

BOOK VI

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

UGI PENN NATURAL GAS, INC.

DOCKET NO. R-2016-2580030

2018 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO GAS PLANT
AS OF SEPTEMBER 30, 2018

Prepared by:



*Excellence Delivered **As Promised***

UGI PENN NATURAL GAS, INC.

Docket No. R-2016-2580030

2018 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO GAS PLANT
AS OF SEPTEMBER 30, 2018

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



*Excellence Delivered **As Promised***

January 6, 2017

Ms. Megan Mattern
Controller and Principal Accounting Officer
UGI Penn Natural Gas, Inc.
2525 N. 12th Street, Suite 360
Reading, PA 19605-2771

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to gas plant as of September 30, 2018. Summaries of the original cost, annual accruals and the book depreciation reserve are presented in Tables 1 through 4 of the attached report.

A description of the methods and procedures upon which the study was based is set forth in a companion report, "2017 Depreciation Study - Calculated Annual Depreciation Accruals Related to Gas Plant as of September 30, 2017".

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

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

JOHN F. WIEDMAYER
Project Manager – Depreciation Studies

JFW:mlw

062009.000

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PART I. INTRODUCTION

UGI PENN NATURAL GAS, INC.
DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for UGI Penn Natural Gas, Inc. to determine the annual depreciation accrual rates and amounts for ratemaking purposes applicable to the original cost of gas plant at September 30, 2018.

BASIS

Depreciation

The annual depreciation accruals and accrued depreciation were calculated using the straight line method, the remaining life basis, the average service life (ASL) procedure for plant installed prior to 1992 and the equal life group procedure (ELG) for 1992 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 as of September 30, 2018, are set forth in Table 1 and are based on company data through 2015. The company is not proposing any changes to the service life estimates. The service life estimates are the same estimates as submitted to the Pennsylvania Public Utility Commission (PA PUC) in the company's most recent service life study report in March 2016.

Remaining Life Annual Accruals

For the purpose of calculating remaining life accruals as of September 30, 2018, 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 as of September 30, 2018, are set forth in Part III of this report.

Amortization of Net Salvage

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

PART II. RESULTS OF STUDY

PART II. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 4 presented on pages II-3 through II-9 summarize the results of the depreciation study as of September 30, 2018. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of September 30, 2018, future book accruals, and calculated annual accrual amount and rate. Table 2 presents the bringforward of the book reserve to September 30, 2018. Table 3 sets forth the calculation of the depreciation accruals for the twelve months ended September 30, 2018. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2014 through 2018.

DETAILED TABULATIONS OF DEPRECIATION CALCULATIONS

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

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



UGI PENN NATURAL GAS, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT SEPTEMBER 30, 2018

ACCOUNT (1)	SURVIVOR CURVE (2)	ORIGINAL COST (3)	BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL		
					RATE (6)	AMOUNT (7)	
GAS PLANT							
DISTRIBUTION PLANT							
375	STRUCTURES AND IMPROVEMENTS	50 - S0.5	2,887,762	1,208,860	1,678,902	1.91	55,165
376.1	MAINS - PLASTIC	65 - R3	226,664,417	62,831,952	163,832,465	1.59	3,601,185
376.2	MAINS - OTHER	72 - R2.5	252,955,021	48,691,859	204,263,162	1.69	4,285,436
378	MEASURING AND REGULATING EQUIPMENT - GENERAL	42 - S0	21,788,819	7,567,925	14,220,894	2.78	606,629
379	MEASURING AND REGULATING EQUIPMENT - CITY GATE	40 - R2	18,827,394	4,619,173	14,208,221	2.98	560,579
380.1	SERVICES - PLASTIC	47 - R3	253,161,300	95,879,449	157,281,851	2.02	5,105,092
380.2	SERVICES - OTHER	48 - R1	20,095,433	9,497,021	10,598,412	2.35	473,123
381	METERS	36 - R2.5	50,742,005	25,772,298	24,969,707	2.53	1,284,252
381.1	METERS - AMR	20 - S2	11,020,188	8,832,398	2,187,790	2.57	282,998
383	HOUSE REGULATORS	47 - R3	2,815,101	1,831,870	983,231	1.36	38,337
384	HOUSE REGULATOR INSTALLATIONS	47 - R3	3,622,774	2,253,078	1,369,696	1.31	47,345
385	INDUSTRIAL MEASURING AND REGULATING EQUIPMENT	45 - R2.5	11,151,619	4,720,075	6,431,544	1.87	208,789
387	OTHER DISTRIBUTION EQUIPMENT	26 - L2	117,316	74,593	42,723	3.04	3,569
TOTAL DISTRIBUTION PLANT			875,849,149	273,780,551	602,068,598	1.89	16,552,499
GENERAL PLANT							
390	STRUCTURES AND IMPROVEMENTS	VARIOUS*	24,601,110	9,603,980	14,997,130	3.05	751,192
391.1	OFFICE FURNITURE	20 - SQ	654,779	192,875	461,904	5.69	37,243
391.2	OFFICE EQUIPMENT	10 - SQ	83,138	38,453	44,685	13.18	10,955
391.3	COMPUTER EQUIPMENT	5 - SQ	174,291	117,056	57,235	21.55	37,562
391.41	COMPUTER SOFTWARE - GENERAL	5 - SQ	235,819	47,805	188,014	19.78	46,650
392	TRANSPORTATION EQUIPMENT	10 - L3	6,988,675	1,536,912	5,451,763	10.75	751,317
393	STORES EQUIPMENT	20 - SQ	1,768	1,298	470	4.81	85
394	TOOLS, SHOP AND GARAGE EQUIPMENT	20 - SQ	7,095,794	2,488,188	4,607,606	5.18	367,316
396	POWER OPERATED EQUIPMENT	14 - L3	1,518,009	1,462,952	55,057	0.94	14,239
397	COMMUNICATION EQUIPMENT	10 - SQ	10,967	9,827	1,140	4.60	504
397.1	TELEPHONE SYSTEMS	10 - SQ	155,862	148,545	7,317	4.69	7,317
398	MISCELLANEOUS EQUIPMENT	15 - SQ	842,120	415,670	426,450	6.89	58,062
TOTAL GENERAL PLANT			42,362,332	16,063,561	26,298,771	4.92	2,082,442
TOTAL DEPRECIABLE GAS PLANT			918,211,481	289,844,112	628,367,369	2.03	18,634,941
NONDEPRECIABLE PLANT							
301	ORGANIZATION		86,238				
302	FRANCHISE AND CONSENTS		9,422				
374.1	LAND		276,467				
374.2	LAND RIGHTS		3,109,045				
389.1	LAND		770,030				
TOTAL NONDEPRECIABLE PLANT			4,251,202				
TOTAL GAS PLANT			922,462,683				



UGI PENN NATURAL GAS, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT SEPTEMBER 30, 2018

ACCOUNT (1)	SURVIVOR CURVE (2)	ORIGINAL COST (3)	BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL	
					RATE (6)	AMOUNT (7)
OTHER UTILITY PLANT ALLOCATED TO PNG						
COMMON PLANT						
301	ORGANIZATION (NONDEPRECIABLE)	138,964				
389.1	LAND (NONDEPRECIABLE)	4,950,000				
390.1	STRUCTURES AND IMPROVEMENTS	27,074,300	0	27,074,300	3.71	1,004,612
390.2	STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	163,268	138,345	24,923	15.27	24,923
391	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	2,765,391	226,623	2,538,768	5.66	156,390
391.1	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	44,548	17,965	26,583	38.54	17,168
392.1	TRANSPORTATION EQUIPMENT - CARS	71,637	65,515	6,122	3.30	2,364
TOTAL COMMON PLANT		35,208,108	448,448	29,670,696	4.00	1,205,457
TOTAL COMMON PLANT ALLOCATED TO PNG - 14.89%		5,242,487	66,774	4,417,967		179,493
INFORMATION SERVICES (IS)						
391	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	46,765	36,994	9,771	5.10	2,387
391.1	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	5,039,460	2,234,700	2,804,760	19.20	967,391
391.3	OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS	7,258,788	4,459,793	2,798,995	7.95	576,721
391.4	OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	98,914,058	13,253,998	85,660,060	6.67	6,598,544
TOTAL INFORMATION SERVICES		111,259,071	19,985,485	91,273,586	7.32	8,145,043
TOTAL INFORMATION SERVICES ALLOCATED TO PNG - 28.17%		31,341,680	5,629,911	25,711,769		2,294,459
READING SERVICE CENTER						
390	STRUCTURES AND IMPROVEMENTS	1,960,014	1,176,178	783,836	3.51	68,783
TOTAL READING SERVICE CENTER ALLOCATED TO PNG - 27.49%		538,808	323,331	215,477		18,908
LESS EMPIRE BUILDING ALLOCATED TO ELECTRIC DIVISION						
390	STRUCTURES AND IMPROVEMENTS	14,052,252	5,672,522	8,379,730	2.66	373,399
TOTAL EMPIRE BUILDING ALLOCATED TO ELECTRIC DIVISION - 13.04%		1,832,414	739,697	1,092,717		48,691
TOTAL OTHER PLANT ALLOCATED TO PNG		35,290,561	5,280,319	29,252,496	6.93	2,444,169
TOTAL PLANT IN SERVICE		957,753,244	295,124,431	657,619,865		21,079,110
AMORTIZATION OF NEGATIVE NET SALVAGE						2,714,822
GRAND TOTAL		957,753,244	295,124,431	657,619,865		23,793,932

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



UGI PENN NATURAL GAS, INC.

TABLE 2. BOOK RESERVE AT SEPTEMBER 30, 2017 PROJECTED TO SEPTEMBER 30, 2018

ACCOUNT (1)	BOOK RESERVE AT BEGINNING OF YEAR (2)	ANNUAL ACCRUAL (3)	AMORTIZATION OF NET SALVAGE (4)	RETIREMENTS (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	TRANSFERS AND ADJUSTMENTS (8)	BOOK RESERVE AT END OF YEAR (9)	BOOK RESERVE AS A PERCENT OF ORIGINAL COST (10)
GAS PLANT									
375 STRUCTURES AND IMPROVEMENTS	1,172,658	54,053	0	(17,851)	0	0	0	1,208,860	41.86
376.1 MAINS - PLASTIC	59,501,981	3,437,707	33,386	(103,027)	0	(38,095)	0	62,831,952	27.72
376.2 MAINS - OTHER	45,649,126	4,077,331	856,904	(670,634)	0	(1,220,868)	0	48,691,859	19.25
378 MEASURING AND REGULATING EQUIPMENT - GENERAL	7,208,411	576,708	109,607	(184,570)	32,651	(174,882)	0	7,567,925	34.73
379 MEASURING AND REGULATING EQUIPMENT - CITY GATE	4,031,278	579,554	13,515	(4,750)	0	(424)	0	4,619,173	24.53
380.1 SERVICES - PLASTIC	91,758,619	4,866,820	873,569	(520,206)	0	(1,099,353)	0	95,879,449	37.87
380.2 SERVICES - OTHER	9,829,584	420,502	528,062	(247,739)	0	(1,033,388)	0	9,497,021	47.26
381 METERS	24,681,856	1,274,596	0	(184,154)	0	0	0	25,772,298	50.79
381.1 METERS - AMR	8,531,767	301,786	80	(1,235)	0	0	0	8,832,398	80.15
383 HOUSE REGULATORS	1,793,303	38,567	0	0	0	0	0	1,831,870	65.07
384 HOUSE REGULATOR INSTALLATIONS	2,205,620	47,458	0	0	0	0	0	2,253,078	62.19
385 INDUSTRIAL MEASURING AND REGULATING EQUIPMENT	4,499,066	212,996	8,013	0	0	0	0	4,720,075	42.33
387 OTHER DISTRIBUTION EQUIPMENT	70,886	3,707	0	0	0	0	0	74,593	63.58
390 STRUCTURES AND IMPROVEMENTS	9,253,893	630,553	18,111	(259,632)	0	(38,945)	0	9,603,980	39.04
391.1 OFFICE FURNITURE	441,503	41,477	0	(290,105)	0	0	0	192,875	29.46
391.2 OFFICE EQUIPMENT	27,512	10,941	0	0	0	0	0	38,453	46.25
391.3 COMPUTER EQUIPMENT	87,118	37,330	0	(7,392)	0	0	0	117,056	67.16
391.41 COMPUTER SOFTWARE - GENERAL	14,075	33,730	0	0	0	0	0	47,805	20.27
392 TRANSPORTATION EQUIPMENT	2,436,079	422,396	(133,189)	(1,400,000)	211,626	0	0	1,536,912	21.99
393 STORES EQUIPMENT	1,212	86	0	0	0	0	0	1,298	73.42
394 TOOLS, SHOP AND GARAGE EQUIPMENT	2,513,889	326,250	0	(351,951)	0	0	0	2,488,188	35.07
396 POWER OPERATED EQUIPMENT	1,446,687	17,609	(1,344)	0	0	0	0	1,462,952	96.37
397 COMMUNICATION EQUIPMENT	9,138	689	0	0	0	0	0	9,827	89.61
397.1 TELEPHONE SYSTEMS	133,910	14,635	0	0	0	0	0	148,545	95.31
398 MISCELLANEOUS EQUIPMENT	359,450	56,220	0	0	0	0	0	415,670	49.36
TOTAL DEPRECIABLE GAS PLANT	277,658,621	17,483,701	2,306,714	(4,243,246)	244,277	(3,605,955)	0	289,844,112	31.57
OTHER UTILITY PLANT ALLOCATED TO PNG									
COMMON PLANT									
390.1 STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0	0	0.00
390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	88,483	49,862	0	0	0	0	0	138,345	84.73
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	160,524	66,099	0	0	0	0	0	226,623	8.19
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	125,862	18,408	0	(126,305)	0	0	0	17,965	40.33
392.1 TRANSPORTATION EQUIPMENT - CARS	62,349	3,166	0	0	0	0	0	65,515	91.45
TOTAL COMMON PLANT	437,218	137,535	0	(126,305)	0	0	0	448,448	1.49
TOTAL COMMON PLANT ALLOCATED TO PNG - 14.89%	65,102	20,479	0	(18,807)	0	0	0	66,774	
INFORMATION SERVICES (IS)									
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	59,221	2,403	0	(24,630)	0	0	0	36,994	79.11
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	1,972,572	883,744	0	(621,616)	0	0	0	2,234,700	44.34
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS	4,137,197	582,103	0	(259,507)	0	0	0	4,459,793	61.44
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	6,652,094	6,601,904	0	0	0	0	0	13,253,998	
TOTAL INFORMATION SERVICES	12,821,084	8,070,154	0	(905,753)	0	0	0	19,985,485	17.96
TOTAL INFORMATION SERVICES ALLOCATED TO PNG - 28.17%	3,611,699	2,273,362	0	(255,151)	0	0	0	5,629,911	



UGI PENN NATURAL GAS, INC.

TABLE 2. BOOK RESERVE AT SEPTEMBER 30, 2017 PROJECTED TO SEPTEMBER 30, 2018

ACCOUNT (1)	BOOK RESERVE AT BEGINNING OF YEAR (2)	ANNUAL ACCRUAL (3)	AMORTIZATION OF NET SALVAGE (4)	RETIREMENTS (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	TRANSFERS AND ADJUSTMENTS (8)	BOOK RESERVE AT END OF YEAR (9)	BOOK RESERVE AS A PERCENT OF ORIGINAL COST (10)
READING SERVICE CENTER									
390 STRUCTURES AND IMPROVEMENTS	1,106,990	69,188	0	0	0	0	0	1,176,178	
TOTAL READING SERVICE CENTER ALLOCATED TO PNG - 27.49%	304,312	19,020	0	0	0	0	0	323,331	
LESS EMPIRE BUILDING ALLOCATED TO ELECTRIC DIVISION									
390 STRUCTURES AND IMPROVEMENTS	5,487,605	301,345	0	(101,242)	0	(15,186)	0	5,672,522	
TOTAL EMPIRE BUILDING ALLOCATED TO ELECTRIC DIVISION - 13.04%	715,584	37,315	0	(13,202)	0	0	0	739,697	
TOTAL OTHER PLANT ALLOCATED TO PNG	3,265,529	2,275,546	0	(260,756)	0	0	0	5,280,319	
TOTAL PLANT IN SERVICE	280,924,150	19,759,247	2,306,714	(4,504,002)	244,277	(3,605,955)	0	295,124,431	



UGI PENN NATURAL GAS, INC.

