5.90	6,376
1963	385,058.22	332,005	335,128	49,931	6.20	8,053
1964	519,267.12	444,145	448,322	70,945	6.51	10,898
1965	618,392.51	524,669	529,604	88,789	6.82	13,019
1966	684,508.88	575,898	581,315	103,194	7.14	14,453
1967	799,999.10	667,199	673,474	126,525	7.47	16,938
1968	1,033,169.92	853,853	861,884	171,286	7.81	21,932
1969	1,089,848.51	892,466	900,860	188,989	8.15	23,189
1970	1,254,890.23	1,017,854	1,027,427	227,463	8.50	26,760
1971	425,431.82	341,575	344,788	80,644	8.87	9,092
1972	795,473.27	632,139	638,085	157,389	9.24	17,033
1973	1,315,303.73	1,033,829	1,043,553	271,751	9.63	28,219
1974	1,350,470.42	1,049,464	1,059,335	291,136	10.03	29,027
1975	1,151,836.17	884,610	892,930	258,906	10.44	24,799
1976	1,393,091.79	1,056,897	1,066,838	326,254	10.86	30,042
1977	1,772,387.37	1,327,323	1,339,807	432,580	11.30	38,281
1978	1,347,230.42	995,455	1,004,818	342,413	11.75	29,142

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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 45-R2						
NET SALVAGE PERCENT.. 0						
1979	1,698,409.09	1,237,580	1,249,220	449,189	12.21	36,789
1980	2,124,386.99	1,525,310	1,539,656	584,731	12.69	46,078
1981	1,801,100.51	1,273,576	1,285,554	515,546	13.18	39,116
1982	1,492,622.96	1,154,544	1,165,403	327,220	12.45	26,283
1983	1,124,905.91	858,978	867,057	257,849	12.85	20,066
1984	1,667,521.22	1,256,144	1,267,959	399,563	13.26	30,133
1985	2,041,373.27	1,515,924	1,530,182	511,191	13.69	37,340
1986	2,586,738.45	1,892,199	1,909,996	676,743	14.13	47,894
1987	3,430,513.45	2,469,970	2,493,201	937,312	14.58	64,288
1988	4,593,201.89	3,252,446	3,283,037	1,310,165	15.05	87,054
1989	4,294,841.13	2,988,350	3,016,457	1,278,385	15.52	82,370
1990	4,773,890.20	3,261,044	3,291,715	1,482,175	16.01	92,578
1991	3,472,547.77	2,326,607	2,348,490	1,124,058	16.50	68,125
1992	4,269,692.33	2,803,053	2,829,417	1,440,275	17.00	84,722
1993	4,483,600.72	2,881,162	2,908,260	1,575,340	17.52	89,917
1994	4,638,632.37	2,914,453	2,941,865	1,696,768	18.04	94,056
1995	5,265,525.56	3,230,926	3,261,314	2,004,211	18.58	107,869
1996	5,238,450.11	3,135,212	3,164,700	2,073,750	19.12	108,460
1997	6,214,590.67	3,623,106	3,657,183	2,557,408	19.67	130,016
1998	5,638,372.63	3,197,521	3,227,595	2,410,778	20.23	119,168
1999	4,095,091.77	2,255,577	2,276,792	1,818,300	20.80	87,418
2000	3,325,035.02	1,775,901	1,792,604	1,532,431	21.37	71,709
2001	5,969,329.84	3,086,144	3,115,170	2,854,159	21.95	130,030
2002	4,991,125.57	2,493,067	2,516,515	2,474,610	22.55	109,739
2003	5,449,548.03	2,636,491	2,661,288	2,788,260	22.94	121,546
2004	11,498,216.32	5,351,270	5,401,601	6,096,615	23.55	258,880
2005	7,453,157.75	3,328,580	3,359,887	4,093,271	24.17	169,353
2006	4,386,193.84	1,882,554	1,900,260	2,485,934	24.60	101,054
2007	6,002,502.52	2,458,025	2,481,144	3,521,359	25.24	139,515
2008	6,421,021.92	2,500,346	2,523,863	3,897,159	25.87	150,644
2009	6,481,737.00	2,400,835	2,423,416	4,058,321	26.34	154,074
2010	4,271,472.00	1,492,452	1,506,489	2,764,983	27.00	102,407
2011	7,464,333.50	2,458,751	2,481,877	4,982,457	27.48	181,312
2012	9,318,438.25	2,877,534	2,904,598	6,413,840	27.98	229,229
2013	9,192,440.58	2,642,827	2,667,684	6,524,757	28.50	228,939
2014	9,893,258.54	2,627,649	2,652,363	7,240,895	29.03	249,428
2015	14,125,001.00	3,435,200	3,467,509	10,657,492	29.56	360,538
2016	15,640,026.07	3,456,446	3,488,955	12,151,071	29.96	405,576
2017	17,186,857.06	3,389,248	3,421,125	13,765,732	30.52	451,040
2018	19,448,688.03	3,376,292	3,408,047	16,040,641	30.95	518,276
2019	23,599,032.36	3,530,415	3,563,620	20,035,412	31.26	640,928

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
2020	18,234,383.85	2,272,004	2,293,373	15,941,011	31.60	504,462
2021	32,371,613.19	3,204,790	3,234,932	29,136,681	31.84	915,097
2022	29,298,672.82	2,138,803	2,158,919	27,139,754	31.75	854,795
2023	25,425,726.22	1,159,413	1,170,318	24,255,408	31.39	772,711
2024	14,603,416.56	242,417	244,697	14,358,720	29.62	484,764
	406,182,125.72	130,903,085	132,131,760	274,050,366		10,204,950

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

1930	393.08	393	393			
1931	412.70	413	413			
1935	33.80	34	34			
1941	55.25	55	55			
1942	35.71	35	36			
1946	295.40	287	295			
1947	129.32	125	129			
1948	4.26	4	4			
1949	225.53	215	226			
1951	66.68	63	66	1	2.69	
1952	45.62	43	45	1	2.98	
1953	75.13	70	73	2	3.27	1
1954	455.66	420	441	15	3.56	4
1955	1,300.00	1,189	1,247	53	3.85	14
1956	926.71	841	882	45	4.14	11
1958	3,176.75	2,844	2,983	194	4.72	41
1959	1,183.16	1,051	1,102	81	5.01	16
1960	208.57	184	193	16	5.30	3
1961	21,168.19	18,534	19,439	1,729	5.60	309
1962	8,537.01	7,418	7,780	757	5.90	128
1963	17,208.34	14,837	15,562	1,647	6.20	266
1964	18,776.69	16,060	16,844	1,932	6.51	297
1965	16,410.87	13,924	14,604	1,807	6.82	265
1966	14,964.74	12,590	13,205	1,760	7.14	246
1967	28,522.34	23,788	24,950	3,573	7.47	478
1968	32,441.83	26,811	28,120	4,321	7.81	553
1969	28,452.87	23,300	24,438	4,015	8.15	493
1970	31,350.23	25,428	26,670	4,680	8.50	551
1971	53,093.08	42,628	44,710	8,383	8.87	945

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
1972	74,382.01	59,109	61,996	12,386	9.24	1,340
1973	43,981.34	34,569	36,257	7,724	9.63	802
1974	100,096.34	77,786	81,585	18,511	10.03	1,846
1975	146,478.14	112,495	117,989	28,489	10.44	2,729
1976	98,730.90	74,904	78,562	20,169	10.86	1,857
1977	52,328.93	39,189	41,103	11,226	11.30	993
1978	66,364.86	49,036	51,431	14,934	11.75	1,271
1979	59,901.85	43,649	45,781	14,121	12.21	1,157
1980	145,329.41	104,347	109,443	35,886	12.69	2,828
1981	342,810.72	242,405	254,244	88,567	13.18	6,720
1982	333,117.28	257,666	270,250	62,867	12.45	5,050
1983	287,989.82	219,909	230,649	57,341	12.85	4,462
1984	400,745.17	301,881	316,624	84,121	13.26	6,344
1985	519,409.19	385,713	404,551	114,858	13.69	8,390
1986	586,758.65	429,214	450,176	136,582	14.13	9,666
1987	752,722.62	541,960	568,429	184,294	14.58	12,640
1988	726,428.92	514,384	539,506	186,923	15.05	12,420
1989	1,228,525.74	854,808	896,556	331,970	15.52	21,390
1990	1,284,029.89	877,121	919,958	364,071	16.01	22,740
1991	1,120,529.40	750,755	787,421	333,108	16.50	20,188
1992	1,733,523.94	1,138,058	1,193,639	539,885	17.00	31,758
1993	1,253,862.44	805,732	845,083	408,780	17.52	23,332
1994	2,218,675.61	1,393,994	1,462,075	756,601	18.04	41,940
1995	2,533,942.53	1,554,827	1,630,763	903,180	18.58	48,610
1996	2,435,640.24	1,457,731	1,528,925	906,715	19.12	47,422
1997	2,502,890.75	1,459,185	1,530,450	972,441	19.67	49,438
1998	2,812,290.30	1,594,850	1,672,740	1,139,550	20.23	56,330
1999	2,521,249.56	1,388,704	1,456,527	1,064,723	20.80	51,189
2000	2,259,108.57	1,206,590	1,265,518	993,590	21.37	46,495
2001	2,271,647.73	1,174,442	1,231,800	1,039,847	21.95	47,373
2002	3,502,098.11	1,749,298	1,834,732	1,667,367	22.55	73,941
2003	1,704,586.83	824,679	864,955	839,632	22.94	36,601
2004	2,590,936.72	1,205,822	1,264,713	1,326,224	23.55	56,315
2005	2,716,575.73	1,213,223	1,272,475	1,444,100	24.17	59,748
2006	1,849,090.99	793,630	832,390	1,016,701	24.60	41,329
2007	1,399,732.34	573,190	601,184	798,548	25.24	31,638
2008	4,062,796.60	1,582,053	1,659,318	2,403,478	25.87	92,906
2009	2,024,277.40	749,792	786,411	1,237,867	26.34	46,996
2010	3,091,757.65	1,080,260	1,133,019	1,958,739	27.00	72,546
2011	3,335,628.72	1,098,756	1,152,418	2,183,211	27.48	79,447
2012	5,991,728.19	1,850,246	1,940,610	4,051,119	27.98	144,786

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
2013	5,411,478.49	1,555,800	1,631,783	3,779,695	28.50	132,621
2014	7,039,987.03	1,869,821	1,961,141	5,078,846	29.03	174,952
2015	6,828,565.28	1,660,707	1,741,814	5,086,751	29.56	172,082
2016	6,524,596.92	1,441,936	1,512,358	5,012,239	29.96	167,298
2017	5,225,468.96	1,030,462	1,080,788	4,144,680	30.52	135,802
2018	5,373,447.22	932,830	978,388	4,395,059	30.95	142,005
2019	5,628,905.86	842,084	883,210	4,745,696	31.26	151,814
2020	5,615,409.07	699,680	733,851	4,881,558	31.60	154,480
2021	681,767.89	67,495	70,791	610,977	31.84	19,189
2022	14,794,713.01	1,080,014	1,132,761	13,661,952	31.75	430,298
2023	6,639,086.80	302,742	317,528	6,321,559	31.39	201,388
2024	11,982,317.87	198,906	208,620	11,773,698	29.62	397,491
	145,208,396.05	43,782,023	45,920,230	99,288,166		3,609,014
	1,601,261,165.33	451,880,547	440,488,320	1,160,772,846		41,948,296
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.7 2.62

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
1929	54.93	55	55			
1930	105.12	105	105			
1931	135.58	136	136			
1932	144.99	145	145			
1933	39.72	40	40			
1934	286.90	287	287			
1935	618.93	619	619			
1936	1,035.81	1,036	1,036			
1937	1,823.58	1,824	1,824			
1938	1,847.19	1,847	1,847			
1939	2,416.02	2,416	2,416			
1940	2,769.15	2,769	2,769			
1941	4,008.56	4,009	4,009			
1942	1,538.43	1,538	1,538			
1943	453.32	453	453			
1944	1,247.38	1,247	1,247			
1945	1,401.16	1,401	1,401			
1946	2,694.68	2,695	2,695			
1947	3,525.59	3,526	3,526			
1948	2,340.03	2,340	2,340			
1949	4,927.25	4,927	4,927			
1950	4,459.18	4,459	4,459			
1951	5,265.77	5,266	5,266			
1952	7,433.11	7,433	7,433			
1953	5,771.03	5,771	5,771			
1954	2,116.06	2,116	2,116			
1955	3,790.73	3,791	3,791			
1956	4,101.54	4,102	4,102			
1957	3,380.95	3,381	3,381			
1958	4,845.09	4,833	4,845			
1959	9,413.84	9,320	9,364	50	0.36	50
1960	5,755.01	5,658	5,685	70	0.61	70
1961	7,346.68	7,171	7,205	142	0.86	142
1962	8,833.32	8,556	8,596	237	1.13	210
1963	9,096.41	8,743	8,784	312	1.40	223
1964	10,851.53	10,345	10,394	458	1.68	273
1965	10,654.69	10,075	10,123	532	1.96	271
1966	10,016.91	9,394	9,438	579	2.24	258
1967	27,856.51	25,899	26,021	1,835	2.53	725
1968	64,177.31	59,150	59,429	4,748	2.82	1,684
1969	60,487.82	55,262	55,523	4,965	3.11	1,596

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
1970	53,112.38	48,096	48,323	4,790	3.40	1,409
1971	23,778.55	21,341	21,442	2,337	3.69	633
1972	27,847.98	24,769	24,886	2,962	3.98	744
1973	51,791.11	45,648	45,863	5,928	4.27	1,388
1974	56,445.35	49,280	49,512	6,933	4.57	1,517
1975	44,649.83	38,610	38,792	5,858	4.87	1,203
1976	30,525.87	26,134	26,257	4,269	5.18	824
1977	37,492.96	31,775	31,925	5,568	5.49	1,014
1978	101,073.99	84,762	85,162	15,912	5.81	2,739
1979	110,237.88	91,436	91,867	18,371	6.14	2,992
1980	502,635.47	412,161	414,105	88,530	6.48	13,662
1981	288,702.79	233,849	234,952	53,751	6.84	7,858
1982	180,209.49	155,485	156,218	23,991	6.76	3,549
1983	21,450.91	18,338	18,424	3,026	7.04	430
1984	95,688.50	80,991	81,373	14,315	7.35	1,948
1985	316,209.63	264,794	266,043	50,167	7.67	6,541
1986	209,830.62	173,698	174,517	35,313	8.01	4,409
1987	335,303.01	274,110	275,403	59,900	8.37	7,157
1988	293,497.63	235,679	236,791	56,707	8.95	6,336
1989	421,503.56	333,662	335,236	86,268	9.35	9,227
1990	774,135.98	603,594	606,441	167,695	9.75	17,199
1991	815,816.45	625,894	628,846	186,970	10.17	18,384
1992	778,285.58	586,827	589,595	188,691	10.60	17,801
1993	648,949.97	480,353	482,619	166,331	11.06	15,039
1994	900,689.28	653,810	656,894	243,795	11.52	21,163
1995	904,768.21	643,290	646,324	258,444	11.99	21,555
1996	635,613.56	442,006	444,091	191,523	12.48	15,346
1997	888,325.18	603,350	606,196	282,129	12.99	21,719
1998	744,794.74	495,437	497,774	247,021	13.34	18,517
1999	904,612.80	585,918	588,682	315,931	13.87	22,778
2000	811,421.36	510,871	513,281	298,141	14.41	20,690
2001	1,157,657.78	707,329	710,665	446,992	14.96	29,879
2002	803,684.68	475,621	477,864	325,820	15.52	20,994
2003	905,108.33	517,631	520,073	385,036	16.09	23,930
2004	835,955.91	462,702	464,884	371,071	16.54	22,435
2005	980,227.87	521,873	524,335	455,893	17.13	26,614
2006	1,022,474.54	522,076	524,539	497,936	17.73	28,084
2007	729,518.60	357,464	359,150	370,369	18.21	20,339
2008	2,669,799.24	1,246,796	1,252,677	1,417,122	18.83	75,259
2009	1,416,356.95	629,996	632,968	783,389	19.34	40,506
2010	1,681,961.16	709,788	713,136	968,825	19.86	48,783

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
2011	2,990,713.37	1,187,014	1,192,613	1,798,101	20.51	87,669
2012	2,511,829.77	935,657	940,070	1,571,760	21.06	74,632
2013	3,161,325.68	1,097,928	1,103,107	2,058,219	21.61	95,244
2014	3,238,639.57	1,040,575	1,045,483	2,193,156	22.18	98,880
2015	2,715,717.26	802,223	806,007	1,909,710	22.66	84,277
2016	3,363,103.78	903,330	907,591	2,455,513	23.15	106,070
2017	4,181,617.91	1,006,934	1,011,683	3,169,934	23.65	134,035
2018	7,333,706.32	1,554,012	1,561,342	5,772,364	24.17	238,824
2019	4,563,770.10	833,344	837,275	3,726,495	24.62	151,360
2020	4,047,564.18	617,658	620,571	3,426,993	25.00	137,080
2021	4,699,483.08	570,517	573,208	4,126,275	25.32	162,965
2022	6,708,847.71	600,442	603,274	6,105,574	25.43	240,093
2023	5,359,181.88	300,114	301,530	5,057,652	25.31	199,828
2024	5,678,418.78	115,840	116,386	5,562,032	23.95	232,235
	85,065,132.88	26,876,972	27,003,403	58,061,730		2,671,288

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

1932	35.33	35	35
1945	263.01	263	263
1951	108.54	109	109
1953	208.14	208	208
1954	440.59	441	441
1955	2,293.15	2,293	2,293
1956	4,572.33	4,572	4,572
1957	1,870.52	1,871	1,871
1958	8,168.45	8,148	8,168
1959	6,807.32	6,739	6,807
1960	11,141.44	10,953	11,141
1961	33,147.20	32,355	33,147
1962	60,981.72	59,068	60,982
1963	72,366.80	69,552	72,367
1964	136,071.45	129,721	136,071
1965	253,239.32	239,453	253,239
1966	370,157.06	347,126	370,157
1967	289,142.98	268,822	289,143
1968	339,185.60	312,617	339,186
1969	505,626.12	461,945	505,626

