

UGI UTILITIES, INC. – GAS DIVISION

BEFORE

THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

Information Submitted Pursuant to

Section 53.51 et seq of the Commission’s Regulations

UGI GAS EXHIBIT C (FULLY PROJECTED FUTURE)

2020 DEPRECIATION STUDY

**CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO GAS PLANT
AS OF SEPTEMBER 30, 2020**

Witness: John F. Wiedmayer

**Prepared by: Gannett Fleming
Valuation and Rate Consultants, LLC**

ORIGINAL TARIFFS

UGI UTILITIES, INC. – GAS DIVISION – PA P.U.C. NOS. 7 & 7S

DOCKET NO. R-2018-3006814

Issued: January 28, 2019

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UGI UTILITIES, INC. – GAS DIVISION

Docket No. R-2018-3006814

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO GAS PLANT
AS OF SEPTEMBER 30, 2020

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



*Excellence Delivered **As Promised***

January 16, 2019

Ms. Megan Mattern
Controller and Principal Accounting Officer
UGI Utilities, Inc. – Gas Division
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, 2020 for the consolidated UGI gas company and each rate district. Summaries of the original cost, annual accruals and the book depreciation reserve are presented in Tables 1 through 4 of the attached report.

A description of the methods and procedures upon which the study was based is set forth in a companion report, UGI Gas Exhibit C (Future), “Depreciation Study - Calculated Annual Depreciation Accruals Related to Gas Plant as of September 30, 2019”.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

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

JFW:mle

064336.100

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PART I. INTRODUCTION

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

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for UGI Utilities, Inc. – Gas Division to determine the annual depreciation accrual rates and amounts for ratemaking purposes applicable to the original cost of gas plant at September 30, 2020.

BASIS OF STUDY

Depreciation

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

Service Life Estimates

The service life and survivor curve estimates used for the calculation of depreciation as of September 30, 2020, are set forth in Table 1 and are based on company data through 2017. The service life study containing support of the service life and survivor curve estimates is set forth in the report titled “Depreciation Study – Calculated Annual Depreciation Accruals Related to Gas Plant as of September 30, 2019”.

Remaining Life Annual Accruals

For the purpose of calculating remaining life accruals as of September 30, 2020, 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, 2020, 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-43 summarize the results of the depreciation study as of September 30, 2020 for the consolidated UGI gas company and for each rate district. There are four sets of tables labeled as Tables 1 through 4. Each set relates to the three legacy companies as well as the consolidated gas company. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of September 30, 2020, future book accruals, and calculated annual accrual amount and rate. Table 2 presents the bringforward of the book reserve to September 30, 2020. Table 3 sets forth the calculation of the depreciation accruals for the twelve months ended September 30, 2020. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2016 through 2020.

DETAILED TABULATIONS OF DEPRECIATION CALCULATIONS

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

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

UGI UTILITIES, INC. – GAS DIVISION

UGI UTILITIES, INC. - GAS DIVISION

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT SEPTEMBER 30, 2020

	ACCOUNT (1)	PROBABLE RETIREMENT YEAR (2)	SURVIVOR CURVE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE BOOK ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL RATE (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)
GAS PLANT								
PRODUCTION PLANT								
305	MANUFACTURED GAS PLANT SITE REMEDIATION		FULLY ACCRUED *	0	(240,717)	240,717	-	0
325.2	PRODUCING LEASEHOLDS		55 - S0.5	163,100	162,036	1,064	0.02	36
325.4	RIGHTS-OF-WAY		60 - R1	30,277	29,659	618	0.07	21
328	FIELD MEASURING AND REGULATING STATION STRUCTURES		FULLY ACCRUED	1,263	1,263	0	-	0
329	OTHER STRUCTURES		FULLY ACCRUED	44,785	44,783	2	-	0
330	PRODUCING GAS WELLS - WELL CONSTRUCTION		FULLY ACCRUED *	18,209	(1,602)	19,811	-	0
331	PRODUCING GAS WELLS - WELL EQUIPMENT		FULLY ACCRUED *	24,441	74,381	(49,940)	-	0
332	FIELD LINES		47 - L0	750,689	723,752	26,937	0.14	1,039
334	FIELD MEASURING AND REGULATING STATION EQUIPMENT		24 - O3	89,725	78,122	11,603	0.82	736
335	DRILLING AND CLEANING EQUIPMENT		30 - S0.5	49,604	49,446	158	0.04	21
337	OTHER EQUIPMENT		FULLY ACCRUED	11,062	11,062	0	-	0
	TOTAL PRODUCTION PLANT			1,183,155	932,185	250,970	0.16	1,853
STORAGE PLANT								
352.01	WELL CONSTRUCTION		FULLY ACCRUED *	0	(262,934)	262,934	-	0
	TOTAL STORAGE PLANT			0	(262,934)	262,934	-	0
TRANSMISSION PLANT								
365.2	RIGHTS-OF-WAY		70 - R4	868,160	512,783	355,377	1.42	12,347
366	STRUCTURES AND IMPROVEMENTS		30 - R1	150,662	139,193	11,469	0.82	1,237
367	MAINS		70 - R3	38,518,031	20,966,187	17,551,844	1.20	462,699
369	MEASURING AND REGULATING STATION EQUIPMENT		49 - R2	6,148,406	3,771,845	2,376,561	1.59	97,798
370	COMMUNICATION EQUIPMENT		23 - R0.5	3,486,136	1,887,960	1,598,176	3.42	119,305
371	OTHER EQUIPMENT		35 - R2.5	140,637	126,950	13,687	0.97	1,368
371.1	TESTING EQUIPMENT		20 - R3	210,011	140,780	69,231	2.65	5,572
	TOTAL TRANSMISSION PLANT			49,522,043	27,545,698	21,976,345	1.41	700,326
DISTRIBUTION PLANT								
374.2	RIGHTS-OF-WAY		75 - R3	3,236,278	1,282,105	1,954,173	1.30	42,062
375	STRUCTURES AND IMPROVEMENTS		50 - S0.5	5,299,278	3,083,647	2,215,631	1.59	84,096
376.1	MAINS - PRIMARILY STEEL		73 - R2.5	566,786,278	171,293,019	395,493,259	1.51	8,555,399
376.2	MAINS - CAST IRON	09-2027	65 - R1	2,087,538	371,824	1,715,714	13.49	281,546
376.3	MAINS - PLASTIC		67 - R3	1,322,335,147	256,745,340	1,065,589,807	1.64	21,679,484
376.5	MAINS - PRIMARILY WROUGHT IRON	09-2041	70 - R1	278,985	221,535	57,450	1.98	5,523
378	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL		47 - S0	128,305,240	19,012,244	109,292,996	3.06	3,929,863
379	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE		45 - R2	20,457,246	7,396,546	13,060,700	2.33	475,943
380	SERVICES		46 - S1	1,110,615,592	350,636,661	759,978,931	2.45	27,193,438
381	METERS		35 - R2	126,407,114	49,532,325	76,874,789	3.10	3,914,888
381.1	METERS - ERTS		17 - S3	20,780,450	17,631,820	3,148,630	3.53	733,908
382	METER INSTALLATIONS		46 - S1	91,675,308	32,385,827	59,289,481	2.38	2,185,857
383	HOUSE REGULATORS		46 - S1	12,439,021	3,577,883	8,861,138	2.84	353,480
384	HOUSE REGULATOR INSTALLATIONS		46 - S1	17,682,023	8,404,342	9,277,681	1.98	350,518
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT		45 - R2	33,098,849	15,825,179	17,273,670	1.99	659,138
386	OTHER PROPERTY ON CUSTOMERS PREMISES		46 - S1	337,987	155,377	182,590	2.19	7,403
386.1	OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS		45 - R2	631,815	320,142	311,673	1.64	15,572
386.2	OTHER PROPERTY ON CUSTOMERS PREMISES - GAS LIGHTS		25 - R3	24,705	24,253	452	0.51	126
386.3	OTHER PROPERTY ON CUSTOMER PREMISES - CNG REFUELING STATION		35 - R2.5	4,067,198	2,694,904	1,372,294	1.98	80,335
387	OTHER EQUIPMENT		25 - S0	1,490,664	1,459,954	30,710	0.30	4,448
387.1	OTHER EQUIPMENT - GRAPHIC DATA BASE							
	TOTAL DISTRIBUTION PLANT			3,468,356,838	942,369,189	2,525,987,649	2.03	70,553,027

UGI UTILITIES, INC. - GAS DIVISION
**TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
 CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT SEPTEMBER 30, 2020**

ACCOUNT	PROBABLE RETIREMENT YEAR	SURVIVOR CURVE	ORIGINAL COST	BOOK RESERVE	FUTURE BOOK ACCRUALS	CALCULATED ANNUAL ACCRUAL RATE	CALCULATED ANNUAL ACCRUAL AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
GENERAL PLANT							
390.1		VARIOUS**	118,469,091	35,195,642	83,273,449	3.92	4,638,862
390.2		SQUARE	85,127	77,707	7,420	8.72	7,420
391.1		20 - SQ	5,847,700	1,263,514	4,584,186	5.01	293,054
391.2		10 - SQ	130,716	80,279	50,437	7.01	9,158
391.3		5 - SQ	477,479	438,565	38,914	6.07	28,969
391.4			0	(23,760)	23,760	-	0
392.1		8 - L2.5	888,137	108,029	780,108	16.26	144,453
392.2		10 - L2.5	9,718,167	94,455	9,623,712	13.93	1,354,035
392.3		12 - L3	3,989,430	224,108	3,765,322	10.04	400,647
392.4		12 - L3	3,343,679	98,793	3,244,886	10.60	354,424
392.5		15 - L2	2,330,053	795,031	1,535,022	6.86	159,940
392.6			7,528,474	5,125,519	2,402,955		1,955,287
393		20 - SQ	20,723	7,602	13,121	4.56	946
394		20 - SQ	27,654,224	10,017,919	17,636,305	5.67	1,567,234
395		20 - SQ	430,463	67,262	363,201	5.05	21,719
396		15 - L2	3,367,083	181,545	3,185,538	9.56	321,765
397		10 - SQ	883,004	285,833	597,171	11.79	104,148
398		15 - SQ	11,015,400	1,962,058	9,053,342	6.45	710,947
399			0	0	0	-	0
TOTAL GENERAL PLANT			196,178,950	56,000,101	140,178,849	6.15	12,073,008
TOTAL DEPRECIABLE GAS PLANT			3,715,240,986	1,026,584,239	2,688,656,747	2.24	83,328,214
NONDEPRECIABLE PLANT							
301			166,477				
302			193,597				
303			289,868				
304.1			375,198				
304.2			6,454				
325.1			13,029				
325.5			1,134				
365.1			47,323				
374.1			849,347				
374.2			6,350,735				
389.1			3,335,876				
389.2			1,313				
TOTAL NONDEPRECIABLE PLANT			11,630,351				
TOTAL GAS PLANT			3,726,871,337				

UGI UTILITIES, INC. - GAS DIVISION

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT SEPTEMBER 30, 2020

ACCOUNT (1)	PROBABLE RETIREMENT YEAR (2)	SURVIVOR CURVE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE BOOK ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL RATE (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)
OTHER UTILITY PLANT							
COMMON PLANT							
301			138,964				
389.1			6,947,108				
390.1	01-2069	70 - R1	31,275,000	1,709,179	29,565,821	3.10	970,963
390.2				(16,137)	16,137		
391		20 - SQ	2,765,391	523,160	2,242,231	5.44	150,477
391.1		5 - SQ	2,032,397	901,526	1,130,871	15.90	323,106
392.1		7 - L2.5	71,637	69,892	1,745	1.18	843
TOTAL COMMON PLANT			43,230,497	3,187,620	32,956,805	3.35	1,445,389
TOTAL COMMON PLANT ALLOCATED TO ALL GAS DIVISIONS - 91.24%			39,443,506	2,908,385	30,069,788		1,318,773
INFORMATION SERVICES (IS)							
391		20 - SQ	40,606	35,408	5,198	5.00	2,031
391.1		5 - SQ	9,044,476	6,203,777	2,840,699	18.64	1,685,977
391.2		5 - SQ	8,400,000	2,520,000	5,880,000	20.00	1,680,000
391.3		10 - SQ	33,466,335	7,872,647	25,593,688	10.12	3,385,653
391.4		15 - SQ	150,613,447	30,817,424	119,796,023	6.78	10,214,614
TOTAL INFORMATION SERVICES			201,564,864	47,449,256	154,115,608	8.42	16,968,275
TOTAL INFORMATION SERVICES ALLOCATED TO ALL GAS DIVISIONS - 91.72%			184,875,292	43,520,458	141,354,836		15,563,302
READING SERVICE CENTER							
390.1	06-2030	80 - R1.5	2,013,971	1,399,314	614,657	3.21	64,722
LESS READING SERVICE CENTER ALLOCATED TO ELECTRIC DIVISION - 9.88%			198,980	138,252	60,728		6,394
TOTAL OTHER UTILITY PLANT ALLOCATED TO ALL GAS DIVISIONS			224,119,818	46,290,591	171,363,896		16,875,681
TOTAL PLANT IN SERVICE			3,950,991,155	1,072,874,830	2,860,020,643		100,203,895
AMORTIZATION OF NEGATIVE NET SALVAGE							8,877,672
GRAND TOTAL			3,950,991,155	1,072,874,830	2,860,020,643		109,081,567

* ACCOUNTS 305, 330, 331 AND 352.01 HAVE NO REMAINING DEPRECIATION ACCRUALS. THE FUTURE ACCRUALS SHOWN ARE RELATED TO THE AMORTIZATION OF NEGATIVE NET SALVAGE.

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

*** CAPITAL LEASE AMOUNTS SHOWN IN ACCOUNT 392.6 ARE CALCULATED IN THE COMPANY'S CAPITAL LEASE AMORTIZATION SCHEDULES.

UGI UTILITIES, INC. - GAS DIVISION

TABLE 2. BOOK RESERVE AT SEPTEMBER 30, 2019 PROJECTED TO SEPTEMBER 30, 2020

ACCOUNT (1)	BOOK RESERVE AT BEGINNING OF YEAR (2)	ANNUAL ACCRUAL (3)	AMORTIZATION OF NET SALVAGE (4)	RETIREMENTS (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	TRANSFERS AND ADJUSTMENTS (8)	BOOK RESERVE AT END OF YEAR (9)	BOOK RESERVE AS A PERCENT OF ORIGINAL COST (10)
GAS PLANT									
PRODUCTION PLANT									
305 MANUFACTURED GAS PLANT SITE REMEDIATION	(325,728)	0	291,011	0	0	(206,000)	0	(240,717)	0.00
325.2 PRODUCING LEASEHOLDS	162,003	33	0	0	0	0	0	162,036	99.35
325.4 RIGHTS-OF-WAY	29,638	21	0	0	0	0	0	29,659	97.96
328 FIELD MEASURING AND REGULATING STATION STRUCTURES	1,263	0	0	0	0	0	0	1,263	100.00
329 OTHER STRUCTURES	44,783	0	0	0	0	0	0	44,783	100.00
330 PRODUCING GAS WELLS - WELL CONSTRUCTION	97,241	0	29,907	0	0	(128,750)	0	(1,602)	-8.80
331 PRODUCING GAS WELLS - WELL EQUIPMENT	74,381	0	0	0	0	0	0	74,381	304.33
332 FIELD LINES	722,701	1,051	0	0	0	0	0	723,752	96.41
334 FIELD MEASURING AND REGULATING STATION EQUIPMENT	66,443	1,498	10,181	0	0	0	0	78,122	87.07
335 DRILLING AND CLEANING EQUIPMENT	49,421	25	0	0	0	0	0	49,446	99.68
337 OTHER EQUIPMENT	11,062	0	0	0	0	0	0	11,062	100.00
TOTAL PRODUCTION PLANT	933,208	2,628	331,099	0	0	(334,750)	0	932,185	78.79
STORAGE PLANT									
352.01 WELL CONSTRUCTION	(278,904)	0	15,970	0	0	0	0	(262,934)	0.00
TOTAL STORAGE PLANT	(278,904)	0	15,970	0	0	0	0	(262,934)	0.00
TRANSMISSION PLANT									
365.2 RIGHTS-OF-WAY	500,281	12,502	0	0	0	0	0	512,783	59.07
366 STRUCTURES AND IMPROVEMENTS	137,852	1,341	0	0	0	0	0	139,193	92.39
367 MAINS	20,500,119	466,068	0	0	0	0	0	20,966,187	54.43
369 MEASURING AND REGULATING STATION EQUIPMENT	3,671,615	99,604	626	0	0	0	0	3,771,845	61.35
370 COMMUNICATION EQUIPMENT	1,760,716	127,244	0	0	0	0	0	1,887,960	54.16
371 OTHER EQUIPMENT	125,501	1,449	0	0	0	0	0	126,950	90.27
371.1 TESTING EQUIPMENT	134,984	5,796	0	0	0	0	0	140,780	67.03
TOTAL TRANSMISSION PLANT	26,831,068	714,004	626	0	0	0	0	27,545,698	55.62
DISTRIBUTION PLANT									
374.2 RIGHTS-OF-WAY	1,239,710	42,395	0	0	0	0	0	1,282,105	39.62
375 STRUCTURES AND IMPROVEMENTS	2,990,113	86,515	7,019	0	0	0	0	3,083,647	58.19
376.1 MAINS - PRIMARILY STEEL	163,339,369	8,534,155	761,357	(1,146,009)	0	(195,853)	0	171,293,019	30.22
376.2 MAINS - CAST IRON	410,211	275,851	319,716	(298,219)	0	(335,735)	0	371,824	17.81
376.3 MAINS - PLASTIC	240,968,195	19,828,631	273,993	(4,010,272)	0	(315,207)	0	256,745,340	19.42
376.5 MAINS - PRIMARILY WROUGHT IRON	242,289	4,496	2,991	(13,285)	0	(14,956)	0	221,535	79.41
378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	18,283,796	3,428,586	353,494	(2,355,471)	297,967	(996,128)	0	19,012,244	14.82
379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	6,898,663	488,170	9,713	0	0	0	0	7,396,546	36.16
380 SERVICES	326,507,922	27,072,469	5,968,006	(5,278,839)	0	(3,632,897)	0	350,636,661	31.57
381 METERS	47,565,956	3,765,441	1,295	(1,798,747)	0	(1,620)	0	49,532,325	39.18
381.1 METERS - ERTS	16,745,746	886,074	0	0	0	0	0	17,631,820	84.85
382 METER INSTALLATIONS	30,034,006	2,171,511	310,288	(76,992)	0	(52,986)	0	32,385,827	35.33
383 HOUSE REGULATORS	2,326,989	395,769	1,174,583	(189,230)	0	(130,228)	0	3,577,883	28.76
384 HOUSE REGULATOR INSTALLATIONS	8,079,743	352,664	5,263	(19,742)	0	(13,586)	0	8,404,342	47.53
385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	15,139,299	674,842	11,038	0	0	0	0	15,825,179	47.81
386 OTHER PROPERTY ON CUSTOMERS PREMISES	147,807	7,570	0	0	0	0	0	155,377	45.97
386.1 OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS	615,822	15,993	0	0	0	0	0	631,815	66.37
386.2 OTHER PROPERTY ON CUSTOMERS PREMISES - GAS LIGHTS	24,092	161	0	0	0	0	0	24,253	98.17
386.3 OTHER PROPERTY ON CUSTOMER PREMISES - CNG REFUELING STATION	2,071	0	518	0	0	0	0	2,589	0.00
387 OTHER EQUIPMENT	2,610,108	83,153	1,643	0	0	0	0	2,694,904	66.26
387.1 OTHER EQUIPMENT - GRAPHIC DATA BASE	1,455,482	4,472	0	0	0	0	0	1,459,954	97.94
TOTAL DISTRIBUTION PLANT	885,627,389	68,118,918	9,200,917	(15,186,806)	297,967	(5,689,196)	0	942,369,189	27.17