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

ACCOUNT	BEGINNING OF YEAR BALANCE	ADDITIONS	RETIREMENTS	END OF YEAR BALANCE	ANNUAL ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT*
(1)	(2)	(3)	(4)	(5)	(6)	(7)
GAS PLANT						
375 STRUCTURES AND IMPROVEMENTS	2,771,930	133,683	(17,851)	2,887,762	1.89	54,053
376.1 MAINS - PLASTIC	213,834,349	12,933,095	(103,027)	226,664,417	1.58	3,437,707
376.2 MAINS - OTHER	232,098,751	21,526,904	(670,634)	252,955,021	1.71	4,077,331
378 MEASURING AND REGULATING EQUIPMENT - GENERAL	20,291,531	1,681,858	(184,570)	21,788,819	2.75	576,708
379 MEASURING AND REGULATING EQUIPMENT - CITY GATE	18,791,406	40,738	(4,750)	18,827,394	3.08	579,554
380.1 SERVICES - PLASTIC	238,145,725	15,535,781	(520,206)	253,161,300	1.99	4,866,820
380.2 SERVICES - OTHER	19,181,298	1,161,874	(247,739)	20,095,433	2.14	420,502
381 METERS	49,083,519	1,842,640	(184,154)	50,742,005	2.55	1,274,596
381.1 METERS - AMR	11,009,063	12,360	(1,235)	11,020,188	2.74	301,786
383 HOUSE REGULATORS	2,815,101	0	0	2,815,101	1.37	38,567
384 HOUSE REGULATOR INSTALLATIONS	3,622,774	0	0	3,622,774	1.31	47,458
385 INDUSTRIAL MEASURING AND REGULATING EQUIPMENT	11,151,619	0	0	11,151,619	1.91	212,996
387 OTHER DISTRIBUTION EQUIPMENT	117,316	0	0	117,316	3.16	3,707
390 STRUCTURES AND IMPROVEMENTS	22,264,424	2,596,317	(259,632)	24,601,110	2.67	630,553
391.1 OFFICE FURNITURE	866,884	78,000	(290,105)	654,779	5.64	41,477
391.2 OFFICE EQUIPMENT	83,138	0	0	83,138	13.16	10,941
391.3 COMPUTER EQUIPMENT	181,683	0	(7,392)	174,291	21.01	37,330
391.41 COMPUTER SOFTWARE - GENERAL	111,550	124,269	0	235,819	19.42	33,730
392 TRANSPORTATION EQUIPMENT	5,588,675	2,800,000	(1,400,000)	6,988,675	7.48	422,396
393 STORES EQUIPMENT	1,768	0	0	1,768	4.86	86
394 TOOLS, SHOP AND GARAGE EQUIPMENT	6,279,865	1,167,880	(351,951)	7,095,794	5.17	326,250
396 POWER OPERATED EQUIPMENT	1,518,009	0	0	1,518,009	1.16	17,609
397 COMMUNICATION EQUIPMENT	10,967	0	0	10,967	6.28	689
397.1 TELEPHONE SYSTEMS	155,862	0	0	155,862	9.39	14,635
398 MISCELLANEOUS EQUIPMENT	814,269	27,851	0	842,120	6.89	56,220
TOTAL DEPRECIABLE GAS PLANT	860,791,476	61,663,250	(4,243,246)	918,211,481		17,483,701
OTHER UTILITY PLANT ALLOCATED TO PNG						
COMMON PLANT						
390.1 STRUCTURES AND IMPROVEMENTS	0	27,074,300	0	27,074,300	0.00	0
390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	163,268	0	0	163,268	30.54	49,862
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	840,391	1,925,000	0	2,765,391	7.18	66,099
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	170,853	0	(126,305)	44,548	17.97	18,408
392.1 TRANSPORTATION EQUIPMENT - CARS	71,637	0	0	71,637	4.42	3,166
TOTAL COMMON PLANT	1,246,149	28,999,300	(126,305)	30,119,144		137,535
TOTAL COMMON PLANT ALLOCATED TO PNG - 14.89%	185,552	4,317,996	(18,807)	4,484,741		20,479

UGI PENN NATURAL GAS, INC.
TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

ACCOUNT (1)	BEGINNING OF YEAR BALANCE (2)	ADDITIONS (3)	RETIREMENTS (4)	END OF YEAR BALANCE (5)	ANNUAL ACCRUAL RATE (6)	ANNUAL ACCRUAL AMOUNT* (7)
INFORMATION SERVICES (IS)						
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	71,395	0	(24,630)	46,765	4.14	2,403
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	3,661,076	2,000,000	(621,616)	5,039,460	20.05	883,744
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEAR	7,518,294	0	(259,507)	7,258,788	7.89	582,103
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEAR	98,914,058	0	0	98,914,058	6.67	6,601,904
TOTAL INFORMATION SERVICES	110,164,823	2,000,000	(905,753)	111,259,071		8,070,154
TOTAL INFORMATION SERVICES ALLOCATED TO PNG - 28.17%	31,033,431	563,400	(255,151)	31,341,680		2,273,362
READING SERVICE CENTER						
390 STRUCTURES AND IMPROVEMENTS	1,960,014	0	0	1,960,014	3.53	69,188
TOTAL READING SERVICE CENTER ALLOCATED TO PNG - 27.49%	538,808	0	0	538,808		19,020
LESS EMPIRE BUILDING ALLOCATED TO ELECTRIC DIVISION						
390 STRUCTURES AND IMPROVEMENTS	13,141,075	1,012,419	(101,242)	14,052,252	2.52	301,345
TOTAL EMPIRE BUILDING ALLOCATED TO ELECTRIC DIVISION - 13.04%	1,713,596	132,019	(13,202)	1,832,414		37,315
TOTAL OTHER PLANT ALLOCATED TO PNG	30,044,195	4,749,377	(260,756)	34,532,815		2,275,546
TOTAL PLANT IN SERVICE	890,835,671	66,412,627	(4,504,002)	952,744,296		19,759,247

* TOTAL ACCRUALS SHOWN ARE BASED ON MONTHLY AVERAGES

UGI PENN NATURAL GAS, INC.

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2014		2015		2016		2017		2018		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												
305	0	0	0	0	0	0	0	0	0	0	0	0
375	0	0	0	0	0	0	0	0	0	0	0	0
376.1	0	39,822	0	21,434	0	29,424	0	49,137	0	38,095	177,912	35,582
376.2	0	503,492	0	473,248	0	652,718	0	2,181,205	0	1,220,868	5,031,531	1,006,306
378	(26,430)	55,867	(30,014)	408,083	(13,547)	42,702	(25,840)	138,399	(32,651)	174,882	691,451	138,290
379	0	9,789	0	48,565	0	0	0	5,458	0	424	64,236	12,847
380.1	0	697,767	0	967,010	0	989,383	0	924,797	0	1,099,353	4,678,310	935,662
380.2	0	679,163	0	447,702	0	642,032	0	609,248	0	1,033,388	3,411,533	682,307
381	0	0	0	0	0	0	0	0	0	0	0	0
381.1	0	0	0	0	0	0	0	0	0	0	0	0
383	0	0	0	0	0	0	0	0	0	0	0	0
384	0	0	0	0	0	0	0	0	0	0	0	0
385	0	0	0	10,200	0	4,524	0	25,194	0	0	39,918	7,984
387	0	0	0	0	0	0	0	0	0	0	0	0
390	0	13,283	0	51,086	0	7,947	0	18,240	0	38,945	129,501	25,900
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
391.41	0	0	0	0	0	0	0	0	0	0	0	0
391.42	0	0	0	0	0	0	0	0	0	0	0	0
392	(155,933)	0	(60,474)	0	(33,800)	7,224	(188,951)	0	(211,626)	0	(643,560)	(128,712)
393	0	0	0	0	0	0	0	0	0	0	0	0
394	0	0	0	0	0	0	0	0	0	0	0	0
396	0	0	0	0	(8,550)	1,832	0	0	0	0	(6,718)	(1,344)
397	0	0	0	0	0	0	0	0	0	0	0	0
397.1	0	0	0	0	0	0	0	0	0	0	0	0
398	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	(182,363)	1,999,183	(90,488)	2,427,328	(55,897)	2,377,786	(214,791)	3,951,678	(244,277)	3,605,955	13,574,114	2,714,822
OTHER UTILITY PLANT ALLOCATED TO PNG												
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
TOTAL	(182,363)	1,999,183	(90,488)	2,427,328	(55,897)	2,377,786	(214,791)	3,951,678	(244,277)	3,605,955	13,574,114	2,714,822

**PART III. DETAILED DEPRECIATION
CALCULATIONS**

CUMULATIVE DEPRECIATED ORIGINAL COST

GAS PLANT

UGI PENN NATURAL GAS, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	
			(2)	(3)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1883	8,345	8,345				0.0
1891	3,862	3,862				0.0
1895	814	814				0.0
1899	329	329				0.0
1901	9,540	9,471		69	69	0.0
1902	695	581		114	183	0.0
1903	1,164	968		196	379	0.0
1904	2,738	2,324		414	793	0.0
1905	2,726	2,253		473	1,266	0.0
1906	8,743	7,201		1,542	2,808	0.0
1907	7,893	6,481		1,412	4,220	0.0
1908	17,296	14,156		3,140	7,360	0.0
1909	813	666		147	7,507	0.0
1910	9,459	7,721		1,738	9,245	0.0
1911	22,839	18,505		4,334	13,579	0.0
1912	14,181	11,592		2,589	16,168	0.0
1913	4,037	3,415		622	16,790	0.0
1914	938	761		177	16,967	0.0
1915	6,592	5,430		1,162	18,129	0.0
1916	818	652		166	18,295	0.0
1917	8,684	8,412		272	18,567	0.0
1918	2,683	2,528		155	18,722	0.0
1919	6,174	5,518		656	19,378	0.0
1920	10,761	9,287		1,474	20,852	0.0
1921	40,652	32,548		8,104	28,956	0.0
1922	36,518	31,336		5,182	34,138	0.0
1923	46,001	38,152		7,849	41,987	0.0
1924	62,667	52,735		9,932	51,919	0.0
1925	86,000	74,391		11,609	63,528	0.0
1926	33,074	29,339		3,735	67,263	0.0
1927	55,269	46,436		8,833	76,096	0.0
1928	24,096	21,078		3,018	79,114	0.0
1929	14,984	13,898		1,086	80,200	0.0
1930	143,977	111,952		32,025	112,225	0.0
1931	221,532	168,432		53,100	165,325	0.0
1932	18,025	15,756		2,269	167,594	0.0
1933	19,552	16,187		3,365	170,959	0.0
1934	12,031	10,701		1,330	172,289	0.0
1935	9,739	8,468		1,271	173,560	0.0
1936	29,452	23,388		6,064	179,624	0.0
1937	13,706	11,723		1,983	181,607	0.0
1938	11,097	9,396		1,701	183,308	0.0
1939	14,860	12,874		1,986	185,294	0.0
1940	23,294	18,505		4,789	190,083	0.0
1941	17,151	13,856		3,295	193,378	0.0
1942	10,744	8,543		2,201	195,579	0.0

UGI PENN NATURAL GAS, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1943	8,570	6,857	1,713		197,292	0.0
1944	8,753	7,175	1,578		198,870	0.0
1945	12,701	10,597	2,104		200,974	0.0
1946	87,246	62,402	24,844		225,818	0.0
1947	34,399	26,485	7,914		233,732	0.0
1948	31,601	25,030	6,571		240,303	0.0
1949	37,168	28,106	9,062		249,365	0.0
1950	43,743	35,431	8,312		257,677	0.0
1951	39,028	29,092	9,936		267,613	0.0
1952	768,139	582,454	185,685		453,298	0.1
1953	469,144	303,287	165,857		619,155	0.1
1954	40,860	31,781	9,079		628,234	0.1
1955	169,676	115,410	54,266		682,500	0.1
1956	674,481	430,805	243,676		926,176	0.1
1957	1,855,206	1,189,589	665,617		1,591,793	0.3
1958	363,483	253,929	109,554		1,701,347	0.3
1959	1,357,569	845,475	512,094		2,213,441	0.4
1960	1,042,492	693,109	349,383		2,562,824	0.4
1961	1,812,846	1,157,940	654,906		3,217,730	0.5
1962	1,724,825	1,138,228	586,597		3,804,327	0.6
1963	2,698,152	1,758,493	939,659		4,743,986	0.8
1964	4,088,217	2,580,439	1,507,778		6,251,764	1.0
1965	3,656,394	2,395,482	1,260,912		7,512,676	1.2
1966	3,614,412	2,360,052	1,254,360		8,767,036	1.4
1967	3,832,221	2,452,617	1,379,604		10,146,640	1.6
1968	5,326,008	3,300,320	2,025,688		12,172,328	1.9
1969	5,639,619	3,543,939	2,095,680		14,268,008	2.3
1970	5,046,998	3,214,980	1,832,018		16,100,026	2.6
1971	3,835,486	2,352,512	1,482,974		17,583,000	2.8
1972	5,567,262	3,511,440	2,055,822		19,638,822	3.1
1973	3,785,371	2,743,647	1,041,724		20,680,546	3.3
1974	3,032,685	2,374,097	658,588		21,339,134	3.4
1975	3,887,367	2,851,352	1,036,015		22,375,149	3.6
1976	3,875,249	2,934,321	940,928		23,316,077	3.7
1977	4,634,200	3,381,551	1,252,649		24,568,726	3.9
1978	4,129,220	2,913,006	1,216,214		25,784,940	4.1
1979	5,594,589	3,867,202	1,727,387		27,512,327	4.4
1980	8,129,697	5,819,575	2,310,122		29,822,449	4.7
1981	10,248,533	6,587,352	3,661,181		33,483,630	5.3
1982	9,084,955	4,887,277	4,197,678		37,681,308	6.0
1983	3,632,941	2,266,751	1,366,190		39,047,498	6.2
1984	5,404,101	3,143,902	2,260,199		41,307,697	6.6
1985	6,544,610	3,825,066	2,719,544		44,027,241	7.0
1986	7,754,175	4,506,176	3,247,999		47,275,240	7.5
1987	10,559,115	6,003,364	4,555,751		51,830,991	8.2
1988	14,609,282	8,157,050	6,452,232		58,283,223	9.3

UGI PENN NATURAL GAS, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1989	12,312,893	6,801,028	5,511,865		63,795,088	10.2
1990	12,861,375	7,015,412	5,845,963		69,641,051	11.1
1991	8,392,037	4,614,240	3,777,797		73,418,848	11.7
1992	11,918,510	6,622,300	5,296,210		78,715,058	12.5
1993	10,669,471	6,194,718	4,474,753		83,189,811	13.2
1994	15,236,224	8,261,233	6,974,991		90,164,802	14.3
1995	13,978,565	7,141,743	6,836,822		97,001,624	15.4
1996	23,637,229	10,209,118	13,428,111		110,429,735	17.6
1997	32,062,011	14,010,456	18,051,555		128,481,290	20.4
1998	20,844,374	9,270,817	11,573,557		140,054,847	22.3
1999	12,005,534	5,520,027	6,485,507		146,540,354	23.3
2000	18,571,753	7,106,826	11,464,927		158,005,281	25.1
2001	20,125,804	8,597,936	11,527,868		169,533,149	27.0
2002	21,224,946	8,859,578	12,365,368		181,898,517	28.9
2003	14,913,789	6,048,001	8,865,788		190,764,305	30.4
2004	29,967,881	12,243,644	17,724,237		208,488,542	33.2
2005	20,897,376	7,097,079	13,800,297		222,288,839	35.4
2006	13,879,712	4,852,424	9,027,288		231,316,127	36.8
2007	19,271,062	6,371,910	12,899,152		244,215,279	38.9
2008	18,397,977	4,996,109	13,401,868		257,617,147	41.0
2009	16,319,044	4,164,577	12,154,467		269,771,614	42.9
2010	14,463,718	3,310,708	11,153,010		280,924,624	44.7
2011	21,713,236	4,531,051	17,182,185		298,106,809	47.4
2012	25,245,973	4,072,849	21,173,124		319,279,933	50.8
2013	22,708,195	3,048,829	19,659,366		338,939,299	53.9
2014	51,055,631	5,665,484	45,390,147		384,329,446	61.2
2015	53,828,269	4,588,725	49,239,544		433,568,990	69.0
2016	36,311,255	2,553,425	33,757,830		467,326,820	74.4
2017	103,867,650	3,524,723	100,342,927		567,669,747	90.3
2018	61,640,651	943,030	60,697,621		628,367,368	100.0
TOTAL	918,211,479	289,844,111	628,367,368			