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
1970	435,512.13	394,382	433,567	1,946	3.40	572
1971	280,628.25	251,864	276,888	3,740	3.69	1,014
1972	280,586.02	249,564	274,360	6,226	3.98	1,564
1973	122,880.73	108,306	119,067	3,814	4.27	893
1974	37,635.38	32,858	36,123	1,513	4.57	331
1975	64,007.48	55,349	60,848	3,159	4.87	649
1976	26,707.52	22,865	25,137	1,571	5.18	303
1977	44,413.07	37,640	41,380	3,033	5.49	552
1978	39,302.14	32,959	36,234	3,068	5.81	528
1979	120,466.95	99,920	109,848	10,619	6.14	1,729
1980	906,804.68	743,580	817,460	89,345	6.48	13,788
1981	1,298,936.55	1,052,139	1,156,676	142,260	6.84	20,798
1982	107,345.80	92,618	101,820	5,526	6.76	817
1983	49,368.27	42,205	46,398	2,970	7.04	422
1984	276,163.16	233,744	256,968	19,195	7.35	2,612
1985	497,107.33	416,278	457,638	39,469	7.67	5,146
1986	596,085.80	493,440	542,467	53,619	8.01	6,694
1987	535,922.81	438,117	481,647	54,276	8.37	6,485
1988	646,599.81	519,220	570,808	75,792	8.95	8,468
1989	606,522.44	480,123	527,826	78,696	9.35	8,417
1990	607,888.34	473,971	521,063	86,825	9.75	8,905
1991	721,853.51	553,806	608,830	113,023	10.17	11,113
1992	1,097,850.82	827,780	910,026	187,825	10.60	17,719
1993	1,292,107.60	956,418	1,051,445	240,663	11.06	21,760
1994	2,316,786.26	1,681,755	1,848,849	467,937	11.52	40,620
1995	382,552.45	271,995	299,020	83,533	11.99	6,967
1996	1,159,891.15	806,588	886,728	273,163	12.48	21,888
1997	1,096,111.82	744,479	818,448	277,664	12.99	21,375
1998	1,502,029.80	999,150	1,098,422	403,607	13.34	30,255
1999	757,985.06	490,947	539,726	218,259	13.87	15,736
2000	808,917.43	509,294	559,896	249,022	14.41	17,281
2001	992,337.67	606,318	666,560	325,778	14.96	21,777
2002	930,874.64	550,892	605,627	325,248	15.52	20,957
2003	588,753.77	336,708	370,162	218,592	16.09	13,586
2004	1,756,555.10	972,253	1,068,853	687,702	16.54	41,578
2005	1,230,423.70	655,078	720,164	510,259	17.13	29,787
2006	1,286,361.92	656,816	722,075	564,287	17.73	31,827
2007	1,848,585.54	905,807	995,805	852,780	18.21	46,830
2008	1,415,704.26	661,134	726,822	688,882	18.83	36,584
2009	1,481,482.02	658,963	724,435	757,047	19.34	39,144
2010	999,646.09	421,851	463,765	535,881	19.86	26,983

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
2011	1,906,195.75	756,569	831,739	1,074,456	20.51	52,387
2012	1,414,796.52	527,012	579,374	835,422	21.06	39,669
2013	1,302,965.61	452,520	497,481	805,485	21.61	37,274
2014	1,621,110.12	520,863	572,614	1,048,496	22.18	47,272
2015	1,660,714.04	490,575	539,317	1,121,397	22.66	49,488
2016	1,327,189.19	356,483	391,902	935,287	23.15	40,401
2017	2,720,887.81	655,190	720,288	2,000,600	23.65	84,592
2018	4,307,960.90	912,857	1,003,556	3,304,405	24.17	136,715
2019	2,091,800.09	381,963	419,914	1,671,886	24.62	67,908
2020	2,761,018.68	421,331	463,193	2,297,826	25.00	91,913
2021	2,101,831.75	255,162	280,514	1,821,318	25.32	71,932
2022	6,695,962.19	599,289	658,832	6,037,130	25.43	237,402
2023	7,290,752.60	408,282	448,848	6,841,905	25.31	270,324
2024	3,955,185.09	80,686	88,703	3,866,482	23.95	161,440
	74,501,892.68	29,314,247	32,171,982	42,329,911		1,993,171

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

1967	16,556.84	15,393	13,312	3,245	2.53	1,283
1968	22,991.20	21,190	18,325	4,666	2.82	1,655
1969	41,343.79	37,772	32,665	8,679	3.11	2,791
1970	28,940.51	26,207	22,664	6,277	3.40	1,846
1971	26,642.55	23,912	20,679	5,964	3.69	1,616
1972	65,539.55	58,293	50,411	15,128	3.98	3,801
1973	90,590.20	79,845	69,049	21,541	4.27	5,045
1974	49,618.21	43,320	37,463	12,155	4.57	2,660
1975	53,086.67	45,905	39,698	13,388	4.87	2,749
1976	36,099.69	30,905	26,726	9,373	5.18	1,809
1977	19,605.74	16,616	14,369	5,236	5.49	954
1978	9,616.75	8,065	6,975	2,642	5.81	455
1979	21,038.77	17,450	15,091	5,948	6.14	969
1980	82,470.72	67,626	58,482	23,988	6.48	3,702
1981	35,611.75	28,846	24,946	10,666	6.84	1,559
1982	74,822.56	64,557	55,828	18,994	6.76	2,810
1983	67,256.00	57,497	49,723	17,533	7.04	2,490
1984	50,856.68	43,045	37,225	13,632	7.35	1,855
1985	66,659.91	55,821	48,274	18,386	7.67	2,397
1986	88,458.81	73,226	63,325	25,134	8.01	3,138

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
1987	68,779.44	56,227	48,625	20,155	8.37	2,408
1988	10,880.03	8,737	7,556	3,324	8.95	371
1989	28,639.10	22,671	19,606	9,033	9.35	966
1990	158,572.07	123,639	106,922	51,650	9.75	5,297
1991	176,704.24	135,567	117,237	59,467	10.17	5,847
1992	156,321.04	117,866	101,930	54,392	10.60	5,131
1993	86,026.11	63,677	55,067	30,959	11.06	2,799
1994	60,048.42	43,589	37,695	22,353	11.52	1,940
1996	23,863.63	16,595	14,351	9,512	12.48	762
1997	16,217.76	11,015	9,526	6,692	12.99	515
2001	4,157.02	2,540	2,197	1,960	14.96	131
2002	3,650.45	2,160	1,868	1,783	15.52	115
2003	14,474.51	8,278	7,159	7,316	16.09	455
2004	101,296.17	56,067	48,486	52,810	16.54	3,193
2005	44,912.16	23,911	20,678	24,234	17.13	1,415
2006	84,560.74	43,177	37,339	47,222	17.73	2,663
2007	44,364.00	21,738	18,799	25,565	18.21	1,404
2008	81,365.08	37,997	32,859	48,506	18.83	2,576
2009	733.80	326	282	452	19.34	23
2012	635,369.62	236,675	204,675	430,695	21.06	20,451
2013	1,178,439.47	409,272	353,935	824,504	21.61	38,154
2014	712,349.28	228,878	197,932	514,418	22.18	23,193
2015	626,945.19	185,200	160,159	466,786	22.66	20,600
2016	572,178.48	153,687	132,907	439,271	23.15	18,975
2017	931,132.03	224,217	193,901	737,231	23.65	31,173
2018	1,006,406.35	213,258	184,424	821,983	24.17	34,008
2019	875,536.71	159,873	138,257	737,280	24.62	29,946
2020	604,015.50	92,173	79,710	524,305	25.00	20,972
2021	758,444.57	92,075	79,626	678,819	25.32	26,810
2022	1,224,062.51	109,554	94,741	1,129,321	25.43	44,409
2023	1,326,967.21	74,310	64,263	1,262,705	25.31	49,890
2024	1,260,849.74	25,721	22,243	1,238,606	23.95	51,716
	13,826,069.33	3,816,161	3,300,184	10,525,885		493,892
	173,393,094.89	60,007,380	62,475,569	110,917,526		5,158,351
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.5 2.97

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381.1 METERS - ERTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	222,650	225,308			
1996	153,316.34	150,311	153,316			
1997	136,136.14	132,896	136,136			
1998	184,130.59	178,091	184,131			
1999	300,748.11	289,139	300,748			
2000	439,821.06	419,149	439,821			
2001	480,838.63	453,142	480,839			
2002	566,383.53	528,889	566,384			
2003	193,028.60	177,625	191,104	1,925	1.86	1,035
2004	203,717.42	185,016	199,055	4,662	2.07	2,252
2005	183,236.25	163,648	176,066	7,170	2.33	3,077
2006	5,375,748.84	4,713,994	5,071,702	304,047	2.60	116,941
2018	303,687.22	123,783	133,176	170,511	9.45	18,043
2020	1,327,315.42	376,294	404,848	922,467	11.37	81,132
2022	202,210.36	31,909	34,330	167,880	13.35	12,575
	10,275,626.70	8,146,536	8,696,964	1,578,663		235,055

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

1999	32,312.09	31,065	32,312			
2000	85,693.63	81,666	85,694			
2001	490,180.03	461,946	490,180			
2002	1,529,295.24	1,428,056	1,529,295			
2003	628,620.53	578,457	628,621			
2004	2,517,134.07	2,286,061	2,517,134			
2005	1,040,735.70	929,481	1,040,736			
2006	1,110,430.16	973,736	1,095,219	15,211	2.60	5,850
2007	1,360,930.79	1,166,998	1,312,593	48,338	2.91	16,611
2008	423,996.07	353,994	398,158	25,838	3.26	7,926
2009	46,783.61	37,923	42,654	4,129	3.62	1,141
2010	221,968.21	173,801	195,484	26,484	4.02	6,588
2011	176,842.91	132,738	149,298	27,545	4.49	6,135
2012	96,274.94	68,721	77,295	18,980	5.01	3,788
2013	68,490.16	46,080	51,829	16,661	5.59	2,981
2014	7,274.22	4,567	5,137	2,137	6.22	344
2016	42,352.64	22,210	24,981	17,372	7.71	2,253
2018	190,450.16	77,627	87,312	103,138	9.45	10,914
2019	24,280.90	8,401	9,449	14,832	10.40	1,426

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381.1 METERS - ERTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	17,627	19,826	42,351	11.37	3,725
2021	547,336.89	120,852	135,930	411,407	12.35	33,312
2022	322,320.94	50,862	57,208	265,113	13.35	19,859
2023	1,114,298.38	105,413	118,564	995,734	14.35	69,389
2024	1,137,092.16	35,932	40,415	1,096,677	15.35	71,445
	13,277,271.65	9,194,214	10,145,324	3,131,948		263,687
CPG						
SURVIVOR CURVE.. IOWA 17-S3						
NET SALVAGE PERCENT.. 0						
2010	396,383.10	310,368	332,158	64,225	4.02	15,976
2020	5,164.22	1,464	1,567	3,597	11.37	316
2021	5,127.99	1,132	1,211	3,917	12.35	317
	406,675.31	312,964	334,937	71,739		16,609
	23,959,573.66	17,653,714	19,177,224	4,782,350		515,351
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.3 2.15

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	115,672.28	93,823	104,646	11,026	8.50	1,297
1971	101,732.53	81,680	91,102	10,630	8.87	1,198
1972	93,455.11	74,266	82,833	10,622	9.24	1,150
1973	127,135.54	99,929	111,457	15,679	9.63	1,628
1974	135,075.88	104,969	117,078	17,998	10.03	1,794
1975	92,936.59	71,375	79,609	13,328	10.44	1,277
1976	48,364.14	36,692	40,925	7,439	10.86	685
1977	83,542.25	62,564	69,781	13,761	11.30	1,218
1978	97,632.01	72,139	80,461	17,171	11.75	1,461
1979	306,516.75	223,350	249,115	57,401	12.21	4,701
1980	578,785.99	415,568	463,507	115,279	12.69	9,084
1981	653,208.51	461,890	515,173	138,036	13.18	10,473
1982	524,387.93	405,614	452,405	71,983	12.45	5,782
1983	544,482.64	415,767	463,729	80,753	12.85	6,284
1984	476,450.45	358,910	400,313	76,137	13.26	5,742
1985	668,713.44	496,587	553,873	114,841	13.69	8,389
1986	684,038.52	500,374	558,096	125,942	14.13	8,913
1987	765,418.74	551,101	614,675	150,743	14.58	10,339
1988	985,892.19	698,110	778,643	207,249	15.05	13,771
1989	1,070,134.50	744,600	830,496	239,638	15.52	15,441
1990	1,334,644.62	911,696	1,016,868	317,777	16.01	19,849
1991	1,328,153.09	889,863	992,516	335,637	16.50	20,342
1992	1,244,966.55	817,321	911,606	333,361	17.00	19,609
1993	967,023.30	621,409	693,094	273,929	17.52	15,635
1994	1,371,891.22	861,959	961,393	410,498	18.04	22,755
1995	1,516,299.40	930,401	1,037,731	478,569	18.58	25,757
1996	1,411,075.57	844,529	941,953	469,123	19.12	24,536
1997	1,661,272.15	968,522	1,080,249	581,023	19.67	29,539
1998	1,836,056.22	1,041,227	1,161,342	674,715	20.23	33,352
1999	1,801,930.71	992,503	1,106,997	694,934	20.80	33,410
2000	1,835,296.69	980,232	1,093,310	741,986	21.37	34,721
2001	1,780,558.22	920,549	1,026,742	753,816	21.95	34,342
2002	1,029,425.71	514,198	573,515	455,911	22.55	20,218
2003	1,431,100.42	692,366	772,236	658,864	22.94	28,721
2004	1,123,563.48	522,906	583,228	540,336	23.55	22,944
2005	1,297,983.39	579,679	646,550	651,433	24.17	26,952
2006	1,361,922.07	584,537	651,968	709,954	24.60	28,860
2007	7,191,674.98	2,944,991	3,284,721	3,906,954	25.24	154,792
2008	3,024,995.30	1,177,933	1,313,818	1,711,178	25.87	66,145
2009	2,217,742.35	821,452	916,214	1,301,529	26.34	49,413
2010	1,438,403.59	502,578	560,555	877,849	27.00	32,513

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	1,800,694.03	593,149	661,574	1,139,120	27.48	41,453
2012	2,221,300.70	685,938	765,067	1,456,234	27.98	52,046
2013	2,737,348.87	786,988	877,774	1,859,575	28.50	65,248
2014	2,031,120.21	539,466	601,698	1,429,422	29.03	49,239
2015	2,708,188.69	658,631	734,610	1,973,579	29.56	66,765
2016	2,890,225.25	638,740	712,424	2,177,801	29.96	72,690
2017	2,912,602.40	574,365	640,623	2,271,979	30.52	74,442
2018	3,947,225.70	685,238	764,286	3,182,940	30.95	102,841
2019	2,989,612.80	447,246	498,840	2,490,773	31.26	79,679
2020	1,922,232.35	239,510	267,140	1,655,093	31.60	52,376
2021	4,720,858.80	467,365	521,280	4,199,579	31.84	131,896
2022	5,660,278.54	413,200	460,866	5,199,412	31.75	163,761
2023	9,101,328.88	415,021	462,897	8,638,432	31.39	275,197
2024	4,107,987.18	68,193	76,060	4,031,928	29.62	136,122
	96,110,559.42	32,303,209	36,029,663	60,080,896		2,218,787

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

1971	23,762.64	19,079	14,730	9,033	8.87	1,018
1972	20,513.54	16,301	12,585	7,928	9.24	858
1973	10,455.25	8,218	6,345	4,111	9.63	427
1974	80,178.92	62,308	48,105	32,074	10.03	3,198
1975	19,775.07	15,187	11,725	8,050	10.44	771
1976	4,380.86	3,324	2,566	1,815	10.86	167
1977	1,334.44	999	771	563	11.30	50
1978	110.82	82	63	48	11.75	4
1979	952.25	694	536	416	12.21	34
1980	13,634.97	9,790	7,558	6,077	12.69	479
1981	35,806.28	25,319	19,547	16,259	13.18	1,234
1982	32,976.06	25,507	19,693	13,283	12.45	1,067
1983	30,298.97	23,136	17,862	12,437	12.85	968
1984	31,176.75	23,485	18,131	13,045	13.26	984
1985	53,622.36	39,820	30,743	22,880	13.69	1,671
1986	58,717.94	42,952	33,161	25,557	14.13	1,809
1987	74,450.88	53,605	41,385	33,065	14.58	2,268
1988	57,001.64	40,363	31,162	25,840	15.05	1,717
1989	79,399.51	55,246	42,652	36,747	15.52	2,368
1990	83,514.40	57,049	44,044	39,470	16.01	2,465

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
1991	86,051.49	57,654	44,512	41,540	16.50	2,518
1992	70,069.58	46,001	35,515	34,555	17.00	2,033
1993	76,473.21	49,142	37,940	38,533	17.52	2,199
1994	102,807.08	64,594	49,869	52,938	18.04	2,934
1995	111,230.16	68,251	52,693	58,537	18.58	3,151
1996	206,710.67	123,716	95,514	111,196	19.12	5,816
1997	304,799.73	177,698	137,191	167,609	19.67	8,521
1998	541,757.58	307,231	237,196	304,561	20.23	15,055
1999	411,867.44	226,857	175,144	236,724	20.80	11,381
2000	393,232.16	210,025	162,149	231,083	21.37	10,813
2001	344,751.63	178,237	137,607	207,145	21.95	9,437
2002	453,491.35	226,519	174,883	278,608	22.55	12,355
2003	351,177.59	169,900	131,171	220,007	22.94	9,591
2004	244,795.45	113,928	87,958	156,838	23.55	6,660
2005	429,337.66	191,742	148,034	281,304	24.17	11,639
2006	299,300.78	128,460	99,177	200,124	24.60	8,135
2007	647,783.38	265,267	204,798	442,985	25.24	17,551
2008	814,605.24	317,207	244,898	569,707	25.87	22,022
2009	474,325.74	175,690	135,641	338,685	26.34	12,858
2010	330,126.13	115,346	89,052	241,074	27.00	8,929
2011	619,301.32	203,998	157,496	461,806	27.48	16,805
2012	572,709.73	176,853	136,539	436,171	27.98	15,589
2013	632,492.13	181,841	140,390	492,103	28.50	17,267
2014	755,842.89	200,752	154,990	600,853	29.03	20,698
2015	1,063,981.95	258,760	199,774	864,207	29.56	29,236
2016	2,028,590.94	448,319	346,123	1,682,468	29.96	56,157
2017	650,849.97	128,348	99,090	551,759	30.52	18,079
2018	757,648.03	131,528	101,546	656,102	30.95	21,199
2019	1,536,449.14	229,853	177,457	1,358,992	31.26	43,474
2020	243,174.59	30,300	23,393	219,782	31.60	6,955
2021	200.37	20	15	185	31.84	6
2022	1,153,934.02	84,237	65,035	1,088,899	31.75	34,296
2023	1,430,330.94	65,223	50,355	1,379,976	31.39	43,962
2024	803,250.51	13,334	10,294	792,956	29.62	26,771
	19,655,514.13	5,889,295	4,546,803	15,108,711		557,649
	115,766,073.55	38,192,504	40,576,466	75,189,607		2,776,436
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.1 2.40