UGI UTILITIES, INC. - GAS DIVISION

TABLE 2. BOOK RESERVE AT SEPTEMBER 30, 2019 PROJECTED TO SEPTEMBER 30, 2020

ACCOUNT	BOOK RESERVE AT BEGINNING OF YEAR	ANNUAL ACCRUAL	AMORTIZATION OF NET SALVAGE	RETIREMENTS	GROSS SALVAGE	COST OF REMOVAL	TRANSFERS AND ADJUSTMENTS	BOOK RESERVE AT END OF YEAR	BOOK RESERVE AS A PERCENT OF ORIGINAL COST
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
GENERAL PLANT									
390.1 STRUCTURES AND IMPROVEMENTS	32,739,149	3,173,968	140,527	(780,001)	0	(78,001)	0	35,195,642	29.71
390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	62,650	15,057	0	0	0	0	0	77,707	91.28
391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	1,077,469	262,493	0	(76,448)	0	0	0	1,263,514	21.61
391.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	105,433	8,091	0	(33,245)	0	0	0	80,279	61.41
391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT	571,432	27,623	0	(160,490)	0	0	0	438,565	91.85
391.4 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE	254,875	22,572	0	(301,207)	0	0	0	(23,760)	0.00
392.1 TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S	47,666	123,194	(2,354)	(65,030)	4,891	(338)	0	108,029	12.16
392.2 TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS	230,948	1,105,933	(42,586)	(1,290,151)	97,020	(6,709)	0	94,455	0.97
392.3 TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICLES	261,313	303,314	(14,610)	(350,440)	26,353	(1,822)	0	224,108	5.62
392.4 TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS	167,732	287,785	(15,368)	(367,050)	27,602	(1,908)	0	98,793	2.95
392.5 TRANSPORTATION EQUIPMENT - TRAILERS	680,395	154,772	(1,076)	(42,000)	3,159	(219)	0	795,031	34.12
392.6 TRANSPORTATION EQUIPMENT - CAPITAL LEASES	5,772,369	1,955,287	0	(2,602,137)	0	0	0	5,125,519	68.08
393 STORES EQUIPMENT	6,582	1,020	0	0	0	0	0	7,602	36.68
394 TOOLS, SHOP AND GARAGE EQUIPMENT	9,015,251	1,533,719	0	(531,051)	0	0	0	10,017,919	36.23
395 LABORATORY EQUIPMENT	45,524	21,738	0	0	0	0	0	67,262	15.63
396 POWER OPERATED EQUIPMENT	398,512	268,133	(2,054)	(484,499)	1,453	0	0	181,545	5.39
397 COMMUNICATION EQUIPMENT	220,357	106,464	0	(40,988)	0	0	0	285,833	32.37
398 MISCELLANEOUS EQUIPMENT	1,393,761	563,122	5,835	(660)	0	0	0	1,962,058	17.81
399 OTHER TANGIBLE PROPERTY	0	0	0	0	0	0	0	0	0.00
TOTAL GENERAL PLANT	53,051,418	9,934,285	68,314	(7,125,397)	160,478	(88,997)	0	56,000,101	28.55
TOTAL DEPRECIABLE GAS PLANT	966,164,179	78,769,835	9,616,926	(22,312,203)	458,445	(6,112,943)	0	1,026,584,239	27.63
OTHER UTILITY PLANT									
COMMON PLANT									
390.1 STRUCTURES AND IMPROVEMENTS	580,151	1,129,028	0	0	0	0	0	1,709,179	5.47
390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	(16,137)	0	0	0	0	0	0	(16,137)	0.00
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	371,340	151,820	0	0	0	0	0	523,160	18.92
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	593,560	321,706	0	(13,740)	0	0	0	901,526	44.36
392.1 TRANSPORTATION EQUIPMENT - CARS	68,502	1,390	0	0	0	0	0	69,892	97.56
TOTAL COMMON PLANT	1,597,416	1,603,944	0	(13,740)	0	0	0	3,187,620	8.82
TOTAL COMMON PLANT ALLOCATED TO ALL GAS DIVISIONS - 91.24%	1,457,482	1,463,439	0	(12,536)	0	0	0	2,908,385	
INFORMATION SERVICES (IS)									
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	33,276	2,132	0	0	0	0	0	35,408	87.20
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	5,585,392	1,856,024	0	(1,237,639)	0	0	0	6,203,777	68.59
391.2 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 5 YEARS	840,000	1,680,000	0	0	0	0	0	2,520,000	30.00
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS	5,438,414	2,758,819	0	(324,586)	0	0	0	7,872,647	23.52
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	21,633,923	10,051,290	0	(867,789)	0	0	0	30,817,424	20.46
TOTAL INFORMATION SERVICES	33,531,005	16,348,265	0	(2,430,014)	0	0	0	47,449,256	23.54
TOTAL INFORMATION SERVICES ALLOCATED TO ALL GAS DIVISIONS - 91.72%	30,754,638	14,994,628	0	(2,228,808)	0	0	0	43,520,458	
READING SERVICE CENTER									
390.1 STRUCTURES AND IMPROVEMENTS	1,334,263	65,051	0	0	0	0	0	1,399,314	69.48
LESS READING SERVICE CENTER ALLOCATED TO ELECTRIC DIVISION - 9.88%	131,825	6,427	0	0	0	0	0	138,252	
TOTAL OTHER UTILITY PLANT ALLOCATED TO ALL GAS DIVISIONS	32,080,295	16,451,640	0	(2,241,344)	0	0	0	46,290,591	
TOTAL DEPRECIABLE PLANT IN SERVICE	998,244,474	95,221,475	9,616,926	(24,553,547)	458,445	(6,112,943)	0	1,072,874,830	

* CAPITAL LEASE AMOUNTS SHOWN IN ACCOUNT 392.6 ARE CALCULATED IN THE COMPANY'S CAPITAL LEASE AMORTIZATION SCHEDULES.

UGI UTILITIES, INC. - GAS DIVISION

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2020

ACCOUNT (1)	BEGINNING OF YEAR BALANCE (2)	ADDITIONS (3)	RETIREMENTS (4)	END OF YEAR BALANCE (5)	ANNUAL ACCRUAL RATE (6)	ANNUAL ACCRUAL AMOUNT* (7)
GAS PLANT						
PRODUCTION PLANT						
305 MANUFACTURED GAS PLANT SITE REMEDIATION	0	0	0	0	-	0
325.2 PRODUCING LEASEHOLDS	163,100	0	0	163,100	0.02	33
325.4 RIGHTS-OF-WAY	30,277	0	0	30,277	0.07	21
328 FIELD MEASURING AND REGULATING STATION STRUCTURES	1,263	0	0	1,263	-	0
329 OTHER STRUCTURES	44,785	0	0	44,785	-	0
330 PRODUCING GAS WELLS - WELL CONSTRUCTION	18,209	0	0	18,209	-	0
331 PRODUCING GAS WELLS - WELL EQUIPMENT	24,441	0	0	24,441	-	0
332 FIELD LINES	750,689	0	0	750,689	0.14	1,051
334 FIELD MEASURING AND REGULATING STATION EQUIPMENT	89,725	0	0	89,725	1.67	1,498
335 DRILLING AND CLEANING EQUIPMENT	49,604	0	0	49,604	0.05	25
337 OTHER EQUIPMENT	11,062	0	0	11,062	-	0
TOTAL PRODUCTION PLANT	1,183,155	0	0	1,183,155		2,628
STORAGE PLANT						
352.01 WELL CONSTRUCTION	0	0	0	0	-	0
TOTAL STORAGE PLANT	0	0	0	0		0
TRANSMISSION PLANT						
365.2 RIGHTS-OF-WAY	868,160	0	0	868,160	1.44	12,502
366 STRUCTURES AND IMPROVEMENTS	150,662	0	0	150,662	0.89	1,341
367 MAINS	38,518,031	0	0	38,518,031	1.21	466,068
369 MEASURING AND REGULATING STATION EQUIPMENT	6,148,406	0	0	6,148,406	1.62	99,604
370 COMMUNICATION EQUIPMENT	3,486,136	0	0	3,486,136	3.65	127,244
371 OTHER EQUIPMENT	140,637	0	0	140,637	1.03	1,449
371.1 TESTING EQUIPMENT	210,011	0	0	210,011	2.76	5,796
TOTAL TRANSMISSION PLANT	49,522,043	0	0	49,522,043		714,004
DISTRIBUTION PLANT						
374.2 RIGHTS-OF-WAY	3,236,278	0	0	3,236,278	1.31	42,395
375 STRUCTURES AND IMPROVEMENTS	5,299,278	0	0	5,299,278	1.63	86,515
376.1 MAINS - PRIMARILY STEEL	553,482,085	14,450,202	(1,146,009)	566,786,278	1.52	8,534,155
376.2 MAINS - CAST IRON	2,385,757	0	(298,219)	2,087,538	12.34	275,851
376.3 MAINS - PLASTIC	1,144,659,367	181,686,052	(4,010,272)	1,322,335,147	1.62	19,828,631
376.5 MAINS - PRIMARILY WROUGHT IRON	292,270	0	(13,285)	278,985	1.57	4,496
378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	105,344,605	25,316,106	(2,355,471)	128,305,240	2.99	3,428,586
379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	20,457,246	0	0	20,457,246	2.39	488,170
380 SERVICES	1,074,581,849	41,312,582	(5,278,839)	1,110,615,592	2.47	27,072,469
381 METERS	119,063,718	9,142,143	(1,798,747)	126,407,114	3.09	3,765,441
381.1 METERS - ERTS	20,780,450	0	0	20,780,450	4.26	886,074
382 METER INSTALLATIONS	87,821,979	3,930,321	(76,992)	91,675,308	2.42	2,171,511
383 HOUSE REGULATORS	11,147,325	1,480,926	(189,230)	12,439,021	3.38	395,769
384 HOUSE REGULATOR INSTALLATIONS	17,547,265	154,500	(19,742)	17,682,023	2.00	352,664
385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	33,098,849	0	0	33,098,849	2.04	674,842
386 OTHER PROPERTY ON CUSTOMERS PREMISES	337,967	0	0	337,967	2.24	7,570
386.1 OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS	951,957	0	0	951,957	1.68	15,993
386.2 OTHER PROPERTY ON CUSTOMERS PREMISES - GAS LIGHTS	24,705	0	0	24,705	0.65	161
386.3 OTHER PROPERTY ON CUSTOMER PREMISES - CNG REFUELING STATION	0	0	0	0	-	0
387 OTHER EQUIPMENT	4,067,198	0	0	4,067,198	2.04	83,153
387.1 OTHER EQUIPMENT - GRAPHIC DATA BASE	1,490,664	0	0	1,490,664	0.30	4,472
TOTAL DISTRIBUTION PLANT	3,206,070,812	277,472,832	(15,186,806)	3,468,356,838		68,118,918



UGI UTILITIES, INC. - GAS DIVISION

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2020

ACCOUNT	BEGINNING OF YEAR BALANCE	ADDITIONS	RETIREMENTS	END OF YEAR BALANCE	ANNUAL ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT*
(1)	(2)	(3)	(4)	(5)	(6)	(7)
GENERAL PLANT						
390.1 STRUCTURES AND IMPROVEMENTS	73,949,092	45,300,000	(780,001)	118,469,091	4.13	3,173,968
390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	85,127	0	0	85,127	17.69	15,057
391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	4,841,618	1,082,530	(76,448)	5,847,700	4.98	262,493
391.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	163,961	0	(33,245)	130,716	5.48	8,091
391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT	637,969	0	(160,490)	477,479	5.69	27,623
391.4 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE	301,207	0	(301,207)	0	16.35	22,572
392.1 TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S	593,167	360,000	(65,030)	888,137	16.42	123,194
392.2 TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS	6,707,818	4,300,500	(1,290,151)	9,718,167	13.27	1,105,933
392.3 TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICLES	2,399,870	1,940,000	(350,440)	3,989,430	9.21	303,314
392.4 TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS	2,487,229	1,223,500	(367,050)	3,343,679	9.72	287,785
392.5 TRANSPORTATION EQUIPMENT - TRAILERS	2,232,053	140,000	(42,000)	2,330,053	6.80	154,772
392.6 TRANSPORTATION EQUIPMENT - CAPITAL LEASES	10,130,609	0	(2,602,137)	7,528,474	6.80	1,955,287
393 STORES EQUIPMENT	20,723	0	0	20,723	4.93	1,020
394 TOOLS, SHOP AND GARAGE EQUIPMENT	25,942,657	2,242,619	(531,051)	27,654,224	5.85	1,533,719
395 LABORATORY EQUIPMENT	430,463	0	0	430,463	5.05	21,738
396 POWER OPERATED EQUIPMENT	2,236,582	1,615,000	(484,499)	3,367,083	9.47	268,133
397 COMMUNICATION EQUIPMENT	923,992	0	(40,988)	883,004	11.79	106,464
398 MISCELLANEOUS EQUIPMENT	6,547,314	4,468,747	(660)	11,015,400	6.25	563,122
399 OTHER TANGIBLE PROPERTY	0	0	0	0	-	0
TOTAL GENERAL PLANT	140,631,451	62,672,896	(7,125,397)	196,178,950		9,934,285
TOTAL DEPRECIABLE GAS PLANT	3,397,407,461	340,145,728	(22,312,203)	3,715,240,986		78,769,835
NONDEPRECIABLE PLANT						
301 ORGANIZATION	166,477	0	0	166,477		
302 FRANCHISES AND CONSENTS	193,597	0	0	193,597		
303 MISCELLANEOUS INTANGIBLE PLANT	289,868	0	0	289,868		
304.1 LAND AND LAND RIGHTS - LAND	375,198	0	0	375,198		
304.2 LAND AND LAND RIGHTS - LAND RIGHTS	6,454	0	0	6,454		
325.1 PRODUCING LANDS	13,029	0	0	13,029		
325.5 OTHER LAND	1,134	0	0	1,134		
365.1 LAND	47,323	0	0	47,323		
374.1 LAND AND LAND RIGHTS - LAND	849,347	0	0	849,347		
374.2 LAND AND LAND RIGHTS - LAND RIGHTS	6,350,735	0	0	6,350,735		
389.1 LAND AND LAND RIGHTS - LAND	3,335,876	0	0	3,335,876		
389.2 LAND AND LAND RIGHTS - LAND RIGHTS	1,313	0	0	1,313		
TOTAL NONDEPRECIABLE PLANT	11,630,351	0	0	11,630,351		
TOTAL GAS PLANT	3,409,037,812	340,145,728	(22,312,203)	3,726,871,337		



UGI UTILITIES, INC. - GAS DIVISION

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2020

ACCOUNT (1)	BEGINNING OF YEAR BALANCE (2)	ADDITIONS (3)	RETIREMENTS (4)	END OF YEAR BALANCE (5)	ANNUAL ACCRUAL RATE (6)	ANNUAL ACCRUAL AMOUNT* (7)
OTHER UTILITY PLANT						
COMMON PLANT						
301 ORGANIZATION (NONDEPRECIABLE)	138,964	0	0	138,964		
389.1 LAND AND LAND RIGHTS - LAND (NONDEPRECIABLE)	6,947,108	0	0	6,947,108		
390.1 STRUCTURES AND IMPROVEMENTS	31,275,000	0	0	31,275,000	3.61	1,129,028
390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	0	0	0	0	-	0
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	2,765,391	0	0	2,765,391	5.49	151,820
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	2,046,137	0	(13,740)	2,032,397	15.78	321,706
392.1 TRANSPORTATION EQUIPMENT - CARS	71,637	0	0	71,637	1.94	1,390
TOTAL COMMON PLANT	43,244,237	0	(13,740)	43,230,497		1,603,944
TOTAL COMMON PLANT ALLOCATED TO ALL GAS DIVISIONS - 91.24%	39,456,041	0	(12,536)	39,443,506		1,463,439
INFORMATION SERVICES (IS)						
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	40,606	0	0	40,606	5.25	2,132
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	10,282,114	0	(1,237,639)	9,044,476	19.31	1,856,024
391.2 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 5 YEARS	8,400,000	0	0	8,400,000	20.00	1,680,000
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS	22,410,921	11,380,000	(324,586)	33,466,335	10.05	2,758,819
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	143,981,236	7,500,000	(867,789)	150,613,447	6.84	10,051,290
TOTAL INFORMATION SERVICES	185,114,877	18,880,000	(2,430,014)	201,564,864		16,348,265
TOTAL INFORMATION SERVICES ALLOCATED TO ALL GAS DIVISIONS - 91.72%	169,787,365	17,316,736	(2,228,808)	184,875,292		14,994,628
READING SERVICE CENTER						
390.1 STRUCTURES AND IMPROVEMENTS	2,013,971	0	0	2,013,971	3.23	65,051
LESS READING SERVICE CENTER ALLOCATED TO ELECTRIC DIVISION - 9.88%	198,980	0	0	198,980		6,427
TOTAL OTHER UTILITY PLANT ALLOCATED TO ALL GAS DIVISIONS	209,044,426	17,316,736	(2,241,344)	224,119,818		16,451,640
TOTAL PLANT IN SERVICE	3,618,082,238	357,462,464	(24,553,547)	3,950,991,155		95,221,475

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

** CAPITAL LEASE AMOUNTS SHOWN IN ACCOUNT 392.6 ARE CALCULATED IN THE COMPANY'S CAPITAL LEASE AMORTIZATION SCHEDULES.

UGI UTILITIES, INC. - GAS DIVISION

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2016		2017		2018		2019		2020		FIVE YEAR NET SALVAGE TOTAL (12)	NET SALVAGE ACCRUAL (13)=(12)/5
	GROSS SALVAGE (2)	COST OF REMOVAL (3)	GROSS SALVAGE (4)	COST OF REMOVAL (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	GROSS SALVAGE (8)	COST OF REMOVAL (9)	GROSS SALVAGE (10)	COST OF REMOVAL (11)		
GAS PLANT												
PRODUCTION PLANT												
305	0	974,761	0	74,121	0	(6)	0	200,000	0	206,000	1,454,876	290,975
325.2	0	0	0	0	0	0	0	0	0	0	0	0
325.4	0	0	0	0	0	0	0	0	0	0	0	0
328	0	0	0	0	0	0	0	0	0	0	0	0
329	0	0	0	0	0	0	0	0	0	0	0	0
330	0	453	0	0	0	0	0	125,000	0	128,750	254,203	50,841
331	0	0	0	0	0	0	0	0	0	0	0	0
332	0	0	0	0	0	0	0	0	0	0	0	0
334	0	1,018	0	2	0	0	0	0	0	0	1,020	204
335	0	0	0	0	0	0	0	0	0	0	0	0
337	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	976,232	0	74,123	0	(6)	0	325,000	0	334,750	1,710,099	342,020
STORAGE PLANT												
352.01	0	0	0	79,852	0	0	0	0	0	0	79,852	15,970
TOTAL	0	0	0	79,852	0	0	0	0	0	0	79,852	15,970
TRANSMISSION PLANT												
365.2	0	0	0	0	0	0	0	0	0	0	0	0
366	0	0	0	0	0	0	0	0	0	0	0	0
367	0	0	0	0	0	0	0	0	0	0	0	0
369	0	1,984	0	0	0	1,147	0	0	0	0	3,131	626
370	0	0	0	0	0	0	0	0	0	0	0	0
371	0	0	0	0	0	0	0	0	0	0	0	0
371.1	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	1,984	0	0	0	1,147	0	0	0	0	3,131	626
DISTRIBUTION PLANT												
374.2	0	0	0	0	0	0	0	0	0	0	0	0
375	0	0	0	35,280	0	(184)	0	0	0	0	35,096	7,019
376.1	0	857,007	9,141	1,068,995	4,146	1,112,569	0	181,721	0	195,853	3,429,433	685,886
376.2	0	173,091	0	361,280	0	545,838	0	335,735	0	335,735	1,751,679	350,336
376.3	0	164,351	0	347,808	0	365,481	0	258,711	0	315,207	1,451,558	290,312
376.5	0	0	0	0	0	0	0	14,956	0	14,956	29,912	5,982
378	(41,052)	144,641	(59,792)	287,084	(216,520)	339,196	(285,860)	955,654	(297,967)	996,128	1,821,512	364,302
379	0	0	0	0	0	0	0	0	0	0	0	0
380	0	6,053,047	0	5,711,858	0	5,717,004	0	6,208,291	0	3,632,897	27,323,097	5,464,619
381	0	0	0	2,218	0	3,138	0	1,123	0	1,619	8,098	1,620
381.1	0	0	0	0	0	0	0	0	0	0	0	0
382	0	363,952	0	581,870	0	328,078	0	51,695	0	52,986	1,378,581	275,716
383	0	61,962	0	3,530,065	0	1,356,927	0	126,435	0	130,228	5,205,617	1,041,124
384	0	1,466	0	1,442	0	688	0	13,191	0	13,586	30,373	6,074
385	0	4,524	0	11,977	0	25,192	0	0	0	0	41,693	8,339
386	0	0	0	0	0	0	0	0	0	0	0	0
386.1	0	0	0	0	0	0	0	0	0	0	0	0
386.2	0	0	0	0	0	0	0	0	0	0	0	0
386.3	0	0	0	0	0	0	0	0	0	0	0	0
387	(400)	1,062	0	7,552	0	0	0	0	0	0	8,214	1,643
387.1	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	(41,452)	7,825,103	(50,651)	11,947,429	(212,374)	9,793,927	(285,860)	8,147,512	(297,967)	5,689,196	42,514,863	8,502,972