COMMON PLANT

UGI UTILITIES, INC. - COMMON PLANT

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
2001	25,355	13,040	12,315		12,315	0.0
2003	7,183	3,272	3,911		16,226	0.1
2004	38,772	31,945	6,827		23,053	0.1
2005	39,966	15,856	24,110		47,163	0.2
2006	2,469	907	1,562		48,725	0.2
2007	878	297	581		49,306	0.2
2008	23,109	22,713	396		49,702	0.2
2009	161,661	134,635	27,026		76,728	0.3
2010	750,306	189,201	561,105		637,833	2.1
2014	37,350	23,973	13,377		651,210	2.2
2015	13,740	5,561	8,179		659,389	2.2
2016	19,057	7,048	12,009		671,398	2.3
2018	28,999,300		28,999,300		29,670,698	100.0
TOTAL	30,119,146	448,448	29,670,698			

INFORMATION SERVICES

UGI UTILITIES, INC. - INFORMATION SERVICES

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1999	6,159	5,916		243	243	0.0
2001	3,769	3,249		520	763	0.0
2002	6,694	5,441		1,253	2,016	0.0
2003	22,684	17,321		5,363	7,379	0.0
2004	5,699	4,070		1,629	9,008	0.0
2005	867,789	779,481		88,308	97,316	0.1
2006	1,660,898	1,381,367		279,531	376,847	0.4
2007	3,044,412	2,329,141		715,271	1,092,118	1.2
2008	2,908,998	2,032,313		876,685	1,968,803	2.2
2009	775,538	775,538			1,968,803	2.2
2010	324,586	296,786		27,800	1,996,603	2.2
2011	481,464	247,729		233,735	2,230,338	2.4
2012	3,424,888	2,252,298		1,172,590	3,402,928	3.7
2013	959,163	448,333		510,830	3,913,758	4.3
2014	2,497,719	1,508,080		989,639	4,903,397	5.4
2015	2,389,492	1,267,997		1,121,495	6,024,892	6.6
2016	1,531,194	483,903		1,047,291	7,072,183	7.7
2017	88,347,924	5,953,915		82,394,009	89,466,192	98.0
2018	2,000,000	192,608		1,807,392	91,273,584	100.0
TOTAL	111,259,070	19,985,486		91,273,584		

READING SERVICE CENTER – INFORMATION SERVICES

UGI UTILITIES, INC. - INFORMATION SERVICES
READING SERVICE CENTER

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
1974	574,898	440,607	134,291		134,291	17.1
1975	7,159	5,461	1,698		135,989	17.3
1976	1,630	1,237	393		136,382	17.4
1977	2,106	1,591	515		136,897	17.5
1978	554	416	138		137,035	17.5
1979	6,707	5,010	1,697		138,732	17.7
1980	28,234	20,960	7,274		146,006	18.6
1981	44,870	33,110	11,760		157,766	20.1
1982	428	322	106		157,872	20.1
1983	1,273	949	324		158,196	20.2
1984	1,922	1,424	498		158,694	20.2
1985	15,545	11,433	4,112		162,806	20.8
1986	1,123	819	304		163,110	20.8
1987	100	72	28		163,138	20.8
1989	40,014	28,434	11,580		174,718	22.3
1990	23,330	16,401	6,929		181,647	23.2
1992	95,013	65,508	29,505		211,152	26.9
1993	1,840	1,254	586		211,738	27.0
1994	27,142	18,255	8,887		220,625	28.1
1995	4,582	3,041	1,541		222,166	28.3
1996	248	163	85		222,251	28.4
1998	684	434	250		222,501	28.4
2000	72,144	44,020	28,124		250,625	32.0
2001	73,339	43,850	29,489		280,114	35.7
2002	5,527	3,224	2,303		282,417	36.0
2003	201	115	86		282,503	36.0
2004	1,509	833	676		283,179	36.1
2005	4,812	2,572	2,240		285,419	36.4
2006	458	236	222		285,641	36.4
2007	379,291	187,798	191,493		477,134	60.9
2008	444,898	210,791	234,107		711,241	90.7
2009	14,015	6,284	7,731		718,972	91.7
2010	2,629	1,110	1,519		720,491	91.9
2011	3,560	1,397	2,163		722,654	92.2
2012	295	106	189		722,843	92.2
2014	5,428	1,525	3,903		726,746	92.7
2015	44,230	10,334	33,896		760,642	97.0
2016	28,275	5,082	23,193		783,835	100.0
TOTAL	1,960,013	1,176,178	783,835			

UTILITY PLANT IN SERVICE

GAS PLANT

UGI PENN NATURAL GAS, INC.

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S0.5						
1895	813.69	814	814			
1899	328.61	329	329			
1901	307.66	308	308			
1904	307.67	308	308			
1910	130.76	131	131			
1913	849.57	850	850			
1914	40.61	41	41			
1922	3,689.05	3,590	3,689			
1924	87.61	84	88			
1925	13,981.09	13,318	13,981			
1926	1,409.88	1,333	1,410			
1927	2,463.85	2,314	2,464			
1930	172.90	159	173			
1933	780.00	701	780			
1936	504.25	443	504			
1938	30.53	26	31			
1941	122.70	104	123			
1943	602.51	501	603			
1952	8,846.08	6,790	8,846			
1956	5,514.53	4,071	5,394	121	13.09	9
1957	66,099.58	48,292	63,987	2,113	13.47	157
1958	4,080.64	2,950	3,909	172	13.85	12
1959	1,667.32	1,193	1,581	86	14.23	6
1960	10,394.03	7,355	9,745	649	14.62	44
1961	14,719.12	10,300	13,647	1,072	15.01	71
1962	42,685.81	29,530	39,127	3,559	15.41	231
1963	59,246.33	40,524	53,694	5,552	15.80	351
1964	33,240.21	22,464	29,765	3,475	16.21	214
1965	23,647.42	15,792	20,924	2,723	16.61	164
1966	15,927.18	10,506	13,920	2,007	17.02	118
1967	42,317.61	27,557	36,513	5,805	17.44	333
1968	27,019.35	17,368	23,013	4,006	17.86	224
1969	32,330.96	20,504	27,168	5,163	18.29	282
1970	106,028.94	66,332	87,890	18,139	18.72	969
1971	34,760.51	21,447	28,417	6,344	19.15	331
1972	14,484.13	8,809	11,672	2,812	19.59	144
1973	42,131.20	25,245	33,450	8,681	20.04	433
1974	6,491.13	3,831	5,076	1,415	20.49	69
1975	3,846.48	2,235	2,961	885	20.95	42
1976	317.11	181	240	77	21.41	4
1977	302.42	170	225	77	21.88	4
1978	5,216.54	2,884	3,821	1,396	22.36	62
1980	6,131.62	3,271	4,334	1,798	23.33	77
1981	50,051.58	26,197	34,711	15,341	23.83	644

UGI PENN NATURAL GAS, INC.

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S0.5						
1982	54,339.40	27,898	36,965	17,374	24.33	714
1983	28,248.38	14,215	18,835	9,413	24.84	379
1984	5,687.24	2,803	3,714	1,973	25.36	78
1985	10,182.14	4,910	6,506	3,676	25.89	142
1986	9,968.35	4,699	6,226	3,742	26.43	142
1987	21,763.44	10,024	13,282	8,481	26.97	314
1988	9,331.85	4,196	5,560	3,772	27.52	137
1989	21,394.27	9,375	12,422	8,972	28.09	319
1990	17,407.79	7,430	9,845	7,563	28.66	264
1991	2,487.96	1,033	1,369	1,119	29.24	38
1992	767.03	399	529	238	24.25	10
1993	13,982.90	7,096	9,402	4,581	24.50	187
1994	30,285.12	14,909	19,754	10,531	25.01	421
1995	14,331.28	6,865	9,096	5,235	25.29	207
1996	63,814.04	29,674	39,318	24,496	25.60	957
1997	89,155.76	39,977	52,970	36,186	26.14	1,384
1998	89,449.26	38,767	51,366	38,083	26.48	1,438
1999	26,701.34	11,201	14,841	11,860	26.75	443
2000	22,019.70	8,962	11,875	10,145	27.08	375
2001	27,531.06	10,800	14,310	13,221	27.50	481
2002	74,045.07	27,782	36,811	37,234	27.89	1,335
2003	35,429.82	12,666	16,782	18,648	28.30	659
2004	12,503.83	4,189	5,550	6,954	28.79	242
2005	1,086.55	338	448	639	29.30	22
2006	2,260.38	666	882	1,378	29.64	46
2007	53,637.11	14,868	19,700	33,937	29.99	1,132
2008	4,356.19	1,120	1,484	2,872	30.32	95
2009	6,480.14	1,527	2,023	4,457	30.82	145
2010	2,014.95	432	572	1,443	31.18	46
2014	1,149,384.31	138,616	183,669	965,715	32.81	29,434
2017	169,922.40	7,205	9,546	160,376	33.84	4,739
2018	133,672.51	1,925	2,551	131,122	34.10	3,845
	2,887,762.34	917,719	1,208,860	1,678,902		55,165

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.4 1.91

UGI PENN NATURAL GAS, INC.

ACCOUNT 376.1 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
1970	2,791.61	1,807	2,087	705	22.93	31
1971	8,321.75	5,296	6,117	2,205	23.63	93
1972	265.75	166	192	74	24.33	3
1973	514,435.90	316,183	365,177	149,259	25.05	5,958
1974	635,831.72	383,648	443,096	192,736	25.78	7,476
1975	1,640,953.64	971,691	1,122,258	518,696	26.51	19,566
1976	1,150,447.06	667,973	771,478	378,969	27.26	13,902
1977	1,380,027.59	785,346	907,038	472,990	28.01	16,886
1978	1,775,437.65	989,593	1,142,934	632,504	28.77	21,985
1979	1,975,936.48	1,077,952	1,244,985	730,951	29.54	24,744
1980	2,151,224.10	1,147,764	1,325,614	825,610	30.32	27,230
1981	1,623,639.05	846,533	977,706	645,933	31.11	20,763
1982	1,570,337.07	799,427	923,301	647,036	31.91	20,277
1983	832,300.55	413,462	477,529	354,772	32.71	10,846
1984	1,102,732.81	534,065	616,820	485,913	33.52	14,496
1985	1,404,027.85	662,266	764,887	639,141	34.34	18,612
1986	2,033,942.01	933,417	1,078,053	955,889	35.17	27,179
1987	3,322,743.21	1,481,943	1,711,576	1,611,167	36.01	44,742
1988	5,852,420.52	2,534,566	2,927,306	2,925,115	36.85	79,379
1989	4,359,820.74	1,831,125	2,114,865	2,244,956	37.70	59,548
1990	4,843,103.46	1,970,029	2,275,292	2,567,811	38.56	66,593
1991	2,274,328.68	895,039	1,033,729	1,240,600	39.42	31,471
1992	2,737,071.77	1,163,803	1,344,139	1,392,933	35.48	39,260
1993	2,668,010.83	1,091,216	1,260,304	1,407,707	36.48	38,588
1994	5,487,500.67	2,169,209	2,505,336	2,982,165	37.10	80,382
1995	5,747,589.23	2,191,556	2,531,146	3,216,443	37.73	85,249
1996	6,711,429.42	2,449,001	2,828,483	3,882,946	38.73	100,257
1997	10,039,970.52	3,520,014	4,065,453	5,974,518	39.36	151,792
1998	7,580,864.49	2,548,687	2,943,616	4,637,248	39.99	115,960
1999	5,291,158.37	1,697,933	1,961,034	3,330,124	40.91	81,401
2000	4,116,675.99	1,277,405	1,475,344	2,641,332	41.30	63,955
2001	7,245,599.68	2,147,596	2,480,374	4,765,226	42.13	113,108
2002	3,277,437.60	922,271	1,065,180	2,212,258	42.77	51,725
2003	4,384,123.96	1,160,039	1,339,791	3,044,333	43.77	69,553
2004	8,798,038.70	2,155,519	2,489,525	6,308,514	44.67	141,225
2005	6,642,267.35	1,495,839	1,727,625	4,914,642	45.58	107,825
2006	4,093,421.45	861,256	994,711	3,098,710	46.45	66,711
2007	5,810,962.28	1,142,435	1,319,459	4,491,503	46.98	95,605
2008	4,674,855.96	844,279	975,103	3,699,753	47.64	77,661
2009	5,680,887.84	928,257	1,072,094	4,608,794	48.64	94,753
2010	4,110,889.82	604,301	697,940	3,412,950	49.31	69,214
2011	5,592,625.87	725,923	838,407	4,754,219	50.30	94,517
2012	9,003,108.15	1,018,252	1,176,034	7,827,074	50.97	153,562
2013	5,777,297.39	555,776	641,896	5,135,401	51.65	99,427

UGI PENN NATURAL GAS, INC.

ACCOUNT 376.1 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
2014	7,860,295.50	622,535	718,999	7,141,296	52.32	136,493
2015	14,840,354.87	920,102	1,062,675	13,777,680	52.99	260,005
2016	8,426,772.68	374,991	433,097	7,993,676	53.68	148,913
2017	16,677,940.17	446,969	516,229	16,161,711	54.37	297,254
2018	12,932,197.31	117,683	135,918	12,796,279	54.45	235,010
	226,664,417.07	54,402,138	62,831,952	163,832,465		3,601,185
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						45.5 1.59

UGI PENN NATURAL GAS, INC.

ACCOUNT 376.2 MAINS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 72-R2.5						
1901	434.85	409	365	70	4.36	16
1902	695.24	651	581	114	4.60	25
1903	1,163.68	1,085	968	196	4.84	40
1904	2,430.60	2,259	2,016	415	5.07	82
1905	2,725.99	2,525	2,253	473	5.30	89
1906	8,742.58	8,071	7,201	1,542	5.53	279
1907	7,893.45	7,264	6,481	1,412	5.74	246
1908	17,296.45	15,865	14,156	3,140	5.96	527
1909	783.39	716	639	144	6.18	23
1910	9,246.94	8,425	7,517	1,730	6.40	270
1911	22,838.88	20,739	18,505	4,334	6.62	655
1912	13,458.27	12,182	10,870	2,588	6.83	379
1913	3,187.81	2,875	2,565	623	7.06	88
1914	897.87	807	720	178	7.28	24
1915	4,592.35	4,114	3,671	921	7.50	123
1916	818.44	731	652	166	7.73	21
1917	1,315.77	1,170	1,044	272	7.96	34
1918	745.54	661	590	156	8.19	19
1919	3,091.59	2,730	2,436	656	8.43	78
1920	6,854.32	6,030	5,380	1,474	8.66	170
1921	37,145.83	32,549	29,042	8,104	8.91	910
1922	23,432.51	20,455	18,251	5,182	9.15	566
1923	35,025.51	30,457	27,176	7,850	9.39	836
1924	43,386.30	37,571	33,523	9,863	9.65	1,022
1925	49,338.42	42,554	37,969	11,369	9.90	1,148
1926	14,712.31	12,636	11,275	3,437	10.16	338
1927	35,766.57	30,590	27,294	8,473	10.42	813
1928	10,802.91	9,199	8,208	2,595	10.69	243
1929	2,475.04	2,098	1,872	603	10.97	55
1930	108,876.86	91,865	81,968	26,909	11.25	2,392
1931	209,207.00	175,675	156,749	52,458	11.54	4,546
1932	6,244.95	5,218	4,656	1,589	11.84	134
1933	11,074.73	9,206	8,214	2,861	12.15	235
1934	2,440.60	2,018	1,801	640	12.46	51
1935	2,743.18	2,256	2,013	730	12.79	57
1936	19,646.03	16,066	14,335	5,311	13.12	405
1937	4,062.39	3,302	2,946	1,116	13.47	83
1938	3,474.54	2,807	2,505	970	13.83	70
1939	2,548.25	2,046	1,826	722	14.19	51
1940	12,552.19	10,012	8,933	3,619	14.57	248
1941	7,451.74	5,903	5,267	2,185	14.96	146
1942	5,031.23	3,958	3,532	1,499	15.36	98
1943	3,924.22	3,064	2,734	1,190	15.78	75
1944	2,177.44	1,688	1,506	671	16.20	41

UGI PENN NATURAL GAS, INC.