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1944	77.95	77	21	57	0.79	57
1957	117.06	106	29	88	4.43	20
1962	2,151.47	1,869	508	1,644	5.90	279
1964	17,920.86	15,328	4,165	13,756	6.51	2,113
1965	20,920.63	17,750	4,823	16,097	6.82	2,360
1966	29,758.73	25,037	6,803	22,955	7.14	3,215
1967	33,875.31	28,252	7,677	26,198	7.47	3,507
1968	27,894.47	23,053	6,264	21,630	7.81	2,770
1969	29,312.36	24,004	6,523	22,790	8.15	2,796
1970	46,449.79	37,676	10,238	36,212	8.50	4,260
1971	42,432.58	34,069	9,258	33,175	8.87	3,740
1972	30,600.18	24,317	6,608	23,992	9.24	2,597
1973	21,528.93	16,922	4,598	16,931	9.63	1,758
1974	24,295.63	18,880	5,130	19,165	10.03	1,911
1975	33,447.98	25,688	6,980	26,468	10.44	2,535
1976	7,088.04	5,377	1,461	5,627	10.86	518
1977	17,783.83	13,318	3,619	14,165	11.30	1,254
1978	23,253.21	17,182	4,669	18,584	11.75	1,582
1979	85,124.85	62,028	16,855	68,270	12.21	5,591
1980	175,119.76	125,736	34,167	140,953	12.69	11,107
1981	85,224.43	60,263	16,375	68,849	13.18	5,224
1982	129,428.81	100,113	27,204	102,225	12.45	8,211
1983	63,138.87	48,213	13,101	50,038	12.85	3,894
1984	58,876.10	44,351	12,052	46,824	13.26	3,531
1985	123,384.92	91,626	24,898	98,487	13.69	7,194
1986	140,377.12	102,686	27,903	112,474	14.13	7,960
1987	136,832.49	98,519	26,771	110,062	14.58	7,549
1988	175,491.48	124,266	33,767	141,724	15.05	9,417
1989	213,503.89	148,556	40,368	173,136	15.52	11,156
1990	214,130.92	146,273	39,747	174,384	16.01	10,892
1991	78,271.51	52,442	14,250	64,021	16.50	3,880
1992	96,689.87	63,477	17,249	79,441	17.00	4,673
1993	33,962.96	21,825	5,931	28,032	17.52	1,600
1994	111,740.54	70,207	19,078	92,663	18.04	5,137
1995	158,945.89	97,529	26,502	132,444	18.58	7,128
1996	44,731.50	26,772	7,275	37,457	19.12	1,959
1997	90,392.75	52,699	14,320	76,073	19.67	3,867
1998	55,905.23	31,704	8,615	47,290	20.23	2,338
1999	104,475.10	57,545	15,637	88,838	20.80	4,271
2000	92,875.32	49,605	13,479	79,396	21.37	3,715
2001	170,338.61	88,065	23,930	146,408	21.95	6,670

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	27,380	7,440	47,374	22.55	2,101
2003	133,190.26	64,437	17,510	115,681	22.94	5,043
2004	229,781.29	106,940	29,059	200,722	23.55	8,523
2005	221,319.48	98,841	26,858	194,461	24.17	8,046
2006	179,516.35	77,048	20,937	158,580	24.60	6,446
2008	542,890.68	211,402	57,445	485,446	25.87	18,765
2009	435,453.99	161,292	43,828	391,626	26.34	14,868
2010	540,142.20	188,726	51,283	488,859	27.00	18,106
2012	185,684.69	57,339	15,581	170,104	27.98	6,079
2013	64,891.21	18,656	5,069	59,822	28.50	2,099
2020	80,753.41	10,062	2,734	78,019	31.60	2,469
2022	23,952.58	1,749	475	23,477	31.75	739
2023	58,165.17	2,652	721	57,445	31.39	1,830
2024	26,393.01	438	119	26,274	29.62	887
	5,824,820.49	3,120,367	847,909	4,976,912		270,237

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

1950	211.54	200	212
1952	22,872.17	21,358	22,872
1953	3,324.65	3,083	3,325
1954	3,638.77	3,351	3,639
1956	2,288.98	2,078	2,289
1957	4,312.96	3,888	4,313
1958	523.27	468	523
1959	5,076.98	4,512	5,077
1960	13,576.34	11,977	13,576
1961	9,266.15	8,113	9,266
1962	28,692.16	24,930	28,692
1963	14,471.10	12,477	14,471
1964	37,803.93	32,335	37,804
1965	38,378.73	32,562	38,379
1966	31,246.60	26,289	31,247
1967	24,202.13	20,185	24,202
1968	19,889.94	16,438	19,890
1969	19,954.10	16,340	19,954
1970	22,762.73	18,463	22,763
1971	20,289.92	16,291	20,290

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	13,744	17,295			
1973	11,492.55	9,033	11,493			
1974	24,418.58	18,976	24,419			
1975	16,319.18	12,533	16,319			
1976	25,023.29	18,984	25,023			
1977	43,118.59	32,291	43,119			
1978	25,979.99	19,196	25,825	155	11.75	13
1979	50,315.47	36,663	49,324	991	12.21	81
1980	157,640.32	113,186	152,274	5,366	12.69	423
1981	85,258.09	60,287	81,107	4,151	13.18	315
1984	251.00	189	251			
1985	76,948.28	57,142	76,876	72	13.69	5
1986	6,297.30	4,606	6,197	101	14.13	7
1987	4,517.67	3,253	4,376	141	14.58	10
1988	436.80	309	416	21	15.05	1
1989	61,414.76	42,732	57,489	3,925	15.52	253
1990	113,229.49	77,347	104,059	9,171	16.01	573
1991	3,009.98	2,017	2,714	296	16.50	18
1992	70,156.42	46,058	61,964	8,192	17.00	482
1993	67,108.70	43,124	58,017	9,092	17.52	519
1994	82,593.19	51,893	69,814	12,779	18.04	708
1995	26,780.69	16,433	22,108	4,673	18.58	252
1996	1,225.32	733	986	239	19.12	12
1997	216,693.86	126,333	169,962	46,732	19.67	2,376
1998	256,742.97	145,599	195,881	60,862	20.23	3,009
1999	8,429.94	4,643	6,246	2,183	20.80	105
2000	84,587.64	45,178	60,780	23,808	21.37	1,114
2001	118,361.21	61,193	82,326	36,035	21.95	1,642
2002	169,552.53	84,691	113,939	55,614	22.55	2,466
2003	148,288.73	71,742	96,518	51,771	22.94	2,257
2004	220,104.20	102,436	137,812	82,292	23.55	3,494
2007	122,142.22	50,017	67,290	54,852	25.24	2,173
2009	114,064.35	42,249	56,840	57,225	26.34	2,173
2010	62,519.49	21,844	29,388	33,132	27.00	1,227
2018	45.98	8	11	35	30.95	1
2022	6,986.91	510	686	6,301	31.75	198
2023	18,231.73	831	1,118	17,114	31.39	545
2024	7,816.80	130	175	7,642	29.62	258
	2,848,182.25	1,713,471	2,253,218	594,965		26,710

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	4,016	5,002			
1972	12,065.77	9,588	12,066			
1973	16,158.21	12,700	16,158			
1974	23,610.65	18,348	23,611			
1975	11,934.41	9,166	11,934			
1976	6,620.80	5,023	6,621			
1977	3,884.68	2,909	3,857	27	11.30	2
1978	5,230.27	3,865	5,125	105	11.75	9
1979	5,706.05	4,158	5,514	193	12.21	16
1980	25,223.43	18,110	24,014	1,210	12.69	95
1981	21,935.83	15,511	20,568	1,368	13.18	104
1982	13,794.39	10,670	13,794			
1983	18,523.58	14,145	18,524			
1984	29,007.23	21,851	28,994	13	13.26	1
1985	25,172.95	18,693	24,804	369	13.69	27
1986	27,049.72	19,787	26,256	794	14.13	56
1987	27,469.49	19,778	26,244	1,226	14.58	84
1988	27,188.25	19,252	25,546	1,643	15.05	109
1989	33,227.77	23,120	30,678	2,550	15.52	164
1990	49,270.86	33,657	44,660	4,611	16.01	288
1991	52,753.58	35,345	46,900	5,854	16.50	355
1992	51,222.02	33,627	44,620	6,602	17.00	388
1993	54,594.81	35,083	46,552	8,043	17.52	459
1994	58,410.15	36,699	48,696	9,714	18.04	538
1995	72,041.99	44,205	58,656	13,386	18.58	720
1996	66,567.19	39,840	52,864	13,703	19.12	717
1997	69,627.81	40,593	53,863	15,764	19.67	801
1998	43,091.97	24,437	32,426	10,666	20.23	527
1999	67,928.48	37,415	49,646	18,282	20.80	879
2000	15,193.15	8,115	10,768	4,425	21.37	207
2001	23,579.10	12,190	16,175	7,404	21.95	337
2002	27,373.31	13,673	18,143	9,230	22.55	409
2003	3,465.46	1,677	2,225	1,240	22.94	54
2004	30,509.32	14,199	18,841	11,668	23.55	495
2005	306.93	137	182	125	24.17	5
2006	27,857.50	11,956	15,865	11,993	24.60	488
2007	1,442.16	591	784	658	25.24	26
2008	23,307.67	9,076	12,043	11,265	25.87	435
2009	15,660.01	5,800	7,696	7,964	26.34	302
2010	25,708.61	8,983	11,920	13,789	27.00	511
2011	17,915.17	5,901	7,830	10,085	27.48	367

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	7,744	10,276	14,803	27.98	529
2013	43,118.70	12,397	16,450	26,669	28.50	936
2014	31,965.64	8,490	11,265	20,700	29.03	713
2015	28,084.77	6,830	9,063	19,022	29.56	644
2016	18,472.15	4,082	5,416	13,056	29.96	436
2017	39,903.87	7,869	10,441	29,462	30.52	965
2018	118,886.13	20,639	27,386	91,500	30.95	2,956
2019	2,515.90	376	499	2,017	31.26	65
2022	2,474.84	181	240	2,235	31.75	70
2023	5,538.94	253	336	5,203	31.39	166
2024	6,244.63	104	138	6,107	29.62	206
	1,458,916.43	772,854	1,022,174	436,742		17,661
	10,131,919.17	5,606,692	4,123,301	6,008,619		314,608
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.1 3.11

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	20,042	22,276	2,434	8.50	286
1971	32,099.03	25,772	28,645	3,454	8.87	389
1972	38,136.64	30,306	33,684	4,452	9.24	482
1973	46,699.12	36,706	40,798	5,901	9.63	613
1974	41,287.45	32,085	35,662	5,626	10.03	561
1975	28,525.71	21,908	24,350	4,176	10.44	400
1976	20,710.12	15,712	17,463	3,247	10.86	299
1977	30,396.78	22,764	25,302	5,095	11.30	451
1978	40,769.14	30,124	33,482	7,287	11.75	620
1979	68,832.87	50,156	55,747	13,086	12.21	1,072
1980	131,408.86	94,352	104,869	26,539	12.69	2,091
1981	110,631.00	78,228	86,948	23,683	13.18	1,797
1982	190,335.00	147,224	163,635	26,700	12.45	2,145
1983	141,533.91	108,075	120,122	21,412	12.85	1,666
1984	96,589.58	72,761	80,872	15,718	13.26	1,185
1985	157,339.96	116,841	129,865	27,475	13.69	2,007
1986	142,951.52	104,569	116,225	26,726	14.13	1,891
1987	168,313.63	121,186	134,695	33,619	14.58	2,306
1988	176,855.08	125,231	139,191	37,665	15.05	2,503
1989	245,809.88	171,035	190,100	55,710	15.52	3,590
1990	200,239.89	136,784	152,031	48,209	16.01	3,011
1991	127,914.76	85,703	95,256	32,658	16.50	1,979
1992	194,224.55	127,508	141,721	52,503	17.00	3,088
1993	110,374.14	70,926	78,832	31,542	17.52	1,800
1994	159,243.25	100,053	111,206	48,037	18.04	2,663
1995	225,556.84	138,402	153,830	71,727	18.58	3,860
1996	146,163.86	87,479	97,230	48,934	19.12	2,559
1997	183,670.61	107,080	119,016	64,654	19.67	3,287
1998	242,997.43	137,804	153,165	89,832	20.23	4,441
1999	163,009.46	89,786	99,794	63,215	20.80	3,039
2000	129,708.02	69,277	76,999	52,709	21.37	2,466
2001	175,354.91	90,658	100,764	74,591	21.95	3,398
2002	178,137.48	88,980	98,899	79,239	22.55	3,514
2003	463,652.54	224,315	249,320	214,333	22.94	9,343
2004	582,927.65	271,295	301,536	281,391	23.55	11,949
2005	461,613.81	206,157	229,137	232,476	24.17	9,618
2006	271,218.43	116,407	129,383	141,835	24.60	5,766
2008	801,363.82	312,051	346,835	454,528	25.87	17,570
2009	189,343.07	70,133	77,951	111,392	26.34	4,229
2010	213,698.43	74,666	82,989	130,709	27.00	4,841
2011	310,820.65	102,384	113,797	197,024	27.48	7,170

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	158,796	176,497	337,739	27.98	12,071
2013	418,060.32	120,192	133,590	284,470	28.50	9,981
2014	466,917.86	124,013	137,837	329,081	29.03	11,336
2015	456,957.65	111,132	123,520	333,438	29.56	11,280
2016	686,364.70	151,687	168,596	517,769	29.96	17,282
2017	746,787.10	147,266	163,682	583,105	30.52	19,106
2018	883,633.27	153,399	170,498	713,135	30.95	23,042
2019	540,738.04	80,894	89,911	450,827	31.26	14,422
2020	181,428.19	22,606	25,126	156,302	31.60	4,946
2021	270,428.66	26,772	29,756	240,672	31.84	7,559
2022	38,388.69	2,802	3,114	35,274	31.75	1,111
2023	2,635.29	120	133	2,502	31.39	80
2024	3,310.00	55	61	3,249	29.62	110
	12,675,054.93	5,232,659	5,815,946	6,859,109		268,271

PNG

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

1971	9,667.21	7,762	9,667			
1972	13,313.98	10,580	13,314			
1973	38,836.17	30,525	38,836			
1974	144,406.45	112,220	143,246	1,160	10.03	116
1975	99,258.76	76,231	97,307	1,952	10.44	187
1976	162,178.02	123,040	157,058	5,120	10.86	471
1977	227,638.93	170,477	217,610	10,029	11.30	888
1978	126,268.54	93,299	119,094	7,174	11.75	611
1979	78,656.93	57,315	73,161	5,496	12.21	450
1980	57,030.55	40,948	52,269	4,761	12.69	375
1981	109,907.92	77,717	99,204	10,704	13.18	812
1985	24,654.43	18,308	23,370	1,285	13.69	94
1986	27,447.15	20,078	25,629	1,818	14.13	129
1988	68,000.86	48,151	61,464	6,537	15.05	434
1989	58,448.77	40,669	51,913	6,536	15.52	421
1990	51,140.66	34,934	44,593	6,548	16.01	409
1991	39,011.61	26,138	33,365	5,647	16.50	342
1992	35,854.73	23,539	30,047	5,808	17.00	342
1993	51,676.44	33,207	42,388	9,288	17.52	530
1994	71,235.62	44,757	57,131	14,104	18.04	782
1995	49,500.84	30,374	38,772	10,729	18.58	577

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	27,477	35,074	10,836	19.12	567
1997	34,534.58	20,134	25,701	8,834	19.67	449
1998	49,970.37	28,338	36,173	13,798	20.23	682
1999	46,832.83	25,796	32,928	13,905	20.80	669
2000	39,699.21	21,203	27,065	12,634	21.37	591
2001	45,124.99	23,330	29,780	15,345	21.95	699
2002	66,517.98	33,226	42,412	24,106	22.55	1,069
2003	78,667.19	38,059	48,582	30,086	22.94	1,312
2004	165,793.01	77,160	98,493	67,300	23.55	2,858
2005	119,365.27	53,309	68,048	51,317	24.17	2,123
2006	70,424.87	30,226	38,583	31,842	24.60	1,294
2007	93,502.87	38,289	48,875	44,628	25.24	1,768
2008	109,845.80	42,774	54,600	55,246	25.87	2,136
2009	119,208.92	44,155	56,363	62,846	26.34	2,386
2010	90,572.74	31,646	40,395	50,177	27.00	1,858
2011	78,430.71	25,835	32,978	45,453	27.48	1,654
2012	113,394.32	35,016	44,697	68,697	27.98	2,455
2013	103,879.46	29,865	38,122	65,757	28.50	2,307
2014	114,396.21	30,384	38,785	75,612	29.03	2,605
2015	113,875.06	27,694	35,351	78,524	29.56	2,656
2016	95,701.05	21,150	26,998	68,704	29.96	2,293
2017	26,020.32	5,131	6,550	19,471	30.52	638
2018	56,220.18	9,760	12,458	43,762	30.95	1,414
2019	45,274.31	6,773	8,646	36,629	31.26	1,172
2024	14,048.80	233	297	13,751	29.62	464
	3,481,345.32	1,847,232	2,357,392	1,123,953		46,089

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

1971	4,822.66	3,872	4,469	354	8.87	40
1972	5,439.90	4,323	4,990	450	9.24	49
1973	14,933.80	11,738	13,548	1,386	9.63	144
1974	7,861.73	6,109	7,051	811	10.03	81
1975	9,613.04	7,383	8,521	1,092	10.44	105
1976	4,932.44	3,742	4,319	613	10.86	56
1977	4,347.30	3,256	3,758	589	11.30	52
1978	3,525.43	2,605	3,007	519	11.75	44
1979	2,829.16	2,062	2,380	449	12.21	37

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	2,564	2,959	612	12.69	48
1981	10,155.76	7,181	8,288	1,868	13.18	142
1982	8,768.97	6,783	7,829	940	12.45	76
1983	7,863.13	6,004	6,930	933	12.85	73
1984	27,433.37	20,666	23,852	3,581	13.26	270
1985	14,612.72	10,851	12,524	2,089	13.69	153
1986	17,814.51	13,031	15,040	2,774	14.13	196
1987	8,715.77	6,275	7,243	1,473	14.58	101
1988	6,897.76	4,884	5,637	1,261	15.05	84
1989	18,499.00	12,872	14,857	3,642	15.52	235
1990	17,820.76	12,173	14,050	3,771	16.01	236
1991	13,760.77	9,220	10,642	3,119	16.50	189
1992	16,073.60	10,552	12,179	3,895	17.00	229
1993	6,559.93	4,215	4,865	1,695	17.52	97
1994	29,217.11	18,357	21,187	8,030	18.04	445
1995	25,165.33	15,441	17,822	7,344	18.58	395
1996	58,774.81	35,177	40,601	18,174	19.12	951
1997	115,510.48	67,343	77,726	37,784	19.67	1,921
1998	69,851.40	39,613	45,721	24,131	20.23	1,193
1999	54,506.47	30,022	34,651	19,856	20.80	955
2000	47,330.67	25,279	29,177	18,154	21.37	850
2001	65,564.04	33,897	39,123	26,441	21.95	1,205
2002	94,751.21	47,328	54,625	40,126	22.55	1,779
2003	27,748.85	13,425	15,495	12,254	22.94	534
2004	181,730.07	84,577	97,617	84,113	23.55	3,572
2005	3,879.80	1,733	2,000	1,880	24.17	78
2006	111,923.85	48,038	55,445	56,479	24.60	2,296
2007	9,306.75	3,811	4,399	4,908	25.24	194
2008	78,534.49	30,581	35,296	43,238	25.87	1,671
2009	77,935.00	28,867	33,318	44,617	26.34	1,694
2010	77,881.91	27,212	31,408	46,474	27.00	1,721
2011	36,000.84	11,859	13,687	22,313	27.48	812
2012	9,612.23	2,968	3,426	6,187	27.98	221
2013	1,472.30	423	488	984	28.50	35
2014	2,742.40	728	840	1,902	29.03	66
2015	4,238.77	1,031	1,190	3,049	29.56	103
2016	13,257.55	2,930	3,382	9,876	29.96	330
2017	6,407.77	1,264	1,459	4,949	30.52	162
2018	19,731.53	3,425	3,953	15,778	30.95	510

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	270	312	1,491	31.26	48
2020	514.35	64	74	440	31.60	14
2024	25,549.95	424	489	25,061	29.62	846
	1,487,795.09	748,448	863,846	623,949		27,338
	17,644,195.34	7,828,339	9,037,184	8,607,011		341,698
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.2						1.94