UGI UTILITIES, INC. - GAS DIVISION

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2016		2017		2018		2019		2020		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)		
GENERAL PLANT												
390.1	0	241,071	0	78,311	0	(705)	0	88,814	0	78,000	485,491	97,098
390.2	0	0	0	0	0	0	0	0	0	0	0	0
391.1	0	0	0	0	0	0	0	0	0	0	0	0
391.2	0	0	0	0	0	0	0	0	0	0	0	0
391.3	0	0	0	0	0	0	0	0	0	0	0	0
391.4	0	0	0	0	0	0	0	0	0	0	0	0
392.1	(2,188)	489	(2,951)	228	0	7	(3,940)	273	(4,890)	338	(12,634)	(2,526)
392.2	(32,362)	7,220	(43,651)	3,374	0	101	(96,782)	6,693	(97,019)	6,709	(245,717)	(49,144)
392.3	(13,578)	3,035	(18,315)	1,416	0	42	(24,452)	1,691	(26,353)	1,822	(74,692)	(14,938)
392.4	(11,843)	2,647	(15,974)	1,235	0	37	(35,419)	2,449	(27,602)	1,909	(82,562)	(16,512)
392.5	(829)	185	(1,119)	87	0	3	(2,481)	172	(3,158)	218	(6,922)	(1,385)
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
395	0	0	0	0	0	0	0	0	0	0	0	0
396	(8,550)	1,832	(3,100)	663	0	0	(1,116)	0	(1,454)	0	(11,725)	(2,344)
397	0	0	0	0	0	0	0	0	0	0	0	0
398	0	0	0	26,099	0	3,075	0	0	0	0	29,174	5,835
TOTAL	(69,350)	256,479	(85,110)	111,413	0	2,559	(164,190)	100,092	(160,477)	88,996	80,413	16,084
TOTAL GAS PLANT	(110,802)	9,059,798	(135,761)	12,212,817	(212,374)	9,797,627	(450,050)	8,572,604	(458,444)	6,112,942	44,388,357	8,877,672
OTHER UTILITY PLANT												
COMMON PLANT												
390.1	0	0	0	0	0	0	0	0	0	0	0	0
390.2	0	0	0	0	0	0	0	0	0	0	0	0
391	0	0	0	0	0	0	0	0	0	0	0	0
391.1	0	0	0	0	0	0	0	0	0	0	0	0
392.1	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	0	0	0	0
INFORMATION SERVICES												
391	0	0	0	0	0	0	0	0	0	0	0	0
391.1	0	0	0	0	0	0	0	0	0	0	0	0
391.2	0	0	0	0	0	0	0	0	0	0	0	0
391.3	0	0	0	0	0	0	0	0	0	0	0	0
391.4	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	0	0	0	0
GRAND TOTAL	(110,802)	9,059,798	(135,761)	12,212,817	(212,374)	9,797,627	(450,050)	8,572,604	(458,444)	6,112,942	44,388,357	8,877,672

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

UGI UTILITIES, INC. – GAS DIVISION - SOUTH

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT SEPTEMBER 30, 2020

ACCOUNT	PROBABLE RETIREMENT YEAR	SURVIVOR CURVE	ORIGINAL COST	BOOK RESERVE	FUTURE BOOK ACCRUALS	CALCULATED ANNUAL ACCRUAL RATE	CALCULATED ANNUAL ACCRUAL AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
GAS PLANT							
PRODUCTION PLANT							
305		FULLY ACCRUED *	0	(240,717)	240,717	-	0
TOTAL PRODUCTION PLANT			0	(240,717)	240,717		0
DISTRIBUTION PLANT							
375		50 - S0.5	2,178,847	1,527,148	651,699	1.40	30,454
376.1		73 - R2.5	247,386,168	96,708,933	150,677,235	1.39	3,450,604
376.2	09-2027	65 - R1	1,953,220	314,425	1,638,795	13.75	268,640
376.3		67 - R3	762,039,024	136,368,597	625,670,427	1.66	12,657,487
376.5	09-2041	70 - R1	269,294	214,402	54,892	1.96	5,266
378		47 - S0	64,917,376	8,038,497	56,878,879	3.13	2,030,182
379		45 - R2	4,214,105	3,396,099	818,006	0.88	37,105
380		46 - S1	692,086,427	198,026,227	494,060,200	2.54	17,568,509
381		35 - R2	62,151,903	19,479,207	42,672,696	3.35	2,080,429
381.1		17 - S3	9,219,339	7,764,360	1,454,979	3.78	348,901
382		46 - S1	75,887,806	29,173,841	46,713,965	2.28	1,726,590
383		46 - S1	8,181,326	813,281	7,368,045	3.53	289,208
384		46 - S1	12,389,436	5,263,252	7,126,184	2.12	263,005
385		45 - R2	5,848,949	3,858,071	1,990,878	1.48	86,538
386		46 - S1	337,967	155,377	182,590	2.19	7,403
386.1		45 - R2	951,957	631,815	320,142	1.64	15,572
386.2		25 - R3	24,705	24,253	452	0.51	126
386.3			0	2,589	(2,589)	-	0
387		35 - R2.5	1,936,162	1,360,945	575,217	1.79	34,689
387.1		25 - SQ	1,490,664	1,459,954	30,710	0.30	4,448
TOTAL DISTRIBUTION PLANT			1,953,464,675	514,581,273	1,438,883,402	2.09	40,905,156
GENERAL PLANT							
390.1		VARIOUS**	61,174,385	19,421,059	41,753,326	5.04	3,081,189
390.2		SQUARE	85,127	77,707	7,420	8.72	7,420
391.1		20 - SQ	4,019,491	904,263	3,115,228	5.02	201,884
391.2		10 - SQ	48,600	38,575	10,025	3.75	1,823
392.1		8 - L2.5	258,609	38,091	220,518	14.69	37,999
392.2		10 - L2.5	4,164,324	154,406	4,009,918	13.55	564,163
392.3		12 - L3	1,487,997	143,003	1,344,994	9.40	139,887
392.4		12 - L3	1,313,631	(74,448)	1,388,079	11.45	150,359
392.5		15 - L2	411,725	139,163	272,562	7.34	30,214
392.6			3,553,201	2,337,394	1,215,807		884,715
394		20 - SQ	13,131,730	4,598,576	8,533,154	5.00	656,584
396		15 - L2	1,308,080	37,300	1,270,780	9.01	117,864
397		10 - SQ	118,070	94,687	23,383	11.32	13,367
398		15 - SQ	8,447,148	1,087,827	7,359,321	6.38	538,761
399			0	0	0	-	0
TOTAL GENERAL PLANT			99,522,118	28,997,603	70,524,515	6.46	6,426,229
TOTAL DEPRECIABLE GAS PLANT			2,052,986,793	543,338,159	1,509,648,634	2.31	47,331,385

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT SEPTEMBER 30, 2020

ACCOUNT (1)	PROBABLE RETIREMENT YEAR (2)	SURVIVOR CURVE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE BOOK ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL RATE (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)
NONDEPRECIABLE PLANT							
302			28,256				
304.1			375,198				
304.2			6,454				
374.1			232,579				
374.2			3,241,690				
389.1			1,491,724				
389.2			1,313				
TOTAL NONDEPRECIABLE PLANT			5,377,214				
TOTAL GAS PLANT			2,058,364,007				
OTHER UTILITY PLANT							
COMMON PLANT							
301			138,964				
389.1			6,947,108				
390.1	01-2069	70 - R1	31,275,000	1,709,179	29,565,821	3.10	970,963
390.2				(16,137)	16,137		
391		20 - SQ	2,765,391	523,160	2,242,231	5.44	150,477
391.1		5 - SQ	2,032,397	901,526	1,130,871	15.90	323,106
392.1		7 - L2.5	71,637	69,892	1,745	1.18	843
TOTAL COMMON PLANT			43,230,497	3,187,620	32,956,805	3.35	1,445,389
TOTAL COMMON PLANT ALLOCATED TO UGI-GAS - 68.16%			29,465,907	2,172,682	22,463,358		985,177
INFORMATION SERVICES (IS)							
391		20 - SQ	40,606	35,408	5,198	5.00	2,031
391.1		5 - SQ	9,044,476	6,203,777	2,840,699	18.64	1,685,977
391.2		5 - SQ	8,400,000	2,520,000	5,880,000	20.00	1,680,000
391.3		10 - SQ	33,466,335	7,872,647	25,593,688	10.12	3,385,653
391.4		15 - SQ	150,613,447	30,817,424	119,796,023	6.78	10,214,614
TOTAL INFORMATION SERVICES			201,564,864	47,449,256	154,115,608	8.42	16,968,275
TOTAL INFORMATION SERVICES ALLOCATED TO UGI-GAS - 52.33%			105,478,893	24,830,196	80,648,698		8,879,498
READING SERVICE CENTER							
390.1	06-2030	80 - R1.5	2,013,971	1,399,314	614,657	3.21	64,722
LESS READING SERVICE CENTER ALLOCATED TO OTHER DIVISIONS - 48.94%			985,637	684,824	300,813		31,675
TOTAL OTHER UTILITY PLANT ALLOCATED TO UGI-GAS			133,959,163	26,318,054	102,811,243		9,833,000
TOTAL PLANT IN SERVICE			2,192,323,170	569,656,213	1,612,459,877		57,164,385
AMORTIZATION OF NEGATIVE NET SALVAGE							5,504,758
GRAND TOTAL			2,192,323,170	569,656,213	1,612,459,877		62,669,143

* ACCOUNT 305 HAS NO REMAINING DEPRECIATION ACCRUALS. THE FUTURE ACCRUALS SHOWN ARE RELATED TO THE AMORTIZATION OF NEGATIVE NET SALVAGE.

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

*** CAPITAL LEASE AMOUNTS SHOWN IN ACCOUNT 392.6 ARE CALCULATED IN THE COMPANY'S CAPITAL LEASE AMORTIZATION SCHEDULES.



UGI UTILITIES, INC. - GAS DIVISION - SOUTH

TABLE 2. BOOK RESERVE AT SEPTEMBER 30, 2019 PROJECTED TO SEPTEMBER 30, 2020

ACCOUNT (1)	BOOK RESERVE AT BEGINNING OF YEAR (2)	ANNUAL ACCRUAL (3)	AMORTIZATION OF NET SALVAGE (4)	RETIREMENTS (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	TRANSFERS AND ADJUSTMENTS (8)	BOOK RESERVE AT END OF YEAR (9)	BOOK RESERVE AS A PERCENT OF ORIGINAL COST (10)
GAS PLANT									
PRODUCTION PLANT									
305 MANUFACTURED GAS PLANT SITE REMEDIATION	(325,728)	0	291,011	0	0	(206,000)	0	(240,717)	0.00
TOTAL PRODUCTION PLANT	(325,728)	0	291,011	0	0	(206,000)	0	(240,717)	
DISTRIBUTION PLANT									
375 STRUCTURES AND IMPROVEMENTS	1,495,555	31,593	0	0	0	0	0	1,527,148	70.09
376.1 MAINS - PRIMARILY STEEL	93,201,569	3,477,362	169,149	(118,838)	0	(20,309)	0	96,708,933	39.09
376.2 MAINS - CAST IRON	326,416	265,777	315,396	(279,031)	0	(314,133)	0	314,425	16.10
376.3 MAINS - PLASTIC	127,297,604	11,570,604	94,312	(2,404,520)	0	(188,995)	0	136,368,597	17.90
376.5 MAINS - PRIMARILY WROUGHT IRON	234,501	4,273	2,887	(12,823)	0	(14,436)	0	214,402	79.62
378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	8,150,019	1,679,774	173,178	(1,515,330)	191,689	(640,833)	0	8,038,497	12.38
379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	3,358,172	37,927	0	0	0	0	0	3,396,099	80.59
380 SERVICES	182,488,042	17,552,218	3,619,219	(3,336,839)	0	(2,296,413)	0	198,026,227	28.61
381 METERS	18,809,115	1,941,924	131	(1,270,819)	0	(1,144)	0	19,479,207	31.34
381.1 METERS - ERTS	7,332,895	431,465	0	0	0	0	0	7,764,360	84.22
382 METER INSTALLATIONS	27,581,828	1,701,479	13,354	(72,752)	0	(50,068)	0	29,173,841	38.44
383 HOUSE REGULATORS	(369,864)	329,863	1,172,740	(189,230)	0	(130,228)	0	813,281	9.94
384 HOUSE REGULATOR INSTALLATIONS	5,029,014	263,700	3,866	(19,742)	0	(13,586)	0	5,263,252	42.48
385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	3,769,167	88,904	0	0	0	0	0	3,858,071	65.96
386 OTHER PROPERTY ON CUSTOMERS PREMISES	147,807	7,570	0	0	0	0	0	155,377	45.97
386.1 OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS	615,822	15,993	0	0	0	0	0	631,815	66.37
386.2 OTHER PROPERTY ON CUSTOMERS PREMISES - GAS LIGHTS	24,092	161	0	0	0	0	0	24,253	98.17
386.3 OTHER PROPERTY ON CUSTOMER PREMISES - CNG REFUELING STATION	2,071	0	518	0	0	0	0	2,589	0.00
387 OTHER EQUIPMENT	1,325,320	35,625	0	0	0	0	0	1,360,945	70.29
387.1 OTHER EQUIPMENT - GRAPHIC DATA BASE	1,455,482	4,472	0	0	0	0	0	1,459,954	97.94
TOTAL DISTRIBUTION PLANT	482,274,627	39,440,276	5,564,750	(9,219,924)	191,689	(3,670,145)	0	514,581,273	26.34
GENERAL PLANT									
390.1 STRUCTURES AND IMPROVEMENTS	17,457,623	2,221,979	119,477	(343,654)	0	(34,366)	0	19,421,059	31.75
390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	62,650	15,057	0	0	0	0	0	77,707	91.28
391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	737,617	184,020	0	(17,374)	0	0	0	904,263	22.50
391.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	36,752	1,823	0	0	0	0	0	38,575	79.37
392.1 TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S	7,211	30,880	0	0	0	0	0	38,091	14.73
392.2 TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS	169,824	469,671	(7,764)	(513,253)	38,597	(2,669)	0	154,406	3.71
392.3 TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICLES	29,827	113,176	0	0	0	0	0	143,003	9.61
392.4 TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS	(66,338)	130,329	(2,624)	(146,038)	10,982	(759)	0	(74,448)	-5.67
392.5 TRANSPORTATION EQUIPMENT - TRAILERS	126,680	28,208	(184)	(16,711)	1,257	(87)	0	139,163	33.80
392.6 TRANSPORTATION EQUIPMENT - CAPITAL LEASES	2,279,825	884,715	0	(827,146)	0	0	0	2,337,394	65.78
394 TOOLS, SHOP AND GARAGE EQUIPMENT	4,116,586	611,049	0	(129,059)	0	0	0	4,598,576	35.02
396 POWER OPERATED EQUIPMENT	137,060	92,519	(89)	(192,768)	578	0	0	37,300	2.85
397 COMMUNICATION EQUIPMENT	81,144	13,543	0	0	0	0	0	94,687	80.20
398 MISCELLANEOUS EQUIPMENT	653,779	428,213	5,835	0	0	0	0	1,087,827	12.88
399 OTHER TANGIBLE PROPERTY	0	0	0	0	0	0	0	0	0.00
TOTAL GENERAL PLANT	25,830,240	5,225,182	114,651	(2,186,003)	51,414	(37,881)	0	28,997,603	29.14
TOTAL DEPRECIABLE GAS PLANT	507,779,139	44,665,458	5,970,412	(11,405,927)	243,103	(3,914,026)	0	543,338,159	26.47



UGI UTILITIES, INC. - GAS DIVISION - SOUTH

TABLE 2. BOOK RESERVE AT SEPTEMBER 30, 2019 PROJECTED TO SEPTEMBER 30, 2020

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)
OTHER UTILITY PLANT									
COMMON PLANT									
390.1 STRUCTURES AND IMPROVEMENTS	580,151	1,129,028	0	0	0	0	0	1,709,179	5.47
390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	(16,137)	0	0	0	0	0	0	(16,137)	0.00
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	371,340	151,820	0	0	0	0	0	523,160	18.92
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	593,560	321,706	0	(13,740)	0	0	0	901,526	44.36
392.1 TRANSPORTATION EQUIPMENT - CARS	68,502	1,390	0	0	0	0	0	69,892	97.56
TOTAL COMMON PLANT	1,597,416	1,603,944	0	(13,740)	0	0	0	3,187,620	8.82
TOTAL COMMON PLANT ALLOCATED TO UGI-GAS - 68.16%	1,088,799	1,093,248	0	(9,365)	0	0	0	2,172,682	
INFORMATION SERVICES (IS)									
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	33,276	2,132	0	0	0	0	0	35,408	87.20
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	5,585,392	1,856,024	0	(1,237,639)	0	0	0	6,203,777	68.59
391.2 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 5 YEARS	840,000	1,680,000	0	0	0	0	0	2,520,000	30.00
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS	5,438,414	2,758,819	0	(324,586)	0	0	0	7,872,647	23.52
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	21,633,923	10,051,290	0	(867,789)	0	0	0	30,817,424	20.46
TOTAL INFORMATION SERVICES	33,531,005	16,348,265	0	(2,430,014)	0	0	0	47,449,256	23.54
TOTAL INFORMATION SERVICES ALLOCATED TO UGI-GAS - 52.33%	17,546,775	8,555,047	0	(1,271,626)	0	0	0	24,830,196	
READING SERVICE CENTER									
390.1 STRUCTURES AND IMPROVEMENTS	1,334,263	65,051	0	0	0	0	0	1,399,314	69.48
LESS READING SERVICE CENTER ALLOCATED TO OTHER DIVISIONS - 48.94%	652,988	31,836	0	0	0	0	0	684,824	
TOTAL OTHER UTILITY PLANT ALLOCATED TO UGI-GAS	17,982,586	9,616,459	0	(1,280,991)	0	0	0	26,318,054	
TOTAL DEPRECIABLE PLANT IN SERVICE	525,761,725	54,281,917	5,970,412	(12,686,918)	243,103	(3,914,026)	0	569,656,213	

* CAPITAL LEASE AMOUNTS SHOWN IN ACCOUNT 392.6 ARE CALCULATED IN THE COMPANY'S CAPITAL LEASE AMORTIZATION SCHEDULES.