ACCOUNT 376.2 MAINS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 72-R2.5						
1945	1,852.22	1,424	1,271	581	16.64	35
1946	69,298.82	52,850	47,156	22,143	17.09	1,296
1947	14,857.33	11,236	10,026	4,831	17.55	275
1948	8,147.89	6,107	5,449	2,699	18.03	150
1949	16,074.54	11,942	10,655	5,420	18.51	293
1950	8,786.80	6,467	5,770	3,017	19.01	159
1951	16,216.30	11,820	10,547	5,669	19.52	290
1952	275,040.83	198,489	177,105	97,936	20.04	4,887
1953	447,127.30	319,325	284,923	162,204	20.58	7,882
1954	10,032.34	7,090	6,326	3,706	21.12	175
1955	116,787.40	81,622	72,829	43,958	21.68	2,028
1956	606,536.07	419,183	374,023	232,513	22.24	10,455
1957	1,630,093.12	1,113,451	993,495	636,598	22.82	27,896
1958	193,797.05	130,786	116,696	77,101	23.41	3,294
1959	1,137,404.71	758,114	676,439	460,966	24.01	19,199
1960	654,545.64	430,730	384,326	270,220	24.62	10,976
1961	1,365,817.69	887,017	791,455	574,363	25.24	22,756
1962	1,034,547.48	662,824	591,415	443,132	25.87	17,129
1963	1,846,627.47	1,166,958	1,041,237	805,390	26.50	30,392
1964	3,003,830.90	1,871,146	1,669,560	1,334,271	27.15	49,144
1965	2,286,912.27	1,403,592	1,252,378	1,034,534	27.81	37,200
1966	2,133,978.65	1,290,161	1,151,167	982,812	28.47	34,521
1967	2,280,269.54	1,357,080	1,210,876	1,069,394	29.15	36,686
1968	3,332,001.93	1,951,520	1,741,275	1,590,727	29.83	53,326
1969	3,182,106.52	1,833,243	1,635,741	1,546,366	30.52	50,667
1970	2,475,426.54	1,402,057	1,251,008	1,224,419	31.22	39,219
1971	2,285,412.05	1,272,220	1,135,159	1,150,253	31.92	36,035
1972	3,458,268.06	1,890,531	1,686,857	1,771,411	32.64	54,271
1973	1,307,662.52	701,783	626,177	681,486	33.36	20,428
1974	571,301.19	300,807	268,400	302,901	34.09	8,885
1975	639,068.48	330,009	294,456	344,612	34.82	9,897
1976	422,781.01	213,974	190,922	231,859	35.56	6,520
1977	604,235.10	299,513	267,245	336,990	36.31	9,281
1978	586,676.21	284,620	253,957	332,719	37.07	8,975
1979	1,002,340.96	475,691	424,443	577,898	37.83	15,276
1980	1,085,266.32	503,444	449,206	636,060	38.60	16,478
1981	3,021,032.21	1,368,709	1,221,253	1,799,779	39.38	45,703
1982	4,782,222.36	2,114,794	1,886,959	2,895,263	40.16	72,093
1983	849,263.56	366,245	326,788	522,476	40.95	12,759
1984	1,892,250.13	795,010	709,360	1,182,890	41.75	28,333
1985	1,834,920.97	750,538	669,680	1,165,241	42.55	27,385
1986	1,657,403.15	659,282	588,255	1,069,148	43.36	24,657
1987	2,007,253.58	775,864	692,277	1,314,977	44.17	29,771
1988	1,958,401.08	734,675	655,526	1,302,875	44.99	28,959

UGI PENN NATURAL GAS, INC.

ACCOUNT 376.2 MAINS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 72-R2.5						
1989	1,590,701.30	578,395	516,082	1,074,619	45.82	23,453
1990	1,291,528.76	454,721	405,732	885,797	46.65	18,988
1991	830,368.64	282,790	252,324	578,045	47.48	12,174
1992	2,804,460.33	1,089,533	972,153	1,832,307	41.32	44,344
1993	862,570.26	322,343	287,616	574,954	42.32	13,586
1994	1,539,542.80	556,237	496,311	1,043,232	42.87	24,335
1995	1,257,291.13	438,543	391,297	865,994	43.41	19,949
1996	8,931,100.90	3,000,850	2,677,556	6,253,545	43.97	142,223
1997	7,773,504.61	2,510,842	2,240,339	5,533,166	44.54	124,229
1998	3,535,465.08	1,088,216	970,978	2,564,487	45.54	56,313
1999	442,765.88	130,970	116,860	325,906	46.03	7,080
2000	8,058,912.56	2,306,461	2,057,977	6,000,936	46.35	129,470
2001	2,160,859.06	590,779	527,132	1,633,727	47.18	34,628
2002	5,028,240.73	1,305,331	1,164,702	3,863,539	47.77	80,878
2003	1,737,634.72	426,937	380,941	1,356,694	48.35	28,060
2004	2,006,641.35	456,712	407,509	1,599,132	49.20	32,503
2005	2,717,612.02	569,068	507,760	2,209,852	50.04	44,162
2006	1,213,619.75	238,840	213,109	1,000,511	50.52	19,804
2007	911,701.13	167,753	149,680	762,021	51.00	14,942
2008	2,757,199.18	465,967	415,767	2,341,432	51.61	45,368
2009	644,780.84	99,232	88,541	556,240	52.23	10,650
2010	2,392,616.13	331,617	295,891	2,096,725	52.85	39,673
2011	1,321,424.63	163,592	145,968	1,175,457	53.10	22,137
2012	2,651,184.40	286,063	255,244	2,395,940	53.74	44,584
2013	4,724,853.63	436,576	389,542	4,335,312	54.02	80,254
2014	15,597,741.41	1,193,227	1,064,676	14,533,065	54.32	267,545
2015	15,700,284.70	945,157	843,331	14,856,954	54.64	271,906
2016	7,290,131.46	319,308	284,908	7,005,223	54.64	128,207
2017	64,784,384.82	1,736,222	1,549,172	63,235,213	54.37	1,163,053
2018	21,519,267.33	202,281	180,488	21,338,779	52.41	407,151
	252,955,020.59	54,571,008	48,691,859	204,263,162		4,285,436

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 47.7 1.69

UGI PENN NATURAL GAS, INC.

ACCOUNT 378 MEASURING AND REGULATING EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-S0						
1927	2,413.15	2,413	2,413			
1929	53.11	53	53			
1930	95.04	95	95			
1932	173.17	173	173			
1952	2,178.35	1,833	1,980	198	6.66	30
1953	1,087.76	905	978	110	7.05	16
1954	1,111.72	915	989	123	7.44	17
1955	8,479.59	6,899	7,454	1,026	7.83	131
1956	461.09	371	401	60	8.22	7
1957	69,179.44	54,981	59,402	9,777	8.62	1,134
1958	53,702.13	42,169	45,560	8,142	9.02	903
1959	12,139.27	9,417	10,174	1,965	9.42	209
1960	30,904.53	23,679	25,583	5,322	9.82	542
1961	22,600.81	17,101	18,476	4,125	10.22	404
1962	26,060.14	19,464	21,029	5,031	10.63	473
1963	54,792.07	40,389	43,637	11,155	11.04	1,010
1964	55,692.00	40,509	43,766	11,926	11.45	1,042
1965	110,769.20	79,490	85,882	24,887	11.86	2,098
1966	89,419.58	63,275	68,363	21,057	12.28	1,715
1967	106,518.61	74,310	80,286	26,233	12.70	2,066
1968	152,376.35	104,777	113,202	39,174	13.12	2,986
1969	415,601.51	281,620	304,266	111,336	13.54	8,223
1970	344,732.85	230,068	248,569	96,164	13.97	6,884
1971	171,394.48	112,630	121,687	49,707	14.40	3,452
1972	60,819.84	39,344	42,508	18,312	14.83	1,235
1973	161,950.73	103,109	111,400	50,551	15.26	3,313
1974	58,284.94	36,497	39,432	18,853	15.70	1,201
1975	27,204.70	16,750	18,097	9,108	16.14	564
1976	73,242.19	44,312	47,875	25,367	16.59	1,529
1977	207,751.36	123,465	133,393	74,358	17.04	4,364
1978	8,119.85	4,739	5,120	3,000	17.49	172
1979	44,973.27	25,763	27,835	17,138	17.94	955
1980	126,416.73	71,034	76,746	49,671	18.40	2,700
1981	442,091.42	243,570	263,156	178,935	18.86	9,488
1982	319,755.34	172,591	186,470	133,285	19.33	6,895
1983	218,383.61	115,431	124,713	93,671	19.80	4,731
1984	56,046.46	28,984	31,315	24,731	20.28	1,219
1985	148,531.09	75,114	81,154	67,377	20.76	3,246
1986	134,986.97	66,690	72,053	62,934	21.25	2,962
1987	262,199.41	126,480	136,651	125,548	21.74	5,775
1988	117,061.28	55,102	59,533	57,528	22.23	2,588
1989	293,537.89	134,678	145,508	148,030	22.73	6,513
1990	131,821.94	58,881	63,616	68,206	23.24	2,935
1991	78,060.05	33,901	36,627	41,433	23.76	1,744

UGI PENN NATURAL GAS, INC.

ACCOUNT 378 MEASURING AND REGULATING EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-S0						
1992	144,621.49	82,376	89,000	55,621	19.83	2,805
1993	190,972.95	106,085	114,616	76,357	20.20	3,780
1994	445,504.48	240,929	260,303	185,201	20.59	8,995
1995	289,632.75	152,868	165,161	124,472	20.80	5,984
1996	204,938.78	104,888	113,322	91,617	21.23	4,315
1997	719,329.95	357,651	386,411	332,919	21.49	15,492
1998	470,170.63	226,622	244,845	225,326	21.76	10,355
1999	141,078.95	66,011	71,319	69,760	21.99	3,172
2000	486,460.15	221,485	239,295	247,165	22.23	11,119
2001	749,468.73	331,265	357,903	391,566	22.41	17,473
2002	107,856.93	45,710	49,386	58,471	22.77	2,568
2003	182,346.63	74,106	80,065	102,282	23.01	4,445
2004	498,121.15	190,681	206,014	292,107	23.38	12,494
2005	299,374.74	107,505	116,150	183,225	23.65	7,747
2006	147,960.67	50,543	54,607	93,354	23.86	3,913
2007	890,472.74	287,801	310,944	579,529	24.09	24,057
2008	846,845.88	255,239	275,764	571,082	24.34	23,463
2009	204,208.63	56,852	61,424	142,785	24.63	5,797
2010	165,535.62	42,212	45,606	119,930	24.83	4,830
2011	1,491,040.38	343,237	370,838	1,120,202	25.07	44,683
2012	480,807.63	98,469	106,387	374,421	25.24	14,834
2013	22,400.96	3,992	4,313	18,088	25.36	713
2014	3,081,085.13	461,547	498,663	2,582,422	25.53	101,152
2015	1,486,517.82	178,382	192,727	1,293,791	25.66	50,421
2016	328,111.82	29,038	31,373	296,739	25.75	11,524
2017	1,329,254.24	73,109	78,988	1,250,266	25.75	48,554
2018	1,681,523.93	32,285	34,881	1,646,643	25.54	64,473
	21,788,818.78	7,004,859	7,567,925	14,220,894		606,629

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.4 2.78

UGI PENN NATURAL GAS, INC.

ACCOUNT 379 MEASURING AND REGULATING EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2						
1960	16,294.05	14,481	13,986	2,308	4.45	519
1962	28,546.47	24,950	24,098	4,448	5.04	883
1963	28,004.58	24,266	23,437	4,568	5.34	855
1964	1,572.60	1,351	1,305	268	5.64	48
1965	14,989.24	12,760	12,324	2,665	5.95	448
1966	111,930.63	94,386	91,162	20,769	6.27	3,312
1967	4,196.97	3,506	3,386	811	6.59	123
1968	123,722.66	102,288	98,794	24,929	6.93	3,597
1969	114,297.26	93,524	90,329	23,968	7.27	3,297
1970	18,420.28	14,907	14,398	4,022	7.63	527
1971	13,236.32	10,589	10,227	3,009	8.00	376
1972	2,311.44	1,827	1,765	546	8.38	65
1974	20,996.21	16,178	15,625	5,371	9.18	585
1975	36,518.10	27,754	26,806	9,712	9.60	1,012
1977	2,755.02	2,033	1,964	791	10.48	75
1978	2,898.83	2,105	2,033	866	10.95	79
1979	1,337.63	955	922	416	11.43	36
1980	46,492.72	32,638	31,523	14,970	11.92	1,256
1981	694,813.59	478,900	462,542	232,272	12.43	18,686
1982	112,894.69	76,345	73,737	39,158	12.95	3,024
1983	6,476.08	4,292	4,145	2,331	13.49	173
1984	5,306.70	3,443	3,325	1,982	14.05	141
1985	32,766.06	20,798	20,088	12,678	14.61	868
1986	790.20	490	473	317	15.20	21
1987	893.80	541	523	371	15.79	23
1988	226,986.42	133,922	129,348	97,638	16.40	5,954
1989	25,674.37	14,744	14,240	11,434	17.03	671
1990	9,704.49	5,420	5,235	4,469	17.66	253
1991	15,053.76	8,163	7,884	7,170	18.31	392
1992	1,284.60	789	762	523	16.49	32
1993	48,876.52	29,126	28,131	20,746	17.12	1,212
1994	81,910.45	47,475	45,853	36,057	17.59	2,050
1995	54,004.54	30,259	29,225	24,780	18.24	1,359
1996	430,184.37	233,547	225,570	204,614	18.73	10,924
1997	529,710.91	278,045	268,548	261,163	19.23	13,581
1998	381,972.01	193,354	186,750	195,222	19.75	9,885
1999	58,286.86	28,397	27,427	30,860	20.35	1,516
2000	101,836.88	48,067	46,425	55,412	20.79	2,665
2001	364,064.52	166,086	160,413	203,652	21.16	9,624
2002	209,181.71	91,099	87,987	121,195	21.71	5,582
2003	175,086.89	72,521	70,044	105,043	22.27	4,717
2004	75,690.38	29,194	28,197	47,493	23.09	2,057
2005	50,711.62	18,145	17,525	33,187	23.79	1,395
2006	162,217.87	54,797	52,925	109,293	24.26	4,505

UGI PENN NATURAL GAS, INC.

ACCOUNT 379 MEASURING AND REGULATING EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2						
2007	9,433.15	2,994	2,892	6,541	24.73	264
2008	588,366.58	172,980	167,072	421,295	25.21	16,711
2009	53,849.53	14,529	14,033	39,817	25.71	1,549
2010	265,119.49	64,901	62,684	202,435	26.22	7,721
2011	1,344,888.16	294,531	284,471	1,060,417	26.75	39,642
2012	1,192,497.09	230,152	222,291	970,206	27.17	35,709
2013	415,563.69	69,025	66,667	348,897	27.61	12,637
2014	9,191,411.94	1,273,930	1,230,417	7,960,995	27.97	284,626
2015	756,173.09	83,633	80,776	675,397	28.15	23,993
2017	524,456.73	26,642	25,732	498,725	28.00	17,812
2018	40,733.22	758	732	40,001	26.45	1,512
	18,827,393.97	4,782,532	4,619,173	14,208,221		560,579
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.3 2.98

UGI PENN NATURAL GAS, INC.

ACCOUNT 380.1 SERVICES - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R3						
1972	955,676.92	755,596	898,553	57,124	9.84	5,805
1973	1,333,650.67	1,040,248	1,237,060	96,591	10.34	9,341
1974	1,387,886.12	1,067,493	1,269,460	118,426	10.85	10,915
1975	1,127,542.23	854,294	1,015,924	111,618	11.39	9,800
1976	1,439,612.31	1,073,893	1,277,071	162,541	11.94	13,613
1977	1,790,761.74	1,313,739	1,562,295	228,467	12.52	18,248
1978	1,438,444.74	1,037,205	1,233,442	205,003	13.11	15,637
1979	2,138,524.24	1,514,268	1,800,764	337,760	13.72	24,618
1980	2,880,463.67	2,001,001	2,379,585	500,879	14.35	34,904
1981	2,417,711.59	1,646,607	1,958,141	459,571	14.99	30,659
1982	1,966,555.21	1,311,319	1,559,417	407,138	15.66	25,999
1983	1,439,601.68	939,412	1,117,146	322,456	16.33	19,746
1984	1,871,091.04	1,193,120	1,418,855	452,236	17.03	26,555
1985	2,076,114.24	1,292,942	1,537,563	538,551	17.73	30,375
1986	2,711,465.45	1,647,080	1,958,703	752,762	18.45	40,800
1987	3,683,850.76	2,179,734	2,592,134	1,091,717	19.19	56,890
1988	4,822,861.68	2,777,775	3,303,323	1,519,539	19.93	76,244
1989	4,522,823.85	2,531,832	3,010,848	1,511,976	20.69	73,078
1990	4,944,991.27	2,687,108	3,195,502	1,749,489	21.46	81,523
1991	3,682,808.08	1,939,367	2,306,290	1,376,518	22.25	61,866
1992	4,298,394.05	2,414,838	2,871,719	1,426,675	20.48	69,662
1993	4,548,165.34	2,469,199	2,936,365	1,611,800	21.26	75,814
1994	4,764,228.50	2,495,503	2,967,646	1,796,582	22.05	81,478
1995	5,329,112.64	2,700,794	3,211,778	2,117,335	22.62	93,605
1996	5,501,172.80	2,680,722	3,187,908	2,313,265	23.41	98,815
1997	6,295,917.95	2,956,563	3,515,937	2,779,981	24.00	115,833
1998	6,034,358.94	2,713,048	3,226,350	2,808,009	24.79	113,272
1999	4,251,267.67	1,832,721	2,179,467	2,071,801	25.51	81,215
2000	3,654,161.61	1,521,227	1,809,039	1,845,123	26.06	70,803
2001	6,180,317.49	2,468,419	2,935,438	3,244,879	26.69	121,577
2002	5,043,837.20	1,909,597	2,270,888	2,772,949	27.50	100,835
2003	5,791,808.81	2,079,839	2,473,339	3,318,470	28.11	118,053
2004	11,960,192.40	3,970,784	4,722,047	7,238,145	29.17	248,137
2005	8,050,087.01	2,464,132	2,930,340	5,119,747	30.04	170,431
2006	4,885,020.91	1,402,490	1,667,838	3,217,183	30.73	104,692
2007	6,371,416.05	1,707,540	2,030,602	4,340,814	31.42	138,154
2008	6,745,949.28	1,657,480	1,971,071	4,774,878	32.24	148,104
2009	6,976,142.37	1,557,075	1,851,670	5,124,472	33.06	155,005
2010	4,514,036.33	905,516	1,076,837	3,437,199	33.87	101,482
2011	7,804,201.72	1,387,587	1,650,115	6,154,087	34.69	177,402
2012	9,494,103.85	1,475,384	1,754,523	7,739,581	35.34	219,003
2013	9,227,908.92	1,218,084	1,448,542	7,779,367	36.17	215,078
2014	9,990,851.40	1,083,008	1,287,911	8,702,940	37.00	235,215
2015	14,610,306.45	1,241,876	1,476,836	13,133,470	37.65	348,831

UGI PENN NATURAL GAS, INC.