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, 2024

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	641	692			
1956	2,239.85	2,034	2,240			
1957	4,785.87	4,315	4,786			
1960	16,750.58	14,778	16,751			
1961	12,800.59	11,208	12,801			
1962	22,033.72	19,145	22,025	8	5.90	1
1963	24,186.10	20,854	23,991	195	6.20	31
1964	21,937.83	18,764	21,587	351	6.51	54
1965	14,345.92	12,172	14,003	343	6.82	50
1966	22,819.15	19,198	22,086	733	7.14	103
1967	33,625.63	28,044	32,263	1,362	7.47	182
1968	78,227.64	64,650	74,377	3,851	7.81	493
1969	79,698.42	65,264	75,083	4,615	8.15	566
1970	56,628.40	45,932	52,842	3,786	8.50	445
1971	50,484.00	40,533	46,631	3,853	8.87	434
1972	74,487.40	59,193	68,099	6,389	9.24	691
1973	5,856.45	4,603	5,296	561	9.63	58
1974	2,435.60	1,893	2,178	258	10.03	26
1975	3,447.78	2,648	3,046	401	10.44	38
1976	1,925.80	1,461	1,681	245	10.86	23
1979	129,595.68	94,432	108,639	20,956	12.21	1,716
1980	273,942.52	196,691	226,283	47,659	12.69	3,756
1981	280,781.60	198,543	228,414	52,368	13.18	3,973
1982	232,089.47	179,521	206,530	25,560	12.45	2,053
1983	89,210.82	68,121	78,370	10,841	12.85	844
1984	47,248.78	35,593	40,948	6,301	13.26	475
1985	101,055.89	75,044	86,334	14,722	13.69	1,075
1986	78,585.49	57,485	66,134	12,452	14.13	881
1987	157,570.97	113,451	130,520	27,051	14.58	1,855
1988	283,620.35	200,832	231,047	52,573	15.05	3,493
1989	183,420.00	127,624	146,825	36,595	15.52	2,358
1990	203,975.86	139,336	160,299	43,677	16.01	2,728
1991	221,578.38	148,458	170,793	50,785	16.50	3,078
1992	121,714.83	79,906	91,928	29,787	17.00	1,752
1993	67,829.07	43,587	50,145	17,684	17.52	1,009
1994	215,739.93	135,549	155,942	59,798	18.04	3,315
1995	283,678.95	174,065	200,253	83,426	18.58	4,490
1996	638,322.65	382,036	439,513	198,810	19.12	10,398
1997	114,991.22	67,040	77,126	37,865	19.67	1,925
1998	89,135.98	50,549	58,154	30,982	20.23	1,531
1999	211,901.85	116,716	134,276	77,626	20.80	3,732

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, 2024

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	32,640	37,551	23,561	21.37	1,103
2001	5,688.76	2,941	3,383	2,305	21.95	105
2002	124,248.21	62,062	71,399	52,849	22.55	2,344
2005	16,976.59	7,582	8,723	8,254	24.17	341
2007	36,240.36	14,840	17,073	19,168	25.24	759
2008	123,273.33	48,003	55,225	68,048	25.87	2,630
2012	13,100.09	4,045	4,654	8,447	27.98	302
2014	217,660.91	57,811	66,509	151,152	29.03	5,207
2015	137,276.88	33,386	38,409	98,868	29.56	3,345
2016	122,361.10	27,042	31,110	91,251	29.96	3,046
2017	542,789.02	107,038	123,142	419,647	30.52	13,750
2018	224,701.21	39,008	44,877	179,824	30.95	5,810
2019	775,138.30	115,961	133,407	641,731	31.26	20,529
2020	2,454,963.69	305,888	351,909	2,103,055	31.60	66,552
2021	1,045,927.05	103,547	119,126	926,801	31.84	29,108
2024	120,972.88	2,008	2,310	118,663	29.62	4,006
	10,577,828.44	4,085,711	4,699,735	5,878,093		218,569

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

1954	860.15	792	860			
1956	7,054.30	6,405	7,054			
1957	11,192.51	10,091	11,193			
1958	5,050.93	4,521	5,051			
1959	689.61	613	690			
1960	32,725.24	28,871	32,725			
1961	10,605.59	9,286	10,606			
1962	22,867.17	19,869	22,867			
1963	60,787.04	52,412	60,787			
1964	79,108.77	67,664	79,109			
1965	131,939.84	111,943	131,940			
1966	124,040.09	104,359	124,040			
1967	208,085.37	173,543	208,085			
1968	233,579.88	193,040	232,268	1,312	7.81	168
1969	194,219.76	159,045	191,365	2,855	8.15	350
1970	271,294.84	220,050	264,766	6,528	8.50	768
1971	229,764.59	184,476	221,963	7,801	8.87	879
1972	257,964.38	204,997	246,655	11,310	9.24	1,224

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, 2024

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	85,955	103,422	5,935	9.63	616
1974	90,753.81	70,526	84,858	5,896	10.03	588
1975	52,979.89	40,689	48,957	4,022	10.44	385
1976	53,093.99	40,281	48,467	4,627	10.86	426
1977	29,803.40	22,319	26,854	2,949	11.30	261
1978	50,738.04	37,490	45,108	5,630	11.75	479
1979	92,133.69	67,135	80,778	11,356	12.21	930
1980	491,009.86	352,545	424,186	66,824	12.69	5,266
1981	230,826.16	163,219	196,387	34,439	13.18	2,613
1982	80,975.76	62,635	75,363	5,613	12.45	451
1983	42,059.45	32,117	38,644	3,416	12.85	266
1984	46,511.61	35,037	42,157	4,355	13.26	328
1985	72,222.02	53,632	64,531	7,691	13.69	562
1986	43,855.97	32,081	38,600	5,256	14.13	372
1987	107,897.65	77,686	93,473	14,425	14.58	989
1988	160,625.82	113,739	136,852	23,774	15.05	1,580
1989	30,425.01	21,170	25,472	4,953	15.52	319
1990	108,749.56	74,287	89,383	19,367	16.01	1,210
1991	127,229.75	85,244	102,566	24,663	16.50	1,495
1992	44,347.42	29,114	35,030	9,317	17.00	548
1993	29,918.28	19,225	23,132	6,787	17.52	387
1994	29,674.28	18,644	22,433	7,242	18.04	401
1995	34,913.41	21,423	25,776	9,137	18.58	492
1996	42,589.04	25,490	30,670	11,919	19.12	623
1997	147,679.42	86,097	103,593	44,087	19.67	2,241
1998	59,434.64	33,705	40,554	18,880	20.23	933
1999	107,844.18	59,401	71,472	36,372	20.80	1,749
2000	88,357.27	47,192	56,782	31,575	21.37	1,478
2001	82,991.73	42,907	51,626	31,366	21.95	1,429
2002	24,753.36	12,364	14,876	9,877	22.55	438
2003	6,572.47	3,180	3,826	2,746	22.94	120
2004	11,171.29	5,199	6,255	4,916	23.55	209
2005	8,155.02	3,642	4,382	3,773	24.17	156
2006	8,567.60	3,677	4,424	4,143	24.60	168
2007	26,075.02	10,678	12,848	13,227	25.24	524
2008	31,803.84	12,384	14,901	16,903	25.87	653
2009	68,220.04	25,269	30,404	37,816	26.34	1,436
2010	60,218.85	21,040	25,316	34,903	27.00	1,293
2011	489,447.99	161,224	193,986	295,462	27.48	10,752
2012	154,849.37	47,817	57,534	97,315	27.98	3,478
2013	5,908.18	1,699	2,044	3,864	28.50	136

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, 2024

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	18,548	22,317	47,518	29.03	1,637
2015	3,012,389.09	732,613	881,488	2,130,901	29.56	72,087
2016	2,481,717.48	548,460	659,913	1,821,805	29.96	60,808
2017	56,121.74	11,067	13,316	42,806	30.52	1,403
2019	397,651.78	59,489	71,578	326,074	31.26	10,431
2024	35,158.83	584	703	34,456	29.62	1,163
	11,519,445.76	5,081,896	6,099,259	5,420,187		199,698

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

1940	90.00	90	90			
1942	90.00	89	90			
1943	132.66	131	133			
1944	519.95	511	520			
1945	66.33	65	66			
1946	197.92	192	198			
1947	210.99	204	211			
1948	189.93	182	190			
1949	87.26	83	87			
1950	87.44	83	87			
1951	87.28	82	87			
1953	1,265.02	1,173	1,265			
1955	1,296.62	1,186	1,297			
1956	1,460.37	1,326	1,452	8	4.14	2
1957	7,995.25	7,208	7,892	103	4.43	23
1958	2,885.06	2,582	2,827	58	4.72	12
1959	2,623.82	2,332	2,553	70	5.01	14
1960	13,164.96	11,614	12,717	448	5.30	85
1961	21,807.35	19,094	20,907	901	5.60	161
1962	5,144.51	4,470	4,894	250	5.90	42
1963	11,141.18	9,606	10,518	623	6.20	100
1964	27,223.97	23,285	25,495	1,728	6.51	265
1965	25,450.83	21,594	23,644	1,807	6.82	265
1966	44,735.37	37,637	41,210	3,525	7.14	494
1967	40,165.22	33,498	36,678	3,487	7.47	467
1968	46,527.03	38,452	42,102	4,425	7.81	567
1969	40,719.90	33,345	36,510	4,209	8.15	516
1970	46,369.74	37,611	41,181	5,188	8.50	610

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, 2024

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	37,753.88	30,312	33,190	4,564	8.87	515
1972	16,346.27	12,990	14,223	2,123	9.24	230
1973	17,281.90	13,584	14,874	2,408	9.63	250
1974	15,500.00	12,045	13,188	2,312	10.03	231
1975	23,356.27	17,938	19,641	3,715	10.44	356
1976	7,679.24	5,826	6,379	1,300	10.86	120
1977	8,292.18	6,210	6,800	1,493	11.30	132
1978	4,682.18	3,460	3,788	894	11.75	76
1979	8,792.04	6,406	7,014	1,778	12.21	146
1980	17,159.04	12,320	13,490	3,669	12.69	289
1981	98,862.58	69,907	76,543	22,319	13.18	1,693
1982	107,317.69	83,010	90,890	16,427	12.45	1,319
1983	82,054.88	62,657	68,605	13,450	12.85	1,047
1984	56,055.83	42,227	46,236	9,820	13.26	741
1985	108,966.47	80,919	88,601	20,366	13.69	1,488
1986	78,897.92	57,714	63,193	15,705	14.13	1,111
1987	101,101.12	72,793	79,703	21,398	14.58	1,468
1988	89,032.58	63,044	69,029	20,004	15.05	1,329
1989	201,578.11	140,258	153,573	48,005	15.52	3,093
1990	181,749.75	124,153	135,939	45,811	16.01	2,861
1991	168,687.80	113,021	123,750	44,938	16.50	2,724
1992	259,022.46	170,048	186,191	72,832	17.00	4,284
1993	307,081.30	197,330	216,063	91,018	17.52	5,195
1994	257,960.73	162,077	177,463	80,498	18.04	4,462
1995	299,469.26	183,754	201,198	98,271	18.58	5,289
1996	383,632.67	229,604	251,401	132,232	19.12	6,916
1997	265,781.91	154,951	169,661	96,121	19.67	4,887
1998	699,360.80	396,608	434,259	265,102	20.23	13,104
1999	743,037.99	409,265	448,117	294,921	20.80	14,179
2000	582,884.63	311,319	340,873	242,012	21.37	11,325
2001	498,094.90	257,515	281,961	216,134	21.95	9,847
2002	223,078.26	111,428	122,006	101,072	22.55	4,482
2003	700,236.52	338,774	370,934	329,302	22.94	14,355
2004	1,411,277.60	656,809	719,161	692,117	23.55	29,389
2005	492,523.31	219,961	240,842	251,681	24.17	10,413
2006	776,322.51	333,198	364,829	411,494	24.60	16,727
2007	643,709.12	263,599	288,623	355,086	25.24	14,068
2008	820,138.66	319,362	349,679	470,459	25.87	18,186
2009	486,920.76	180,355	197,476	289,444	26.34	10,989
2010	543,937.56	190,052	208,094	335,844	27.00	12,439
2011	987,719.26	325,355	356,241	631,478	27.48	22,980

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, 2024

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	353,222.86	109,075	119,430	233,793	27.98	8,356
2013	398,558.63	114,586	125,464	273,095	28.50	9,582
2014	361,466.55	96,006	105,120	256,347	29.03	8,830
2015	393,127.17	95,609	104,685	288,442	29.56	9,758
2016	446,979.04	98,782	108,160	338,820	29.96	11,309
2017	844,671.07	166,569	182,382	662,289	30.52	21,700
2018	1,108,263.63	192,395	210,659	897,604	30.95	29,002
2019	573,592.63	85,809	93,955	479,638	31.26	15,344
2020	67,654.38	8,430	9,230	58,424	31.60	1,849
2021	1,283.34	127	139	1,144	31.84	36
2024	15,258.51	253	277	14,981	29.62	506
	17,719,151.71	7,697,524	8,428,125	9,291,027		374,630
	39,816,425.91	16,865,131	19,227,120	20,589,307		792,897
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.0						1.99

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, 2024

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	1,656	3,279-	5,248	7.14	735
1967	207.34	173	343-	550	7.47	74
1968	820.82	678	1,342-	2,163	7.81	277
1969	4,348.68	3,561	7,051-	11,400	8.15	1,399
1970	585.40	475	941-	1,526	8.50	180
1971	1,925.29	1,546	3,061-	4,986	8.87	562
1972	16,780.77	13,335	26,404-	43,184	9.24	4,674
2004	19,260.94	8,964	17,749-	37,010	23.55	1,572
2005	22,925.98	10,239	20,273-	43,199	24.17	1,787
	68,823.91	40,627	80,442-	149,266		11,260
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					13.3	16.36

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, 2024

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	1,981	2,275			
1956	989.22	855	989			
1957	545.83	468	546			
1958	236.59	202	237			
1959	739.15	625	739	1	6.96	
1960	6,231.82	5,228	6,178	54	7.25	7
1961	5,465.73	4,549	5,375	90	7.55	12
1962	1,776.66	1,467	1,734	43	7.85	5
1963	1,519.13	1,244	1,470	49	8.16	6
1964	1,895.48	1,538	1,817	78	8.48	9
1965	611.14	492	581	30	8.80	3
1966	1,500.19	1,196	1,413	87	9.12	10
1967	7,810.50	6,169	7,290	521	9.46	55
1968	5,156.86	4,034	4,767	390	9.80	40
1969	2,743.23	2,124	2,510	233	10.15	23
1970	1,104.82	847	1,001	104	10.52	10
1971	31,924.90	24,199	28,595	3,330	10.89	306
1972	2,029.09	1,521	1,797	232	11.27	21
1973	5,741.28	4,254	5,027	714	11.66	61
1974	677.56	496	586	91	12.06	8
1975	501.75	363	429	73	12.47	6
1976	3,733.18	2,664	3,148	585	12.89	45
1977	1,421.54	1,000	1,182	240	13.33	18
1978	182.88	127	150	33	13.77	2
1979	5,235.99	3,580	4,230	1,006	14.23	71
1980	17,091.10	11,508	13,599	3,492	14.70	238
1981	121,509.06	80,520	95,148	26,361	15.18	1,737
1982	95,200.74	71,610	84,619	10,581	14.00	756
1983	6,768.10	5,027	5,940	828	14.37	58
1984	6,649.28	4,874	5,759	890	14.75	60
1985	25,257.56	18,256	21,573	3,685	15.15	243
1986	23,743.92	16,910	19,982	3,762	15.56	242
1987	25,830.88	18,113	21,404	4,427	15.98	277
1988	26,270.40	18,121	21,413	4,857	16.41	296
1989	52,802.47	35,615	42,085	10,717	17.13	626
1990	55,497.04	36,761	43,439	12,058	17.58	686
1991	30,826.21	20,034	23,674	7,153	18.05	396
1992	56,752.96	36,333	42,934	13,819	18.26	757
1993	45,455.69	28,492	33,668	11,788	18.75	629
1994	30,338.27	18,597	21,976	8,363	19.25	434

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, 2024

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	13,580	16,047	6,632	19.76	336
1996	22,335.06	13,048	15,418	6,917	20.28	341
1997	8,544.26	4,863	5,746	2,798	20.81	134
1998	8,784.27	4,865	5,749	3,035	21.35	142
1999	13,041.26	7,050	8,331	4,710	21.67	217
2000	2,551.99	1,338	1,581	971	22.23	44
2004	347.18	159	188	159	24.14	7
2005	3,317.00	1,462	1,728	1,589	24.75	64
2006	3,670.43	1,555	1,837	1,833	25.17	73
2010	54.74	19	22	32	27.00	1
2012	115,202.00	35,713	42,201	73,001	27.82	2,624
2013	22,348.33	6,477	7,654	14,695	28.18	521
2014	10,178.04	2,746	3,245	6,933	28.41	244
2015	499.19	124	147	353	28.81	12
2017	320.08	65	77	243	29.26	8
2018	5,899.53	1,066	1,260	4,640	29.47	157
2019	1,261.22	198	234	1,027	29.59	35
2024	21,179.40	415	490	20,689	25.07	825
	974,397.26	586,878	693,374	281,023		13,938
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						20.2 1.43

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, 2024

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	279	291			
1990	10,556.06	10,016	10,556			
1991	4,510.10	4,246	4,510			
1992	3,050.56	2,846	3,051			
1993	5,858.48	5,426	5,858			
1994	335.37	307	335			
1997	104.02	92	119		15-	
	24,705.16	23,212	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, 2024

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	1,362	1,369			
1952	1,125.65	1,113	1,126			
1953	30,125.92	29,584	30,126			
1954	5,517.65	5,382	5,518			
1955	601.79	583	602			
1956	8,337.58	8,023	8,338			
1957	1,905.18	1,820	1,905			
1958	651.12	618	651			
1959	15,785.61	14,866	15,786			
1960	2,005.39	1,876	2,005			
1961	1,960.14	1,822	1,960			
1962	288.11	266	288			
1963	1,039.65	955	1,040			
1964	5,769.25	5,267	5,769			
1965	1,751.72	1,590	1,752			
1966	3,912.12	3,530	3,912			
1967	4,863.78	4,360	4,864			
1968	8,062.42	7,182	8,062			
1969	1,581.42	1,400	1,581			
1970	2,285.43	2,009	2,285			
1971	10,974.98	9,581	10,975			
1972	4,046.99	3,509	4,047			
1974	1,652.12	1,411	1,652			
1975	8,480.27	7,183	8,480			
1976	7,949.17	6,677	7,949			
1977	2,458.86	2,046	2,459			
1978	1,265.56	1,043	1,266			
1979	752.79	614	753			
1980	1,718.37	1,387	1,718			
1981	10,162.67	8,110	10,163			
1982	12,027.61	10,173	12,028			
1983	1,755.64	1,465	1,756			
1984	30,831.09	25,473	30,831			
1985	13,068.42	10,634	13,068			
1986	19,569.87	15,746	19,570			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	18,662	23,587			
1988	13,276.05	10,370	13,276			
1989	15,968.66	12,245	15,757	212	10.80	20
1990	33,323.13	25,179	32,400	923	11.16	83
1991	26,014.16	19,261	24,785	1,229	11.75	105
1992	15,045.39	10,953	14,094	951	12.14	78
1993	23,968.53	17,063	21,957	2,012	12.75	158
1994	51,100.60	35,535	45,726	5,374	13.36	402
1995	69,990.02	47,691	61,369	8,621	13.79	625
1996	45,414.72	30,155	38,803	6,611	14.42	458
1997	84,495.34	54,837	70,564	13,931	14.87	937
1998	75,399.07	47,554	61,192	14,207	15.52	915
1999	119,656.29	73,230	94,232	25,424	16.17	1,572
2000	199,968.82	119,061	153,207	46,762	16.65	2,809
2001	116,038.59	66,815	85,977	30,061	17.31	1,737
2002	42,457.03	23,598	30,366	12,091	17.98	672
2003	222,013.40	119,332	153,556	68,457	18.50	3,700
2004	109,705.10	56,674	72,928	36,777	19.18	1,917
2005	70,405.76	34,872	44,873	25,533	19.87	1,285
2006	85,043.37	40,430	52,025	33,018	20.41	1,618
2007	37,304.93	16,907	21,756	15,549	21.11	737
2008	97,908.80	42,160	54,251	43,657	21.82	2,001
2009	42,499.78	17,391	22,379	20,121	22.38	899
2011	14,980.73	5,441	7,001	7,979	23.67	337
2013	30,446.98	9,594	12,346	18,101	25.00	724
2018	12,429.20	2,327	2,994	9,435	28.22	334
2019	31,358.25	5,017	6,456	24,902	28.87	863
2020	191,812.76	25,473	32,779	159,034	29.40	5,409
2022	92,398.23	7,041	9,060	83,338	30.29	2,751
2023	200,050.99	9,422	12,124	187,927	30.35	6,192
2024	66,591.46	1,105	1,422	65,170	29.53	2,207
	2,526,568.27	1,244,317	1,559,158	967,410		41,545