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2020

ACCOUNT (1)	BEGINNING OF YEAR BALANCE (2)	ADDITIONS (3)	RETIREMENTS (4)	END OF YEAR BALANCE (5)	ANNUAL ACCRUAL RATE (6)	ANNUAL ACCRUAL AMOUNT* (7)
GAS PLANT						
PRODUCTION PLANT						
305 MANUFACTURED GAS PLANT SITE REMEDIATION	0	0	0	0	-	0
TOTAL PRODUCTION PLANT	0	0	0	0		0
DISTRIBUTION PLANT						
375 STRUCTURES AND IMPROVEMENTS	2,178,847	0	0	2,178,847	1.45	31,593
376.1 MAINS - PRIMARILY STEEL	246,006,558	1,498,448	(118,838)	247,386,168	1.41	3,477,362
376.2 MAINS - CAST IRON	2,232,251	0	(279,031)	1,953,220	12.70	265,777
376.3 MAINS - PLASTIC	655,506,351	108,937,193	(2,404,520)	762,039,024	1.65	11,570,196
376.5 MAINS - PRIMARILY WROUGHT IRON	282,117	0	(12,823)	269,294	1.55	4,273
378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	50,146,256	16,286,450	(1,515,330)	64,917,376	3.01	1,679,774
379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	4,214,105	0	0	4,214,105	0.90	37,927
380 SERVICES	669,308,919	26,114,347	(3,336,839)	692,086,427	2.57	17,552,218
381 METERS	56,963,779	6,458,943	(1,270,819)	62,151,903	3.31	1,941,924
381.1 METERS - ERTS	9,219,339	0	0	9,219,339	4.68	431,465
382 METER INSTALLATIONS	72,664,383	3,296,175	(72,752)	75,887,806	2.29	1,701,479
383 HOUSE REGULATORS	6,889,630	1,480,926	(189,230)	8,181,326	4.51	329,863
384 HOUSE REGULATOR INSTALLATIONS	12,254,678	154,500	(19,742)	12,389,436	2.14	263,700
385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	5,848,949	0	0	5,848,949	1.52	88,904
386 OTHER PROPERTY ON CUSTOMERS PREMISES	337,967	0	0	337,967	2.24	7,570
386.1 OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS	951,957	0	0	951,957	1.68	15,993
386.2 OTHER PROPERTY ON CUSTOMERS PREMISES - GAS LIGHTS	24,705	0	0	24,705	0.65	161
386.3 OTHER PROPERTY ON CUSTOMER PREMISES - CNG REFUELING STATION	0	0	0	0	-	0
387 OTHER EQUIPMENT	1,936,162	0	0	1,936,162	1.84	35,625
387.1 OTHER EQUIPMENT - GRAPHIC DATA BASE	1,490,664	0	0	1,490,664	0.30	4,472
TOTAL DISTRIBUTION PLANT	1,798,457,617	164,226,982	(9,219,924)	1,953,464,675		39,440,276
GENERAL PLANT						
390.1 STRUCTURES AND IMPROVEMENTS	38,810,293	22,707,746	(343,654)	61,174,385	5.63	2,221,979
390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	85,127	0	0	85,127	17.69	15,057
391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	3,326,165	710,700	(17,374)	4,019,491	5.04	184,020
391.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	48,600	0	0	48,600	3.75	1,823
392.1 TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S	115,376	143,233	0	258,609	15.17	30,880
392.2 TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS	2,966,735	1,710,842	(513,253)	4,164,324	12.68	469,671
392.3 TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICLES	716,129	771,868	0	1,487,997	9.50	113,176
392.4 TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS	972,875	486,794	(146,038)	1,313,631	11.02	130,329
392.5 TRANSPORTATION EQUIPMENT - TRAILERS	372,734	55,702	(16,711)	411,725	7.11	28,208
392.6 TRANSPORTATION EQUIPMENT - CAPITAL LEASES	4,380,347	0	(827,146)	3,553,201		884,715
394 TOOLS, SHOP AND GARAGE EQUIPMENT	12,068,564	1,192,225	(129,059)	13,131,730	4.98	611,049
396 POWER OPERATED EQUIPMENT	858,287	642,561	(192,768)	1,308,080	8.15	92,519
397 COMMUNICATION EQUIPMENT	118,070	0	0	118,070	11.47	13,543
398 MISCELLANEOUS EQUIPMENT	4,537,979	3,909,169	0	8,447,148	6.09	428,213
399 OTHER TANGIBLE PROPERTY	0	0	0	0	-	0
TOTAL GENERAL PLANT	69,377,281	32,330,840	(2,186,003)	99,522,118		5,225,182
TOTAL DEPRECIABLE GAS PLANT	1,867,834,898	196,557,822	(11,405,927)	2,052,986,793		44,665,458

UGI UTILITIES, INC. - GAS DIVISION - SOUTH
TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2020

ACCOUNT (1)	BEGINNING OF YEAR BALANCE (2)	ADDITIONS (3)	RETIREMENTS (4)	END OF YEAR BALANCE (5)	ANNUAL ACCRUAL RATE (6)	ANNUAL ACCRUAL AMOUNT* (7)
NONDEPRECIABLE PLANT						
302 FRANCHISES AND CONSENTS	28,256	0	0	28,256		
304.1 LAND AND LAND RIGHTS - LAND	375,198	0	0	375,198		
304.2 LAND AND LAND RIGHTS - LAND RIGHTS	6,454	0	0	6,454		
374.1 LAND AND LAND RIGHTS - LAND	232,579	0	0	232,579		
374.2 LAND AND LAND RIGHTS - LAND RIGHTS	3,241,690	0	0	3,241,690		
389.1 LAND AND LAND RIGHTS - LAND	1,491,724	0	0	1,491,724		
389.2 LAND AND LAND RIGHTS - LAND RIGHTS	1,313	0	0	1,313		
TOTAL NONDEPRECIABLE PLANT	5,377,214	0	0	5,377,214		
TOTAL GAS PLANT	1,873,212,112	196,557,822	(11,405,927)	2,058,364,007		
OTHER UTILITY PLANT						
COMMON PLANT						
301 ORGANIZATION (NONDEPRECIABLE)	138,964	0	0	138,964		
389.1 LAND AND LAND RIGHTS - LAND (NONDEPRECIABLE)	6,947,108	0	0	6,947,108		
390.1 STRUCTURES AND IMPROVEMENTS	31,275,000	0	0	31,275,000	3.61	1,129,028
390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	0	0	0	0	-	0
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	2,765,391	0	0	2,765,391	5.49	151,820
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	2,046,137	0	(13,740)	2,032,397	15.78	321,706
392.1 TRANSPORTATION EQUIPMENT - CARS	71,637	0	0	71,637	1.94	1,390
TOTAL COMMON PLANT	43,244,237	0	(13,740)	43,230,497		1,603,944
TOTAL COMMON PLANT ALLOCATED TO UGI-GAS - 68.16%	29,475,272	0	(9,365)	29,465,907		1,093,248
INFORMATION SERVICES (IS)						
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	40,606	0	0	40,606	5.25	2,132
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	10,282,114	0	(1,237,639)	9,044,476	19.31	1,856,024
391.2 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 5 YEARS	8,400,000	0	0	8,400,000	20.00	1,680,000
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS	22,410,921	11,380,000	(324,586)	33,466,335	10.05	2,758,819
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	143,981,236	7,500,000	(867,789)	150,613,447	6.84	10,051,290
TOTAL INFORMATION SERVICES	185,114,877	18,880,000	(2,430,014)	201,564,864		16,348,265
TOTAL INFORMATION SERVICES ALLOCATED TO UGI-GAS - 52.33%	96,870,615	9,879,904	(1,271,626)	105,478,893		8,555,047
READING SERVICE CENTER						
390.1 STRUCTURES AND IMPROVEMENTS	2,013,971	0	0	2,013,971	3.23	65,051
LESS READING SERVICE CENTER ALLOCATED TO OTHER DIVISIONS - 48.94%	985,637	0	0	985,637		31,836
TOTAL OTHER UTILITY PLANT ALLOCATED TO UGI-GAS	125,360,250	9,879,904	(1,280,991)	133,959,163		9,616,459
TOTAL PLANT IN SERVICE	1,998,572,362	206,437,726	(12,686,918)	2,192,323,170		54,281,917

* TOTAL ACCRUALS SHOWN ARE BASED ON AVERAGE MONTHLY BALANCES.

** CAPITAL LEASE AMOUNTS SHOWN IN ACCOUNT 392.6 ARE CALCULATED IN THE COMPANY'S CAPITAL LEASE AMORTIZATION SCHEDULES.

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2016		2017		2018		2019		2020		FIVE YEAR NET SALVAGE TOTAL (12)	NET SALVAGE ACCRUAL (13)=(12)/5
	GROSS SALVAGE (2)	COST OF REMOVAL (3)	GROSS SALVAGE (4)	COST OF REMOVAL (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	GROSS SALVAGE (8)	COST OF REMOVAL (9)	GROSS SALVAGE (10)	COST OF REMOVAL (11)		
GAS PLANT												
PRODUCTION PLANT												
305	0	974,761	0	74,121	0	(6)	0	200,000	0	206,000	1,454,876	290,975
TOTAL	0	974,761	0	74,121	0	(6)	0	200,000	0	206,000	1,454,876	290,975
DISTRIBUTION PLANT												
375	0	0	0	0	0	0	0	0	0	0	0	0
376.1	0	145,816	9,141	194,841	4,146	435,971	0	19,718	0	20,309	829,942	165,988
376.2	0	173,091	0	361,280	0	545,838	0	314,133	0	314,133	1,708,475	341,695
376.3	0	7,515	0	110,424	0	125,444	0	155,118	0	188,995	587,496	117,499
376.5	0	0	0	0	0	0	0	14,436	0	14,436	28,872	5,774
378	(13,958)	7,767	(17,469)	231,160	(37,473)	168,251	(184,963)	618,348	(191,689)	640,833	1,220,807	244,161
379	0	0	0	0	0	0	0	0	0	0	0	0
380	0	3,901,271	0	2,807,443	0	3,085,484	0	3,943,016	0	2,296,413	16,033,627	3,206,725
381	0	0	0	0	0	0	0	655	0	1,144	1,799	360
381.1	0	0	0	0	0	0	0	0	0	0	0	0
382	0	6,045	0	5,151	0	254	0	48,924	0	50,068	110,442	22,088
383	0	61,658	0	3,528,931	0	1,353,342	0	126,435	0	130,228	5,200,594	1,040,119
384	0	1,162	0	308	0	(5)	0	13,191	0	13,586	28,242	5,648
385	0	0	0	0	0	0	0	0	0	0	0	0
386	0	0	0	0	0	0	0	0	0	0	0	0
386.1	0	0	0	0	0	0	0	0	0	0	0	0
386.2	0	0	0	0	0	0	0	0	0	0	0	0
386.3	0	0	0	0	0	0	0	0	0	0	0	0
387	0	0	0	0	0	0	0	0	0	0	0	0
387.1	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	(13,958)	4,304,325	(8,328)	7,239,538	(33,327)	5,714,579	(184,963)	5,253,974	(191,689)	3,670,145	25,750,296	5,150,057
GENERAL PLANT												
390.1	0	216,207	0	72,512	0	(705)	0	65,313	0	34,365	387,692	77,538
390.2	0	0	0	0	0	0	0	0	0	0	0	0
391.1	0	0	0	0	0	0	0	0	0	0	0	0
391.2	0	0	0	0	0	0	0	0	0	0	0	0
391.3	0	0	0	0	0	0	0	0	0	0	0	0
391.4	0	0	0	0	0	0	0	0	0	0	0	0
392.1	0	0	0	0	0	0	0	0	0	0	0	0
392.2	0	(13)	0	0	0	0	(38,505)	2,663	(38,597)	2,669	(71,783)	(14,357)
392.3	0	0	0	0	0	0	0	0	0	0	0	0
392.4	0	0	0	0	0	0	(14,092)	974	(10,982)	759	(23,341)	(4,668)
392.5	0	0	0	0	0	0	(987)	68	(1,257)	87	(2,089)	(418)
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
395	0	0	0	0	0	0	0	0	0	0	0	0
396	0	0	0	0	0	0	(444)	0	(578)	0	(1,022)	(204)
397	0	0	0	0	0	0	0	0	0	0	0	0
398	0	0	0	26,099	0	3,075	0	0	0	0	29,174	5,835
TOTAL	0	216,194	0	98,611	0	2,370	(54,028)	69,018	(51,414)	37,881	318,632	63,726
TOTAL GAS PLANT	(13,958)	5,495,280	(8,328)	7,412,270	(33,327)	5,716,943	(238,991)	5,222,992	(243,103)	3,914,026	27,523,804	5,504,758

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2016		2017		2018		2019		2020		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)		
OTHER UTILITY PLANT												
COMMON PLANT												
390.1	0	0	0	0	0	0	0	0	0	0	0	0
390.2	0	0	0	0	0	0	0	0	0	0	0	0
391	0	0	0	0	0	0	0	0	0	0	0	0
391.1	0	0	0	0	0	0	0	0	0	0	0	0
392.1	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	0	0	0	0
INFORMATION SERVICES												
391	0	0	0	0	0	0	0	0	0	0	0	0
391.1	0	0	0	0	0	0	0	0	0	0	0	0
391.2	0	0	0	0	0	0	0	0	0	0	0	0
391.3	0	0	0	0	0	0	0	0	0	0	0	0
391.4	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	0	0	0	0
GRAND TOTAL	(13,958)	5,495,280	(8,328)	7,412,270	(33,327)	5,716,943	(238,991)	5,522,992	(243,103)	3,914,026	27,523,804	5,504,758

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

UGI UTILITIES, INC. – GAS DIVISION - NORTH

UGI UTILITIES, INC. - GAS DIVISION - NORTH

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT SEPTEMBER 30, 2020

ACCOUNT	PROBABLE RETIREMENT YEAR	SURVIVOR CURVE	ORIGINAL COST	BOOK RESERVE	FUTURE BOOK ACCRUALS	CALCULATED ANNUAL ACCRUAL RATE	CALCULATED ANNUAL ACCRUAL AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
GAS PLANT							
DISTRIBUTION PLANT							
375		50 - S0.5	2,605,380	1,318,947	1,286,433	1.73	44,989
376.1		73 - R2.5	249,130,222	55,008,643	194,121,579	1.64	4,087,118
376.2		65 - R1	134,318	57,399	76,919	9.61	12,906
376.3	09-2027	67 - R3	308,867,921	69,547,120	239,320,801	1.60	4,948,792
376.5	09-2041	70 - R1	9,691	7,133	2,558	2.65	257
378		47 - S0	39,116,340	7,378,399	31,737,941	2.97	1,160,221
379		45 - R2	16,196,455	3,971,159	12,225,296	2.70	437,325
380		46 - S1	306,658,534	114,382,150	192,276,384	2.28	7,000,191
381		35 - R2	53,631,507	26,778,682	26,852,825	2.72	1,459,628
381.1		17 - S3	11,164,728	9,585,283	1,579,445	3.28	366,646
382		46 - S1	853,358	20,642	832,716	2.77	23,670
383		46 - S1	2,815,147	1,915,605	899,542	1.43	40,368
384		46 - S1	3,813,573	2,368,537	1,445,036	1.51	57,562
385		45 - R2	11,049,871	5,093,891	5,955,980	1.92	211,665
387		35 - R2.5	117,316	77,026	40,290	1.69	1,988
TOTAL DISTRIBUTION PLANT			1,006,164,361	297,510,616	708,653,745	1.97	19,853,326
GENERAL PLANT							
390.1		VARIOUS*	33,566,358	10,885,873	22,680,485	2.58	867,547
391.1		20 - SQ	1,301,853	269,713	1,032,140	5.06	65,860
391.2		10 - SQ	55,662	30,240	25,422	8.31	4,626
391.3		5 - SQ	4,339	(4,741)	9,080	#####	9,080
391.4			0	2,920	(2,920)	-	0
392.1		8 - L2.5	453,687	62,053	391,634	17.10	77,586
392.2		10 - L2.5	3,351,909	36,083	3,315,826	14.34	480,783
392.3		12 - L3	1,268,848	(129,518)	1,398,366	11.77	149,373
392.4		12 - L3	1,024,519	(74,141)	1,098,660	11.64	119,270
392.5		15 - L2	1,539,826	353,304	1,186,522	7.94	122,208
392.6			1,437,676	1,107,632	330,044		419,683
393		20 - SQ	1,768	1,469	299	4.81	85
394		20 - SQ	7,640,243	2,701,897	4,938,346	5.04	385,444
396		15 - L2	956,409	99,686	856,723	8.55	81,749
397		10 - SQ	718,150	172,477	545,673	11.89	85,395
398		15 - SQ	1,150,012	673,622	476,390	6.48	74,559
TOTAL GENERAL PLANT			54,471,259	16,188,569	38,282,690	5.40	2,943,248
TOTAL DEPRECIABLE GAS PLANT			1,060,635,620	313,699,185	746,936,435	2.15	22,796,574
NONDEPRECIABLE PLANT							
301			86,238				
302			9,422				
374.1			276,467				
374.2			3,109,045				
389.1			838,910				
TOTAL NONDEPRECIABLE PLANT			4,320,082				
TOTAL GAS PLANT			1,064,955,702				



UGI UTILITIES, INC. - GAS DIVISION - NORTH

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT SEPTEMBER 30, 2020

ACCOUNT	PROBABLE RETIREMENT YEAR	SURVIVOR CURVE	ORIGINAL COST	BOOK RESERVE	FUTURE BOOK ACCRUALS	CALCULATED ANNUAL ACCRUAL RATE	CALCULATED ANNUAL ACCRUAL AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
OTHER UTILITY PLANT							
COMMON PLANT							
301 ORGANIZATION (NONDEPRECIABLE)			138,964				
389.1 LAND AND LAND RIGHTS - LAND (NONDEPRECIABLE)			6,947,108				
390.1 STRUCTURES AND IMPROVEMENTS	01-2069	70 - R1	31,275,000	1,709,179	29,565,821	3.10	970,963
390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY				(16,137)	16,137		
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE		20 - SQ	2,765,391	523,160	2,242,231	5.44	150,477
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT		5 - SQ	2,032,397	901,526	1,130,871	15.90	323,106
392.1 TRANSPORTATION EQUIPMENT - CARS		7 - L2.5	71,637	69,892	1,745	1.18	843
TOTAL COMMON PLANT			43,230,497	3,187,620	32,956,805	3.35	1,445,389
TOTAL COMMON PLANT ALLOCATED TO PNG - 17.64%			7,625,860	562,296	5,813,580		254,967
INFORMATION SERVICES (IS)							
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE		20 - SQ	40,606	35,408	5,198	5.00	2,031
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT		5 - SQ	9,044,476	6,203,777	2,840,699	18.64	1,685,977
391.2 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 5 YEARS		5 - SQ	8,400,000	2,520,000	5,880,000	20.00	1,680,000
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS		10 - SQ	33,466,335	7,872,647	25,593,688	10.12	3,385,653
391.4 OFFICE FURNITURE & EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS		15 - SQ	150,613,447	30,817,424	119,796,023	6.78	10,214,614
TOTAL INFORMATION SERVICES			201,564,864	47,449,256	154,115,608	8.42	16,968,275
TOTAL INFORMATION SERVICES ALLOCATED TO PNG - 24.64%			49,665,582	11,691,497	37,974,086		4,180,983
READING SERVICE CENTER							
390.1 STRUCTURES AND IMPROVEMENTS	06-2030	80 - R1.5	2,013,971	1,399,314	614,657	3.21	64,722
TOTAL READING SERVICE CENTER ALLOCATED TO PNG - 24.88%			501,076	348,149	152,927		16,103
TOTAL OTHER UTILITY PLANT ALLOCATED TO PNG			57,792,518	12,601,942	43,940,593		4,452,053
TOTAL PLANT IN SERVICE			1,122,748,220	326,301,127	790,877,028		27,248,627
AMORTIZATION OF NEGATIVE NET SALVAGE							2,193,463
GRAND TOTAL			1,122,748,220	326,301,127	790,877,028		29,442,090