ACCOUNT 380.1 SERVICES - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R3						
2016	13,608,073.82	830,093	987,144	12,620,930	38.48	327,987
2017	13,063,949.66	482,060	573,265	12,490,685	39.15	319,047
2018	15,533,878.95	195,727	232,758	15,301,121	39.34	388,946
	253,161,299.61	80,625,339	95,879,449	157,281,851		5,105,092
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.8 2.02

UGI PENN NATURAL GAS, INC.

ACCOUNT 380.2 SERVICES - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R1						
1912	226.42	226	226			
1917	4,638.01	4,638	4,638			
1918	1,937.51	1,938	1,938			
1919	3,082.06	3,082	3,082			
1920	3,906.80	3,907	3,907			
1921	3,437.99	3,438	3,438			
1922	9,396.42	9,375	9,396			
1923	10,975.84	10,880	10,976			
1924	19,192.65	18,897	19,124	69	0.74	69
1925	22,680.88	22,175	22,441	240	1.07	224
1926	16,951.31	16,457	16,654	297	1.40	212
1927	14,625.82	14,096	14,265	361	1.74	207
1928	13,293.42	12,717	12,870	423	2.08	203
1929	12,456.32	11,831	11,973	483	2.41	200
1930	12,503.77	11,793	11,935	569	2.73	208
1931	12,324.63	11,544	11,683	642	3.04	211
1932	11,606.83	10,797	10,927	680	3.35	203
1933	7,659.80	7,079	7,164	496	3.64	136
1934	9,529.32	8,747	8,852	677	3.94	172
1935	6,996.03	6,378	6,455	541	4.24	128
1936	8,999.88	8,150	8,248	752	4.53	166
1937	9,643.64	8,673	8,777	867	4.83	180
1938	7,591.54	6,779	6,860	732	5.14	142
1939	12,311.99	10,917	11,048	1,264	5.44	232
1940	10,691.74	9,409	9,522	1,170	5.76	203
1941	9,577.00	8,366	8,466	1,111	6.07	183
1942	5,712.47	4,952	5,011	701	6.39	110
1943	4,042.92	3,478	3,520	523	6.71	78
1944	6,509.20	5,554	5,621	888	7.04	126
1945	10,624.15	8,993	9,101	1,523	7.37	207
1946	17,947.56	15,065	15,246	2,702	7.71	350
1947	19,541.86	16,264	16,459	3,083	8.05	383
1948	23,453.24	19,349	19,581	3,872	8.40	461
1949	21,093.52	17,244	17,451	3,643	8.76	416
1950	29,407.24	23,826	24,112	5,295	9.11	581
1951	22,710.87	18,225	18,444	4,267	9.48	450
1952	447,437.50	355,619	359,886	87,552	9.85	8,889
1953	17,408.90	13,702	13,866	3,543	10.22	347
1954	24,821.62	19,340	19,572	5,250	10.60	495
1955	42,245.84	32,573	32,964	9,282	10.99	845
1956	48,179.72	36,757	37,198	10,982	11.38	965
1957	72,531.68	54,746	55,403	17,129	11.77	1,455
1958	98,608.21	73,586	74,469	24,139	12.18	1,982
1959	193,642.68	142,852	144,566	49,077	12.59	3,898

UGI PENN NATURAL GAS, INC.

ACCOUNT 380.2 SERVICES - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R1						
1960	140,108.89	102,163	103,389	36,720	13.00	2,825
1961	179,574.74	129,369	130,921	48,654	13.42	3,625
1962	304,183.46	216,414	219,011	85,172	13.85	6,150
1963	380,610.01	267,379	270,587	110,023	14.28	7,705
1964	517,684.65	358,926	363,233	154,452	14.72	10,493
1965	618,931.28	423,324	428,404	190,527	15.17	12,559
1966	693,491.65	467,816	473,430	220,062	15.62	14,088
1967	820,891.70	545,721	552,269	268,623	16.09	16,695
1968	1,048,264.81	686,834	695,076	353,189	16.55	21,341
1969	1,111,861.51	717,384	725,992	385,870	17.03	22,658
1970	1,286,576.60	817,246	827,053	459,524	17.51	26,244
1971	472,180.23	295,212	298,754	173,426	17.99	9,640
1972	455,536.94	280,060	283,421	172,116	18.49	9,309
1973	70,378.96	42,536	43,046	27,333	18.99	1,439
1974	12,568.46	7,463	7,553	5,015	19.50	257
1975	18,187.68	10,602	10,729	7,459	20.02	373
1976	6,317.36	3,614	3,657	2,660	20.54	130
1977	402.57	226	229	174	21.07	8
1978	15,361.85	8,446	8,547	6,815	21.61	315
1979	10,000.15	5,383	5,448	4,552	22.16	205
1980	29,003.57	15,281	15,464	13,540	22.71	596
1981	28,428.02	14,646	14,822	13,606	23.27	585
1982	28,196.28	14,192	14,362	13,834	23.84	580
1983	45,342.17	22,284	22,551	22,791	24.41	934
1984	30,386.03	14,566	14,741	15,645	24.99	626
1985	183,898.36	85,895	86,926	96,972	25.58	3,791
1986	245,216.91	111,471	112,809	132,408	26.18	5,058
1987	239,760.58	105,993	107,265	132,496	26.78	4,948
1988	292,383.48	125,544	127,051	165,332	27.39	6,036
1989	255,579.41	106,492	107,770	147,809	28.00	5,279
1990	254,131.51	102,606	103,837	150,295	28.62	5,251
1991	155,645.81	60,798	61,528	94,118	29.25	3,218
1992	299,206.07	153,942	155,789	143,417	24.77	5,790
1993	374,538.08	187,269	189,516	185,022	25.25	7,328
1994	224,825.55	109,580	110,895	113,931	25.50	4,468
1995	367,553.74	173,485	175,567	191,987	26.01	7,381
1996	242,587.31	111,202	112,536	130,051	26.29	4,947
1997	316,716.12	139,989	141,669	175,047	26.83	6,524
1998	264,785.15	113,143	114,501	150,284	27.14	5,537
1999	221,909.63	91,804	92,906	129,004	27.40	4,708
2000	96,935.92	38,910	39,377	57,559	27.71	2,077
2001	264,579.98	102,392	103,621	160,959	28.12	5,724
2002	165,319.18	61,466	62,203	103,116	28.30	3,644
2003	230,406.91	81,656	82,636	147,771	28.69	5,151

UGI PENN NATURAL GAS, INC.

ACCOUNT 380.2 SERVICES - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R1						
2004	207,463.91	69,189	70,019	137,445	28.98	4,743
2005	162,139.89	50,490	51,096	111,044	29.30	3,790
2006	140,173.55	41,463	41,960	98,214	29.46	3,334
2007	175,397.13	49,006	49,594	125,803	29.65	4,243
2008	163,308.86	42,526	43,036	120,273	29.82	4,033
2009	176,053.39	42,323	42,831	133,222	30.02	4,438
2010	141,182.75	31,088	31,461	109,722	30.11	3,644
2011	103,392.18	20,627	20,875	82,517	30.09	2,742
2012	397,468.61	70,789	71,638	325,831	30.00	10,861
2013	573,572.68	89,248	90,319	483,254	29.84	16,195
2014	732,324.98	96,887	98,050	634,275	29.51	21,494
2015	444,529.80	47,920	48,495	396,035	28.97	13,671
2016	455,573.43	37,129	37,574	417,999	28.17	14,838
2017	680,850.37	36,221	36,656	644,194	26.67	24,154
2018	1,159,395.43	24,695	24,991	1,134,404	22.97	49,386
	20,095,433.03	9,384,739	9,497,021	10,598,412		473,123

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.4 2.35

UGI PENN NATURAL GAS, INC.

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 36-R2.5						
1945	224.85	225	225			
1951	100.92	101	101			
1952	11,764.56	11,699	11,765			
1953	194.98	193	195			
1954	414.15	406	414			
1955	2,162.80	2,107	2,163			
1956	4,526.38	4,376	4,526			
1957	1,775.10	1,703	1,775			
1958	7,773.71	7,396	7,774			
1959	6,709.24	6,333	6,709			
1960	17,867.72	16,741	17,868			
1961	48,917.94	45,507	48,918			
1962	72,745.58	67,229	72,746			
1963	130,081.70	119,423	130,082			
1964	327,749.60	298,888	325,569	2,181	3.17	688
1965	401,503.68	363,694	396,160	5,344	3.39	1,576
1966	378,597.29	340,632	371,039	7,558	3.61	2,094
1967	313,881.41	280,400	305,430	8,451	3.84	2,201
1968	359,721.76	319,052	347,532	12,190	4.07	2,995
1969	532,140.83	468,582	510,410	21,731	4.30	5,054
1970	498,462.69	435,602	474,486	23,977	4.54	5,281
1971	281,334.11	243,900	265,672	15,662	4.79	3,270
1972	321,501.70	276,401	301,074	20,428	5.05	4,045
1973	122,634.46	104,546	113,878	8,756	5.31	1,649
1974	51,651.47	43,631	47,526	4,125	5.59	738
1975	65,792.80	55,047	59,961	5,832	5.88	992
1976	52,896.98	43,802	47,712	5,185	6.19	838
1977	55,438.80	45,398	49,450	5,989	6.52	919
1978	46,961.06	37,999	41,391	5,570	6.87	811
1979	168,658.79	134,740	146,768	21,891	7.24	3,024
1980	1,037,941.05	817,960	890,976	146,965	7.63	19,261
1981	1,427,514.54	1,108,308	1,207,242	220,273	8.05	27,363
1982	105,915.48	80,937	88,162	17,753	8.49	2,091
1983	115,623.58	86,878	94,633	20,991	8.95	2,345
1984	291,919.35	215,372	234,597	57,322	9.44	6,072
1985	601,363.44	434,984	473,813	127,550	9.96	12,806
1986	627,611.23	444,732	484,432	143,179	10.49	13,649
1987	710,329.48	492,301	536,247	174,082	11.05	15,754
1988	812,047.43	549,707	598,777	213,270	11.63	18,338
1989	886,830.04	585,556	637,826	249,004	12.23	20,360
1990	996,878.16	641,052	698,276	298,602	12.85	23,238
1991	1,170,739.64	732,040	797,386	373,354	13.49	27,676
1992	1,327,194.91	895,326	975,248	351,947	12.66	27,800
1993	1,540,001.33	1,011,011	1,101,260	438,741	13.21	33,213

UGI PENN NATURAL GAS, INC.

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 36-R2.5						
1994	2,390,792.98	1,524,848	1,660,965	729,828	13.77	53,001
1995	570,970.25	353,088	384,607	186,363	14.35	12,987
1996	1,295,149.95	775,147	844,341	450,809	14.93	30,195
1997	1,253,528.30	724,539	789,216	464,312	15.51	29,936
1998	1,578,494.84	879,064	957,535	620,960	16.11	38,545
1999	834,069.68	446,644	486,514	347,556	16.77	20,725
2000	880,468.33	456,523	497,275	383,193	17.26	22,201
2001	1,109,496.79	555,414	604,994	504,503	17.71	28,487
2002	1,167,200.99	557,222	606,963	560,238	18.34	30,547
2003	627,046.73	284,428	309,818	317,229	18.97	16,723
2004	1,905,590.16	804,159	875,943	1,029,647	19.86	51,845
2005	1,258,623.59	491,996	535,915	722,709	20.65	34,998
2006	1,344,245.95	495,758	540,012	804,234	21.18	37,971
2007	1,842,701.37	635,732	692,481	1,150,220	21.83	52,690
2008	1,446,120.80	460,156	501,232	944,889	22.50	41,995
2009	1,483,792.00	432,674	471,297	1,012,495	23.07	43,888
2010	997,002.33	262,710	286,161	710,841	23.76	29,918
2011	1,956,983.85	460,870	502,010	1,454,974	24.35	59,753
2012	1,411,494.41	290,768	316,724	1,094,770	25.05	43,703
2013	1,410,528.88	249,099	271,335	1,139,194	25.65	44,413
2014	1,618,998.05	237,507	258,709	1,360,289	26.17	51,979
2015	1,626,854.98	188,390	205,207	1,421,648	26.71	53,225
2016	1,158,163.00	97,517	106,222	1,051,941	27.18	38,703
2017	1,795,720.43	93,377	101,713	1,694,007	27.32	62,006
2018	1,841,869.21	33,890	36,915	1,804,954	26.67	67,677
	50,742,004.57	23,663,437	25,772,298	24,969,707		1,284,252

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.4 2.53

UGI PENN NATURAL GAS, INC.

ACCOUNT 381.1 METERS - AMR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S2						
1999	68,520.49	54,844	67,475	1,045	4.82	217
2000	110,327.33	86,728	106,702	3,625	5.06	716
2001	719,233.18	552,803	680,114	39,119	5.34	7,326
2002	1,585,727.86	1,179,306	1,450,902	134,826	5.77	23,367
2003	886,897.11	636,970	783,665	103,232	6.18	16,704
2004	2,656,771.66	1,818,295	2,237,051	419,721	6.69	62,739
2005	1,150,477.28	742,403	913,380	237,097	7.28	32,568
2006	1,163,748.33	715,705	880,533	283,215	7.75	36,544
2007	1,417,000.59	826,111	1,016,366	400,635	8.22	48,739
2008	490,467.22	266,765	328,201	162,266	8.81	18,418
2009	57,245.48	28,772	35,398	21,847	9.40	2,324
2010	228,356.15	104,427	128,477	99,879	10.09	9,899
2011	246,326.22	100,871	124,102	122,224	10.82	11,296
2012	96,859.93	34,811	42,828	54,032	11.58	4,666
2013	68,489.81	21,054	25,903	42,587	12.39	3,437
2014	7,274.21	1,843	2,267	5,007	13.26	378
2016	42,104.72	5,970	7,345	34,760	15.14	2,296
2017	12,000.00	1,022	1,257	10,743	16.11	667
2018	12,360.00	351	432	11,928	17.11	697
	11,020,187.57	7,179,051	8,832,398	2,187,790		282,998

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.7 2.57

UGI PENN NATURAL GAS, INC.