PNG

SURVIVOR CURVE.. IOWA 40-R2.5

NET SALVAGE PERCENT.. 0

1962	460.81	426	461
1976	21,500.00	18,060	21,500
1984	1,544.96	1,276	1,545

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	4,349	5,497			
1988	2,425.60	1,895	2,426			
1997	821.60	533	799	22	14.87	1
2008	85,066.24	36,630	54,923	30,144	21.82	1,381
	117,316.10	63,169	87,150	30,166		1,382

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	115	116
1952	399.62	395	400
1954	526.32	513	526
1955	866.71	840	867
1956	3,485.13	3,354	3,485
1957	166.98	160	167
1958	807.41	766	807
1959	3,980.48	3,749	3,980
1960	3,557.12	3,328	3,557
1961	940.90	875	941
1962	2,160.12	1,996	2,160

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	2,242	2,441			
1964	1,463.53	1,336	1,464			
1965	852.14	774	852			
1966	4,391.44	3,962	4,391			
1967	7,725.03	6,925	7,725			
1968	9,375.01	8,351	9,375			
1969	1,802.13	1,595	1,802			
1970	4,312.49	3,792	4,312			
1971	727.19	635	727			
1972	12,970.95	11,246	12,971			
1973	4,161.73	3,581	4,162			
1974	5,521.13	4,715	5,521			
1975	4,072.92	3,450	4,073			
1976	1,691.94	1,421	1,692			
1977	2,859.26	2,380	2,853	6	6.71	1
1978	9,079.27	7,486	8,975	104	7.02	15
1979	8,076.46	6,590	7,901	176	7.36	24
1980	16,025.59	12,937	15,510	515	7.71	67
1981	16,463.34	13,138	15,751	712	8.08	88
1982	18,913.59	15,997	18,914			
1983	17,303.36	14,434	17,303			
1984	24,489.09	20,233	24,263	226	8.52	27
1985	30,607.35	24,905	29,865	742	9.04	82
1986	47,810.95	38,469	46,131	1,680	9.35	180
1987	41,095.26	32,515	38,991	2,104	9.90	213
1988	31,108.85	24,299	29,138	1,970	10.23	193
1989	67,276.33	51,587	61,861	5,415	10.80	501
1990	73,855.80	55,805	66,919	6,936	11.16	622
1991	72,040.64	53,339	63,962	8,078	11.75	687
1992	46,648.02	33,960	40,724	5,924	12.14	488
1993	72,629.85	51,705	62,003	10,627	12.75	833
1994	50,628.58	35,207	42,219	8,410	13.36	629
1995	79,302.27	54,037	64,799	14,503	13.79	1,052
1996	207,257.72	137,619	165,028	42,230	14.42	2,929
1997	83,557.81	54,229	65,029	18,528	14.87	1,246
1998	20,844.66	13,147	15,765	5,079	15.52	327
1999	283,838.00	173,709	208,306	75,532	16.17	4,671
2000	62,321.83	37,106	44,496	17,826	16.65	1,071
2001	24,248.93	13,963	16,744	7,505	17.31	434
2007	20,518.49	9,299	11,151	9,367	21.11	444
2011	4,783.98	1,738	2,084	2,700	23.67	114

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	260	312	585	25.73	23
2016	7,240.43	1,736	2,082	5,159	26.96	191
2017	323,394.81	69,142	82,913	240,482	27.59	8,716
2018	165,355.70	30,955	37,120	128,236	28.22	4,544
2019	186,196.01	29,791	35,724	150,472	28.87	5,212
2020	386,652.62	51,347	61,573	325,079	29.40	11,057
2022	1,515.12	115	138	1,377	30.29	45
	2,587,913.66	1,247,856	1,489,626	1,098,288		46,726
	5,231,798.03	2,555,342	3,135,934	2,095,864		89,653
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.4 1.71

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, 2024

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	13,140	13,347	632	1.50	421
2002	7,564.41	6,808	6,915	649	2.50	260
2003	93,599.07	80,495	81,761	11,838	3.50	3,382
	1,490,664.11	1,475,965	1,477,544	13,120		4,063
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.2 0.27

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	9,305	8,695	1,640	8.96	183
1905	1,382.43	1,169	1,092	290	13.78	21
1906	292.55	247	231	62	13.92	4
1907	1,480.00	1,246	1,164	316	14.05	22
1909	419.56	352	329	91	14.31	6
1910	231.57	194	181	50	14.44	3
1911	21.85	18	17	5	14.56	
1912	1,782.05	1,486	1,389	394	14.69	27
1914	166.16	138	129	37	14.93	2
1915	20.13	17	16	4	15.06	
1918	7,489.42	6,171	5,766	1,723	15.42	112
1920	2,849.28	2,338	2,185	665	15.65	42
1921	435.07	356	333	102	15.77	6
1922	6,291.36	5,141	4,804	1,488	15.89	94
1923	1,971.44	1,608	1,503	469	16.00	29
1924	4,604.09	3,746	3,500	1,104	16.12	68
1926	3,813.02	3,089	2,886	927	16.34	57
1931	32,017.60	25,643	23,961	8,056	16.88	477
1938	400.93	316	295	106	17.58	6
1943	284.29	221	207	78	18.04	4
1944	230.75	179	167	63	18.13	3
1945	237.24	183	171	66	18.22	4
1949	486.95	371	347	140	18.54	8
1950	50,769.67	38,600	36,068	14,701	18.62	790
1951	16,250.78	12,314	11,506	4,744	18.70	254
1952	20,545.14	15,519	14,501	6,044	18.77	322
1953	22,260.06	16,758	15,659	6,601	18.84	350
1954	302,640.23	227,010	212,121	90,519	18.92	4,784
1955	1,162.29	869	812	350	18.99	18
1956	1,010.54	753	704	307	19.05	16
1957	3,926.06	2,913	2,722	1,204	19.12	63
1958	1,997.30	1,476	1,379	618	19.19	32
1959	2,678.45	1,972	1,843	836	19.25	43
1960	5,791.48	4,248	3,969	1,822	19.31	94
1961	18,138.80	13,251	12,382	5,757	19.37	297
1962	12,971.47	9,437	8,818	4,153	19.43	214
1963	9,060.40	6,563	6,133	2,928	19.49	150
1964	11,494.93	8,289	7,745	3,750	19.55	192
1965	5,910.61	4,244	3,966	1,945	19.60	99
1966	358.24	256	239	119	19.66	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, 2024

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	353	330	167	19.71	8
1968	1,817.74	1,286	1,202	616	19.76	31
1969	7,616.15	5,363	5,011	2,605	19.81	131
1970	3,024.29	2,118	1,979	1,045	19.86	53
1971	1,477.38	1,029	962	516	19.90	26
1972	596.71	413	386	211	19.95	11
1973	3,204.98	2,208	2,063	1,142	20.00	57
1978	1,708.01	1,140	1,065	643	20.20	32
1980	6,221.53	4,094	3,825	2,396	20.28	118
1983	15,322.42	10,364	9,684	5,638	19.85	284
1985	12,630.08	8,381	7,831	4,799	20.02	240
1988	52,754.56	33,890	31,667	21,087	20.32	1,038
1989	8,424.15	5,383	5,030	3,394	20.06	169
1990	123,521.99	77,992	72,877	50,645	20.14	2,515
1992	47,851.27	29,390	27,462	20,389	20.41	999
1994	1,725,445.56	1,036,648	968,659	756,787	20.26	37,354
1995	22,173.60	13,149	12,287	9,887	20.25	488
1996	2,259.68	1,320	1,233	1,026	20.28	51
1998	25,800.00	14,562	13,607	12,193	20.45	596
2000	8,328.00	4,550	4,252	4,076	20.34	200
2001	24,091.65	12,908	12,061	12,030	20.36	591
2002	46,954.16	24,613	22,999	23,955	20.42	1,173
2003	136,654.40	69,926	65,340	71,315	20.52	3,475
2004	72,983.68	36,506	34,112	38,872	20.48	1,898
2005	59,996.43	29,248	27,330	32,667	20.50	1,594
2012	74,314.34	28,150	26,304	48,011	20.50	2,342
2014	123,382.06	41,851	39,106	84,276	20.46	4,119
2015	9,379.40	2,968	2,773	6,606	20.53	322
2016	80,514.53	23,607	22,059	58,456	20.49	2,853
2018	20,625.68	4,987	4,660	15,966	20.38	783
2020	28,973.94	5,267	4,922	24,052	20.25	1,188
2022	111,814.87	12,411	11,597	100,218	20.02	5,006
2023	1,259,400.03	88,914	83,083	1,176,318	19.73	59,621
2024	344,129.64	8,844	8,264	335,866	18.96	17,714
	5,028,098.55	2,071,839	1,935,956	3,092,143		155,982

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
1849	1,363.43	1,337	1,249	114	1.76	65
1950	670.03	631	590	80	3.90	21
1951	822.27	774	723	99	3.90	25
1955	801,398.39	752,786	703,414	97,984	3.91	25,060
1956	1,047.45	983	919	129	3.92	33
1957	10,249.83	9,613	8,983	1,267	3.92	323
1958	2,482.66	2,327	2,174	308	3.92	79
1959	5,183.81	4,854	4,536	648	3.92	165
1960	4,948.06	4,629	4,325	623	3.93	159
1961	539,405.64	504,209	471,140	68,265	3.93	17,370
1962	339.03	317	296	43	3.93	11
1963	277.93	259	242	36	3.93	9
1966	3,859.88	3,591	3,355	504	3.94	128
1967	2,790.92	2,594	2,424	367	3.94	93
1969	866.59	804	751	115	3.94	29
1970	8,032.58	7,440	6,952	1,081	3.94	274
1971	18,401.44	17,024	15,907	2,494	3.94	633
1972	3,388.32	3,130	2,925	464	3.95	117
1973	2,861.11	2,640	2,467	394	3.95	100
1974	1,212,931.09	1,117,510	1,044,218	168,714	3.95	42,712
1975	22,751.74	20,933	19,560	3,192	3.95	808
1976	32,788.40	30,122	28,146	4,642	3.95	1,175
1977	35,227.17	32,314	30,195	5,033	3.95	1,274
1978	14,269.12	13,068	12,211	2,058	3.95	521
1979	148,221.56	135,519	126,631	21,591	3.95	5,466
1980	460,230.72	419,956	392,413	67,818	3.96	17,126
1981	57,414.00	52,294	48,864	8,550	3.96	2,159
1982	38,599.74	35,272	32,959	5,641	4.01	1,407
1983	2,914.84	2,661	2,486	428	3.95	108
1984	89,751.74	81,782	76,418	13,333	3.95	3,375
1985	30,648.24	27,844	26,018	4,630	3.98	1,163
1986	140,082.48	127,279	118,931	21,151	3.87	5,465
1987	3,330.36	3,010	2,813	518	3.99	130
1988	2,092.34	1,886	1,762	330	3.98	83
1989	964,184.71	866,031	809,232	154,953	4.02	38,546
1990	710,334.35	637,170	595,381	114,953	3.96	29,029
1991	55,324.88	49,483	46,238	9,087	3.96	2,295
1992	345,020.86	307,241	287,090	57,930	4.00	14,482
1993	37,015.00	32,880	30,724	6,291	3.96	1,589
1994	335,991.96	297,185	277,694	58,298	3.98	14,648

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
1995	34,567.26	30,488	28,488	6,079	3.95	1,539
1996	43,356.00	38,058	35,562	7,794	3.97	1,963
1997	10,221.04	8,938	8,352	1,869	3.95	473
1998	247,914.36	215,487	201,354	46,560	3.99	11,669
2000	1,459,320.19	1,255,015	1,172,704	286,616	3.99	71,834
2001	376,052.25	321,675	300,578	75,474	3.97	19,011
2002	173,687.14	147,721	138,033	35,654	3.96	9,004
2003	200,366.76	169,310	158,206	42,161	3.94	10,701
2004	200,396.72	168,013	156,994	43,403	3.95	10,988
2005	508,142.12	422,114	394,429	113,713	3.97	28,643
2006	72,718.65	59,862	55,936	16,783	3.97	4,227
2007	745,744.60	608,155	568,269	177,476	3.96	44,817
2008	547,767.46	441,062	412,135	135,633	3.99	33,993
2009	132,314.80	105,415	98,501	33,813	3.96	8,539
2010	92,229.97	72,345	67,600	24,630	3.99	6,173
2011	75,088.53	57,983	54,180	20,908	3.98	5,253
2012	249,484.70	189,309	176,893	72,592	3.97	18,285
2013	35,996.21	26,742	24,988	11,008	3.98	2,766
2014	372,642.66	270,390	252,656	119,986	3.97	30,223
2015	382,922.06	269,922	252,219	130,703	3.98	32,840
2016	809,233.07	551,654	515,473	293,760	3.97	73,995
2017	172,226.42	112,498	105,120	67,107	3.98	16,861
2018	1,012,875.83	628,793	587,553	425,323	3.97	107,134
2019	2,635,087.13	1,530,459	1,430,083	1,205,004	3.97	303,527
2020	62,654.62	33,270	31,088	31,567	3.97	7,951
2021	330,688.89	154,862	144,705	185,984	3.97	46,847
2022	2,038,097.32	787,725	736,062	1,302,036	3.97	327,969
2023	1,263,784.01	347,035	324,275	939,509	3.96	237,250
2024	492,231.39	55,474	51,836	440,396	3.94	111,776
	20,925,326.83	14,691,156	13,727,629	7,197,698		1,814,506

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

1969	6,798.01	3,619	3,382	3,416	38.25	89
1970	3,383.06	1,783	1,666	1,717	38.51	45
1989	25,957.50	12,348	11,538	14,419	39.13	368

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
1992	58,567.66	26,268	24,545	34,022	39.96	851
1994	10,549.87	4,569	4,269	6,281	39.92	157
2002	4,127.48	1,467	1,371	2,757	40.79	68
2005	2,644.58	851	795	1,849	41.10	45
2010	2,788.23	724	677	2,112	41.36	51
2011	36,615.99	9,044	8,451	28,165	41.15	684
2014	167,443.92	34,108	31,871	135,573	41.05	3,303
2015	204,441.65	38,455	35,933	168,509	41.01	4,109
2016	539,847.11	92,692	86,613	453,234	41.00	11,054
2018	842,885.66	116,150	108,532	734,353	40.67	18,056
2019	4,975.51	597	558	4,418	40.37	109
2020	221,951.83	22,462	20,989	200,963	39.95	5,030
2021	307,258.62	24,949	23,313	283,946	39.60	7,170
2023	14,855,562.21	567,482	530,263	14,325,299	37.72	379,780
2024	11,965,177.93	169,906	158,763	11,806,415	34.71	340,144
	29,260,976.82	1,127,474	1,053,528	28,207,449		771,113

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

1933	657.93	542	506	151	14.65	10
1992	1,969,044.37	1,299,175	1,213,968	755,077	16.76	45,052
1993	15,226.14	9,927	9,276	5,950	16.81	354
1994	10,056.65	6,472	6,048	4,009	16.89	237
2000	1,880.00	1,110	1,037	843	17.00	50
2001	34,203.52	19,852	18,550	15,654	16.99	921
2023	23,764.21	1,982	1,852	21,912	16.49	1,329
2024	18,478.82	562	525	17,954	15.95	1,126
	2,073,311.64	1,339,622	1,251,762	821,550		49,079

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	4,797,873.14	1,598,651	1,493,803	3,304,070	31.01	106,549
2011	174,377.96	52,976	49,502	124,876	30.94	4,036
2021	84,360.17	8,799	8,222	76,138	30.06	2,533
2022	1,883,744.64	146,555	136,943	1,746,801	29.65	58,914
2023	118,404.34	5,825	5,443	112,961	28.99	3,897
2024	87,895.68	1,582	1,478	86,417	27.28	3,168
	7,146,655.93	1,814,388	1,695,391	5,451,265		179,097

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	2,650,628	2,476,785	28,707,069	37.65	762,472
2022	3,002,099.75	189,733	177,289	2,824,810	37.03	76,284
2023	29,706.91	1,188	1,110	28,597	35.96	795
2024	16,559.22	245	229	16,330	33.28	491
	34,232,219.44	2,841,794	2,655,413	31,576,806		840,042

UGI-GAS - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
1871	2,385.33	2,385	2,385			
1905	642.75	643	643			
1910	67.06	67	67			
1911	241.41	241	241			
1915	150.63	151	151			
1922	250.95	251	251			
1923	297.04	297	297			
1924	61.13	61	61			
1928	44,791.52	44,792	44,792			
1929	1,227.11	1,227	1,227			
1931	6,591.16	6,591	6,591			
1932	589.45	589	589			
1933	40.24	40	40			
1934	309.40	309	309			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
1935	4,124.32	4,124	4,124			
1937	242.44	242	242			
1938	143.77	144	144			
1940	95.93	96	96			
1943	273.84	274	274			
1947	6,946.66	6,947	6,947			
1948	401.47	401	401			
1949	1,806.43	1,806	1,806			
1950	2,196.55	2,197	2,197			
1951	233.36	232	216	18	0.21	18
1953	27,799.96	27,300	25,375	2,425	0.72	2,425
1954	20,454.90	19,954	18,547	1,908	0.98	1,908
1955	3,292.27	3,190	2,965	327	1.24	264
1957	1,355.54	1,295	1,204	152	1.79	85
1958	5,763.15	5,465	5,080	684	2.07	330
1959	1,958.52	1,843	1,713	245	2.35	104
1960	3,574.90	3,340	3,104	470	2.63	179
1961	649.28	602	560	90	2.92	31
1962	9,412.34	8,657	8,046	1,366	3.21	426
1963	12,936.88	11,805	10,972	1,964	3.50	561
1964	3,052.55	2,763	2,568	484	3.79	128
1966	2,516.15	2,241	2,083	433	4.37	99
1967	1,274.89	1,126	1,047	228	4.67	49
1968	419.83	368	342	78	4.96	16
1970	731.03	629	585	146	5.56	26
1971	10,643.95	9,082	8,442	2,202	5.87	375
1972	1,090.13	921	856	234	6.19	38
1975	164.27	135	125	39	7.19	5
1976	24,200.07	19,638	18,253	5,947	7.54	789
1977	7,165.00	5,750	5,345	1,820	7.90	230
1978	8,046.84	6,381	5,931	2,116	8.28	256
1979	4,081.97	3,197	2,972	1,110	8.67	128
1980	13,629.88	10,539	9,796	3,834	9.07	423
1983	369.74	301	280	90	9.52	9
1985	27,096.76	21,515	19,998	7,099	10.25	693
1986	5,526.05	4,319	4,014	1,512	10.76	141
1988	338.67	257	239	100	11.58	9
1989	19,959.70	14,950	13,896	6,064	11.90	510
1990	1,194.94	878	816	379	12.45	30
1991	5,163.03	3,718	3,456	1,707	13.01	131
1992	7,676.31	5,439	5,055	2,621	13.37	196