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

** CAPITAL LEASE AMOUNTS SHOWN IN ACCOUNT 392.6 ARE CALCULATED IN THE COMPANY'S CAPITAL LEASE AMORTIZATION SCHEDULES.



UGI UTILITIES, INC. - GAS DIVISION - NORTH

TABLE 2. BOOK RESERVE AT SEPTEMBER 30, 2019 PROJECTED TO SEPTEMBER 30, 2020

ACCOUNT	BOOK RESERVE AT BEGINNING OF YEAR	ANNUAL ACCRUAL	AMORTIZATION OF NET SALVAGE	RETIREMENTS	GROSS SALVAGE	COST OF REMOVAL	TRANSFERS AND ADJUSTMENTS	BOOK RESERVE AT END OF YEAR	BOOK RESERVE AS A PERCENT OF ORIGINAL COST
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
GAS PLANT									
DISTRIBUTION PLANT									
375 STRUCTURES AND IMPROVEMENTS	1,265,813	46,115	7,019	0	0	0	0	1,318,947	50.62
376.1 MAINS - PRIMARILY STEEL	51,359,746	4,064,238	545,845	(820,895)	0	(140,291)	0	55,008,643	22.08
376.2 MAINS - CAST IRON	83,795	10,074	4,320	(19,188)	0	(21,602)	0	57,399	42.73
376.3 MAINS - PLASTIC	65,725,864	4,569,164	78,657	(766,331)	0	(60,234)	0	69,547,120	22.52
376.5 MAINS - PRIMARILY WROUGHT IRON	7,788	223	104	(462)	0	(520)	0	7,133	73.60
378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	6,536,429	1,138,641	110,406	(314,006)	39,722	(132,793)	0	7,378,399	18.86
379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	3,512,804	448,642	9,713	0	0	0	0	3,971,159	24.52
380 SERVICES	108,013,853	6,934,250	1,683,340	(1,332,362)	0	(916,931)	0	114,382,150	37.30
381 METERS	25,633,812	1,463,487	56	(318,386)	0	(287)	0	26,778,682	49.93
381.1 METERS - ERTS	9,149,859	435,424	0	0	0	0	0	9,585,283	85.85
382 METER INSTALLATIONS	4,463	16,179	0	0	0	0	0	20,642	2.42
383 HOUSE REGULATORS	1,874,222	41,383	0	0	0	0	0	1,915,605	68.05
384 HOUSE REGULATOR INSTALLATIONS	2,310,189	58,348	0	0	0	0	0	2,368,537	62.11
385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	4,872,772	216,577	4,542	0	0	0	0	5,093,891	46.10
387 OTHER EQUIPMENT	75,008	2,018	0	0	0	0	0	77,026	65.66
TOTAL DISTRIBUTION PLANT	280,426,417	19,444,763	2,444,002	(3,571,630)	39,722	(1,272,658)	0	297,510,616	29.57
GENERAL PLANT									
390.1 STRUCTURES AND IMPROVEMENTS	10,401,209	577,624	15,411	(98,519)	0	(9,852)	0	10,885,873	32.43
391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	259,516	57,284	0	(47,087)	0	0	0	269,713	20.72
391.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	59,926	3,559	0	(33,245)	0	0	0	30,240	54.33
391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT	147,998	7,751	0	(160,490)	0	0	0	(4,741)	-109.26
391.4 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE	2,920	0	0	0	0	0	0	2,920	0.00
392.1 TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S	23,407	70,695	(1,273)	(33,093)	2,489	(172)	0	62,053	13.68
392.2 TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS	9,529	413,138	(18,838)	(395,426)	29,736	(2,056)	0	36,083	1.08
392.3 TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICLES	(74,812)	119,047	(7,903)	(178,334)	13,411	(927)	0	(129,518)	-10.21
392.4 TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS	(62,538)	99,888	(6,894)	(112,470)	8,458	(585)	0	(74,141)	-7.24
392.5 TRANSPORTATION EQUIPMENT - TRAILERS	243,158	122,596	(482)	(12,869)	968	(67)	0	353,304	22.94
392.6 TRANSPORTATION EQUIPMENT - CAPITAL LEASES	1,523,704	419,683	0	(835,755)	0	0	0	1,107,632	77.04
393 STORES EQUIPMENT	1,383	86	0	0	0	0	0	1,469	83.09
394 TOOLS, SHOP AND GARAGE EQUIPMENT	2,559,421	364,816	0	(222,340)	0	0	0	2,701,897	35.36
396 POWER OPERATED EQUIPMENT	195,291	53,820	(1,412)	(148,458)	445	0	0	99,686	10.42
397 COMMUNICATION EQUIPMENT	86,802	85,675	0	0	0	0	0	172,477	24.02
398 MISCELLANEOUS EQUIPMENT	598,871	74,751	0	0	0	0	0	673,622	58.58
TOTAL GENERAL PLANT	15,975,785	2,470,413	(21,391)	(2,278,086)	55,507	(13,659)	0	16,188,569	29.72
TOTAL DEPRECIABLE GAS PLANT	296,402,202	21,915,176	2,422,611	(5,849,716)	95,229	(1,286,317)	0	313,699,185	29.58



UGI UTILITIES, INC. - GAS DIVISION - NORTH

TABLE 2. BOOK RESERVE AT SEPTEMBER 30, 2019 PROJECTED TO SEPTEMBER 30, 2020

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)
OTHER UTILITY PLANT									
COMMON PLANT									
390.1 STRUCTURES AND IMPROVEMENTS	580,151	1,129,028	0	0	0	0	0	1,709,179	5.47
390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	(16,137)	0	0	0	0	0	0	(16,137)	0.00
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	371,340	151,820	0	0	0	0	0	523,160	18.92
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	593,560	321,706	0	(13,740)	0	0	0	901,526	44.36
392.1 TRANSPORTATION EQUIPMENT - CARS	68,502	1,390	0	0	0	0	0	69,892	97.56
TOTAL COMMON PLANT	1,597,416	1,603,944	0	(13,740)	0	0	0	3,187,620	8.82
TOTAL COMMON PLANT ALLOCATED TO PNG - 17.64%	281,784	282,936	0	(2,424)	0	0	0	562,296	
INFORMATION SERVICES (IS)									
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	33,276	2,132	0	0	0	0	0	35,408	87.20
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	5,585,392	1,856,024	0	(1,237,639)	0	0	0	6,203,777	68.59
391.2 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 5 YEARS	840,000	1,680,000	0	0	0	0	0	2,520,000	30.00
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS	5,438,414	2,758,819	0	(324,586)	0	0	0	7,872,647	23.52
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	21,633,923	10,051,290	0	(867,789)	0	0	0	30,817,424	20.46
TOTAL INFORMATION SERVICES	33,531,005	16,348,265	0	(2,430,014)	0	0	0	47,449,256	
TOTAL INFORMATION SERVICES ALLOCATED TO PNG - 24.64%	8,262,040	4,028,212	0	(598,755)	0	0	0	11,691,497	
READING SERVICE CENTER									
390.1 STRUCTURES AND IMPROVEMENTS	1,334,263	65,051	0	0	0	0	0	1,399,314	69.48
TOTAL READING SERVICE CENTER ALLOCATED TO PNG - 24.88%	331,965	16,185	0	0	0	0	0	348,149	
TOTAL OTHER UTILITY PLANT ALLOCATED TO PNG	8,875,789	4,327,333	0	(601,179)	0	0	0	12,601,942	
TOTAL DEPRECIABLE PLANT IN SERVICE	305,277,991	26,242,509	2,422,611	(6,450,895)	95,229	(1,286,317)	0	326,301,127	

* CAPITAL LEASE AMOUNTS SHOWN IN ACCOUNT 392.6 ARE CALCULATED IN THE COMPANY'S CAPITAL LEASE AMORTIZATION SCHEDULES.

UGI UTILITIES, INC. - GAS DIVISION - NORTH
TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2020

ACCOUNT (1)	BEGINNING OF YEAR BALANCE (2)	ADDITIONS (3)	RETIREMENTS (4)	END OF YEAR BALANCE (5)	ANNUAL ACCRUAL RATE (6)	ANNUAL ACCRUAL AMOUNT* (7)
<u>GAS PLANT</u>						
DISTRIBUTION PLANT						
375 STRUCTURES AND IMPROVEMENTS	2,605,380	0	0	2,605,380	1.77	46,115
376.1 MAINS - PRIMARILY STEEL	239,600,331	10,350,786	(820,895)	249,130,222	1.66	4,064,238
376.2 MAINS - CAST IRON	153,506	0	(19,188)	134,318	7.00	10,074
376.3 MAINS - PLASTIC	274,915,492	34,718,760	(766,331)	308,867,921	1.59	4,569,164
376.5 MAINS - PRIMARILY WROUGHT IRON	10,153	0	(462)	9,691	2.25	223
378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	36,055,480	3,374,866	(314,006)	39,116,340	3.00	1,138,641
379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	16,196,455	0	0	16,196,455	2.77	448,642
380 SERVICES	297,563,735	10,427,161	(1,332,362)	306,658,534	2.30	6,934,250
381 METERS	52,331,693	1,618,200	(318,386)	53,631,507	2.77	1,463,487
381.1 METERS - ERTS	11,164,728	0	0	11,164,728	3.90	435,424
382 METER INSTALLATIONS	411,313	442,045	0	853,358	2.78	16,179
383 HOUSE REGULATORS	2,815,147	0	0	2,815,147	1.47	41,383
384 HOUSE REGULATOR INSTALLATIONS	3,813,573	0	0	3,813,573	1.53	58,348
385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	11,049,871	0	0	11,049,871	1.96	216,577
387 OTHER EQUIPMENT	117,316	0	0	117,316	1.72	2,018
TOTAL DISTRIBUTION PLANT	948,804,173	60,931,818	(3,571,630)	1,006,164,361		19,444,763
GENERAL PLANT						
390.1 STRUCTURES AND IMPROVEMENTS	23,299,098	10,365,779	(98,519)	33,566,358	2.45	577,624
391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	1,128,520	220,420	(47,087)	1,301,853	4.92	57,284
391.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	88,907	0	(33,245)	55,662	5.02	3,559
391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT	164,829	0	(160,490)	4,339	9.95	7,751
391.4 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE	0	0	0	0	-	0
392.1 TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S	376,470	110,310	(33,093)	453,687	17.03	70,695
392.2 TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS	2,429,249	1,318,086	(395,426)	3,351,909	14.29	413,138
392.3 TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICLES	852,736	594,446	(178,334)	1,268,848	11.22	119,047
392.4 TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS	762,090	374,899	(112,470)	1,024,519	11.18	99,888
392.5 TRANSPORTATION EQUIPMENT - TRAILERS	1,509,797	42,898	(12,869)	1,539,826	8.04	122,596
392.6 TRANSPORTATION EQUIPMENT - CAPITAL LEASES	2,273,430	0	(835,755)	1,437,676		419,683
393 STORES EQUIPMENT	1,768	0	0	1,768	4.86	86
394 TOOLS, SHOP AND GARAGE EQUIPMENT	7,085,964	776,620	(222,340)	7,640,243	5.06	364,816
396 POWER OPERATED EQUIPMENT	610,006	494,861	(148,458)	956,409	6.87	53,820
397 COMMUNICATION EQUIPMENT	718,150	0	0	718,150	11.93	85,675
398 MISCELLANEOUS EQUIPMENT	1,150,012	0	0	1,150,012	6.50	74,751
TOTAL GENERAL PLANT	42,451,026	14,298,319	(2,278,086)	54,471,259		2,470,413
TOTAL DEPRECIABLE GAS PLANT	991,255,199	75,230,137	(5,849,716)	1,060,635,620		21,915,176

UGI UTILITIES, INC. - GAS DIVISION - NORTH

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2020

ACCOUNT (1)	BEGINNING OF YEAR BALANCE (2)	ADDITIONS (3)	RETIREMENTS (4)	END OF YEAR BALANCE (5)	ANNUAL ACCRUAL RATE (6)	ANNUAL ACCRUAL AMOUNT* (7)
NONDEPRECIABLE PLANT						
301 ORGANIZATION	86,238	0	0	86,238		
302 FRANCHISES AND CONSENTS	9,422	0	0	9,422		
374.1 LAND AND LAND RIGHTS - LAND	276,467	0	0	276,467		
374.2 LAND AND LAND RIGHTS - LAND RIGHTS	3,109,045	0	0	3,109,045		
389.1 LAND AND LAND RIGHTS - LAND	838,910	0	0	838,910		
TOTAL NONDEPRECIABLE PLANT	4,320,082	0	0	4,320,082		
TOTAL GAS PLANT	995,575,281	75,230,137	(5,849,716)	1,064,955,702		
OTHER UTILITY PLANT						
COMMON PLANT						
301 ORGANIZATION (NONDEPRECIABLE)	138,964	0	0	138,964		
389.1 LAND AND LAND RIGHTS - LAND (NONDEPRECIABLE)	6,947,108	0	0	6,947,108		
390.1 STRUCTURES AND IMPROVEMENTS	31,275,000	0	0	31,275,000	3.61	1,129,028
390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	0	0	0	0	-	0
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	2,765,391	0	0	2,765,391	5.49	151,820
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	2,046,137	0	(13,740)	2,032,397	15.78	321,706
392.1 TRANSPORTATION EQUIPMENT - CARS	71,637	0	0	71,637	1.94	1,390
TOTAL COMMON PLANT	43,244,237	0	(13,740)	43,230,497		1,603,944
TOTAL COMMON PLANT ALLOCATED TO PNG - 17.64%	7,628,283	0	(2,424)	7,625,860		282,936
INFORMATION SERVICES (IS)						
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	40,606	0	0	40,606	5.25	2,132
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	10,282,114	0	(1,237,639)	9,044,476	19.31	1,856,024
391.2 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 5 YEARS	8,400,000	0	0	8,400,000	20.00	1,680,000
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS	22,410,921	11,380,000	(324,586)	33,466,335	10.05	2,758,819
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	143,981,236	7,500,000	(867,789)	150,613,447	6.84	10,051,290
TOTAL INFORMATION SERVICES	185,114,877	18,880,000	(2,430,014)	201,564,864		16,348,265
TOTAL INFORMATION SERVICES ALLOCATED TO PNG - 24.64%	45,612,306	4,652,032	(598,755)	49,665,582		4,028,212
READING SERVICE CENTER						
390.1 STRUCTURES AND IMPROVEMENTS	2,013,971	0	0	2,013,971	3.23	65,051
TOTAL READING SERVICE CENTER ALLOCATED TO PNG - 24.88%	501,076	0	0	501,076		16,185
TOTAL OTHER UTILITY PLANT ALLOCATED TO PNG	53,741,665	4,652,032	(601,179)	57,792,518		4,327,333
TOTAL PLANT IN SERVICE	1,049,316,946	79,882,169	(6,450,895)	1,122,748,220		26,242,509

* TOTAL ACCRUALS SHOWN ARE BASED ON AVERAGE MONTHLY BALANCES.

** CAPITAL LEASE AMOUNTS SHOWN IN ACCOUNT 392.6 ARE CALCULATED IN THE COMPANY'S CAPITAL LEASE AMORTIZATION SCHEDULES.

UGI UTILITIES, INC. - GAS DIVISION - NORTH

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2016		2017		2018		2019		2020		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												
DISTRIBUTION PLANT												
375	0	0	0	35,280	0	(184)	0	0	0	0	35,096	7,019
376.1	0	652,718	0	820,189	0	641,602	0	141,468	0	140,291	2,396,268	479,254
376.2	0	0	0	0	0	0	0	21,602	0	21,602	43,204	8,641
376.3	0	29,424	0	119,796	0	163,782	0	58,848	0	60,234	432,084	86,417
376.5	0	0	0	0	0	0	0	520	0	520	1,040	208
378	(13,547)	42,702	(16,955)	31,496	(129,798)	172,379	(37,422)	125,105	(39,722)	132,793	267,031	53,406
379	0	0	0	0	0	0	0	0	0	0	0	0
380	0	1,631,415	0	1,995,847	0	1,681,174	0	1,693,554	0	916,931	7,918,921	1,583,784
381	0	0	0	0	0	0	0	282	0	287	569	114
381.1	0	0	0	0	0	0	0	0	0	0	0	0
382	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	4,524	0	8,027	0	(42)	0	0	0	0	12,509	2,502
387	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	(13,547)	2,360,783	(16,955)	3,010,635	(129,798)	2,658,711	(37,422)	2,041,379	(39,722)	1,272,657	11,106,722	2,221,345
GENERAL PLANT												
390.1	0	7,947	0	5,324	0	0	0	12,700	0	9,852	35,823	7,165
390.2	0	0	0	0	0	0	0	0	0	0	0	0
391.1	0	0	0	0	0	0	0	0	0	0	0	0
391.2	0	0	0	0	0	0	0	0	0	0	0	0
391.3	0	0	0	0	0	0	0	0	0	0	0	0
391.4	0	0	0	0	0	0	0	0	0	0	0	0
392.1	(1,216)	260	(1,407)	32	0	7	(2,005)	139	(2,489)	172	(6,507)	(1,301)
392.2	(17,991)	3,845	(20,818)	473	0	101	(29,659)	2,051	(29,736)	2,056	(89,678)	(17,936)
392.3	(7,548)	1,613	(8,734)	198	0	42	(12,444)	861	(13,411)	927	(38,495)	(7,699)
392.4	(6,584)	1,407	(7,618)	173	0	37	(10,854)	751	(8,458)	585	(30,561)	(6,112)
392.5	(461)	98	(533)	12	0	3	(760)	53	(968)	67	(2,489)	(498)
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
395	0	0	0	0	0	0	0	0	0	0	0	0
396	(8,550)	1,832	0	0	0	0	(342)	0	(445)	0	(7,505)	(1,501)
397	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	(42,350)	17,003	(39,110)	6,212	0	189	(56,064)	16,555	(55,506)	13,659	(139,412)	(27,882)
TOTAL GAS PLANT	(55,897)	2,377,786	(56,065)	3,016,847	(129,798)	2,658,900	(93,486)	2,057,934	(95,228)	1,286,317	10,967,310	2,193,463



UGI UTILITIES, INC. - GAS DIVISION - NORTH

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2016		2017		2018		2019		2020		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)		
OTHER UTILITY PLANT												
COMMON PLANT												
390.1	0	0	0	0	0	0	0	0	0	0	0	0
390.2	0	0	0	0	0	0	0	0	0	0	0	0
391	0	0	0	0	0	0	0	0	0	0	0	0
391.1	0	0	0	0	0	0	0	0	0	0	0	0
392.1	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	0	0	0	0
INFORMATION SERVICES												
391	0	0	0	0	0	0	0	0	0	0	0	0
391.1	0	0	0	0	0	0	0	0	0	0	0	0
391.2	0	0	0	0	0	0	0	0	0	0	0	0
391.3	0	0	0	0	0	0	0	0	0	0	0	0
391.4	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	0	0	0	0
GRAND TOTAL	(55,897)	2,377,786	(56,065)	3,016,847	(129,798)	2,658,900	(93,486)	2,057,934	(95,228)	1,286,317	10,967,310	2,193,463

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

UGI UTILITIES, INC. – GAS DIVISION - CENTRAL

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT SEPTEMBER 30, 2020

ACCOUNT (1)	PROBABLE RETIREMENT YEAR	SURVIVOR CURVE	ORIGINAL COST	BOOK RESERVE	FUTURE BOOK ACCRUALS	CALCULATED ANNUAL ACCRUAL	
	(2)	(3)	(4)	(5)	(6)	RATE (7)	AMOUNT (8)
GAS PLANT							
PRODUCTION PLANT							
325.2		55 - S0.5	163,100	162,036	1,064	0.02	36
325.4		60 - R1	30,277	29,659	618	0.07	21
328		FULLY ACCRUED	1,263	1,263	0	-	0
329		FULLY ACCRUED	44,785	44,783	2	-	0
330		FULLY ACCRUED *	18,209	(1,602)	19,811	-	0
331		FULLY ACCRUED *	24,441	74,381	(49,940)	-	0
332		47 - L0	750,689	723,752	26,937	0.14	1,039
334		24 - O3	89,725	78,122	11,603	0.82	736
335		30 - S0.5	49,604	49,446	158	0.04	21
337		FULLY ACCRUED	11,062	11,062	0	-	0
TOTAL PRODUCTION PLANT			1,183,155	1,172,902	10,253		1,853
STORAGE PLANT							
352.01		FULLY ACCRUED *	0	(262,934)	262,934	-	0
TOTAL STORAGE PLANT			0	(262,934)	262,934		0
TRANSMISSION PLANT							
365.2		70 - R4	868,160	512,783	355,377	1.42	12,347
366		30 - R1	150,662	139,193	11,469	0.82	1,237
367		70 - R3	38,518,031	20,966,187	17,551,844	1.20	462,699
369		49 - R2	6,148,406	3,771,845	2,376,561	1.59	97,798
370		23 - R0.5	3,486,136	1,887,960	1,598,176	3.42	119,305
371		35 - R2.5	140,637	126,950	13,687	0.97	1,368
371.1		20 - R3	210,011	140,780	69,231	2.65	5,572
TOTAL TRANSMISSION PLANT			49,522,043	27,545,698	21,976,345		700,326
DISTRIBUTION PLANT							
374.2		75 - R3	3,236,278	1,282,105	1,954,173	1.30	42,062
375		50 - S0.5	515,051	237,552	277,499	1.68	8,653
376.1		73 - R2.5	70,269,888	19,575,443	50,694,445	1.45	1,017,677
376.3		67 - R3	251,428,202	50,829,623	200,598,579	1.62	4,073,205
378		47 - S0	24,271,524	3,595,348	20,676,176	3.05	739,460
379		45 - R2	46,686	29,288	17,398	3.24	1,513
380		46 - S1	111,870,631	38,228,284	73,642,347	2.35	2,624,738
381		35 - R2	10,623,704	3,274,436	7,349,268	3.53	374,831
381.1		17 - S3	396,383	282,177	114,206	4.63	18,361
382		46 - S1	14,934,144	3,191,344	11,742,800	2.92	435,597
383		46 - S1	1,442,548	848,997	593,551	1.66	23,904
384		46 - S1	1,479,014	772,553	706,461	2.03	29,951
385		45 - R2	16,200,029	6,873,217	9,326,812	2.23	360,935
387		35 - R2.5	2,013,720	1,256,933	756,787	2.17	43,658
TOTAL DISTRIBUTION PLANT			508,727,802	130,277,300	378,450,502	1.93	9,794,545



UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT SEPTEMBER 30, 2020

ACCOUNT (1)	PROBABLE RETIREMENT	SURVIVOR CURVE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE BOOK ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL	
	YEAR (2)					RATE (7)	AMOUNT (8)
GENERAL PLANT							
390.1	STRUCTURES AND IMPROVEMENTS						
		VARIOUS**	23,728,348	4,888,710	18,839,638	2.91	690,126
391.1	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20 - SQ	526,356	89,538	436,818	4.81	25,310
391.2	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	10 - SQ	26,454	11,464	14,990	10.24	2,709
391.3	OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT	5 - SQ	473,140	443,306	29,834	4.20	19,889
391.4	OFFICE FURNITURE AND EQUIPMENT - SOFTWARE			(26,680)	26,680	-	0
392.1	TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S	8 - L2.5	175,841	7,885	167,956	16.42	28,868
392.2	TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS	10 - L2.5	2,201,934	(96,034)	2,297,968	14.04	309,089
392.3	TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICLES	12 - L3	1,232,585	210,623	1,021,962	9.04	111,387
392.4	TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS	12 - L3	1,005,529	247,382	758,147	8.43	84,795
392.5	TRANSPORTATION EQUIPMENT - TRAILERS	15 - L2	378,502	302,564	75,938	1.99	7,518
392.6	TRANSPORTATION EQUIPMENT - CAPITAL LEASES		2,537,597	1,680,493	857,104		650,889
393	STORES EQUIPMENT	20 - SQ	18,955	6,133	12,822	4.54	861
394	TOOLS, SHOP AND GARAGE EQUIPMENT	20 - SQ	6,882,251	2,717,446	4,164,805	7.63	525,206
395	LABORATORY EQUIPMENT	20 - SQ	430,463	67,262	363,201	5.05	21,719
396	POWER OPERATED EQUIPMENT	15 - L2	1,102,594	44,559	1,058,035	11.08	122,152
397	COMMUNICATION EQUIPMENT	10 - SQ	46,784	18,669	28,115	11.51	5,386
398	MISCELLANEOUS EQUIPMENT	15 - SQ	1,418,240	200,609	1,217,631	6.88	97,627
TOTAL GENERAL PLANT			42,185,573	10,813,929	31,371,644	6.41	2,703,531
TOTAL DEPRECIABLE GAS PLANT			601,618,573	169,546,895	432,071,678	2.19	13,200,255
NONDEPRECIABLE PLANT							
301	ORGANIZATION		80,239				
302	FRANCHISES AND CONSENTS		155,919				
303	MISCELLANEOUS INTANGIBLE PLANT		289,868				
325.1	PRODUCING LANDS		13,029				
325.5	OTHER LAND		1,134				
365.1	LAND		47,323				
374.1	LAND AND LAND RIGHTS - LAND		340,301				
389.1	LAND AND LAND RIGHTS - LAND		1,005,242				
TOTAL NONDEPRECIABLE PLANT			1,933,055				
TOTAL GAS PLANT			603,551,628				

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

**TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
 CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT SEPTEMBER 30, 2020**

ACCOUNT (1)	PROBABLE RETIREMENT YEAR (2)	SURVIVOR CURVE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE BOOK ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL		
						RATE (7)	AMOUNT (8)	
OTHER UTILITY PLANT								
COMMON PLANT								
301			138,964					
389.1			6,947,108					
390.1	01-2069	70 - R1	31,275,000	1,709,179	29,565,821	3.10	970,963	
390.2				(16,137)	16,137			
391		20 - SQ	2,765,391	523,160	2,242,231	5.44	150,477	
391.1		5 - SQ	2,032,397	901,526	1,130,871	15.90	323,106	
392.1		7 - L2.5	71,637	69,892	1,745	1.18	843	
TOTAL COMMON PLANT			43,230,497	3,187,620	32,956,805	3.35	1,445,389	
TOTAL COMMON PLANT ALLOCATED TO CPG - 5.44%			2,351,739	173,407	1,792,850		78,629	
INFORMATION SERVICES (IS)								
391		20 - SQ	40,606	35,408	5,198	5.00	2,031	
391.1		5 - SQ	9,044,476	6,203,777	2,840,699	18.64	1,685,977	
391.2		5 - SQ	8,400,000	2,520,000	5,880,000	20.00	1,680,000	
391.3		10 - SQ	33,466,335	7,872,647	25,593,688	10.12	3,385,653	
391.4		15 - SQ	150,613,447	30,817,424	119,796,023	6.78	10,214,614	
TOTAL INFORMATION SERVICES			201,564,864	47,449,256	154,115,608	8.42	16,968,275	
TOTAL INFORMATION SERVICES ALLOCATED TO CPG - 14.75%			29,730,817	6,998,765	22,732,052		2,502,821	
READING SERVICE CENTER								
390.1	06-2030	80 - R1.5	2,013,971	1,399,314	614,657	3.21	64,722	
TOTAL READING SERVICE CENTER ALLOCATED TO CPG - 14.18%			285,581	198,423	87,158		9,178	
TOTAL OTHER UTILITY PLANT ALLOCATED TO CPG			32,368,137	7,370,595	24,612,060		2,590,628	
TOTAL PLANT IN SERVICE			635,919,765	176,917,490	456,683,738		15,790,883	
AMORTIZATION OF NEGATIVE NET SALVAGE								1,179,451
GRAND TOTAL			635,919,765	176,917,490	456,683,738		16,970,334	

* ACCOUNTS 330, 331 AND 352.01 HAVE NO REMAINING DEPRECIATION ACCRUALS. THE FUTURE ACCRUALS SHOWN ARE RELATED TO THE AMORTIZATION OF NEGATIVE NET SALVAGE.

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

*** CAPITAL LEASE AMOUNTS SHOWN IN ACCOUNT 392.6 ARE CALCULATED IN THE COMPANY'S CAPITAL LEASE AMORTIZATION SCHEDULES.



UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

TABLE 2. BOOK RESERVE AT SEPTEMBER 30, 2019 PROJECTED TO SEPTEMBER 30, 2020

ACCOUNT (1)	BOOK RESERVE AT BEGINNING OF YEAR (2)	ANNUAL ACCRUAL (3)	AMORTIZATION OF NET SALVAGE (4)	RETIREMENTS (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	TRANSFERS AND ADJUSTMENTS (8)	BOOK RESERVE AT END OF YEAR (9)	BOOK RESERVE AS A PERCENT OF ORIGINAL COST (10)
GAS PLANT									
PRODUCTION PLANT									
325.2 PRODUCING LEASEHOLDS	162,003	33	0	0	0	0	0	162,036	99.35
325.4 RIGHTS-OF-WAY	29,638	21	0	0	0	0	0	29,659	97.96
328 FIELD MEASURING AND REGULATING STATION STRUCTURES	1,263	0	0	0	0	0	0	1,263	100.00
329 OTHER STRUCTURES	44,783	0	0	0	0	0	0	44,783	100.00
330 PRODUCING GAS WELLS - WELL CONSTRUCTION	97,241	0	29,907	0	0	(128,750)	0	(1,602)	-8.80
331 PRODUCING GAS WELLS - WELL EQUIPMENT	74,381	0	0	0	0	0	0	74,381	304.33
332 FIELD LINES	722,701	1,051	0	0	0	0	0	723,752	96.41
334 FIELD MEASURING AND REGULATING STATION EQUIPMENT	66,443	1,498	10,181	0	0	0	0	78,122	87.07
335 DRILLING AND CLEANING EQUIPMENT	49,421	25	0	0	0	0	0	49,446	99.68
337 OTHER EQUIPMENT	11,062	0	0	0	0	0	0	11,062	100.00
TOTAL PRODUCTION PLANT	1,258,936	2,628	40,088	0	0	(128,750)	0	1,172,902	99.13
STORAGE PLANT									
352.01 WELL CONSTRUCTION	(278,904)	0	15,970	0	0	0	0	(262,934)	0.00
TOTAL STORAGE PLANT	(278,904)	0	15,970	0	0	0	0	(262,934)	0.00
TRANSMISSION PLANT									
365.2 RIGHTS-OF-WAY	500,281	12,502	0	0	0	0	0	512,783	59.07
366 STRUCTURES AND IMPROVEMENTS	137,852	1,341	0	0	0	0	0	139,193	92.39
367 MAINS	20,500,119	466,068	0	0	0	0	0	20,966,187	54.43
369 MEASURING AND REGULATING STATION EQUIPMENT	3,671,615	99,604	626	0	0	0	0	3,771,845	61.35
370 COMMUNICATION EQUIPMENT	1,760,716	127,244	0	0	0	0	0	1,887,960	54.16
371 OTHER EQUIPMENT	125,501	1,449	0	0	0	0	0	126,950	90.27
371.1 TESTING EQUIPMENT	134,984	5,796	0	0	0	0	0	140,780	67.03
TOTAL TRANSMISSION PLANT	26,831,068	714,004	626	0	0	0	0	27,545,698	55.62
DISTRIBUTION PLANT									
374.2 RIGHTS-OF-WAY	1,239,710	42,395	0	0	0	0	0	1,282,105	39.62
375 STRUCTURES AND IMPROVEMENTS	228,745	8,807	0	0	0	0	0	237,552	46.12
376.1 MAINS - PRIMARILY STEEL	18,778,054	992,555	46,363	(206,276)	0	(35,253)	0	19,575,443	27.86
376.3 MAINS - PLASTIC	47,944,727	3,689,271	101,024	(839,421)	0	(65,978)	0	50,829,623	20.22
378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	3,597,348	610,171	69,910	(526,135)	66,556	(222,502)	0	3,595,348	14.81
379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	27,687	1,601	0	0	0	0	0	29,288	62.73
380 SERVICES	36,006,027	2,586,001	665,447	(609,638)	0	(419,553)	0	38,228,284	34.17
381 METERS	3,123,029	360,030	1,108	(209,542)	0	(189)	0	3,274,436	30.82
381.1 METERS - ERTS	262,992	19,185	0	0	0	0	0	282,177	71.19
382 METER INSTALLATIONS	2,447,715	453,853	296,934	(4,240)	0	(2,918)	0	3,191,344	21.37
383 HOUSE REGULATORS	822,631	24,523	1,843	0	0	0	0	848,997	58.85
384 HOUSE REGULATOR INSTALLATIONS	740,540	30,616	1,397	0	0	0	0	772,553	52.23
385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	6,497,360	369,361	6,496	0	0	0	0	6,873,217	42.43
387 OTHER EQUIPMENT	1,209,780	45,510	1,643	0	0	0	0	1,256,933	62.42
TOTAL DISTRIBUTION PLANT	122,926,345	9,233,879	1,192,165	(2,395,252)	66,556	(746,393)	0	130,277,300	25.61
GENERAL PLANT									
390.1 STRUCTURES AND IMPROVEMENTS	4,880,317	374,365	5,639	(337,828)	0	(33,783)	0	4,888,710	20.60
391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	80,336	21,189	0	(11,987)	0	0	0	89,538	17.01
391.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	6,755	2,709	0	0	0	0	0	11,464	43.34
391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT	423,434	19,872	0	0	0	0	0	443,306	93.89
391.4 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE	251,955	22,572	0	(301,207)	0	0	0	(26,680)	0.00
392.1 TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S	17,048	21,619	(1,081)	(31,937)	2,402	(166)	0	7,885	4.48
392.2 TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS	51,595	223,124	(15,984)	(381,472)	28,687	(1,984)	0	(96,034)	-4.36
392.3 TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICLES	306,298	71,091	(6,707)	(172,106)	12,942	(895)	0	210,623	17.09
392.4 TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS	296,608	57,568	(5,850)	(108,542)	8,162	(564)	0	247,382	24.60
392.5 TRANSPORTATION EQUIPMENT - TRAILERS	310,557	3,968	(410)	(12,420)	934	(65)	0	302,564	79.94
392.6 TRANSPORTATION EQUIPMENT - CAPITAL LEASES	1,968,840	650,889	0	(939,236)	0	0	0	1,680,493	66.22
393 STORES EQUIPMENT	5,199	934	0	0	0	0	0	6,133	32.36
394 TOOLS, SHOP AND GARAGE EQUIPMENT	2,339,244	557,854	0	(179,652)	0	0	0	2,717,446	39.48
395 LABORATORY EQUIPMENT	45,524	21,738	0	0	0	0	0	67,262	15.63
396 POWER OPERATED EQUIPMENT	66,161	121,794	(553)	(143,273)	430	0	0	44,559	4.04
397 COMMUNICATION EQUIPMENT	52,411	7,246	0	(40,988)	0	0	0	18,669	39.90
398 MISCELLANEOUS EQUIPMENT	141,111	60,158	0	(660)	0	0	0	200,609	14.14
TOTAL GENERAL PLANT	11,245,393	2,238,690	(24,946)	(2,661,308)	53,557	(37,457)	0	10,813,929	25.63
TOTAL DEPRECIABLE GAS PLANT	161,982,838	12,189,201	1,223,903	(5,056,560)	120,113	(912,600)	0	169,546,895	28.18



UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

TABLE 2. BOOK RESERVE AT SEPTEMBER 30, 2019 PROJECTED TO SEPTEMBER 30, 2020

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)
OTHER UTILITY PLANT									
COMMON PLANT									
390.1 STRUCTURES AND IMPROVEMENTS	580,151	1,129,028	0	0	0	0	0	1,709,179	5.47
390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	(16,137)	0	0	0	0	0	0	(16,137)	0.00
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	371,340	151,820	0	0	0	0	0	523,160	18.92
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	593,560	321,706	0	(13,740)	0	0	0	901,526	44.36
392.1 TRANSPORTATION EQUIPMENT - CARS	68,502	1,390	0	0	0	0	0	69,892	97.56
TOTAL COMMON PLANT	1,597,416	1,603,944	0	(13,740)	0	0	0	3,187,620	8.82
TOTAL COMMON PLANT ALLOCATED TO CPG - 5.44%	86,899	87,255	0	(747)	0	0	0	173,407	
INFORMATION SERVICES (IS)									
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	33,276	2,132	0	0	0	0	0	35,408	87.20
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	5,585,392	1,856,024	0	(1,237,639)	0	0	0	6,203,777	68.59
391.2 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 5 YEARS	840,000	1,680,000	0	0	0	0	0	2,520,000	30.00
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS	5,438,414	2,758,819	0	(324,586)	0	0	0	7,872,647	23.52
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	21,633,923	10,051,290	0	(867,789)	0	0	0	30,817,424	20.46
TOTAL INFORMATION SERVICES	33,531,005	16,348,265	0	(2,430,014)	0	0	0	47,449,256	
TOTAL INFORMATION SERVICES ALLOCATED TO CPG - 14.75%	4,945,823	2,411,369	0	(358,427)	0	0	0	6,998,765	
READING SERVICE CENTER									
390.1 STRUCTURES AND IMPROVEMENTS	1,334,263	65,051	0	0	0	0	0	1,399,314	69.48
TOTAL READING SERVICE CENTER ALLOCATED TO CPG - 14.18%	189,198	9,224	0	0	0	0	0	198,423	
TOTAL OTHER UTILITY PLANT ALLOCATED TO CPG	5,221,920	2,507,848	0	(359,174)	0	0	0	7,370,595	
TOTAL DEPRECIABLE PLANT IN SERVICE	167,204,758	14,697,049	1,223,903	(5,415,734)	120,113	(912,600)	0	176,917,490	

* CAPITAL LEASE AMOUNTS SHOWN IN ACCOUNT 392.6 ARE CALCULATED IN THE COMPANY'S CAPITAL LEASE AMORTIZATION SCHEDULES.

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2020

ACCOUNT (1)	BEGINNING OF YEAR BALANCE (2)	ADDITIONS (3)	RETIREMENTS (4)	END OF YEAR BALANCE (5)	ANNUAL ACCRUAL RATE (6)	ANNUAL ACCRUAL AMOUNT* (7)
GAS PLANT						
PRODUCTION PLANT						
325.2 PRODUCING LEASEHOLDS	163,100	0	0	163,100	0.02	33
325.4 RIGHTS-OF-WAY	30,277	0	0	30,277	0.07	21
328 FIELD MEASURING AND REGULATING STATION STRUCTURES	1,263	0	0	1,263	-	0
329 OTHER STRUCTURES	44,785	0	0	44,785	-	0
330 PRODUCING GAS WELLS - WELL CONSTRUCTION	18,209	0	0	18,209	-	0
331 PRODUCING GAS WELLS - WELL EQUIPMENT	24,441	0	0	24,441	-	0
332 FIELD LINES	750,689	0	0	750,689	0.14	1,051
334 FIELD MEASURING AND REGULATING STATION EQUIPMENT	89,725	0	0	89,725	1.67	1,498
335 DRILLING AND CLEANING EQUIPMENT	49,604	0	0	49,604	0.05	25
337 OTHER EQUIPMENT	11,062	0	0	11,062	-	0
TOTAL PRODUCTION PLANT	1,183,155	0	0	1,183,155		2,628
STORAGE PLANT						
352.01 WELL CONSTRUCTION	0	0	0	0	-	0
TOTAL STORAGE PLANT	0	0	0	0		0
TRANSMISSION PLANT						
365.2 RIGHTS-OF-WAY	868,160	0	0	868,160	1.44	12,502
366 STRUCTURES AND IMPROVEMENTS	150,662	0	0	150,662	0.89	1,341
367 MAINS	38,518,031	0	0	38,518,031	1.21	466,068
369 MEASURING AND REGULATING STATION EQUIPMENT	6,148,406	0	0	6,148,406	1.62	99,604
370 COMMUNICATION EQUIPMENT	3,486,136	0	0	3,486,136	3.65	127,244
371 OTHER EQUIPMENT	140,637	0	0	140,637	1.03	1,449
371.1 TESTING EQUIPMENT	210,011	0	0	210,011	2.76	5,796
TOTAL TRANSMISSION PLANT	49,522,043	0	0	49,522,043		714,004
DISTRIBUTION PLANT						
374.2 RIGHTS-OF-WAY	3,236,278	0	0	3,236,278	1.31	42,395
375 STRUCTURES AND IMPROVEMENTS	515,051	0	0	515,051	1.71	8,807
376.1 MAINS - PRIMARILY STEEL	67,875,196	2,600,968	(206,276)	70,269,888	1.44	992,555
376.3 MAINS - PLASTIC	214,237,524	38,030,099	(839,421)	251,428,202	1.60	3,689,271
378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	19,142,869	5,654,790	(526,135)	24,271,524	2.92	610,171
379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	46,686	0	0	46,686	3.43	1,601
380 SERVICES	107,709,195	4,771,074	(609,638)	111,870,631	2.36	2,586,001
381 METERS	9,768,246	1,065,000	(209,542)	10,623,704	3.56	360,030
381.1 METERS - ERTS	396,383	0	0	396,383	4.84	19,185
382 METER INSTALLATIONS	14,746,283	192,101	(4,240)	14,934,144	3.06	453,853
383 HOUSE REGULATORS	1,442,548	0	0	1,442,548	1.70	24,523
384 HOUSE REGULATOR INSTALLATIONS	1,479,014	0	0	1,479,014	2.07	30,616
385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	16,200,029	0	0	16,200,029	2.28	369,361
387 OTHER EQUIPMENT	2,013,720	0	0	2,013,720	2.26	45,510
TOTAL DISTRIBUTION PLANT	458,809,022	52,314,032	(2,395,252)	508,727,802		9,233,879



UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2020

ACCOUNT	BEGINNING OF YEAR BALANCE	ADDITIONS	RETIREMENTS	END OF YEAR BALANCE	ANNUAL ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT*
(1)	(2)	(3)	(4)	(5)	(6)	(7)
GENERAL PLANT						
390.1 STRUCTURES AND IMPROVEMENTS	11,839,701	12,226,475	(337,828)	23,728,348	2.54	374,365
391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	386,933	151,410	(11,987)	526,356	4.63	21,189
391.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	26,454	0	0	26,454	10.24	2,709
391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT	473,140	0	0	473,140	4.20	19,872
391.4 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE	301,207	0	(301,207)	0	16.35	22,572
392.1 TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S	101,321	106,457	(31,937)	175,841	15.60	21,619
392.2 TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS	1,311,834	1,271,572	(381,472)	2,201,934	12.70	223,124
392.3 TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICLES	831,005	573,686	(172,106)	1,232,585	6.89	71,091
392.4 TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS	752,264	361,807	(108,542)	1,005,529	6.55	57,568
392.5 TRANSPORTATION EQUIPMENT - TRAILERS	349,522	41,400	(12,420)	378,502	1.09	3,968
392.6 TRANSPORTATION EQUIPMENT - CAPITAL LEASES	3,476,832	0	(939,236)	2,537,597		650,889
393 STORES EQUIPMENT	18,955	0	0	18,955	4.93	934
394 TOOLS, SHOP AND GARAGE EQUIPMENT	6,788,129	273,774	(179,652)	6,882,251	8.24	557,854
395 LABORATORY EQUIPMENT	430,463	0	0	430,463	5.05	21,738
396 POWER OPERATED EQUIPMENT	768,289	477,578	(143,273)	1,102,594	13.02	121,794
397 COMMUNICATION EQUIPMENT	87,772	0	(40,988)	46,784	11.05	7,246
398 MISCELLANEOUS EQUIPMENT	859,323	559,578	(660)	1,418,240	6.74	60,158
TOTAL GENERAL PLANT	28,803,144	16,043,737	(2,661,308)	42,185,573		2,238,690
TOTAL DEPRECIABLE GAS PLANT	538,317,364	68,357,769	(5,056,560)	601,618,573		12,189,201
NONDEPRECIABLE PLANT						
301 ORGANIZATION	80,239	0	0	80,239		
302 FRANCHISES AND CONSENTS	155,919	0	0	155,919		
303 MISCELLANEOUS INTANGIBLE PLANT	289,868	0	0	289,868		
325.1 PRODUCING LANDS	13,029	0	0	13,029		
325.5 OTHER LAND	1,134	0	0	1,134		
365.1 LAND	47,323	0	0	47,323		
374.1 LAND AND LAND RIGHTS - LAND	340,301	0	0	340,301		
389.1 LAND AND LAND RIGHTS - LAND	1,005,242	0	0	1,005,242		
TOTAL NONDEPRECIABLE PLANT	1,933,055	0	0	1,933,055		
TOTAL GAS PLANT	540,250,419	68,357,769	(5,056,560)	603,551,628		

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2020

ACCOUNT (1)	BEGINNING OF YEAR BALANCE (2)	ADDITIONS (3)	RETIREMENTS (4)	END OF YEAR BALANCE (5)	ANNUAL ACCRUAL RATE (6)	ANNUAL ACCRUAL AMOUNT* (7)
OTHER UTILITY PLANT						
COMMON PLANT						
301 ORGANIZATION (NONDEPRECIABLE)	138,964	0	0	138,964		
389.1 LAND AND LAND RIGHTS - LAND (NONDEPRECIABLE)	6,947,108	0	0	6,947,108		
390.1 STRUCTURES AND IMPROVEMENTS	31,275,000	0	0	31,275,000	3.61	1,129,028
390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY	0	0	0	0	-	0
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	2,765,391	0	0	2,765,391	5.49	151,820
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	2,046,137	0	(13,740)	2,032,397	15.78	321,706
392.1 TRANSPORTATION EQUIPMENT - CARS	71,637	0	0	71,637	1.94	1,390
TOTAL COMMON PLANT	43,244,237	0	(13,740)	43,230,497		1,603,944
TOTAL COMMON PLANT ALLOCATED TO CPG - 5.44%	2,352,486	0	(747)	2,351,739		87,255
INFORMATION SERVICES (IS)						
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	40,606	0	0	40,606	5.25	2,132
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	10,282,114	0	(1,237,639)	9,044,476	19.31	1,856,024
391.2 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 5 YEARS	8,400,000	0	0	8,400,000	20.00	1,680,000
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS	22,410,921	11,380,000	(324,586)	33,466,335	10.05	2,758,819
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS	143,981,236	7,500,000	(867,789)	150,613,447	6.84	10,051,290
TOTAL INFORMATION SERVICES	185,114,877	18,880,000	(2,430,014)	201,564,864		16,348,265
TOTAL INFORMATION SERVICES ALLOCATED TO CPG - 14.75%	27,304,444	2,784,800	(358,427)	29,730,817		2,411,369
READING SERVICE CENTER						
390.1 STRUCTURES AND IMPROVEMENTS	2,013,971	0	0	2,013,971	3.23	65,051
TOTAL READING SERVICE CENTER ALLOCATED TO CPG - 14.18%	285,581	0	0	285,581		9,224
TOTAL OTHER UTILITY PLANT ALLOCATED TO CPG	29,942,511	2,784,800	(359,174)	32,368,137		2,507,848
TOTAL PLANT IN SERVICE	570,192,930	71,142,569	(5,415,734)	635,919,765		14,697,049

* TOTAL ACCRUALS SHOWN ARE BASED ON AVERAGE MONTHLY BALANCES.

** CAPITAL LEASE AMOUNTS SHOWN IN ACCOUNT 392.6 ARE CALCULATED IN THE COMPANY'S CAPITAL LEASE AMORTIZATION SCHEDULES.

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2016		2017		2018		2019		2020		FIVE YEAR NET SALVAGE TOTAL (12)	NET SALVAGE ACCURAL (13)=(12)/5
	GROSS SALVAGE (2)	COST OF REMOVAL (3)	GROSS SALVAGE (4)	COST OF REMOVAL (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	GROSS SALVAGE (8)	COST OF REMOVAL (9)	GROSS SALVAGE (10)	COST OF REMOVAL (11)		
GAS PLANT												
PRODUCTION PLANT												
325.2	0	0	0	0	0	0	0	0	0	0	0	0
325.4	0	0	0	0	0	0	0	0	0	0	0	0
328	0	0	0	0	0	0	0	0	0	0	0	0
329	0	0	0	0	0	0	0	0	0	0	0	0
330	0	453	0	0	0	0	0	125,000	0	128,750	254,203	50,841
331	0	0	0	0	0	0	0	0	0	0	0	0
332	0	0	0	0	0	0	0	0	0	0	0	0
334	0	1,018	0	2	0	0	0	0	0	0	1,020	204
335	0	0	0	0	0	0	0	0	0	0	0	0
337	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	1,471	0	2	0	0	0	125,000	0	128,750	255,223	51,045
STORAGE PLANT												
352.01	0	0	0	79,852	0	0	0	0	0	0	79,852	15,970
TOTAL	0	0	0	79,852	0	0	0	0	0	0	79,852	15,970
TRANSMISSION PLANT												
365.2	0	0	0	0	0	0	0	0	0	0	0	0
366	0	0	0	0	0	0	0	0	0	0	0	0
367	0	0	0	0	0	0	0	0	0	0	0	0
369	0	1,984	0	0	0	1,147	0	0	0	0	3,131	626
370	0	0	0	0	0	0	0	0	0	0	0	0
371	0	0	0	0	0	0	0	0	0	0	0	0
371.1	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	1,984	0	0	0	1,147	0	0	0	0	3,131	626
DISTRIBUTION PLANT												
374.2	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	58,473	0	53,965	0	34,996	0	20,535	0	35,253	203,222	40,644
376.2	0	0	0	0	0	0	0	0	0	0	0	0
376.3	0	127,412	0	117,588	0	76,255	0	44,745	0	65,978	431,978	86,396
376.5	0	0	0	0	0	0	0	0	0	0	0	0
378	(13,547)	94,172	(25,368)	24,428	(49,249)	(1,434)	(63,475)	212,201	(66,556)	222,502	333,674	66,735
379	0	0	0	0	0	0	0	0	0	0	0	0
380	0	520,361	0	908,568	0	950,346	0	571,721	0	419,553	3,370,549	674,110
381	0	0	0	2,218	0	3,138	0	186	0	189	5,731	1,146
381.1	0	0	0	0	0	0	0	0	0	0	0	0
382	0	357,907	0	576,719	0	327,824	0	2,771	0	2,918	1,268,139	253,628
383	0	304	0	1,134	0	3,585	0	0	0	0	5,023	1,005
384	0	304	0	1,134	0	693	0	0	0	0	2,131	426
385	0	0	0	3,950	0	25,234	0	0	0	0	29,184	5,837
387	(400)	1,062	0	7,552	0	0	0	0	0	0	8,214	1,643
TOTAL	(13,947)	1,159,995	(25,368)	1,697,256	(49,249)	1,420,637	(63,475)	852,159	(66,556)	746,393	5,657,845	1,131,570

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2016		2017		2018		2019		2020		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)		
GENERAL PLANT												
390.1	0	16,917	0	475	0	0	0	10,801	0	33,783	61,976	12,395
390.2	0	0	0	0	0	0	0	0	0	0	0	0
391.1	0	0	0	0	0	0	0	0	0	0	0	0
391.2	0	0	0	0	0	0	0	0	0	0	0	0
391.3	0	0	0	0	0	0	0	0	0	0	0	0
391.4	0	0	0	0	0	0	0	0	0	0	0	0
392.1	(972)	229	(1,544)	196	0	0	(1,935)	134	(2,402)	166	(6,127)	(1,225)
392.2	(14,371)	3,388	(22,833)	2,902	0	0	(28,618)	1,979	(28,687)	1,984	(84,257)	(16,851)
392.3	(6,030)	1,422	(9,581)	1,218	0	0	(12,008)	830	(12,942)	895	(36,197)	(7,239)
392.4	(5,259)	1,240	(8,356)	1,062	0	0	(10,473)	724	(8,162)	564	(28,661)	(5,732)
392.5	(368)	87	(585)	74	0	0	(734)	51	(934)	65	(2,345)	(469)
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
395	0	0	0	0	0	0	0	0	0	0	0	0
396	0	0	(3,100)	663	0	0	(330)	0	(430)	0	(3,197)	(639)
397	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	(27,000)	23,282	(46,000)	6,590	0	0	(54,098)	14,519	(53,557)	37,456	(98,807)	(19,760)
TOTAL GAS PLANT	(40,947)	1,186,732	(71,368)	1,783,700	(49,249)	1,421,784	(117,573)	991,678	(120,113)	912,600	5,897,244	1,179,451
OTHER UTILITY PLANT												
COMMON PLANT												
390.1	0	0	0	0	0	0	0	0	0	0	0	0
390.2	0	0	0	0	0	0	0	0	0	0	0	0
391	0	0	0	0	0	0	0	0	0	0	0	0
391.1	0	0	0	0	0	0	0	0	0	0	0	0
392.1	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	0	0	0	0
INFORMATION SERVICES												
391	0	0	0	0	0	0	0	0	0	0	0	0
391.1	0	0	0	0	0	0	0	0	0	0	0	0
391.2	0	0	0	0	0	0	0	0	0	0	0	0
391.3	0	0	0	0	0	0	0	0	0	0	0	0
391.4	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	0	0	0	0
GRAND TOTAL	(40,947)	1,186,732	(71,368)	1,783,700	(49,249)	1,421,784	(117,573)	991,678	(120,113)	912,600	5,897,244	1,179,451

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

PART III. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

GAS PLANT

UGI UTILITIES, INC. - GAS DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1850	2,795	2,795				0.0
1862	16	16				0.0
1868	72	72				0.0
1873	7	7				0.0
1874	8	8				0.0
1875	1	1				0.0
1879	2	2				0.0
1880	609	570	39		39	0.0
1881	159	148	11		50	0.0
1882	361	335	26		76	0.0
1883	104	99	5		81	0.0
1886	2	2			81	0.0
1888	43	38	5		86	0.0
1889	4,376	4,357	19		105	0.0
1890	24	22	2		107	0.0
1891	155	138	17		124	0.0
1892	1,503	1,503			124	0.0
1893	187	164	23		147	0.0
1894	3,354	3,269	85		232	0.0
1895	2,681	2,668	13		245	0.0
1896	788	686	102		347	0.0
1897	5,253	5,073	180		527	0.0
1898	20,912	20,861	51		578	0.0
1899	9,961	9,788	173		751	0.0
1900	76,079	75,957	122		873	0.0
1901	18,719	18,157	562		1,435	0.0
1902	47,501	47,336	165		1,600	0.0
1903	64,093	63,637	456		2,056	0.0
1904	55,401	54,114	1,287		3,343	0.0
1905	10,825	10,023	802		4,145	0.0
1906	25,600	22,655	2,945		7,090	0.0
1907	27,791	25,661	2,130		9,220	0.0
1908	35,441	30,905	4,536		13,756	0.0
1909	14,444	13,258	1,186		14,942	0.0
1910	31,459	27,851	3,608		18,550	0.0
1911	43,756	30,838	12,918		31,468	0.0
1912	70,144	58,050	12,094		43,562	0.0
1913	38,108	31,455	6,653		50,215	0.0
1914	61,529	47,599	13,930		64,145	0.0
1915	53,481	35,541	17,940		82,085	0.0
1916	40,755	26,907	13,848		95,933	0.0
1917	30,034	16,880	13,154		109,087	0.0
1918	34,385	25,144	9,241		118,328	0.0
1919	52,545	35,411	17,134		135,462	0.0
1920	56,571	35,333	21,238		156,700	0.0
1921	104,644	75,475	29,169		185,869	0.0

UGI UTILITIES, INC. - GAS DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1922	120,627	67,238	53,389		239,258	0.0
1923	154,660	106,923	47,737		286,995	0.0
1924	450,258	322,691	127,567		414,562	0.0
1925	222,973	144,935	78,038		492,600	0.0
1926	515,221	429,964	85,257		577,857	0.0
1927	230,494	166,049	64,445		642,302	0.0
1928	289,310	238,042	51,268		693,570	0.0
1929	298,672	229,299	69,373		762,943	0.0
1930	539,927	454,971	84,956		847,899	0.0
1931	515,696	442,820	72,876		920,775	0.0
1932	224,803	217,669	7,134		927,909	0.0
1933	52,538	43,715	8,823		936,732	0.0
1934	50,811	46,923	3,888		940,620	0.0
1935	41,063	34,404	6,659		947,279	0.0
1936	74,852	62,070	12,782		960,061	0.0
1937	53,070	44,125	8,945		969,006	0.0
1938	45,696	38,155	7,541		976,547	0.0
1939	88,845	74,001	14,844		991,391	0.0
1940	161,428	147,762	13,666		1,005,057	0.0
1941	118,710	95,469	23,241		1,028,298	0.0
1942	64,379	57,534	6,845		1,035,143	0.0
1943	43,771	38,175	5,596		1,040,739	0.0
1944	38,235	33,212	5,023		1,045,762	0.0
1945	64,886	60,614	4,272		1,050,034	0.0
1946	531,471	439,212	92,259		1,142,293	0.0
1947	239,621	181,653	57,968		1,200,261	0.0
1948	428,656	353,892	74,764		1,275,025	0.0
1949	548,542	468,925	79,617		1,354,642	0.1
1950	2,331,293	1,896,658	434,635		1,789,277	0.1
1951	924,875	751,116	173,759		1,963,036	0.1
1952	1,636,172	1,284,115	352,057		2,315,093	0.1
1953	1,805,225	1,347,231	457,994		2,773,087	0.1
1954	2,784,656	2,271,183	513,473		3,286,560	0.1
1955	2,443,798	1,886,832	556,966		3,843,526	0.1
1956	4,529,723	3,543,033	986,690		4,830,216	0.2
1957	4,130,105	2,949,844	1,180,261		6,010,477	0.2
1958	4,114,198	3,078,412	1,035,786		7,046,263	0.3
1959	4,406,260	3,193,562	1,212,698		8,258,961	0.3
1960	5,365,565	4,027,731	1,337,834		9,596,795	0.4
1961	4,712,252	3,409,141	1,303,111		10,899,906	0.4
1962	4,644,442	3,368,187	1,276,255		12,176,161	0.5
1963	6,271,242	4,436,383	1,834,859		14,011,020	0.5
1964	7,698,701	5,282,685	2,416,016		16,427,036	0.6
1965	9,961,860	7,284,405	2,677,455		19,104,491	0.7
1966	9,332,560	6,597,691	2,734,869		21,839,360	0.8
1967	8,849,730	6,103,252	2,746,478		24,585,838	0.9

UGI UTILITIES, INC. - GAS DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1968	11,064,840	7,435,485	3,629,355		28,215,193	1.1
1969	11,947,789	7,982,425	3,965,364		32,180,557	1.2
1970	10,880,477	7,309,545	3,570,932		35,751,489	1.3
1971	9,608,772	6,324,099	3,284,673		39,036,162	1.5
1972	11,726,398	7,547,919	4,178,479		43,214,641	1.6
1973	9,822,387	6,431,571	3,390,816		46,605,457	1.7
1974	10,680,669	7,150,849	3,529,820		50,135,277	1.9
1975	8,722,859	5,673,068	3,049,791		53,185,068	2.0
1976	8,623,757	5,612,652	3,011,105		56,196,173	2.1
1977	11,022,855	6,938,557	4,084,298		60,280,471	2.2
1978	11,036,446	6,803,184	4,233,262		64,513,733	2.4
1979	16,619,909	10,041,602	6,578,307		71,092,040	2.6
1980	28,592,051	17,184,111	11,407,940		82,499,980	3.1
1981	28,283,656	16,587,915	11,695,741		94,195,721	3.5
1982	27,447,458	17,222,154	10,225,304		104,421,025	3.9
1983	15,000,485	9,711,816	5,288,669		109,709,694	4.1
1984	19,591,443	12,348,704	7,242,739		116,952,433	4.4
1985	23,443,506	14,721,674	8,721,832		125,674,265	4.7
1986	28,208,388	17,180,177	11,028,211		136,702,476	5.1
1987	31,546,409	19,067,477	12,478,932		149,181,408	5.6
1988	43,458,256	25,311,217	18,147,039		167,328,447	6.2
1989	46,741,177	26,665,936	20,075,241		187,403,688	7.0
1990	50,644,492	28,625,080	22,019,412		209,423,100	7.8
1991	41,259,868	22,910,358	18,349,510		227,772,610	8.5
1992	44,576,439	24,741,022	19,835,417		247,608,027	9.2
1993	33,558,723	18,294,572	15,264,151		262,872,178	9.8
1994	51,217,388	27,385,587	23,831,801		286,703,979	10.7
1995	59,713,769	29,544,127	30,169,642		316,873,621	11.8
1996	64,074,938	30,059,596	34,015,342		350,888,963	13.1
1997	76,556,599	35,165,482	41,391,117		392,280,080	14.6
1998	60,224,465	27,248,835	32,975,630		425,255,710	15.8
1999	46,275,062	20,597,345	25,677,717		450,933,427	16.8
2000	62,766,362	25,759,979	37,006,383		487,939,810	18.2
2001	56,265,121	23,810,662	32,454,459		520,394,269	19.4
2002	58,201,410	23,864,249	34,337,161		554,731,430	20.7
2003	59,415,096	22,859,792	36,555,304		591,286,734	22.0
2004	76,254,892	29,261,549	46,993,343		638,280,077	23.8
2005	68,364,253	23,764,522	44,599,731		682,879,808	25.4
2006	65,966,962	24,073,136	41,893,826		724,773,634	27.0
2007	65,691,768	21,293,931	44,397,837		769,171,471	28.6
2008	66,697,990	19,457,785	47,240,205		816,411,676	30.4
2009	67,069,216	17,878,990	49,190,226		865,601,902	32.2
2010	61,609,389	15,498,909	46,110,480		911,712,382	33.9
2011	87,451,521	19,965,916	67,485,605		979,197,987	36.5
2012	105,400,326	21,200,890	84,199,436		1,063,397,423	39.6
2013	124,128,159	21,946,649	102,181,510		1,165,578,933	43.4

UGI UTILITIES, INC. - GAS DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
2014	158,405,479	24,108,049	134,297,430		1,299,876,363	48.4
2015	184,092,126	23,824,974	160,267,152		1,460,143,515	54.4
2016	203,419,496	21,860,945	181,558,551		1,641,702,066	61.1
2017	203,775,521	17,320,771	186,454,750		1,828,156,816	68.1
2018	252,395,308	14,862,744	237,532,564		2,065,689,380	76.9
2019	294,895,076	11,233,184	283,661,892		2,349,351,272	87.5
2020	340,076,764	3,699,068	336,377,696		2,685,728,968	100.0
TOTAL	3,707,712,515	1,021,983,547	2,685,728,968			