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R3						
1950	211.54	199	212			
1952	22,872.17	21,291	22,872			
1953	3,324.65	3,077	3,325			
1954	3,638.77	3,348	3,639			
1956	2,288.98	2,081	2,289			
1957	4,312.96	3,896	4,313			
1958	523.27	470	523			
1959	5,076.98	4,528	5,077			
1960	13,576.34	12,028	13,576			
1961	9,266.15	8,152	9,266			
1962	28,692.16	25,060	28,692			
1963	14,471.10	12,544	14,471			
1964	37,803.93	32,503	37,804			
1965	38,378.73	32,720	38,379			
1966	31,246.60	26,400	31,247			
1967	24,202.13	20,253	24,202			
1968	19,889.94	16,479	19,890			
1969	19,954.10	16,354	19,954			
1970	22,762.73	18,448	22,763			
1971	20,289.92	16,245	20,290			
1972	17,294.88	13,674	17,295			
1973	11,492.55	8,964	11,493			
1974	24,418.58	18,782	24,102	317	10.85	29
1975	16,319.18	12,364	15,866	453	11.39	40
1976	25,023.29	18,666	23,953	1,070	11.94	90
1977	43,118.59	31,633	40,593	2,526	12.52	202
1978	25,979.99	18,733	24,039	1,941	13.11	148
1979	50,315.47	35,628	45,720	4,595	13.72	335
1980	157,640.32	109,510	140,530	17,110	14.35	1,192
1981	85,258.09	58,066	74,514	10,744	14.99	717
1984	251.00	160	205	46	17.03	3
1985	76,948.28	47,921	61,495	15,453	17.73	872
1986	6,297.30	3,825	4,908	1,389	18.45	75
1987	4,517.67	2,673	3,430	1,088	19.19	57
1988	436.80	252	323	114	19.93	6
1989	61,414.76	34,379	44,117	17,298	20.69	836
1990	113,229.49	61,529	78,958	34,271	21.46	1,597
1991	3,009.98	1,585	2,034	976	22.25	44
1992	70,156.42	39,414	50,578	19,578	20.48	956
1993	67,108.70	36,433	46,753	20,356	21.26	957
1994	82,593.19	43,262	55,516	27,077	22.05	1,228
1995	26,780.69	13,572	17,416	9,365	22.62	414
1996	1,225.32	597	766	459	23.41	20
1997	216,693.86	101,759	130,583	86,111	24.00	3,588

UGI PENN NATURAL GAS, INC.

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R3						
1998	256,742.97	115,432	148,129	108,614	24.79	4,381
1999	8,429.94	3,634	4,663	3,767	25.51	148
2000	84,587.64	35,214	45,189	39,399	26.06	1,512
2001	118,361.21	47,273	60,664	57,697	26.69	2,162
2002	169,552.53	64,193	82,376	87,177	27.50	3,170
2003	148,288.73	53,250	68,334	79,955	28.11	2,844
2004	220,104.20	73,075	93,774	126,330	29.17	4,331
2007	122,142.22	32,734	42,006	80,136	31.42	2,550
2009	114,064.35	25,459	32,671	81,393	33.06	2,462
2010	62,519.49	12,541	16,093	46,426	33.87	1,371
	2,815,100.83	1,452,262	1,831,870	983,231		38,337

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.6 1.36

UGI PENN NATURAL GAS, INC.

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R3						
1959	245.76	219	246			
1960	2,151.30	1,906	2,151			
1961	75,690.37	66,592	75,690			
1962	16,927.20	14,784	16,927			
1963	22,943.49	19,888	22,943			
1964	28,400.21	24,418	28,400			
1965	29,395.47	25,061	29,395			
1966	36,408.56	30,761	36,409			
1967	32,174.73	26,924	32,175			
1968	26,931.71	22,313	26,932			
1969	37,722.84	30,917	37,723			
1970	19,650.04	15,925	19,650			
1971	9,667.21	7,740	9,667			
1972	13,313.98	10,527	13,314			
1973	38,836.17	30,292	38,836			
1974	144,406.45	111,070	143,099	1,307	10.85	120
1975	99,258.76	75,204	96,891	2,368	11.39	208
1976	162,178.02	120,978	155,865	6,313	11.94	529
1977	227,638.93	167,000	215,158	12,481	12.52	997
1978	126,268.54	91,047	117,302	8,967	13.11	684
1979	78,656.93	55,696	71,757	6,900	13.72	503
1980	57,030.55	39,618	51,043	5,988	14.35	417
1981	109,907.92	74,854	96,440	13,468	14.99	898
1985	24,654.43	15,354	19,782	4,872	17.73	275
1986	27,447.15	16,673	21,481	5,966	18.45	323
1988	68,000.86	39,166	50,460	17,541	19.93	880
1989	58,448.77	32,719	42,154	16,295	20.69	788
1990	51,140.66	27,790	35,804	15,337	21.46	715
1991	39,011.61	20,544	26,468	12,544	22.25	564
1992	35,854.73	20,143	25,952	9,903	20.48	484
1993	51,676.44	28,055	36,145	15,531	21.26	731
1994	71,235.62	37,313	48,073	23,163	22.05	1,050
1995	49,500.84	25,087	32,321	17,180	22.62	760
1996	45,909.70	22,372	28,823	17,087	23.41	730
1997	34,534.58	16,217	20,894	13,641	24.00	568
1998	49,970.37	22,467	28,946	21,024	24.79	848
1999	46,832.83	20,190	26,012	20,821	25.51	816
2000	39,699.21	16,527	21,293	18,406	26.06	706
2001	45,124.99	18,023	23,220	21,905	26.69	821
2002	66,517.98	25,184	32,446	34,072	27.50	1,239
2003	78,667.19	28,249	36,395	42,272	28.11	1,504
2004	165,793.01	55,043	70,916	94,877	29.17	3,253
2005	119,365.27	36,538	47,075	72,290	30.04	2,406
2006	70,424.87	20,219	26,050	44,375	30.73	1,444

UGI PENN NATURAL GAS, INC.

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R3						
2007	93,502.87	25,059	32,285	61,218	31.42	1,948
2008	109,845.80	26,989	34,772	75,074	32.24	2,329
2009	119,208.92	26,607	34,280	84,929	33.06	2,569
2010	90,572.74	18,169	23,408	67,165	33.87	1,983
2011	78,430.71	13,945	17,966	60,465	34.69	1,743
2012	113,394.32	17,621	22,702	90,692	35.34	2,566
2013	103,879.46	13,712	17,666	86,213	36.17	2,384
2014	114,396.21	12,401	15,977	98,419	37.00	2,660
2015	78,109.97	6,639	8,554	69,556	37.65	1,847
2016	85,816.55	5,235	6,745	79,072	38.48	2,055
	3,622,773.80	1,773,984	2,253,078	1,369,696		47,345

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.9 1.31

UGI PENN NATURAL GAS, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2.5						
1954	841.36	753	841			
1956	6,973.95	6,165	6,974			
1957	11,070.55	9,730	11,071			
1958	4,998.19	4,365	4,998			
1959	682.71	593	683			
1960	32,412.12	27,954	32,412			
1961	10,508.56	9,000	10,509			
1962	22,666.58	19,277	22,667			
1963	60,275.74	50,886	60,276			
1964	78,471.61	65,742	78,472			
1965	130,924.67	108,813	130,925			
1966	123,124.71	101,455	123,125			
1967	206,612.50	168,687	206,612			
1968	231,994.57	187,607	231,995			
1969	192,962.17	154,455	191,942	1,020	8.98	114
1970	269,609.92	213,531	265,355	4,255	9.36	455
1971	228,395.96	178,809	222,206	6,190	9.77	634
1972	256,490.74	198,411	246,566	9,925	10.19	974
1973	108,761.12	83,046	103,201	5,560	10.64	523
1974	90,279.87	68,011	84,517	5,763	11.10	519
1975	52,714.62	39,137	48,636	4,079	11.59	352
1976	52,839.15	38,643	48,022	4,817	12.09	398
1977	29,666.79	21,354	26,537	3,130	12.61	248
1978	50,515.69	35,754	44,432	6,084	13.15	463
1979	91,746.81	63,794	79,277	12,470	13.71	910
1980	489,034.63	333,849	414,875	74,160	14.28	5,193
1981	229,938.90	153,958	191,324	38,615	14.87	2,597
1982	80,678.84	52,925	65,770	14,909	15.48	963
1983	41,911.79	26,907	33,437	8,475	16.11	526
1984	46,355.30	29,101	36,164	10,191	16.75	608
1985	71,989.99	44,154	54,870	17,120	17.40	984
1986	43,721.89	26,165	32,515	11,207	18.07	620
1987	107,582.08	62,756	77,987	29,595	18.75	1,578
1988	160,176.53	90,980	113,061	47,116	19.44	2,424
1989	30,343.64	16,756	20,823	9,521	20.15	473
1990	108,473.29	58,166	72,283	36,190	20.87	1,734
1991	126,920.96	65,999	82,017	44,904	21.60	2,079
1992	44,244.58	25,317	31,461	12,784	19.62	652
1993	29,852.00	16,583	20,608	9,244	20.20	458
1994	29,611.81	15,943	19,812	9,800	20.79	471
1995	34,843.36	18,146	22,550	12,293	21.39	575
1996	42,507.47	21,279	26,443	16,064	22.20	724
1997	147,409.43	71,110	88,369	59,040	22.80	2,589
1998	87,120.40	40,398	50,203	36,917	23.42	1,576

UGI PENN NATURAL GAS, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2.5						
1999	171,545.92	76,612	95,206	76,340	23.96	3,186
2000	88,218.00	38,031	47,261	40,957	24.52	1,670
2001	82,866.98	34,423	42,778	40,089	24.98	1,605
2002	24,717.95	9,771	12,142	12,576	25.62	491
2003	6,563.56	2,460	3,057	3,507	26.27	133
2004	11,156.85	3,883	4,825	6,332	27.17	233
2005	8,144.97	2,623	3,260	4,885	27.90	175
2006	8,557.55	2,584	3,211	5,347	28.61	187
2007	26,046.08	7,368	9,156	16,890	29.15	579
2008	31,770.21	8,273	10,281	21,489	29.82	721
2009	68,151.34	16,247	20,190	47,961	30.34	1,581
2010	60,161.10	12,935	16,074	44,087	31.03	1,421
2011	489,003.99	93,498	116,190	372,814	31.72	11,753
2012	154,715.81	25,946	32,243	122,473	32.26	3,796
2013	5,903.33	848	1,054	4,849	32.81	148
2014	69,780.76	8,290	10,302	59,479	33.38	1,782
2015	2,950,547.07	276,761	343,932	2,606,615	33.81	77,096
2016	2,353,292.29	160,495	199,448	2,153,844	34.13	63,107
2017	242,217.36	10,173	12,642	229,575	34.21	6,711
	11,151,618.67	3,817,685	4,720,075	6,431,544		208,789

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.8 1.87

UGI PENN NATURAL GAS, INC.

ACCOUNT 387 OTHER DISTRIBUTION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 26-L2						
1962	460.81	404	461			
1976	21,500.00	16,431	19,748	1,752	6.13	286
1984	1,544.96	1,064	1,279	266	8.09	33
1987	5,496.89	3,626	4,358	1,139	8.85	129
1988	2,425.60	1,578	1,897	529	9.09	58
1997	821.60	573	689	133	9.24	14
2008	85,066.24	38,407	46,161	38,905	12.76	3,049
	117,316.10	62,083	74,593	42,723		3,569
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					12.0	3.04

UGI PENN NATURAL GAS, INC.

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EMPIRE YARD - MAJOR STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 12-2047						
1960	96,862.05	62,874	66,723	30,139	22.45	1,342
1961	83,500.53	53,848	57,144	26,356	22.60	1,166
1962	135,834.79	86,987	92,312	43,523	22.76	1,912
1963	9,135.75	5,810	6,166	2,970	22.91	130
1964	3,559.20	2,248	2,386	1,174	23.05	51
1965	462.67	290	308	155	23.20	7
1966	287.58	179	190	98	23.34	4
1967	832.88	514	545	287	23.48	12
1968	3,459.87	2,119	2,249	1,211	23.62	51
1969	641.45	390	414	228	23.75	10
1970	2,257.57	1,360	1,443	814	23.88	34
1971	72,732.76	43,437	46,096	26,637	24.01	1,109
1972	5,135.69	3,041	3,227	1,909	24.13	79
1973	5,708.79	3,349	3,554	2,155	24.25	89
1974	1,050.01	610	647	403	24.37	17
1975	19,614.22	11,288	11,979	7,635	24.49	312
1976	96,036.92	54,703	58,052	37,985	24.61	1,543
1977	256,414.04	144,564	153,414	103,000	24.72	4,167
1978	14,528.00	8,105	8,601	5,927	24.82	239
1979	30,632.01	16,897	17,931	12,701	24.93	509
1980	49,188.12	26,823	28,465	20,723	25.03	828
1981	47,956.25	25,839	27,421	20,535	25.13	817
1982	15,776.75	8,394	8,908	6,869	25.23	272
1983	15,610.85	8,198	8,700	6,911	25.33	273
1984	46,708.56	24,196	25,677	21,031	25.42	827
1985	67,492.59	34,471	36,581	30,911	25.51	1,212
1986	216,455.89	108,921	115,589	100,867	25.60	3,940
1987	94,072.98	46,621	49,475	44,598	25.68	1,737
1988	77,614.45	37,850	40,167	37,447	25.76	1,454
1989	131,644.27	63,131	66,996	64,649	25.84	2,502
1990	1,450.96	683	725	726	25.92	28
1991	12,558.66	5,804	6,159	6,399	26.00	246
1992	106,653.10	54,873	58,232	48,421	24.77	1,955
1993	235,465.69	118,910	126,189	109,277	24.75	4,415
1994	9,095.81	4,500	4,775	4,320	24.77	174
1995	131,241.18	63,468	67,353	63,888	24.83	2,573
1996	76,557.27	36,112	38,323	38,235	24.92	1,534
1997	4,562,797.54	2,103,906	2,232,698	2,330,100	24.83	93,842
1998	276,944.53	123,933	131,520	145,425	25.00	5,817
1999	83,785.57	36,606	38,847	44,939	24.92	1,803
2000	88,618.83	37,876	40,195	48,424	24.90	1,945
2001	716,511.16	297,639	315,859	400,652	24.98	16,039

UGI PENN NATURAL GAS, INC.

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EMPIRE YARD - MAJOR STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 12-2047						
2002	41,761.38	16,788	17,816	23,946	24.92	961
2003	178,664.14	68,946	73,167	105,498	25.07	4,208
2004	144,485.90	52,997	56,241	88,245	25.03	3,526
2005	165,151.01	57,340	60,850	104,301	24.92	4,185
2006	138,484.01	45,921	48,732	89,752	24.94	3,599
2007	867,769.42	274,389	291,186	576,584	24.87	23,184
2008	78,472.74	23,322	24,750	53,723	24.83	2,164
2009	53,579.98	14,810	15,717	37,863	24.87	1,522
2010	194,294.47	49,701	52,743	141,551	24.72	5,726
2011	311,933.67	72,743	77,196	234,738	24.66	9,519
2012	48,954.77	10,246	10,873	38,082	24.56	1,551
2013	121,551.67	22,390	23,761	97,791	24.35	4,016
2014	162,513.95	25,515	27,077	135,437	24.15	5,608
2015	94,075.95	12,023	12,759	81,317	23.90	3,402
2016	631,334.10	60,734	64,452	566,882	23.48	24,143
2017	627,408.31	38,899	41,280	586,128	22.71	25,809
2018	1,010,054.86	23,837	25,296	984,759	20.73	47,504
	12,773,378.12	4,641,968	4,926,129	7,847,249		327,643

EMPIRE YARD - MINOR STRUCTURES
INTERIM SURVIVOR CURVE.. IOWA 70-R1
PROBABLE RETIREMENT YEAR.. 12-2030

1960	27,374.98	22,003	23,350	4,025	11.12	362
1961	2,250.14	1,803	1,913	337	11.15	30
1962	11,395.40	9,106	9,663	1,732	11.17	155
1964	212.41	169	179	33	11.23	3
1965	479.69	380	403	76	11.26	7
1972	4,846.95	3,732	3,960	886	11.42	78
1973	59,338.04	45,473	48,257	11,081	11.45	968
1976	674.99	510	541	134	11.51	12
1977	9,114.69	6,847	7,266	1,849	11.52	161
1978	24,124.85	18,022	19,125	5,000	11.54	433
1979	540.75	402	427	114	11.56	10
1980	8,726.53	6,441	6,835	1,891	11.58	163
1981	52,430.77	38,458	40,812	11,619	11.59	1,003
1982	22,292.87	16,241	17,235	5,058	11.61	436
1984	11,417.15	8,199	8,701	2,716	11.64	233
1986	31,130.64	21,998	23,345	7,786	11.67	667
1987	11,362.33	7,961	8,448	2,914	11.68	249

UGI PENN NATURAL GAS, INC.