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
1994	38,494.90	26,184	24,337	14,157	14.34	987
1995	28,542.82	18,947	17,611	10,932	14.94	732
1997	46,847.50	29,631	27,541	19,306	15.98	1,208
1998	39,421.11	24,339	22,623	16,799	16.42	1,023
1999	72,667.26	43,731	40,647	32,020	16.87	1,898
2000	38,962.96	22,719	21,117	17,846	17.52	1,019
2001	110,913.42	62,821	58,391	52,523	17.99	2,920
2002	39,331.76	21,507	19,990	19,341	18.65	1,037
2003	35,150.00	18,591	17,280	17,870	19.15	933
2004	52,683.27	26,890	24,994	27,690	19.66	1,408
2005	302,659.69	148,727	138,239	164,421	20.18	8,148
2006	139,043.00	65,600	60,974	78,069	20.71	3,770
2007	78,002.02	35,085	32,611	45,391	21.41	2,120
2011	148,951.37	54,293	50,464	98,487	23.54	4,184
2012	1,935.54	660	613	1,322	24.13	55
2013	5,265.73	1,671	1,553	3,713	24.73	150
2014	106,075.96	31,186	28,987	77,089	25.21	3,058
2015	20,002.66	5,397	5,016	14,986	25.71	583
2016	52,555.80	12,866	11,959	40,597	26.22	1,548
2017	28,421.86	6,224	5,785	22,637	26.75	846
2018	276,078.65	53,283	49,525	226,553	27.17	8,338
2019	224,637.14	37,312	34,681	189,956	27.61	6,880
2020	165,782.43	22,977	21,357	144,426	27.97	5,164
2021	42,672.40	4,720	4,387	38,285	28.15	1,360
2022	65,375.98	5,309	4,935	60,441	28.27	2,138
2023	4,502.00	229	213	4,289	28.00	153
2024	174,816.29	3,252	3,023	171,794	26.45	6,495
	2,645,442.97	1,055,856	986,607	1,658,836		78,767

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

1960	100,930.51	72,789	84,290	16,641	20.44	814
1961	86,871.16	62,377	72,233	14,638	20.51	714
1962	141,136.69	100,890	116,831	24,306	20.58	1,181
1963	9,480.45	6,746	7,812	1,669	20.65	81
1964	3,689.12	2,613	3,026	663	20.71	32
1965	479.00	338	391	88	20.77	4

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
1966	297.39	209	242	55	20.84	3
1967	860.37	600	695	166	20.90	8
1968	3,570.31	2,479	2,871	700	20.95	33
1969	661.27	457	529	132	21.01	6
1970	2,325.05	1,597	1,849	476	21.07	23
1971	74,835.43	51,115	59,191	15,644	21.12	741
1972	5,279.41	3,585	4,151	1,128	21.17	53
1973	5,863.34	3,957	4,582	1,281	21.23	60
1974	1,077.54	723	837	240	21.28	11
1975	20,112.15	13,406	15,524	4,588	21.32	215
1976	98,397.02	65,152	75,446	22,951	21.37	1,074
1977	262,518.62	172,619	199,893	62,625	21.42	2,924
1978	14,862.88	9,705	11,238	3,624	21.46	169
1979	31,316.64	20,297	23,504	7,813	21.51	363
1980	50,253.77	32,327	37,435	12,819	21.55	595
1981	48,963.34	31,250	36,188	12,776	21.59	592
1982	16,098.09	10,741	12,438	3,660	21.20	173
1983	15,919.21	10,503	12,162	3,757	21.40	176
1984	47,604.50	31,233	36,168	11,437	21.23	539
1985	68,749.88	44,536	51,573	17,177	21.48	800
1986	220,372.23	141,699	164,088	56,284	21.38	2,633
1987	95,726.84	61,026	70,668	25,059	21.32	1,175
1988	78,940.78	49,843	57,718	21,222	21.31	996
1989	133,833.58	83,619	96,831	37,003	21.32	1,736
1990	1,474.46	911	1,055	420	21.36	20
1991	12,756.63	7,778	9,007	3,750	21.45	175
1992	108,291.24	65,105	75,392	32,899	21.56	1,526
1993	238,990.24	141,530	163,892	75,098	21.69	3,462
1994	9,228.65	5,404	6,258	2,971	21.58	138
1995	133,112.29	76,966	89,127	43,985	21.52	2,044
1996	77,622.54	44,028	50,985	26,638	21.75	1,225
1997	4,624,824.64	2,581,577	2,989,472	1,635,352	21.76	75,154
1998	280,621.46	154,679	179,119	101,503	21.58	4,704
1999	84,872.92	45,882	53,131	31,741	21.67	1,465
2000	89,743.66	47,492	54,996	34,748	21.80	1,594
2001	725,398.24	376,772	436,303	289,095	21.75	13,292
2002	42,268.05	21,493	24,889	17,379	21.75	799
2003	180,782.36	89,777	103,962	76,820	21.79	3,525
2004	146,160.24	71,005	82,224	63,936	21.70	2,946
2005	167,022.30	78,818	91,271	75,751	21.82	3,472

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
2006	140,015.92	64,239	74,389	65,627	21.82	3,008
2007	877,150.17	389,893	451,497	425,653	21.87	19,463
2008	79,300.50	34,147	39,542	39,758	21.82	1,822
2009	54,131.55	22,486	26,039	28,093	21.81	1,288
2010	196,247.48	78,263	90,629	105,619	21.86	4,832
2011	314,990.40	120,326	139,338	175,653	21.84	8,043
2012	49,422.81	18,039	20,889	28,534	21.75	1,312
2013	122,684.15	42,326	49,014	73,671	21.83	3,375
2014	163,988.66	53,378	61,812	102,177	21.76	4,696
2015	94,908.17	28,852	33,411	61,497	21.75	2,827
2016	608,702.23	171,289	198,353	410,349	21.71	18,901
2017	58,203.25	14,929	17,288	40,915	21.74	1,882
2018	71,772.28	16,565	19,182	52,590	21.67	2,427
2019	6,739.12	1,368	1,584	5,155	21.60	239
2020	45,676.11	7,893	9,140	36,536	21.54	1,696
2021	221,491.88	31,097	36,010	185,481	21.44	8,651
2022	734,403.45	77,259	89,466	644,937	21.25	30,350
2023	358,106.34	23,957	27,742	330,364	20.92	15,792
2024	574,204.18	14,011	16,225	557,979	20.03	27,857
	13,336,335.14	6,107,965	7,073,038	6,263,297		291,926

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	24,254	27,375			
1961	2,250.14	1,990	2,250			
1962	11,395.40	10,063	11,395			
1964	212.41	187	212			
1965	479.69	421	480			
1972	4,846.95	4,198	4,847			
1973	59,338.04	51,276	59,338			
1976	674.99	579	671	4	7.32	1
1977	9,114.69	7,795	9,033	82	7.33	11
1978	24,124.85	20,575	23,843	282	7.33	38
1979	540.75	460	533	8	7.34	1
1980	8,726.53	7,397	8,572	155	7.34	21
1981	52,430.77	44,301	51,337	1,093	7.34	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, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG - EMPIRE YARD - MINOR STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 3-2032						
NET SALVAGE PERCENT.. 0						
1982	22,292.87	19,043	22,068	225	7.25	31
1984	11,417.15	9,663	11,198	219	7.35	30
1986	31,130.64	26,128	30,278	853	7.37	116
1987	11,362.33	9,501	11,010	352	7.35	48
1988	15,773.37	13,127	15,212	561	7.36	76
1989	8,654.63	7,159	8,296	359	7.42	48
1990	94,337.02	77,790	90,146	4,191	7.34	571
1992	6,049.58	4,935	5,719	331	7.34	45
1993	1,598.34	1,294	1,500	99	7.41	13
1994	38,859.45	31,290	36,260	2,600	7.38	352
1995	4,586.75	3,667	4,249	337	7.40	46
1996	1,532.27	1,218	1,411	121	7.34	16
1997	1,129.92	892	1,034	96	7.34	13
1998	3,483.10	2,723	3,156	328	7.40	44
2001	6,551.41	4,988	5,780	771	7.36	105
2002	8,685.69	6,547	7,587	1,099	7.35	150
2003	26,975.97	20,067	23,254	3,722	7.40	503
2004	262,708.52	193,353	224,064	38,645	7.35	5,258
2005	28,203.02	20,458	23,707	4,496	7.38	609
2008	29,302.79	20,260	23,478	5,825	7.37	790
2010	189,349.18	125,463	145,391	43,958	7.38	5,956
2011	217,404.63	140,574	162,902	54,503	7.38	7,385
2014	19,697.18	11,562	13,398	6,299	7.39	852
2016	36,430.01	19,475	22,568	13,862	7.40	1,873
2017	42,967.09	21,621	25,055	17,912	7.40	2,421
2018	58,528.05	27,391	31,742	26,786	7.39	3,625
2019	838,990.00	358,081	414,956	424,034	7.39	57,379
2022	155,036.47	39,302	45,544	109,492	7.36	14,877
2023	27,455.94	4,662	5,402	22,053	7.33	3,009
2024	111,410.30	7,197	8,340	103,070	7.24	14,236
	2,513,413.86	1,402,927	1,624,593	888,821		120,698

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

2001	6,628.41	3,162	3,662	2,967	25.76	115
2002	3,783,335.80	1,762,278	2,040,722	1,742,614	25.81	67,517

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
2003	87,794.37	39,824	46,116	41,678	25.90	1,609
2004	116,222.01	51,463	59,594	56,628	25.80	2,195
2005	21,321.99	9,147	10,592	10,730	25.95	413
2006	70,501.63	29,343	33,979	36,522	25.95	1,407
2007	23,909.23	9,623	11,143	12,766	25.98	491
2008	36,082.96	14,051	16,271	19,812	25.87	766
2009	2,440.34	912	1,056	1,384	25.99	53
2010	44,187.56	15,828	18,329	25,859	25.98	995
2011	22,823.04	7,796	9,028	13,795	26.02	530
2012	5,700.89	1,853	2,146	3,555	25.96	137
2013	10,921.02	3,353	3,883	7,038	25.96	271
2014	82,583.84	23,850	27,618	54,965	25.86	2,125
2015	2,300.95	618	716	1,585	25.84	61
2016	41,558.96	10,282	11,907	29,652	25.86	1,147
2017	11,135.61	2,506	2,902	8,234	25.83	319
2018	114,113.01	22,994	26,627	87,486	25.76	3,396
2019	936,945.86	165,465	191,609	745,337	25.65	29,058
2020	15,681.92	2,349	2,720	12,962	25.53	508
2021	136,511.67	16,573	19,192	117,320	25.32	4,633
2022	978,381.25	88,544	102,534	875,847	25.12	34,867
2023	81,823.98	4,697	5,439	76,385	24.61	3,104
2024	272,502.49	5,723	6,627	265,875	23.37	11,377
	6,905,408.79	2,292,234	2,654,412	4,250,997		167,094

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

2014	780,161.32	195,820	226,760	553,401	31.34	17,658
2015	32,204.52	7,526	8,715	23,489	31.15	754
2016	12,899.16	2,763	3,200	9,700	31.18	311
2018	55,602.72	9,653	11,178	44,425	30.95	1,435
2019	14,930.36	2,257	2,614	12,317	30.87	399
2022	25,185.45	1,939	2,245	22,940	29.97	765
2023	69,633.76	3,384	3,919	65,715	29.36	2,238
	990,617.29	223,342	258,631	731,986		23,560

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
1971	279,616.37	238,583	276,280	3,337	5.87	568
1972	1,534.12	1,297	1,502	32	6.19	5
1973	1,448.41	1,213	1,405	44	6.51	7
1974	13,842.50	11,475	13,288	554	6.84	81
1975	146,776.04	120,393	139,415	7,361	7.19	1,024
1976	284,409.36	230,798	267,265	17,145	7.54	2,274
1978	1,790.28	1,420	1,644	146	8.28	18
1983	1,783.82	1,451	1,680	104	9.52	11
1984	8,520.87	6,868	7,953	568	9.75	58
1986	1,514.84	1,184	1,371	144	10.76	13
1987	65,137.00	50,318	58,268	6,869	11.04	622
1988	169,541.45	128,716	149,053	20,488	11.58	1,769
1989	18,663.17	13,979	16,188	2,475	11.90	208
1990	3,349.53	2,461	2,850	500	12.45	40
1992	921.16	653	756	165	13.37	12
1994	8,616.93	5,861	6,787	1,830	14.34	128
1995	478.10	317	367	111	14.94	7
1996	2,301.93	1,496	1,732	570	15.36	37
1997	23,460.19	14,839	17,184	6,277	15.98	393
1998	20,910.41	12,910	14,950	5,961	16.42	363
1999	5,025.24	3,024	3,502	1,523	16.87	90
2000	411,880.07	240,167	278,114	133,766	17.52	7,635
2001	15,936.04	9,026	10,452	5,484	17.99	305
2002	132,402.81	72,398	83,837	48,566	18.65	2,604
2003	14,271.77	7,548	8,741	5,531	19.15	289
2004	40,977.09	20,915	24,220	16,757	19.66	852
2005	20,042.49	9,849	11,405	8,637	20.18	428
2007	63,327.92	28,485	32,986	30,342	21.41	1,417
2008	2,287.79	981	1,136	1,152	21.96	52
2009	9,297.12	3,790	4,389	4,908	22.52	218
2010	66,442.25	25,627	29,676	36,766	23.09	1,592
2011	414,026.48	150,913	174,758	239,269	23.54	10,164
2012	84,354.10	28,782	33,330	51,024	24.13	2,115
2014	114,343.64	33,617	38,929	75,415	25.21	2,991
2015	184,377.83	49,745	57,605	126,773	25.71	4,931
2016	68,563.53	16,784	19,436	49,128	26.22	1,874
2017	317,824.20	69,603	80,600	237,224	26.75	8,868
2018	370,611.45	71,528	82,830	287,782	27.17	10,592
2019	353,245.14	58,674	67,945	285,301	27.61	10,333
2020	669,594.22	92,806	107,470	562,125	27.97	20,097

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
2021	1,472,099.57	162,814	188,539	1,283,561	28.15	45,597
2022	1,222,870.54	99,297	114,986	1,107,884	28.27	39,189
2023	402,972.90	20,471	23,705	379,267	28.00	13,545
2024	201,301.51	3,744	4,336	196,966	26.45	7,447
	7,712,692.18	2,126,820	2,462,862	5,249,830		200,863
CPG - STROUDSBURG DISTRICT OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
1970	2,453.00	2,089	2,453			
1971	872.29	741	872			
1977	342.77	286	343			
1989	1,813.00	1,461	1,813			
1991	11,104.08	8,853	11,023	81	8.52	10
1993	1,829.56	1,441	1,794	35	8.50	4
1994	164,577.50	128,502	160,001	4,577	8.56	535
1995	8,948.74	6,942	8,644	305	8.52	36
1996	553.43	426	530	23	8.54	3
1997	6,824.90	5,199	6,473	352	8.60	41
1998	2,764.61	2,088	2,600	165	8.59	19
2000	60,727.10	44,932	55,946	4,781	8.61	555
2005	3,338.96	2,318	2,886	453	8.59	53
2006	4,214.76	2,877	3,582	633	8.60	74
2008	49,021.21	32,192	40,083	8,938	8.63	1,036
2010	2,592.10	1,627	2,026	566	8.60	66
2011	12,791.22	7,805	9,718	3,073	8.62	356
2015	136,503.33	71,582	89,128	47,375	8.62	5,496
2016	124,471.63	61,887	77,057	47,415	8.59	5,520
2017	98,527.99	45,894	57,144	41,384	8.60	4,812
2018	17,640.50	7,591	9,452	8,189	8.61	951
2023	7,122.00	1,067	1,329	5,793	8.51	681
	719,034.68	437,800	544,896	174,139		20,248

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	86	107	20	16.78	1
1993	758,027.04	494,234	615,135	142,892	16.81	8,500
1994	3,146.41	2,025	2,520	626	16.89	37
1995	8,657.45	5,517	6,867	1,791	16.80	107
1996	2,701.38	1,694	2,108	593	16.95	35
1997	9,933.05	6,147	7,651	2,282	16.94	135
1999	1,738.51	1,046	1,302	437	16.87	26
2001	420,169.40	243,866	303,521	116,648	16.99	6,866
2003	86,006.96	48,078	59,839	26,168	16.96	1,543
2004	10,670.85	5,841	7,270	3,401	16.95	201
2005	32,699.77	17,471	21,745	10,955	17.00	644
2007	34,349.48	17,432	21,696	12,653	16.98	745
2009	25,709.98	12,274	15,276	10,433	16.97	615
2010	22,825.61	10,525	13,100	9,726	16.95	574
2011	16,891.81	7,480	9,310	7,582	16.99	446
2012	2,393.22	1,014	1,262	1,131	17.00	67
2013	4,156.41	1,678	2,088	2,068	16.99	122
2014	18,718.75	7,154	8,904	9,815	16.97	578
2015	136,614.01	49,058	61,059	75,555	16.96	4,455
2016	10,340.67	3,454	4,299	6,042	16.95	356
2018	11,932.98	3,313	4,123	7,810	16.92	462
2019	5,810.76	1,428	1,777	4,033	16.87	239
2022	113,879.75	14,827	18,454	95,426	16.69	5,718
2023	61,818.43	5,156	6,417	55,401	16.49	3,360
2024	51,382.29	1,562	1,944	49,438	15.95	3,100
	1,850,702.20	962,360	1,197,775	652,927		38,932

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

1937	1,234.84	952	1,185	50	19.22	3
1961	294.42	208	259	36	21.62	2
1970	377.45	254	316	61	22.25	3
1976	1,808.65	1,173	1,460	349	22.60	15
1982	26,509.40	17,350	21,594	4,915	22.44	219
1987	357.42	222	276	81	22.74	4
1988	95.00	59	73	22	22.67	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, 2024

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	19	6	22.64	
1990	2,123.00	1,282	1,596	527	22.64	23
1992	4,760.80	2,800	3,485	1,276	22.75	56
1993	2,703.40	1,567	1,950	753	22.85	33
1995	18,973.34	10,690	13,305	5,668	22.86	248
1996	4,307.22	2,394	2,980	1,328	22.78	58
1997	9,271.45	5,048	6,283	2,989	23.01	130
1998	11,191.78	5,991	7,457	3,735	23.00	162
2000	519,130.02	268,390	334,044	185,086	22.89	8,086
2001	12,387.00	6,258	7,789	4,598	23.01	200
2002	2,306.86	1,142	1,421	886	22.95	39
2004	6,184.42	2,916	3,629	2,555	22.98	111
2009	184,472.34	74,047	92,161	92,312	23.11	3,994
2014	17,931.59	5,611	6,984	10,948	23.06	475
2017	149,837.36	36,860	45,877	103,961	22.99	4,522
	976,282.05	445,229	554,142	422,140		18,384

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	111	114			
1955	3,369.90	3,265	3,370			
1959	10,313.10	9,707	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, 2024

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	25,956	27,782			
1961	1,594.52	1,478	1,595			
1962	1,314.41	1,209	1,314			
1963	614.41	561	614			
1964	746.64	676	747			
1965	861.27	773	861			
1966	1,553.29	1,384	1,553			
1967	104,751.07	92,521	104,751			
1968	23,858.73	20,900	23,859			
1969	4,640.61	4,030	4,641			
1970	2,008.79	1,730	2,009			
1971	2,014.32	1,719	2,014			
1972	4,281.55	3,619	4,282			
1973	2,776.85	2,325	2,777			
1974	3,268.03	2,709	3,268			
1975	12,868.29	10,555	12,868			
1977	487.18	391	487			
1978	3,675.13	2,914	3,658	18	8.28	2
1979	423.97	332	417	7	8.67	1
1980	1,309.69	1,013	1,272	38	9.07	4
1981	4,025.99	3,071	3,855	171	9.49	18
1982	4,614.96	3,805	4,615			
1983	11,408.95	9,280	11,409			
1984	500.00	403	500			
1985	12,832.20	10,189	12,790	42	10.25	4
1986	1,022.46	799	1,003	19	10.76	2
1988	1,781.17	1,352	1,697	84	11.58	7
1989	13,848.31	10,372	13,020	828	11.90	70
1990	1,502.94	1,104	1,386	117	12.45	9
1991	236,214.33	170,122	213,555	22,660	13.01	1,742
1992	44,551.84	31,565	39,624	4,928	13.37	369
1993	18,016.03	12,485	15,672	2,344	13.95	168
1994	112,769.99	76,706	96,289	16,481	14.34	1,149
1995	123,184.01	81,770	102,646	20,538	14.94	1,375
1996	39,025.60	25,359	31,833	7,192	15.36	468
1997	717,601.68	453,883	569,760	147,841	15.98	9,252
1998	246,205.62	152,007	190,815	55,391	16.42	3,373
1999	277,503.96	167,002	209,638	67,866	16.87	4,023
2000	44,301.76	25,832	32,427	11,875	17.52	678
2001	178,930.70	101,346	127,220	51,711	17.99	2,874
2002	90,388.68	49,425	62,043	28,345	18.65	1,520

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	17,882	22,447	11,362	19.15	593
2004	729,490.49	372,332	467,389	262,101	19.66	13,332
2005	700,704.90	344,326	432,233	268,472	20.18	13,304
2006	228,104.68	107,620	135,096	93,009	20.71	4,491
2007	124,971.14	56,212	70,563	54,408	21.41	2,541
2008	652,664.24	279,993	351,476	301,188	21.96	13,715
2009	320,397.52	130,594	163,935	156,463	22.52	6,948
2010	122,302.84	47,172	59,215	63,088	23.09	2,732
2011	81,820.18	29,823	37,437	44,383	23.54	1,885
2012	15,371.28	5,245	6,584	8,787	24.13	364
2013	153,302.63	48,658	61,080	92,222	24.73	3,729
2014	186,396.80	54,801	68,792	117,605	25.21	4,665
2015	352,468.52	95,096	119,374	233,094	25.71	9,066
2016	261,508.99	64,017	80,361	181,148	26.22	6,909
2017	94,153.21	20,620	25,884	68,269	26.75	2,552
2018	298,796.30	57,668	72,391	226,406	27.17	8,333
2019	200,040.33	33,227	41,710	158,330	27.61	5,735
2020	817,008.22	113,237	142,147	674,862	27.97	24,128
2021	910,916.02	100,747	126,468	784,448	28.15	27,867
2022	1,464,817.41	118,943	149,309	1,315,508	28.27	46,534
2023	3,969,144.10	201,633	253,110	3,716,034	28.00	132,716
2024	447,445.47	8,322	10,447	436,999	26.45	16,522
	14,631,222.04	3,956,651	4,924,539	9,706,683		375,769
	150,947,740.41	42,897,457	44,601,174	106,346,567		5,146,060
	COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.7					3.41

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, 2024

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						
2005	12,973.40	12,649	9,815	3,158	0.50	3,158
2006	15,741.19	14,561	11,299	4,443	1.50	2,962
2007	98,862.25	86,504	67,122	31,740	2.50	12,696
2008	10,904.48	8,996	6,980	3,924	3.50	1,121
2009	196,763.79	152,492	118,325	78,438	4.50	17,431
2010	29,674.64	21,514	16,694	12,981	5.50	2,360
2013	49,177.44	28,277	21,941	27,236	8.50	3,204
2014	164,928.32	86,587	67,187	97,742	9.50	10,289
2015	142,233.63	67,561	52,424	89,810	10.50	8,553
2016	156,448.43	66,491	51,593	104,855	11.50	9,118
2017	694,772.06	260,540	202,165	492,607	12.50	39,409
2018	365,293.03	118,720	92,120	273,173	13.50	20,235
2019	260,157.81	71,543	55,513	204,644	14.50	14,113
2020	246,448.03	55,451	43,027	203,421	15.50	13,124
2021	1,067,273.33	186,773	144,926	922,348	16.50	55,900
2022	104,987.55	13,123	10,183	94,805	17.50	5,417
2023	12,578.55	943	732	11,847	18.50	640
2024	849.08	21	16	833	19.50	43
	3,630,067.01	1,252,746	972,062	2,658,005		219,773

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

2005	1,086.91	1,060	1,087			
2006	1,234.22	1,142	1,234			
2007	1,312.22	1,148	1,268	44	2.50	18
2008	24,417.03	20,144	22,251	2,166	3.50	619
2010	2,239.24	1,623	1,793	446	5.50	81
2011	20,678.25	13,958	15,418	5,260	6.50	809
2014	33,759.66	17,724	19,578	14,182	9.50	1,493
2015	35,177.20	16,709	18,457	16,720	10.50	1,592
2016	233,275.70	99,142	109,513	123,763	11.50	10,762
2017	400,100.57	150,038	165,733	234,368	12.50	18,749
2018	31,187.62	10,136	11,196	19,991	13.50	1,481
2019	69,735.23	19,177	21,183	48,552	14.50	3,348
2020	115,739.37	26,041	28,765	86,974	15.50	5,611
2021	112,879.19	19,754	21,820	91,059	16.50	5,519

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, 2024

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						
2022	74,226.28	9,278	10,249	63,978	17.50	3,656
2023	16,822.55	1,262	1,394	15,429	18.50	834
2024	4,362.42	109	120	4,242	19.50	218
	1,178,233.66	408,445	451,060	727,174		54,790
CPG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	1,393.32	1,289	1,393			
2007	4,828.41	4,225	4,764	64	2.50	26
2010	1,926.82	1,397	1,575	351	5.50	64
2014	4,225.61	2,218	2,501	1,724	9.50	181
2015	64,028.79	30,414	34,297	29,732	10.50	2,832
2016	22,950.78	9,754	10,999	11,952	11.50	1,039
2017	29,884.80	11,207	12,638	17,247	12.50	1,380
2018	66,579.64	21,638	24,400	42,179	13.50	3,124
2019	9,728.37	2,675	3,016	6,712	14.50	463
2020	395,875.29	89,072	100,443	295,432	15.50	19,060
2021	17,352.44	3,037	3,425	13,928	16.50	844
2022	279,971.38	34,996	39,464	240,508	17.50	13,743
	898,745.65	211,922	238,916	659,829		42,756
	5,707,046.32	1,873,113	1,662,039	4,045,008		317,319
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.7 5.56

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, 2024

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						
2015	4,313.90	4,098	4,257	57	0.50	57
2016	42,502.55	36,127	37,532	4,971	1.50	3,314
2017	3,747.59	2,811	2,920	827	2.50	331
2020	18,196.00	8,188	8,506	9,690	5.50	1,762
2021	41,085.52	14,380	14,939	26,146	6.50	4,022
	109,845.56	65,604	68,155	41,691		9,486
CPG						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	7,913.29	7,518	7,040	873	0.50	873
2016	5,541.48	4,710	4,411	1,131	1.50	754
2017	8,554.22	6,416	6,008	2,546	2.50	1,018
2018	2,800.72	1,820	1,704	1,096	3.50	313
2020	4,541.15	2,044	1,914	2,627	5.50	478
2021	67,897.69	23,764	22,254	45,644	6.50	7,022
2022	11,938.00	2,984	2,794	9,144	7.50	1,219
2023	2,910.37	437	409	2,501	8.50	294
	112,096.92	49,693	46,535	65,561		11,971
	221,942.48	115,297	114,690	107,252		21,457
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.0 9.67

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, 2024

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						
2020	74,639.92	67,176	51,682	22,958	0.50	22,958
2021	20,690.72	14,484	11,143	9,547	1.50	6,365
2022	385,091.78	192,546	148,136	236,956	2.50	94,782
2023	8,559,812.76	2,567,944	1,975,655	6,584,157	3.50	1,881,188
2024	2,357,733.85	235,773	181,393	2,176,341	4.50	483,631
	11,397,969.03	3,077,923	2,368,009	9,029,960		2,488,924
PNG						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	46,130.82	32,292	3,163-	49,293	1.50	32,862
	46,130.82	32,292	3,163-	49,293		32,862
CPG						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	20,690.76	14,484	20,691			
	20,690.76	14,484	20,691			
	11,464,790.61	3,124,699	2,385,537	9,079,253		2,521,786
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.6 22.00

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 391.4 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	3,851,104.16	3,851,104	3,851,104			
2010	527,193.34	527,193	482,087	45,106		
	4,378,297.50	4,378,297	4,333,192	45,106		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

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, 2024

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						
2008	259,506.50	259,506	259,507			
2009	40,958.77	40,959	40,959			
2010	172,048.21	172,048	172,048			
2011	24,265.04	24,265	24,265			
2012	289,474.52	289,475	289,475			
2013	122,786.73	122,787	122,787			
2014	194,702.01	194,702	194,702			
2015	511,276.95	485,713	511,277			
2016	125,210.21	106,429	125,210			
2017	49,440.00	37,080	49,440			
2019	985,498.08	542,024	764,610	220,888	4.50	49,086
2020	17,620.50	7,929	11,185	6,435	5.50	1,170
2021	44,109.42	15,438	21,778	22,332	6.50	3,436
2022	240,887.73	60,222	84,953	155,935	7.50	20,791
2023	1,660,917.30	249,138	351,448	1,309,469	8.50	154,055
2024	52,739.48	2,637	3,720	49,020	9.50	5,160
	4,791,441.45	2,610,352	3,027,362	1,764,079		233,698
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.5 4.88

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, 2024

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						
2005	867,789.26	867,789	867,789			
2006	1,281,856.64	1,281,857	1,281,857			
2007	3,042,652.35	3,042,652	3,042,652			
2008	2,908,998.47	2,908,998	2,908,998			
2011	256,689.15	231,020	230,890	25,799	1.50	17,199
2012	365,169.50	304,307	304,136	61,033	2.50	24,413
2013	142,364.69	109,147	109,086	33,279	3.50	9,508
2014	495,556.48	346,890	346,695	148,861	4.50	33,080
2022	1,468,239.56	244,711	244,574	1,223,666	12.50	97,893
2023	34,087,937.43	3,408,794	3,406,882	30,681,055	13.50	2,272,671
2024	7,807,883.74	260,237	260,091	7,547,793	14.50	520,537
	52,725,137.27	13,006,402	13,003,652	39,721,485		2,975,301

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.4 5.64

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, 2024

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	476,836	696,774	125,357	3.26	38,453
2021	1,248,722.55	595,641	870,378	378,345	3.84	98,527
2022	345,208.21	122,618	179,175	166,033	4.54	36,571
2023	231,386.91	50,905	74,385	157,002	5.32	29,512
2024	214,861.26	16,072	23,485	191,376	6.18	30,967
	2,862,310.07	1,262,072	1,844,197	1,018,113		234,030
PNG						
SURVIVOR CURVE.. IOWA 8-L2.5						
NET SALVAGE PERCENT.. 0						
2018	314,316.45	226,182	209,569	104,747	2.53	41,402
2020	112,662.61	65,344	60,545	52,118	3.26	15,987
2021	22,108.69	10,546	9,771	12,337	3.84	3,213
2022	136,892.33	48,624	45,053	91,840	4.54	20,229
2023	104,183.66	22,920	21,237	82,947	5.32	15,592
2024	73,032.04	5,463	5,062	67,970	6.18	10,998
	763,195.78	379,079	351,236	411,960		107,421
CPG						
SURVIVOR CURVE.. IOWA 8-L2.5						
NET SALVAGE PERCENT.. 0						
2006	26,887.43	26,016	26,318	569	0.62	569
2019	72,209.78	47,738	48,293	23,917	2.82	8,481
2020	89,863.00	52,121	52,727	37,136	3.26	11,391
2021	242,617.62	115,729	117,074	125,543	3.84	32,693
2024	74,136.66	5,545	5,609	68,527	6.18	11,089
	505,714.49	247,149	250,022	255,692		64,223
	4,131,220.34	1,888,300	2,445,455	1,685,765		405,674
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.2 9.82

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, 2024

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	243,833.01	178,656	243,833			
2018	1,528,160.45	977,411	1,431,733	96,427	3.66	26,346
2019	570,621.57	325,768	477,192	93,429	4.13	22,622
2020	4,473,291.74	2,183,861	3,198,968	1,274,324	4.72	269,984
2021	32,566.33	12,812	18,767	13,799	5.40	2,555
2022	2,205,117.96	637,720	934,146	1,270,972	6.14	206,999
2023	2,495,025.63	442,368	647,990	1,847,035	6.96	265,379
2024	3,951,920.74	236,325	346,174	3,605,747	7.85	459,331
	15,500,537.43	4,994,921	7,298,805	8,201,732		1,253,216

PNG						
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
2016	880,256.36	644,964	597,592	282,664	3.10	91,182
2018	628,832.36	402,201	372,660	256,173	3.66	69,993
2019	1,730,886.11	988,163	915,584	815,302	4.13	197,410
2020	2,816,432.90	1,374,983	1,273,992	1,542,441	4.72	326,788
2021	1,386,045.73	545,270	505,221	880,825	5.40	163,116
2022	1,723,912.24	498,555	461,937	1,261,975	6.14	205,533
2023	1,425,745.45	252,785	234,218	1,191,527	6.96	171,196
2024	2,025,070.81	121,099	112,204	1,912,866	7.85	243,677
	12,617,181.96	4,828,020	4,473,408	8,143,774		1,468,895

CPG						
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
2019	1,449,300.31	827,406	837,023	612,278	4.13	148,251
2020	3,302,309.07	1,612,187	1,630,925	1,671,384	4.72	354,107
2021	1,171,794.71	460,984	466,342	705,453	5.40	130,639

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, 2024

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						
2022	1,715,315.29	496,069	501,835	1,213,481	6.14	197,635
2023	770,057.42	136,531	138,118	631,940	6.96	90,796
2024	1,266,682.19	75,748	76,628	1,190,054	7.85	151,599
	9,675,458.99	3,608,925	3,650,870	6,024,589		1,073,027
	37,793,178.38	13,431,866	15,423,083	22,370,095		3,795,138
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					5.9	10.04

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, 2024

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	74,811	109,317	42,153	5.64	7,474
	151,470.08	74,811	109,317	42,153		7,474
PNG						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2018	466,691.13	265,454	245,957	220,734	4.93	44,774
2020	778,452.97	320,878	297,310	481,143	6.42	74,944
2021	57,100.49	18,586	17,221	39,880	7.25	5,501
2022	226,163.76	53,103	49,203	176,961	8.15	21,713
2024	645,247.93	30,456	28,219	617,029	10.09	61,153
	2,173,656.28	688,477	637,909	1,535,747		208,085
CPG						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2019	603,388.00	298,013	301,477	301,911	5.64	53,530
2020	491,779.07	202,711	205,067	286,712	6.42	44,659
2022	312,352.30	73,340	74,192	238,160	8.15	29,222
2023	344,439.54	48,704	49,270	295,169	9.10	32,436
2024	226,051.22	10,670	10,794	215,257	10.09	21,334
	1,978,010.13	633,438	640,800	1,337,210		181,181
	4,303,136.49	1,396,726	1,388,026	2,915,110		396,740
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.3 9.22

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, 2024

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	304,671	445,199	90,439	4.93	18,345
2019	381,787.38	188,565	275,540	106,248	5.64	18,838
2020	419,048.51	172,732	252,404	166,645	6.42	25,957
2021	310,179.53	100,963	147,532	162,648	7.25	22,434
2022	1,093,196.97	256,683	375,077	718,120	8.15	88,113
2023	547,886.82	77,471	113,204	434,683	9.10	47,767
	3,287,737.33	1,101,085	1,608,956	1,678,781		221,454
PNG						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2018	425,376.84	241,954	224,183	201,194	4.93	40,810
2019	314,507.36	155,335	143,926	170,582	5.64	30,245
2020	346,472.52	142,816	132,326	214,146	6.42	33,356
2023	815,413.48	115,299	106,830	708,583	9.10	77,866
	1,901,770.20	655,404	607,265	1,294,505		182,277
CPG						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2002	82,337.38	78,550	79,463	2,874	1.08	2,661
2005	284,538.01	261,320	264,357	20,181	1.73	11,665
2019	305,665.05	150,968	152,723	152,942	5.64	27,117
2020	514,813.65	212,206	214,672	300,141	6.42	46,751
2023	1,642,837.09	232,297	234,997	1,407,840	9.10	154,708
	2,830,191.18	935,341	946,212	1,883,979		242,902
	8,019,698.71	2,691,830	3,162,433	4,857,265		646,633
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.5 8.06

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	11,585	16,491			
2016	325,609.19	187,942	275,043	50,566	6.23	8,117
2019	26,522.13	11,057	16,181	10,341	7.69	1,345
	368,622.04	210,584	307,715	60,907		9,462
PNG						
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
1998	6,700.32	6,054	5,609	1,091	2.83	386
2004	1,216.16	1,017	942	274	4.01	68
2011	49,119.84	35,543	32,932	16,187	5.16	3,137
2018	76,939.46	36,708	34,012	42,928	7.12	6,029
2020	58,429.07	20,485	18,980	39,449	8.34	4,730
2021	77,578.44	21,691	20,098	57,481	9.02	6,373
2022	19,945.76	4,079	3,779	16,166	9.72	1,663
2023	69,667.38	8,708	8,068	61,599	10.50	5,867
2024	106,404.92	4,480	4,151	102,254	11.38	8,985
	466,001.35	138,765	128,573	337,428		37,238
CPG						
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
1994	1,810.90	1,696	1,716	95	2.07	46
2001	39,428.61	34,468	34,869	4,560	3.38	1,349
2002	4,035.08	3,477	3,517	518	3.61	143
2003	14,608.06	12,405	12,549	2,059	3.82	539
2004	42,947.59	35,921	36,339	6,609	4.01	1,648
2005	165,077.72	135,842	137,421	27,657	4.20	6,585
2006	20,800.27	16,815	17,010	3,790	4.38	865
2009	13,098.80	9,968	10,084	3,015	4.87	619
2017	7,110.94	3,776	3,820	3,291	6.62	497
2019	69,640.53	29,033	29,370	40,270	7.69	5,237
2020	169,841.75	59,547	60,239	109,603	8.34	13,142
2021	229,639.49	64,207	64,953	164,686	9.02	18,258