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EMPIRE YARD - MINOR STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 12-2030						
1988	15,773.37	10,949	11,619	4,154	11.70	355
1989	8,654.63	5,950	6,314	2,340	11.71	200
1990	94,337.02	64,194	68,124	26,213	11.72	2,237
1992	6,049.58	4,192	4,449	1,601	11.63	138
1993	1,598.34	1,094	1,161	437	11.65	38
1994	38,859.45	26,292	27,901	10,958	11.59	945
1995	4,586.75	3,061	3,248	1,338	11.59	115
1996	1,532.27	1,006	1,068	465	11.65	40
1997	1,129.92	730	775	355	11.64	30
1998	3,483.10	2,208	2,343	1,140	11.70	97
2001	6,551.41	3,954	4,196	2,355	11.66	202
2002	8,685.69	5,121	5,434	3,251	11.66	279
2003	26,975.97	15,508	16,457	10,519	11.65	903
2004	262,708.52	145,514	154,422	108,287	11.68	9,271
2005	28,203.02	14,984	15,901	12,302	11.69	1,052
2008	29,302.79	13,878	14,728	14,575	11.67	1,249
2010	189,349.18	79,830	84,717	104,632	11.66	8,974
2011	217,404.63	85,114	90,324	127,080	11.66	10,899
2014	19,697.18	5,513	5,850	13,847	11.58	1,196
2016	36,278.26	6,501	6,899	29,379	11.45	2,566
	1,278,874.26	703,338	746,393	532,481		45,756

ARCHIBALD

INTERIM SURVIVOR CURVE.. IOWA 70-R1
PROBABLE RETIREMENT YEAR.. 12-2052

2001	6,552.43	2,536	2,691	3,861	28.12	137
2002	3,744,541.48	1,398,586	1,484,201	2,260,340	28.09	80,468
2003	86,914.88	31,211	33,122	53,793	28.11	1,914
2004	115,083.74	39,221	41,622	73,462	28.05	2,619
2005	21,117.86	6,770	7,184	13,933	28.07	496
2006	69,842.02	21,351	22,658	47,184	28.11	1,679
2007	23,690.88	6,894	7,316	16,375	28.02	584
2008	35,761.11	9,763	10,361	25,400	27.96	908
2009	2,419.09	613	651	1,769	27.96	63
2010	43,811.86	10,243	10,870	32,942	27.86	1,182
2011	22,633.82	4,821	5,116	17,518	27.71	632
2012	5,654.79	1,081	1,147	4,508	27.51	164
2013	10,834.88	1,818	1,929	8,906	27.29	326
2014	81,948.80	11,686	12,401	69,547	27.05	2,571

UGI PENN NATURAL GAS, INC.

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ARCHIBALD						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 12-2052						
2015	2,283.71	264	280	2,004	26.71	75
2016	41,061.29	3,581	3,800	37,261	26.15	1,425
2017	101,472.77	5,703	6,052	95,421	25.17	3,791
2018	351,831.64	7,564	8,027	343,805	22.76	15,106
	4,767,457.05	1,563,706	1,659,429	3,108,028		114,140
WILLIAMSPORT						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 12-2032						
1971	237,760.45	177,362	188,220	49,541	13.09	3,785
1972	1,315.15	976	1,036	279	13.12	21
1973	1,253.66	926	983	271	13.15	21
1975	2,274.16	1,662	1,764	510	13.20	39
1976	460.74	335	356	105	13.23	8
1978	1,609.97	1,155	1,226	384	13.28	29
1986	1,417.22	955	1,013	404	13.46	30
1987	53,544.15	35,754	37,943	15,601	13.47	1,158
1988	6,976.47	4,611	4,893	2,083	13.49	154
1989	14,141.63	9,245	9,811	4,331	13.51	321
1990	3,135.37	2,026	2,150	985	13.53	73
1992	878.53	581	617	262	13.43	20
1994	4,914.16	3,170	3,364	1,550	13.35	116
1995	459.29	292	310	149	13.38	11
1996	657.59	411	436	221	13.34	17
1997	1,995.36	1,225	1,300	695	13.35	52
1998	7,964.25	4,790	5,083	2,881	13.42	215
1999	4,864.43	2,869	3,045	1,820	13.45	135
2000	71,990.71	41,740	44,295	27,696	13.47	2,056
2001	9,508.20	5,418	5,750	3,759	13.40	281
2002	27,481.31	15,236	16,169	11,313	13.46	840
2003	6,168.90	3,332	3,536	2,633	13.41	196
2004	3,694.64	1,918	2,035	1,659	13.43	124
2005	4,895.80	2,433	2,582	2,314	13.42	172
2007	38,908.60	17,945	19,044	19,865	13.44	1,478
2008	2,238.22	982	1,042	1,196	13.42	89
2010	34,342.69	13,339	14,156	20,187	13.38	1,509
2011	213,503.49	76,690	81,385	132,119	13.38	9,874
2012	7,944.77	2,603	2,762	5,182	13.34	388
2014	58,156.09	14,708	15,608	42,548	13.29	3,202

UGI PENN NATURAL GAS, INC.

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WILLIAMSPORT						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 12-2032						
2015	114,157.51	23,893	25,356	88,802	13.22	6,717
2016	3,334.55	534	567	2,768	13.10	211
2017	224,461.99	23,366	24,796	199,666	12.91	15,466
2018	434,867.32	17,003	18,044	416,823	12.29	33,916
	1,601,277.37	509,485	540,674	1,060,603		82,724
BLOOMSBURG						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 12-2059						
1909	29.70	25	27	3	9.95	
1910	81.05	69	73	8	10.28	1
1912	10.65	9	10	1	10.95	
1915	2,000.14	1,658	1,759	241	11.97	20
1930	22,328.15	16,755	17,781	4,547	17.46	260
1933	37.00	27	29	8	18.56	
1934	61.57	45	48	14	18.93	1
1944	66.00	45	48	18	22.47	1
1968	625.13	341	362	263	29.62	9
1974	819.17	417	443	377	31.06	12
1976	100,941.42	50,091	53,157	47,784	31.51	1,516
1977	20,462.75	10,021	10,634	9,828	31.72	310
1978	81.38	39	41	40	31.94	1
1980	1,509.86	708	751	759	32.35	23
1981	962.85	445	472	491	32.55	15
1983	3,213.54	1,438	1,526	1,688	32.94	51
1984	4,090.14	1,800	1,910	2,180	33.12	66
1987	1,485.88	619	657	829	33.66	25
1988	13,243.48	5,408	5,739	7,504	33.83	222
1991	1,043.57	400	424	619	34.31	18
1996	6,907.57	2,858	3,033	3,875	31.52	123
1998	26,105.13	10,150	10,771	15,334	31.83	482
2000	15,914.75	5,857	6,216	9,699	31.92	304
2001	5,432.45	1,938	2,057	3,376	32.00	106
2003	14,069.80	4,654	4,939	9,131	31.87	287
2007	20,390.36	5,416	5,748	14,643	31.79	461
2008	5,569.36	1,386	1,471	4,099	31.70	129
2010	18,836.78	4,003	4,248	14,589	31.50	463
2011	185,295.09	35,725	37,912	147,383	31.41	4,692
2014	772,823.92	99,462	105,551	667,273	30.47	21,899

UGI PENN NATURAL GAS, INC.

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BLOOMSBURG						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 12-2059						
2015	31,909.76	3,328	3,532	28,378	30.06	944
2016	12,784.20	1,007	1,069	11,716	29.24	401
2017	81,132.64	4,113	4,365	76,768	28.09	2,733
2018	113,435.52	2,223	2,359	111,076	25.07	4,431
	1,483,700.76	272,480	289,160	1,194,541		40,006
HONESDALE						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 12-2026						
1974	12,879.08	10,649	11,301	1,578	7.90	200
1976	266,178.30	218,495	231,870	34,308	7.92	4,332
1989	2,310.56	1,771	1,879	431	8.01	54
2000	9,550.61	6,673	7,081	2,469	8.01	308
2001	626.81	432	458	168	8.02	21
2002	40,725.19	27,559	29,246	11,479	8.00	1,435
2003	7,784.95	5,162	5,478	2,307	8.00	288
2004	36,507.93	23,504	24,943	11,565	8.02	1,442
2010	12,067.70	6,216	6,597	5,471	8.00	684
2014	33,843.97	12,197	12,944	20,900	7.99	2,616
2015	30,342.07	9,260	9,827	20,515	7.97	2,574
2017	50,566.03	8,091	8,586	41,980	7.87	5,334
2018	175,688.24	10,770	11,429	164,259	7.66	21,444
	679,071.44	340,779	361,640	317,431		40,732
MILFORD						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 12-2038						
1988	126,362.63	73,000	77,469	48,894	18.67	2,619
2012	74,443.80	19,549	20,746	53,698	18.25	2,942
2017	20,105.19	1,604	1,702	18,403	17.30	1,064
2018	251,358.18	7,541	8,003	243,356	16.17	15,050
	472,269.80	101,694	107,919	364,351		21,675

UGI PENN NATURAL GAS, INC.

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SOUTHPOINT						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 12-2025						
1975	122,428.71	103,072	109,382	13,047	6.99	1,867
1983	1,621.34	1,323	1,404	217	7.04	31
1984	7,790.35	6,327	6,714	1,076	7.04	153
1987	7,535.15	6,019	6,387	1,148	7.06	163
1988	11,318.77	8,988	9,538	1,781	7.06	252
1989	1,230.74	971	1,030	200	7.07	28
1990	40.79	32	34	7	7.07	1
1994	3,324.80	2,572	2,729	595	7.10	84
1996	1,855.31	1,408	1,494	361	7.08	51
1997	20,539.53	15,407	16,350	4,189	7.08	592
1998	12,191.59	9,036	9,589	2,602	7.07	368
2000	12,436.22	9,014	9,566	2,870	7.06	407
2001	5,327.11	3,810	4,043	1,284	7.06	182
2005	3,855.59	2,513	2,667	1,189	7.08	168
2007	22,953.95	14,202	15,071	7,883	7.09	1,112
2009	9,090.27	5,207	5,526	3,565	7.08	504
2010	18,737.70	10,225	10,851	7,887	7.08	1,114
2011	158,218.63	81,403	86,386	71,832	7.08	10,146
2014	20,519.20	7,996	8,485	12,034	7.05	1,707
2015	36,964.41	12,280	13,032	23,933	7.04	3,400
2016	63,770.71	16,759	17,785	45,986	7.01	6,560
2017	100,836.37	17,868	18,962	81,875	6.97	11,747
2018	250,516.87	17,135	18,184	232,333	6.80	34,167
	893,104.11	353,567	375,211	517,893		74,804

LEASEHOLD IMPROVEMENTS
INTERIM SURVIVOR CURVE.. IOWA 70-R1
PROBABLE RETIREMENT YEAR.. 12-2019

2000	315,000.00	295,029	313,089	1,911	1.26	1,517
	315,000.00	295,029	313,089	1,911		1,517

BRIDGE STREET
FULLY ACCRUED

1883	8,344.74	8,345	8,345			
1891	3,862.10	3,862	3,862			
1901	8,797.90	8,798	8,798			
1912	486.10	486	486			

UGI PENN NATURAL GAS, INC.

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRIDGE STREET FULLY ACCRUED						
1917	2,730.00	2,730	2,730			
1921	68.14	68	68			
1936	301.44	301	301			
1940	49.80	50	50			
1950	5,337.36	5,337	5,337			
1957	143.48	143	143			
1962	79.33	79	79			
1963	91,963.79	91,964	91,964			
1967	322.70	323	323			
1970	278.25	278	278			
1974	3,969.79	3,970	3,970			
1976	2,899.25	2,899	2,899			
1977	6,110.00	6,110	6,110			
1978	6,994.63	6,995	6,995			
1980	3,627.06	3,627	3,627			
1982	2,134.65	2,135	2,135			
1984	2,395.18	2,395	2,395			
1985	11,720.54	11,721	11,721			
1987	1,437.18	1,437	1,437			
1988	1,091.39	1,091	1,091			
1989	48,342.22	48,342	48,342			
1992	535.23	535	535			
1994	505.00	505	505			
1995	6,815.71	6,816	6,816			
1996	1,097.33	1,097	1,097			
1997	2,660.96	2,661	2,661			
1998	44.63	45	45			
2003	4,394.97	4,395	4,395			
	229,540.85	229,540	229,541			

UGI PENN NATURAL GAS, INC.

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
2002	61,566.69	26,812	38,265	23,301	21.71	1,073
2005	11,064.18	3,959	5,650	5,414	23.79	228
2011	34,806.56	7,623	10,879	23,927	26.75	894
	107,437.43	38,394	54,795	52,642		2,195
	24,601,111.19	9,049,980	9,603,980	14,997,130		751,192
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						20.0 3.05

UGI PENN NATURAL GAS, INC.

ACCOUNT 391.1 OFFICE FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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						
1999	19,160.18	18,522	17,355	1,805	0.67	1,805
2000	47,086.84	43,752	40,995	6,092	1.42	4,290
2001	12,167.72	10,799	10,119	2,049	2.25	911
2002	57,421.92	48,091	45,060	12,362	3.25	3,804
2003	12,589.63	9,914	9,289	3,301	4.25	777
2004	826.89	599	561	266	5.50	48
2005	1,086.91	720	675	412	6.75	61
2006	1,234.22	764	716	518	7.62	68
2007	1,312.22	755	707	605	8.50	71
2008	24,417.03	12,819	12,011	12,406	9.50	1,306
2010	2,239.24	952	892	1,347	11.50	117
2011	20,678.25	7,754	7,266	13,412	12.50	1,073
2014	33,759.66	7,596	7,117	26,643	15.50	1,719
2015	35,177.20	6,156	5,768	29,409	16.50	1,782
2016	232,620.68	29,078	27,246	205,375	17.50	11,736
2017	75,000.00	5,625	5,271	69,729	18.50	3,769
2018	78,000.00	1,950	1,827	76,173	19.50	3,906
	654,778.59	205,846	192,875	461,904		37,243

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.4 5.69

UGI PENN NATURAL GAS, INC.

ACCOUNT 391.2 OFFICE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
2010	33,244.94	28,258	24,859	8,386	1.50	5,591
2011	5,097.89	3,823	3,363	1,735	2.50	694
2015	4,313.90	1,510	1,328	2,986	6.50	459
2016	40,481.61	10,120	8,903	31,579	7.50	4,211
	83,138.34	43,711	38,453	44,685		10,955
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.1 13.18

UGI PENN NATURAL GAS, INC.

ACCOUNT 391.3 COMPUTER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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						
2015	169,976.77	118,984	114,972	55,005	1.50	36,670
2016	4,313.94	2,157	2,084	2,230	2.50	892
	174,290.71	121,141	117,056	57,235		37,562
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.5 21.55

UGI PENN NATURAL GAS, INC.

ACCOUNT 391.41 COMPUTER SOFTWARE - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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						
2017	111,550.00	33,465	34,860	76,690	3.50	21,911
2018	124,269.00	12,427	12,945	111,324	4.50	24,739
	235,819.00	45,892	47,805	188,014		46,650
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.0 19.78

UGI PENN NATURAL GAS, INC.

ACCOUNT 392 TRANSPORTATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-L3						
1999	14,024.98	13,503	13,448	577	0.75	577
2000	37,775.40	36,011	35,864	1,911	0.91	1,911
2001	30,536.86	28,729	28,612	1,925	1.12	1,719
2002	26,375.38	24,432	24,332	2,043	1.33	1,536
2003	113,132.72	102,996	102,576	10,557	1.55	6,811
2004	292,743.31	260,190	259,128	33,615	1.81	18,572
2005	94,835.57	81,928	81,594	13,242	2.09	6,336
2006	166,429.43	140,666	140,092	26,337	2.27	11,602
2011	37,455.91	26,631	26,522	10,934	3.05	3,585
2016	876,295.17	245,801	244,798	631,497	6.41	98,517
2017	2,499,070.62	423,842	422,113	2,076,958	7.34	282,964
2018	2,800,000.00	158,480	157,833	2,642,167	8.33	317,187
	6,988,675.35	1,543,209	1,536,912	5,451,763		751,317
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.3						10.75

UGI PENN NATURAL GAS, INC.

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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						
2004	1,768.11	1,282	1,298	470	5.50	85
	1,768.11	1,282	1,298	470		85
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					5.5	4.81

UGI PENN NATURAL GAS, INC.

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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						
1999	312,670.88	302,250	295,148	17,523	0.67	17,523
2000	222,340.24	206,592	201,737	20,603	1.42	14,509
2001	237,021.51	210,357	205,414	31,608	2.25	14,048
2002	75,121.24	62,914	61,436	13,685	3.25	4,211
2003	110,682.26	87,162	85,114	25,568	4.25	6,016
2004	270,994.91	196,471	191,854	79,141	5.50	14,389
2005	107,276.26	71,071	69,401	37,875	6.75	5,611
2006	272,070.63	168,344	164,388	107,683	7.62	14,132
2007	397,958.98	228,826	223,449	174,510	8.50	20,531
2008	194,881.81	102,313	99,909	94,973	9.50	9,997
2009	386,652.36	183,660	179,344	207,308	10.50	19,744
2010	528,508.75	224,616	219,338	309,171	11.50	26,884
2011	46,412.17	17,405	16,996	29,416	12.50	2,353
2012	106,370.79	34,571	33,759	72,612	13.50	5,379
2013	245,409.98	67,488	65,902	179,508	14.50	12,380
2014	458,824.63	103,236	100,810	358,015	15.50	23,098
2015	815,389.03	142,693	139,339	676,050	16.50	40,973
2016	468,977.66	58,622	57,244	411,734	17.50	23,528
2017	670,350.00	50,276	49,095	621,255	18.50	33,581
2018	1,167,880.00	29,197	28,511	1,139,369	19.50	58,429
	7,095,794.09	2,548,064	2,488,188	4,607,606		367,316
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.5 5.18

UGI PENN NATURAL GAS, INC.