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CPG						
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
2022	193,831.11	39,638	40,099	153,732	9.72	15,816
2023	222,984.50	27,873	28,197	194,787	10.50	18,551
2024	433,917.63	18,268	18,480	415,437	11.38	36,506
	1,628,772.98	492,934	498,664	1,130,109		119,801
	2,463,396.37	842,283	934,952	1,528,444		166,501
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					9.2	6.76

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	2,935	2,950	2,640	9.50	278
2018	10,248.45	3,331	3,348	6,900	13.50	511
	15,838.44	6,266	6,298	9,540		789
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.1 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, 2024

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						
2005	585,131.98	570,504	585,132			
2006	533,535.20	493,520	514,707	18,829	1.50	12,553
2007	637,237.38	557,583	581,520	55,718	2.50	22,287
2008	236,121.16	194,800	203,163	32,958	3.50	9,417
2009	267,438.49	207,265	216,163	51,276	4.50	11,395
2010	162,964.81	118,149	123,221	39,744	5.50	7,226
2011	451,363.00	304,670	317,749	133,614	6.50	20,556
2012	368,654.37	230,409	240,300	128,354	7.50	17,114
2013	792,113.30	455,465	475,018	317,095	8.50	37,305
2014	476,076.46	249,940	260,670	215,407	9.50	22,674
2015	1,648,297.12	782,941	816,552	831,745	10.50	79,214
2016	1,270,294.92	539,875	563,052	707,243	11.50	61,499
2017	1,830,420.92	686,408	715,875	1,114,546	12.50	89,164
2018	915,728.07	297,612	310,388	605,340	13.50	44,840
2019	1,013,925.51	278,830	290,800	723,125	14.50	49,871
2020	1,214,941.27	273,362	285,097	929,844	15.50	59,990
2021	2,415,991.09	422,798	440,949	1,975,043	16.50	119,700
2022	2,912,689.63	364,086	379,716	2,532,974	17.50	144,741
2023	2,258,780.50	169,409	176,682	2,082,099	18.50	112,546
2024	1,669,327.13	41,733	43,525	1,625,803	19.50	83,375
	21,661,032.31	7,239,359	7,540,278	14,120,754		1,005,467

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

2005	107,276.26	104,594	106,670	606	0.50	606
2006	272,070.63	251,665	256,660	15,410	1.50	10,273
2007	397,958.98	348,214	355,126	42,833	2.50	17,133
2008	194,881.81	160,777	163,968	30,913	3.50	8,832
2009	386,652.36	299,656	305,604	81,048	4.50	18,011
2010	528,508.76	383,169	390,775	137,734	5.50	25,043
2011	46,412.17	31,328	31,950	14,462	6.50	2,225
2012	106,370.79	66,482	67,802	38,569	7.50	5,143
2013	245,409.98	141,111	143,912	101,498	8.50	11,941
2014	495,061.18	259,907	265,066	229,995	9.50	24,210
2015	960,119.93	456,057	465,110	495,010	10.50	47,144
2016	582,263.35	247,462	252,374	329,889	11.50	28,686
2017	608,859.13	228,322	232,854	376,005	12.50	30,080
2018	1,012,779.35	329,153	335,687	677,093	13.50	50,155

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, 2024

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						
2019	553,146.33	152,115	155,134	398,012	14.50	27,449
2020	1,289,405.13	290,116	295,875	993,530	15.50	64,099
2021	1,323,741.79	231,655	236,253	1,087,489	16.50	65,908
2022	786,517.05	98,315	100,267	686,251	17.50	39,214
2023	1,618,252.09	121,369	123,778	1,494,474	18.50	80,782
2024	927,420.51	23,186	23,646	903,774	19.50	46,347
	12,443,107.58	4,224,653	4,308,511	8,134,597		603,281

CPG						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2005	471,228.17	459,447	398,025	73,203	0.50	73,203
2006	277,067.07	256,287	222,025	55,042	1.50	36,695
2007	507,181.09	443,783	384,455	122,726	2.50	49,090
2008	544,153.86	448,927	388,912	155,242	3.50	44,355
2009	190,844.18	147,904	128,131	62,713	4.50	13,936
2010	675,112.97	489,457	424,023	251,090	5.50	45,653
2011	41,307.18	27,882	24,155	17,153	6.50	2,639
2012	185,811.11	116,132	100,607	85,204	7.50	11,361
2013	268,626.03	154,460	133,811	134,815	8.50	15,861
2014	510,814.37	268,178	232,326	278,488	9.50	29,315
2015	362,285.21	172,085	149,080	213,206	10.50	20,305
2016	632,442.31	268,788	232,855	399,588	11.50	34,747
2017	243,698.39	91,387	79,170	164,529	12.50	13,162
2018	664,008.07	215,803	186,953	477,055	13.50	35,337
2019	665,801.57	183,095	158,618	507,184	14.50	34,978
2020	463,818.78	104,359	90,408	373,411	15.50	24,091
2021	989,478.68	173,159	150,010	839,469	16.50	50,877
2022	1,109,581.08	138,698	120,156	989,425	17.50	56,539
2023	343,102.76	25,733	22,293	320,810	18.50	17,341
2024	223,177.09	5,579	4,833	218,344	19.50	11,197
	9,369,539.97	4,191,143	3,630,844	5,738,696		620,682
	43,473,679.86	15,655,155	15,479,633	27,994,047		2,229,430

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.6 5.13

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	263	259	294	10.50	28
2016	295.77	126	124	172	11.50	15
2017	331,187.50	124,195	122,175	209,013	12.50	16,721
2018	105,742.64	34,366	33,807	71,936	13.50	5,329
	437,778.64	158,950	156,364	281,414		22,093
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.7 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, 2024

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	5,636	5,831	667	3.75	178
2001	30,317.91	25,934	26,833	3,485	3.97	878
2002	3,719.59	3,139	3,248	472	4.17	113
2003	35,492.23	29,530	30,554	4,938	4.34	1,138
2004	54,943.24	44,944	46,502	8,441	4.56	1,851
2005	14,736.28	11,869	12,280	2,456	4.71	521
2006	28,808.32	22,759	23,548	5,260	4.92	1,069
2007	37,931.66	29,405	30,424	7,507	5.07	1,481
2009	64,652.45	48,101	49,769	14,884	5.33	2,792
2013	15,373.86	10,113	10,464	4,910	5.98	821
2018	220,480.47	100,032	103,500	116,980	7.83	14,940
2019	308,929.87	121,842	126,066	182,864	8.45	21,641
2020	2,155,616.89	713,940	738,692	1,416,925	9.09	155,877
2021	384,329.95	101,309	104,821	279,509	9.78	28,580
2022	684,283.11	131,519	136,079	548,204	10.50	52,210
2023	216,868.00	25,439	26,321	190,547	11.29	16,878
2024	254,421.46	10,050	10,398	244,023	12.16	20,068
	4,517,403.65	1,435,561	1,485,331	3,032,073		321,036

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

2003	68,109.74	56,667	68,110			
2004	167,248.57	136,809	167,249			
2007	13,369.18	10,364	12,720	649	5.07	128
2008	35,075.31	26,678	32,743	2,333	5.19	450
2009	48,114.46	35,797	43,935	4,180	5.33	784
2010	12,089.03	8,765	10,758	1,332	5.50	242
2018	1,346,981.57	611,126	750,051	596,931	7.83	76,236
2020	1,330,094.12	440,527	540,670	789,424	9.09	86,845
2021	422,791.44	111,448	136,783	286,008	9.78	29,244
2022	764,277.51	146,894	180,287	583,991	10.50	55,618
	4,208,150.93	1,585,075	1,943,304	2,264,847		249,547

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	12,241	11,226	3,084	3.97	777
2002	14,724.90	12,425	11,394	3,331	4.17	799
2003	50,494.67	42,012	38,527	11,968	4.34	2,758
2004	106,224.95	86,892	79,684	26,541	4.56	5,820
2005	80,413.99	64,765	59,393	21,021	4.71	4,463
2006	32,646.90	25,791	23,652	8,995	4.92	1,828
2009	69,039.30	51,365	47,104	21,935	5.33	4,115
2018	909.08	412	378	531	7.83	68
2019	106,125.88	41,856	38,384	67,742	8.45	8,017
2020	920,993.58	305,033	279,731	641,263	9.09	70,546
2021	773,067.86	203,781	186,878	586,190	9.78	59,938
2022	896,430.54	172,294	158,002	738,428	10.50	70,326
2023	162,408.89	19,051	17,471	144,938	11.29	12,838
2024	95,327.02	3,765	3,453	91,874	12.16	7,555
	3,323,117.32	1,041,683	955,277	2,367,841		249,848
	12,048,671.90	4,062,319	4,383,911	7,664,761		820,431
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.3 6.81

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	23,551	20,512	46,777	6.50	7,196
2023	23,301.32	3,495	3,044	20,257	8.50	2,383
2024	289,619.87	14,481	12,612	277,008	9.50	29,159
	380,210.18	41,527	36,168	344,042		38,738
PNG						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	713,351.62	535,014	494,455	218,896	2.50	87,558
2019	33,841.70	18,613	17,202	16,640	4.50	3,698
2021	50,379.19	17,633	16,296	34,083	6.50	5,244
2023	99,558.60	14,934	13,802	85,757	8.50	10,089
	897,131.11	586,194	541,755	355,376		106,589
CPG						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	28,671.36	27,238	23,748	4,924	0.50	4,924
2017	17,961.49	13,471	11,745	6,217	2.50	2,487
2021	21,890.53	7,662	6,680	15,210	6.50	2,340
2022	73,558.62	18,390	16,034	57,525	7.50	7,670
2024	408,729.93	20,436	17,817	390,913	9.50	41,149
	550,811.93	87,197	76,024	474,788		58,570
	1,828,153.22	714,918	653,947	1,174,206		203,897
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.8 11.15

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	85,380	55,395	47,061	2.50	18,824
2013	51,777.87	39,697	25,756	26,022	3.50	7,435
2014	178,624.07	125,037	81,125	97,499	4.50	21,666
2015	39,471.49	24,998	16,219	23,253	5.50	4,228
2016	32,235.43	18,267	11,852	20,384	6.50	3,136
2017	165,977.94	82,989	53,844	112,134	7.50	14,951
2018	106,282.35	46,055	29,881	76,401	8.50	8,988
2020	153,962.57	46,189	29,968	123,995	10.50	11,809
2024	42,964.84	1,432	929	42,036	14.50	2,899
	873,752.76	470,044	304,970	568,783		93,936

PNG						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2010	346,189.24	334,651	346,189			
2011	26,672.91	24,006	26,673			
2012	6,969.59	5,808	6,970			
2014	262,109.02	183,476	260,729	1,380	4.50	307
2016	184,658.73	104,641	148,700	35,958	6.50	5,532
2017	64,069.97	32,035	45,523	18,547	7.50	2,473
2018	1,869.95	810	1,151	719	8.50	85
2020	61,699.27	18,510	26,304	35,396	10.50	3,371
2022	123,461.28	20,577	29,241	94,220	12.50	7,538
2023	61,930.23	6,193	8,801	53,130	13.50	3,936
2024	54,000.87	1,800	2,558	51,443	14.50	3,548
	1,193,631.06	732,507	902,838	290,793		26,790

CPG						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2010	46,085.64	44,550	46,086			
2011	70,068.25	63,061	70,068			
2012	14,758.99	12,299	14,759			
2014	2,414.03	1,690	2,414			
2015	4,956.48	3,139	4,624	332	5.50	60
2016	65,279.25	36,992	54,492	10,787	6.50	1,660

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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	40,886	60,229	21,543	7.50	2,872
2018	4,477.95	1,940	2,858	1,620	8.50	191
2019	1,267.76	465	685	583	9.50	61
2020	4,259.10	1,278	1,883	2,376	10.50	226
2022	30,914.09	5,152	7,589	23,325	12.50	1,866
2023	42,498.56	4,250	6,261	36,238	13.50	2,684
	368,751.83	215,702	271,947	96,804		9,620
	2,436,135.65	1,418,253	1,479,756	956,380		130,346
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.3 5.35

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 399 OTHER TANGIBLE PROPERTY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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						
2003	16,032.00	16,032	16,032			
	16,032.00	16,032	16,032			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

COMMON PLANT

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 301 ORGANIZATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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, 2024

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, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI HEADQUARTERS BUILDING - DENVER INTERIM SURVIVOR CURVE.. IOWA 70-R1 PROBABLE RETIREMENT YEAR.. 1-2069 NET SALVAGE PERCENT.. 0						
2019	29,987,923.48	4,372,239	4,321,949	25,665,975	32.23	796,338
2020	1,918,595.10	237,522	234,790	1,683,805	31.86	52,850
2021	647,293.08	64,988	64,240	583,053	31.34	18,604
2022	2,012,444.98	152,543	150,788	1,861,657	30.50	61,038
2023	104,904.91	5,130	5,071	99,834	29.17	3,422
2024	26,868.58	508	502	26,366	25.96	1,016
	34,698,030.13	4,832,930	4,777,341	29,920,689		933,268
READING DATA CENTER INTERIM SURVIVOR CURVE.. IOWA 70-R1 PROBABLE RETIREMENT YEAR.. 9-2073 NET SALVAGE PERCENT.. 0						
2023	11,739,064.38	547,040	540,747	11,198,317	30.66	365,242
2024	8,666,072.13	156,856	155,052	8,511,020	27.12	313,828
	20,405,136.51	703,896	695,799	19,709,338		679,070
KNITTING MILLS OFFICE INTERIM SURVIVOR CURVE.. IOWA 70-R1 PROBABLE RETIREMENT YEAR.. 6-2050 NET SALVAGE PERCENT.. 0						
2022	1,382,240.38	144,859	143,193	1,239,047	21.37	57,981
	1,382,240.38	144,859	143,193	1,239,047		57,981
	56,485,407.02	5,681,685	5,616,333	50,869,074		1,670,319
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.5 2.96

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, 2024

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	969,478	1,058,729	2,466,645	14.50	170,113
2020	39,198.12	8,820	9,632	29,566	15.50	1,907
2021	10,994.97	1,924	2,101	8,894	16.50	539
2022	823,953.90	102,994	112,476	711,478	17.50	40,656
2024	1,250.26	31	34	1,216	19.50	62
	4,400,770.96	1,083,247	1,182,972	3,217,799		213,277
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					15.1	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, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	277,195.89	277,196	277,196			
2021	1,076,384.85	753,469	208,742	867,643	1.50	578,429
	1,353,580.74	1,030,665	485,938	867,643		578,429
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.5 42.73

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, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	22,821.74	22,822	22,822			
2020	1,905,295.97	1,714,766	1,442,422	462,874	0.50	462,874
2021	847,064.50	592,945	498,772	348,292	1.50	232,195
2022	1,482,657.72	741,329	623,589	859,069	2.50	343,628
2023	4,535,143.45	1,360,543	1,144,457	3,390,686	3.50	968,767
2024	6,236,866.83	623,687	524,631	5,712,236	4.50	1,269,386
	15,029,850.21	5,056,092	4,256,693	10,773,157		3,276,850
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.3 21.80

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, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUCCESS FACTORS						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 9-2024						
NET SALVAGE PERCENT.. 0						
2019	2,803,866.07	2,803,866	2,803,866			
	2,803,866.07	2,803,866	2,803,866			
UNITE ERP						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 9-2034						
NET SALVAGE PERCENT.. 0						
2019	10,695,816.43	3,795,304	3,055,948	7,639,868	10.00	763,987
	10,695,816.43	3,795,304	3,055,948	7,639,868		763,987
	13,499,682.50	6,599,170	5,859,814	7,639,868		763,987
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.0 5.66

UGI UTILITIES, INC. - INFORMATION SERVICES

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

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ALL OTHER						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	220,825.74	209,784	216,678	4,148	0.50	4,148
2016	805,219.92	684,437	706,928	98,292	1.50	65,528
2017	1,300,552.48	975,414	1,007,467	293,086	2.50	117,234
2018	1,373,844.01	892,999	922,343	451,501	3.50	129,000
2019	5,970,674.89	3,283,871	3,391,781	2,578,894	4.50	573,088
2020	12,600,894.61	5,670,403	5,856,735	6,744,159	5.50	1,226,211
2021	7,586,244.97	2,655,186	2,742,437	4,843,808	6.50	745,201
2022	8,200,508.34	2,050,127	2,117,495	6,083,013	7.50	811,068
2023	4,527,179.87	679,077	701,392	3,825,788	8.50	450,093
2024	3,266,041.54	163,302	168,668	3,097,373	9.50	326,039
	45,851,986.37	17,264,600	17,831,923	28,020,063		4,447,610

FULLY AMORTIZED
FULLY ACCRUED
NET SALVAGE PERCENT.. 0

2000	802,205.51	802,206	802,206			
2001	18,799.62	18,800	18,800			
2002	447,659.05	447,659	447,659			
2004	1,403,264.52	1,403,265	1,403,265			
2005	122,880.00	122,880	122,880			
2006	2,314,890.18	2,314,890	2,314,890			
2007	3,259,581.05	3,259,581	3,259,581			
2009	440,868.62	440,869	440,869			
2012	2,703,223.05	2,703,223	2,703,223			
2013	259,177.61	259,178	259,178			
2014	740,529.10	740,529	740,529			
	12,513,078.31	12,513,080	12,513,078			
	58,365,064.68	29,777,680	30,345,001	28,020,063		4,447,610

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.3 7.62

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, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	379,040.93	379,041	379,041			
2011	169,183.92	152,266	149,606	19,578	1.50	13,052
2012	36,120.63	30,100	29,574	6,547	2.50	2,619
2016	1,419,264.44	804,255	790,203	629,061	6.50	96,779
2017	76,271,826.62	38,135,913	37,469,586	38,802,241	7.50	5,173,632
2018	171,914.66	74,496	73,194	98,721	8.50	11,614
2019	43,660,591.71	16,009,029	15,729,313	27,931,279	9.50	2,940,135
2021	7,039,054.95	1,642,423	1,613,726	5,425,329	11.50	471,768
2022	1,553,802.60	258,972	254,447	1,299,356	12.50	103,948
2023	2,737,744.74	273,774	268,990	2,468,755	13.50	182,871
2024	1,049,804.90	34,990	34,379	1,015,426	14.50	70,029
	134,488,350.10	57,795,259	56,792,059	77,696,291		9,066,447
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.6 6.74

PART IV. EXPERIENCED 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
2020 TRANSACTION YEAR				
376.00	6,459,698.00	1,030,068.00		1,030,068.00-
378.00	2,984.00	29,723.00		29,723.00-
380.00	11,637,744.00	4,911,297.00		4,911,297.00-
381.00	904,135.00			
382.00		1,144,545.00		1,144,545.00-
383.00		2,130.00		2,130.00-
384.00		515,427.00		515,427.00-
390.10		17,949.00		17,949.00-
391.10	127,130.00			
391.20	33,245.00			
391.30	174,316.00			
392.00			691,071.00	691,071.00
394.00	808,538.00			
397.00	1,182,932.00			
398.00	54,164.00	257,300.00		257,300.00-
	21,384,886.00	7,908,439.00	691,071.00	7,217,368.00-
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-
TOTAL	138,454,327.50	43,029,572.54	4,434,198.45	38,595,374.09-