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 14-L3						
1973	7,136.00	7,136	7,136			
1974	9,850.32	9,850	9,850			
1975	15,643.00	15,643	15,643			
1976	902.80	903	903			
1979	925.16	925	925			
1981	16,796.10	16,796	16,796			
1982	23,855.60	23,856	23,856			
1983	35,344.05	35,344	35,344			
1984	28,128.87	28,129	28,129			
1986	6,321.00	6,204	6,321			
1987	23,286.13	22,554	23,286			
1988	34,367.53	32,845	34,368			
1992	41,137.70	39,200	41,138			
1993	36,651.84	34,614	36,652			
1994	31,493.91	29,403	31,494			
1995	93,851.50	86,625	93,852			
1996	78,601.40	71,700	78,601			
1997	55,593.65	49,973	55,594			
1998	188,247.06	166,975	188,247			
1999	8,460.90	7,394	8,461			
2000	10,736.50	9,258	10,736			
2001	28,064.94	23,861	27,776	289	3.13	92
2002	221,629.95	185,238	215,633	5,997	3.29	1,823
2003	68,109.74	55,891	65,062	3,048	3.44	886
2004	320,999.56	257,859	300,170	20,830	3.55	5,868
2007	36,594.89	27,186	31,647	4,948	3.98	1,243
2008	35,075.31	24,932	29,023	6,052	4.27	1,417
2009	48,114.46	32,270	37,565	10,549	4.66	2,264
2010	12,089.03	7,512	8,744	3,345	5.18	646
	1,518,008.90	1,310,076	1,462,952	55,057		14,239

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.9 0.94

UGI PENN NATURAL GAS, INC.

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
2009	6,162.16	5,854	6,082	80	0.50	80
2011	4,804.92	3,604	3,745	1,060	2.50	424
	10,967.08	9,458	9,827	1,140		504
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					2.3	4.60

UGI PENN NATURAL GAS, INC.

ACCOUNT 397.1 TELEPHONE SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
2009	155,862.14	148,069	148,545	7,317	0.50	7,317
	155,862.14	148,069	148,545	7,317		7,317
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					1.0	4.69

UGI PENN NATURAL GAS, INC.

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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						
2007	137,069.69	105,087	102,578	34,492	3.50	9,855
2008	48,106.71	33,675	32,871	15,236	4.50	3,386
2009	72,298.45	45,789	44,696	27,602	5.50	5,019
2010	346,189.25	196,175	191,490	154,699	6.50	23,800
2011	26,672.91	13,336	13,018	13,655	7.50	1,821
2012	6,969.59	3,020	2,948	4,022	8.50	473
2016	151,962.74	25,328	24,723	127,240	12.50	10,179
2017	25,000.00	2,500	2,440	22,560	13.50	1,671
2018	27,851.00	928	906	26,945	14.50	1,858
	842,120.34	425,838	415,670	426,450		58,062

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.3 6.89

COMMON PLANT

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 9-2068						
NET SALVAGE PERCENT.. 0						
2018	27,074,300.00			27,074,300	26.95	1,004,612
	27,074,300.00			27,074,300		1,004,612
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.0 3.71

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 3-2019						
NET SALVAGE PERCENT.. 0						
2009	156,908.12	149,063	133,308	23,600	0.50	23,600
2010	2,987.32	2,821	2,523	464	0.50	464
2016	3,372.91	2,811	2,514	859	0.50	859
	163,268.35	154,695	138,345	24,923		24,923
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.0						15.27

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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						
2001	25,355.20	22,186	13,040	12,315	2.50	4,926
2003	7,182.75	5,567	3,272	3,911	4.50	869
2004	11,896.38	8,625	5,069	6,827	5.50	1,241
2005	39,965.68	26,977	15,856	24,110	6.50	3,709
2006	2,468.81	1,543	907	1,562	7.50	208
2007	878.14	505	297	581	8.50	68
2008	572.40	301	177	395	9.50	42
2009	4,753.12	2,258	1,327	3,426	10.50	326
2010	747,318.56	317,610	186,678	560,641	11.50	48,751
2018	1,925,000.00			1,925,000	20.00	96,250
	2,765,391.04	385,572	226,623	2,538,768		156,390
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.2 5.66

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - ELECTRONIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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						
2014	15,124.84	13,612	7,870	7,255	0.50	7,255
2015	13,739.84	9,618	5,561	8,179	1.50	5,453
2016	15,683.71	7,842	4,534	11,150	2.50	4,460
	44,548.39	31,072	17,965	26,583		17,168
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.5						38.54

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 392 TRANSPORTATION EQUIPMENT - CARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 7-L2.5						
NET SALVAGE PERCENT.. 0						
2004	26,875.84	25,527	26,876			
2008	22,536.44	19,805	22,536			
2014	22,224.80	14,113	16,103	6,122	2.59	2,364
	71,637.08	59,445	65,515	6,122		2,364
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.6 3.30

INFORMATION SERVICES

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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						
1999	6,158.53	6,005	5,916	243	0.50	243
2001	3,769.21	3,298	3,249	520	2.50	208
2002	6,694.08	5,523	5,441	1,253	3.50	358
2003	22,684.22	17,580	17,321	5,363	4.50	1,192
2004	5,698.56	4,131	4,070	1,629	5.50	296
2007	1,760.05	1,012	997	763	8.50	90
	46,764.65	37,549	36,994	9,771		2,387
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.1 5.10

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - ELECTRONIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

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						
2014	1,020,522.82	918,471	884,523	136,000	0.50	136,000
2015	1,237,638.55	866,347	834,326	403,313	1.50	268,875
2016	506,298.30	253,149	243,792	262,506	2.50	105,002
2017	275,000.00	82,500	79,451	195,549	3.50	55,871
2018	2,000,000.00	200,000	192,608	1,807,392	4.50	401,643
	5,039,459.67	2,320,467	2,234,700	2,804,760		967,391
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.9 19.20

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391.3 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE - 10 YRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	775,538.10	736,761	775,538			
2010	324,586.33	275,898	296,786	27,800	1.50	18,533
2011	24,265.04	18,199	19,577	4,688	2.50	1,875
2012	2,890,937.57	1,879,109	2,021,374	869,564	3.50	248,447
2013	431,236.80	237,180	255,137	176,100	4.50	39,133
2014	981,639.65	441,738	475,181	506,459	5.50	92,083
2015	1,151,853.19	403,149	433,671	718,182	6.50	110,490
2016	678,731.17	169,683	182,529	496,202	7.50	66,160
	7,258,787.85	4,161,717	4,459,793	2,798,995		576,721
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.9 7.95

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391.4 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE - 15 YRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEW CIS SOFTWARE						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	88,072,924.00	5,871,822	5,874,464	82,198,460	14.00	5,871,319
	88,072,924.00	5,871,822	5,874,464	82,198,460		5,871,319
ALL OTHER						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2005	867,789.26	781,010	779,481	88,308	1.50	58,872
2006	1,660,897.57	1,384,076	1,381,367	279,531	2.50	111,812
2007	3,042,652.35	2,332,710	2,328,144	714,509	3.50	204,145
2008	2,908,998.47	2,036,299	2,032,313	876,686	4.50	194,819
2011	457,198.79	228,599	228,152	229,047	7.50	30,540
2012	533,950.04	231,377	230,924	303,026	8.50	35,650
2013	527,925.94	193,575	193,196	334,730	9.50	35,235
2014	495,556.48	148,667	148,376	347,181	10.50	33,065
2016	346,164.83	57,695	57,582	288,583	12.50	23,087
	10,841,133.73	7,394,008	7,379,534	3,461,600		727,225
	98,914,057.73	13,265,830	13,253,998	85,660,060		6,598,544
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.0 6.67

READING SERVICE CENTER - INFORMATION SERVICES

UGI UTILITIES, INC. - INFORMATION SERVICES
READING SERVICE CENTER

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 100-R1						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1974	574,897.52	446,189	440,607	134,291	11.40	11,780
1975	7,158.54	5,530	5,461	1,698	11.40	149
1976	1,629.59	1,253	1,237	393	11.41	34
1977	2,106.01	1,611	1,591	515	11.41	45
1978	554.20	421	416	138	11.42	12
1979	6,707.24	5,073	5,010	1,697	11.42	149
1980	28,233.56	21,226	20,960	7,274	11.43	636
1981	44,870.26	33,529	33,110	11,760	11.43	1,029
1982	427.88	326	322	106	11.37	9
1983	1,273.20	961	949	324	11.48	28
1984	1,922.47	1,442	1,424	498	11.41	44
1985	15,545.14	11,578	11,433	4,112	11.39	361
1986	1,122.78	829	819	304	11.42	27
1987	100.24	73	72	28	11.49	2
1989	40,014.11	28,794	28,434	11,580	11.40	1,016
1990	23,330.17	16,609	16,401	6,929	11.43	606
1992	95,013.29	66,338	65,508	29,505	11.35	2,600
1993	1,839.65	1,270	1,254	586	11.39	51
1994	27,141.96	18,486	18,255	8,887	11.47	775
1995	4,582.00	3,080	3,041	1,541	11.47	134
1996	248.50	165	163	86	11.40	8
1998	683.50	439	434	250	11.45	22
2000	72,144.40	44,578	44,020	28,124	11.44	2,458
2001	73,338.56	44,406	43,850	29,489	11.40	2,587
2002	5,526.75	3,265	3,224	2,303	11.43	201
2003	201.42	116	115	86	11.38	8
2004	1,508.64	844	833	676	11.41	59
2005	4,812.03	2,605	2,572	2,240	11.44	196
2006	458.13	239	236	222	11.42	19
2007	379,291.04	190,177	187,798	191,493	11.44	16,739
2008	444,898.44	213,462	210,791	234,107	11.38	20,572
2009	14,014.85	6,364	6,284	7,731	11.42	677
2010	2,629.36	1,124	1,110	1,519	11.38	133
2011	3,560.30	1,415	1,397	2,163	11.37	190
2012	294.73	107	106	189	11.36	17

UGI UTILITIES, INC. - INFORMATION SERVICES
READING SERVICE CENTER

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 100-R1						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
2014	5,428.44	1,544	1,525	3,903	11.32	345
2015	44,230.06	10,465	10,334	33,896	11.29	3,002
2016	28,275.09	5,146	5,082	23,193	11.24	2,063
	1,960,014.05	1,191,079	1,176,178	783,836		68,783
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.4 3.51

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

GAS PLANT

UGI PENN NATURAL GAS, INC.

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2014 TRANSACTION YEAR				
376.10	85,331.00	39,822.00		39,822.00-
376.20	368,662.00	503,492.00		503,492.00-
378.00	130,133.00	55,867.00	26,430.00	29,437.00-
379.00	126,097.00	9,789.00		9,789.00-
380.10	357,902.00	697,767.00		697,767.00-
380.20	127,124.00	679,163.00		679,163.00-
381.00	61,990.00			
390.00	24,930.00	13,283.00		13,283.00-
391.10	17,373.00			
391.30	205,711.00			
391.41	781.00			
392.00	792,857.00		155,933.00	155,933.00
394.00	201,293.00			
396.00	65,289.00			
	2,565,473.00	1,999,183.00	182,363.00	1,816,820.00-
2015 TRANSACTION YEAR				
376.10	22,186.00	21,434.00		21,434.00-
376.20	350,496.00	473,248.00		473,248.00-
378.00	309,454.00	408,083.00	30,014.00	378,069.00-
379.00	189,515.00	48,565.00		48,565.00-
380.10	240,288.00	967,010.00		967,010.00-
380.20	26,556.00	447,702.00		447,702.00-
381.00	47,846.00			
385.00		10,200.00		10,200.00-
390.00		51,086.00		51,086.00-
391.10	30,325.00			
391.30	92,192.00			
391.41	109,266.00			
392.00	431,347.00		60,474.00	60,474.00
394.00	303,529.00			
	2,153,000.00	2,427,328.00	90,488.00	2,336,840.00-

UGI PENN NATURAL GAS, INC.

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2016 TRANSACTION YEAR				
376.10	91,388.00	29,424.00		29,424.00-
376.20	212,789.00	652,718.00		652,718.00-
378.00	71,410.00	42,702.00	13,547.00	29,155.00-
380.10	61,603.00	989,383.00		989,383.00-
380.20	92,337.00	642,032.00		642,032.00-
381.00	231,735.00			
385.00		4,524.00		4,524.00-
390.00	95,721.00	7,947.00		7,947.00-
391.30	496,053.00			
391.41	29,163.00			
392.00	345,220.00	7,224.00	33,800.00	26,576.00
394.00	150,570.00			
396.00	30,304.00	1,832.00	8,550.00	6,718.00
	1,908,293.00	2,377,786.00	55,897.00	2,321,889.00-
2017 TRANSACTION YEAR				
375.00	22,701.00			
376.10	132,889.00	49,137.00		49,137.00-
376.20	1,198,156.00	2,181,205.00		2,181,205.00-
378.00	146,066.00	138,399.00	25,840.00	112,559.00-
379.00	61,218.00	5,458.00		5,458.00-
380.10	437,608.00	924,797.00		924,797.00-
380.20	146,058.00	609,248.00		609,248.00-
381.00	179,698.00			
381.10	1,199.00			
385.00	26,590.00	25,194.00		25,194.00-
390.00	121,600.00	18,240.00		18,240.00-
391.10	212,096.00			
391.20	76,819.00			
391.30	162,157.00			
391.42	3,295,776.00			
392.00	1,250,000.00		188,951.00	188,951.00
394.00	267,041.00			
397.00	352,523.00			
397.10	770,896.00			
398.00	75,534.00			
	8,936,625.00	3,951,678.00	214,791.00	3,736,887.00-

UGI PENN NATURAL GAS, INC.

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2018 TRANSACTION YEAR				
375.00	17,851.00			
376.10	103,027.00	38,095.00		38,095.00-
376.20	670,634.00	1,220,868.00		1,220,868.00-
378.00	184,570.00	174,882.00	32,651.00	142,231.00-
379.00	4,750.00	424.00		424.00-
380.10	520,206.00	1,099,353.00		1,099,353.00-
380.20	247,739.00	1,033,388.00		1,033,388.00-
381.00	184,154.00			
381.10	1,235.00			
390.00	259,632.00	38,945.00		38,945.00-
391.10	290,105.00			
391.30	7,392.00			
392.00	1,400,000.00		211,626.00	211,626.00
394.00	351,951.00			
	4,243,246.00	3,605,955.00	244,277.00	3,361,678.00-
TOTAL	19,806,637.00	14,361,930.00	787,816.00	13,574,114.00-

COMMON PLANT

UGI UTILITIES, INC. - COMMON PLANT
 EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
 COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2014 TRANSACTION YEAR				
391.00	4,540.00			
391.10	12,429.00			
	16,969.00			
2015 TRANSACTION YEAR				
390.20	1,448,677.00			
391.00	812,862.00			
391.10	93,647.00			
	2,355,186.00			
2016 TRANSACTION YEAR				
391.00	22,767.00			
391.10	653,875.00			
	676,642.00			
2017 TRANSACTION YEAR				
391.00	23,206.00			
391.10	6,436.00			
	29,642.00			
2018 TRANSACTION YEAR				
391.10	126,305.00			
	126,305.00			
TOTAL	3,204,744.00			

INFORMATION SERVICES

UGI UTILITIES, INC. - INFORMATION SERVICES
 EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
 COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2014 TRANSACTION YEAR				
391.00	4,810.00			
391.10	781,032.00			
	785,842.00			
2015 TRANSACTION YEAR				
391.00	36,527.00			
391.10	925,747.00			
	962,274.00			
2016 TRANSACTION YEAR				
391.00	13,272.00			
391.10	1,428,497.00			
	1,441,769.00			
2017 TRANSACTION YEAR				
391.10	965,687.00			
391.30	16,451,095.00			
	17,416,782.00			
2018 TRANSACTION YEAR				
391.00	24,630.00			
391.10	621,616.00			
391.30	259,507.00			
	905,753.00			
TOTAL	21,512,420.00			



*Excellence Delivered **As Promised***

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