COMMON PLANT

UGI UTILITIES, INC. - COMMON PLANT

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	
			(2)	(3)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2001	25,355	21,064		4,291	4,291	0.0
2003	7,183	5,355		1,828	6,119	0.0
2004	38,772	35,239		3,533	9,652	0.0
2005	39,966	26,391		13,575	23,227	0.1
2006	2,469	1,525		944	24,171	0.1
2007	878	505		373	24,544	0.1
2008	23,109	22,841		268	24,812	0.1
2009	4,753	2,329		2,424	27,236	0.1
2010	747,319	334,305		413,014	440,250	1.3
2014	22,225	20,480		1,745	441,995	1.3
2016	18,242	18,242			441,995	1.3
2017	14,155	14,155			441,995	1.3
2019	35,200,000	2,701,326		32,498,674	32,940,669	100.0
TOTAL	36,144,426	3,203,757		32,940,669		

INFORMATION SERVICES

UGI UTILITIES, INC. - INFORMATION SERVICES

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	
			(2)	(3)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2001	3,769	3,655		114	114	0.0
2002	6,694	6,158		536	650	0.0
2003	22,684	19,739		2,945	3,595	0.0
2004	5,699	4,675		1,024	4,619	0.0
2006	1,660,898	1,549,671		111,227	115,846	0.1
2007	3,044,412	2,644,279		400,133	515,979	0.3
2008	2,908,998	2,339,802		569,196	1,085,175	0.7
2011	481,464	302,181		179,283	1,264,458	0.8
2012	3,424,888	2,711,697		713,191	1,977,649	1.3
2013	959,163	573,251		385,912	2,363,561	1.5
2014	1,484,161	840,016		644,145	3,007,706	2.0
2015	1,151,853	623,814		528,039	3,535,745	2.3
2016	5,056,437	3,087,284		1,969,153	5,504,898	3.6
2017	81,601,432	20,449,248		61,152,184	66,657,082	43.3
2018	5,846,286	1,968,228		3,878,058	70,535,140	45.8
2019	75,026,026	9,523,998		65,502,028	136,037,168	88.3
2020	18,880,000	801,560		18,078,440	154,115,608	100.0
TOTAL	201,564,864	47,449,256		154,115,608		

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, 2020

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	491,186	83,712		83,712	13.6
1975	7,159	6,094	1,065		84,777	13.8
1976	1,630	1,382	248		85,025	13.8
1977	2,106	1,778	328		85,353	13.9
1978	554	466	88		85,441	13.9
1979	6,707	5,614	1,093		86,534	14.1
1980	28,234	23,531	4,703		91,237	14.8
1981	44,870	37,212	7,658		98,895	16.1
1982	428	361	67		98,962	16.1
1983	1,273	1,065	208		99,170	16.1
1984	1,922	1,601	321		99,491	16.2
1985	15,545	12,875	2,670		102,161	16.6
1986	1,123	924	199		102,360	16.7
1987	100	82	18		102,378	16.7
1989	40,014	32,270	7,744		110,122	17.9
1990	23,330	18,656	4,674		114,796	18.7
1992	95,013	74,612	20,401		135,197	22.0
1993	1,840	1,432	408		135,605	22.1
1994	27,142	20,975	6,167		141,772	23.1
1995	4,582	3,506	1,076		142,848	23.2
1996	248	188	60		142,908	23.3
1998	684	504	180		143,088	23.3
2000	72,144	51,659	20,485		163,573	26.6
2001	73,339	51,760	21,579		185,152	30.1
2002	5,527	3,829	1,698		186,850	30.4
2003	201	136	65		186,915	30.4
2004	1,509	1,003	506		187,421	30.5
2005	4,812	3,129	1,683		189,104	30.8
2006	458	290	168		189,272	30.8
2007	379,291	233,115	146,176		335,448	54.6
2008	444,898	264,851	180,047		515,495	83.9
2009	14,015	8,030	5,985		521,480	84.8
2010	2,629	1,446	1,183		522,663	85.0
2011	3,560	1,863	1,697		524,360	85.3
2012	295	146	149		524,509	85.3
2014	5,428	2,310	3,118		527,627	85.8
2015	44,230	16,994	27,236		554,863	90.3
2016	33,848	11,408	22,440		577,303	93.9
2017	6,680	1,888	4,792		582,095	94.7
2018	41,704	9,143	32,561		614,656	100.0
TOTAL	2,013,970	1,399,314	614,656			

UTILITY PLANT IN SERVICE

GAS PLANT

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 325.2 PRODUCING LEASEHOLDS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 55-S0.5						
NET SALVAGE PERCENT.. 0						
1892	1,496.50	1,496	1,497			
1894	2,650.57	2,651	2,651			
1897	3,621.53	3,622	3,622			
1898	13,387.22	13,387	13,387			
1899	1,044.85	1,045	1,045			
1900	748.25	748	748			
1901	4,491.26	4,491	4,491			
1903	8,221.11	8,221	8,221			
1904	43,088.40	43,088	43,088			
1905	1,680.87	1,681	1,681			
1906	471.47	471	471			
1907	75.00	75	75			
1908	1,941.30	1,941	1,941			
1910	526.00	526	526			
1911	2,693.57	2,679	2,694			
1912	31,916.65	31,539	31,917			
1913	1,141.85	1,121	1,142			
1916	1,200.00	1,155	1,200			
1917	701.79	671	702			
1918	1,973.32	1,876	1,973			
1920	2,993.63	2,809	2,994			
1922	1.00	1	1			
1925	4,047.55	3,674	4,048			
1927	1,435.71	1,286	1,436			
1928	962.33	856	962			
1934	951.47	811	951			
1936	52.56	44	53			
1938	15.58	13	16			
1939	13.75	11	14			
1940	15,225.35	12,413	15,225			
1943	2,221.48	1,769	2,221			
1944	161.26	127	161			
1945	629.70	493	630			
1947	1.00	1	1			
1949	181.23	137	181			
1953	35.07	26	35			
1955	7.72	6	8			
1958	142.79	99	143			
1959	131.99	91	132			
1961	47.49	32	47			
1962	10.00	7	10			
1971	6,120.00	3,641	6,120			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 325.2 PRODUCING LEASEHOLDS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 55-S0.5						
NET SALVAGE PERCENT.. 0						
1972	7.08	4	7			
1989	260.71	143	253	8	25.57	
1997	3,274.34	1,477	2,615	660	28.58	23
2003	1,098.03	396	701	397	31.04	13
	163,100.33	152,851	162,036	1,064		36
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					29.6	0.02

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 325.4 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. 0						
1898	11.00	11	11			
1899	76.80	77	77			
1902	286.00	282	286			
1904	534.24	521	534			
1905	439.95	427	440			
1906	1,303.60	1,258	1,304			
1907	371.67	357	372			
1908	542.65	517	543			
1909	24.50	23	25			
1911	1.00	1	1			
1912	308.44	288	308			
1913	406.05	377	406			
1914	104.20	96	104			
1915	83.46	77	83			
1916	271.07	247	271			
1917	13.60	12	14			
1918	364.18	329	364			
1919	372.95	335	373			
1920	422.37	377	422			
1921	3.00	3	3			
1922	214.30	189	214			
1923	233.93	205	234			
1924	186.30	162	186			
1925	648.74	562	649			
1926	81.77	70	82			
1927	1,265.69	1,083	1,266			
1928	342.53	291	343			
1929	105.29	89	105			
1930	153.25	129	153			
1931	259.70	216	260			
1932	11.55	10	12			
1933	99.17	81	99			
1934	711.79	581	712			
1935	219.39	178	219			
1936	178.48	143	178			
1937	16.54	13	17			
1938	97.49	77	97			
1939	1,167.50	917	1,168			
1940	4,651.28	3,622	4,651			
1941	570.16	440	570			
1942	210.83	161	211			
1943	372.59	283	373			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 325.4 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. 0						
1944	869.26	654	869			
1945	288.26	215	288			
1946	1,980.20	1,463	1,980			
1947	494.28	362	494			
1948	1,215.91	882	1,216			
1949	409.99	294	410			
1950	8.42	6	8			
1951	174.36	123	174			
1952	33.53	23	34			
1953	319.31	220	319			
1954	18.46	13	18			
1955	100.07	67	100			
1956	5.20	3	5			
1957	125.16	82	125			
1958	78.61	51	79			
1959	140.63	90	141			
1960	48.55	31	49			
1961	238.74	150	239			
1962	73.00	45	73			
1963	30.64	19	31			
1964	327.04	197	324	3	23.90	
1965	1,949.99	1,157	1,905	45	24.41	2
1966	210.02	123	203	7	24.92	
1967	601.24	346	570	31	25.45	1
1968	260.06	147	242	18	25.97	1
1969	30.26	17	28	2	26.51	
1970	494.97	272	448	47	27.05	2
1971	59.23	32	53	7	27.59	
1972	350.14	186	306	44	28.14	2
1973	44.07	23	38	6	28.70	
1974	183.82	94	155	29	29.26	1
1975	51.01	26	43	8	29.83	
1976	10.01	5	8	2	30.41	
1982	289.96	165	272	18	28.87	1
1991	292.64	139	229	64	32.48	2
1998	643.99	252	415	229	34.97	7
2011	87.04	18	30	57	37.67	2
	30,277.07	23,109	29,659	618		21

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.4 0.07

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 328 FIELD MEASURING AND REGULATING STATION STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1931	154.10	154	154			
1945	22.99	23	23			
1953	330.80	331	331			
1961	466.92	467	467			
1962	288.39	288	288			
	1,263.20	1,263	1,263			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 329 OTHER STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1925	189.95	190	190			
1927	18,125.42	18,125	18,125			
1930	33.50	34	34			
1932	286.63	287	287			
1948	75.00	75	75			
1953	1,624.46	1,624	1,624			
1955	1,968.24	1,968	1,968			
1956	165.09	165	165			
1957	4,854.42	4,854	4,854			
1958	592.97	593	593			
1959	6,765.22	6,765	6,765			
1960	3,361.70	3,362	3,362			
1961	1,509.75	1,510	1,510			
1964	132.84	133	133			
1967	78.04	78	78			
1979	5,021.43	5,021	5,020		2	
	44,784.66	44,784	44,783		2	
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 330 PRODUCING GAS WELLS - WELL CONSTRUCTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1923	704.67	705	705			
1926	1,923.69	1,924	1,924			
1930	1,001.26	1,001	1,001			
1933	627.61	628	628			
1935	108.46	108	108			
1939	17.42	17	17			
1941	3,414.11	3,414	3,414			
1942	779.98	780	780			
1944	470.98	471	471			
1945	6,271.05	6,271	6,271			
1946	904.72	905	905			
1947	274.43	274	274			
1954	331.39	331	331			
1971	894.00	894	894			
2004	484.83	485	19,326-	19,811		
	18,208.60	18,208	1,602-	19,811		

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 331 PRODUCING GAS WELLS - WELL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1900	115.50	116	116			
1901	202.95	203	203			
1904	127.93	128	128			
1905	12.45	12	12			
1906	1,080.85	1,081	1,081			
1907	1,477.83	1,478	1,478			
1908	298.52	299	299			
1909	158.72	159	159			
1910	277.88	278	278			
1911	291.82	292	292			
1912	214.87	215	215			
1914	441.31	441	441			
1915	189.45	189	189			
1919	640.55	641	641			
1923	501.79	502	502			
1926	432.64	433	433			
1927	569.18	569	569			
1930	299.31	299	299			
1938	388.95	389	389			
1939	380.36	380	380			
1941	672.69	673	673			
1942	957.14	957	957			
1943	255.87	256	256			
1945	812.99	813	813			
1946	296.62	297	297			
1950	235.61	236	236			
1954	200.97	201	201			
1961	296.02	296	296			
1963	413.45	413	413			
1964	1,320.34	1,320	1,320			
1971	10,716.00	10,716	10,716			
1980	66.91	67	67			
1986	93.25	93	50,034	49,940-		
	24,440.72	24,442	74,381	49,940-		

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 332 FIELD LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 47-L0						
NET SALVAGE PERCENT.. 0						
1895	16.96	13	17			
1898	6,981.14	5,364	6,981			
1899	7,115.14	5,444	7,115			
1900	2,982.56	2,272	2,983			
1901	9,652.93	7,320	9,653			
1902	13,659.72	10,312	13,660			
1903	14,815.75	11,134	14,816			
1904	1,275.77	954	1,276			
1905	513.25	382	513			
1906	6,359.95	4,713	6,360			
1907	3,151.76	2,324	3,152			
1908	2,862.37	2,100	2,862			
1909	307.46	225	307			
1910	2,431.84	1,767	2,432			
1911	2,319.31	1,677	2,319			
1912	5,593.31	4,024	5,593			
1913	6,309.19	4,516	6,309			
1914	4,636.59	3,301	4,637			
1915	6,215.03	4,402	6,215			
1916	4,867.38	3,429	4,867			
1917	88.42	62	88			
1918	3,165.58	2,206	3,166			
1919	11,810.32	8,184	11,810			
1920	1,551.67	1,069	1,552			
1921	4,953.14	3,393	4,953			
1922	1,197.31	816	1,197			
1923	26,520.98	17,961	26,521			
1924	3,581.94	2,411	3,582			
1925	846.23	566	846			
1926	8,969.93	5,966	8,970			
1927	500.19	331	500			
1928	1,246.96	819	1,247			
1929	822.22	537	822			
1930	5,959.34	3,865	5,959			
1931	284.85	184	285			
1932	295.44	189	295			
1933	1,434.24	912	1,434			
1934	734.99	464	735			
1935	655.62	411	656			
1936	590.14	367	590			
1937	1,716.44	1,061	1,716			
1938	6,274.96	3,850	6,275			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 332 FIELD LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 47-L0						
NET SALVAGE PERCENT.. 0						
1939	20,933.33	12,747	20,933			
1940	54,988.08	33,239	54,988			
1941	8,386.40	5,030	8,386			
1942	3,472.45	2,066	3,472			
1943	5,918.84	3,495	5,919			
1944	5,041.98	2,953	5,042			
1945	8,811.89	5,118	8,812			
1946	10,683.12	6,155	10,683			
1947	2,599.34	1,485	2,599			
1948	50,912.72	28,836	50,913			
1949	7,587.88	4,261	7,588			
1950	1,414.44	787	1,414			
1951	2,347.14	1,294	2,347			
1952	485.25	265	485			
1953	7,899.95	4,274	7,900			
1954	7,421.47	3,978	7,421			
1955	7,758.34	4,117	7,758			
1956	11,247.12	5,908	11,247			
1957	19,011.79	9,886	19,012			
1958	5,911.91	3,043	5,912			
1959	9,496.60	4,835	9,468	29	23.07	1
1960	6,128.13	3,088	6,047	81	23.32	3
1961	12,642.83	6,297	12,331	312	23.59	13
1962	10,595.86	5,219	10,220	376	23.85	16
1963	15,728.29	7,660	15,000	728	24.11	30
1964	23,533.62	11,326	22,179	1,355	24.38	56
1965	12,682.25	6,031	11,810	872	24.65	35
1966	21,327.23	10,015	19,612	1,716	24.93	69
1967	24,415.86	11,325	22,177	2,239	25.20	89
1968	23,449.66	10,737	21,025	2,424	25.48	95
1969	9,454.39	4,273	8,367	1,087	25.76	42
1970	20,918.97	9,324	18,258	2,661	26.05	102
1971	26,190.05	11,512	22,543	3,647	26.34	138
1972	25,358.45	10,990	21,521	3,838	26.63	144
1973	4,139.67	1,769	3,464	676	26.92	25
1974	7,177.74	3,021	5,916	1,262	27.22	46
1975	1,091.28	452	885	206	27.52	7
1976	6,710.04	2,738	5,362	1,348	27.82	48
1979	250.51	97	190	61	28.75	2
1981	1,631.45	612	1,198	433	29.38	15
1982	2,373.67	1,471	2,374			
1984	1,137.79	689	1,138			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 332 FIELD LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 47-L0						
NET SALVAGE PERCENT.. 0						
1986	1,947.22	1,147	1,947			
1987	7.07	4	7			
1992	1,441.13	769	1,441			
1994	797.78	412	798			
1996	1,112.78	551	1,103	10	25.00	
1997	50,846.74	24,615	49,269	1,577	25.04	63
	750,688.82	421,213	723,752	26,937		1,039
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					25.9	0.14

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 334 FIELD MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 24-03						
NET SALVAGE PERCENT.. 0						
1930	204.20	194	204			
1935	120.07	102	120			
1940	517.12	385	517			
1941	63.36	46	63			
1942	66.33	47	66			
1944	162.93	108	163			
1945	149.20	96	149			
1946	66.33	41	66			
1947	377.00	228	373	4	9.49	
1948	71.07	42	69	2	9.95	
1949	309.80	175	286	24	10.42	2
1951	5,204.61	2,748	4,492	713	11.33	63
1952	1,807.46	920	1,504	304	11.78	26
1956	286.49	125	204	82	13.55	6
1961	1,101.38	384	628	474	15.64	30
1962	4,056.52	1,345	2,198	1,858	16.04	116
1963	170.93	54	88	83	16.44	5
1964	299.84	90	147	153	16.83	9
1965	50.59	14	23	28	17.21	2
1966	1,350.83	361	590	761	17.59	43
1968	2,210.03	524	857	1,354	18.31	74
1969	303.35	67	110	194	18.67	10
1971	595.45	116	190	406	19.34	21
1972	346.72	63	103	244	19.67	12
1974	403.54	62	101	302	20.29	15
1975	97.38	14	23	74	20.58	4
1977	28.40	3	5	23	21.14	1
1978	1,083.00	117	191	892	21.40	42
1979	339.25	33	54	285	21.65	13
1982	53.86	36	54			
1983	379.02	256	379			
1985	2,651.47	1,748	2,651			
1986	6,747.73	4,414	6,748			
1987	1,817.19	1,178	1,817			
1988	141.62	91	142			
1989	1,111.30	708	1,111			
1991	5,631.37	3,508	5,631			
1992	4,412.23	2,730	4,412			
1993	19,381.40	11,885	19,381			
1994	442.09	268	442			
1995	495.45	297	495			
1996	2,814.04	1,668	2,814			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 334 FIELD MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 24-03						
NET SALVAGE PERCENT.. 0						
2005	37.73	20	35	3	14.44	
2006	2,093.07	1,059	1,828	265	14.15	19
2007	18,487.87	9,111	15,724	2,764	13.90	199
2011	1,184.07	506	873	311	12.72	24
	89,724.69	47,987	78,122	11,603		736
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					15.8	0.82

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 335 DRILLING AND CLEANING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 30-S0.5						
NET SALVAGE PERCENT.. 0						
1955	11,947.50	11,948	11,948			
1966	4,088.00	3,815	4,088			
1967	19,012.74	17,530	19,013			
1971	5,152.00	4,520	5,152			
1980	3,694.10	2,858	3,592	102	6.79	15
1987	4,516.83	3,590	4,512	5	8.59	1
1990	1,192.55	909	1,142	50	9.43	5
	49,603.72	45,170	49,446	158		21
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.5 0.04

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 337 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1927	67.99	68	68			
1939	980.88	981	981			
1940	1,425.13	1,425	1,425			
1949	572.00	572	572			
1951	46.00	46	46			
1953	47.17	47	47			
1955	112.81	113	113			
1958	477.96	478	478			
1960	614.73	615	615			
1962	1,381.00	1,381	1,381			
1965	4,766.93	4,767	4,767			
1966	157.76	158	158			
1967	150.15	150	150			
1968	23.17	23	23			
1969	238.47	238	238			
	11,062.15	11,062	11,062			

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

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 365.2 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1883	45.00	45	45			
1897	69.45	69	69			
1902	3,610.27	3,610	3,610			
1903	4,110.54	4,111	4,111			
1908	44.05	44	44			
1910	85.13	85	85			
1912	835.22	835	835			
1913	222.36	222	222			
1914	14.50	14	15			
1915	224.10	223	224			
1916	117.50	117	118			
1917	64.30	64	64			
1926	6,471.58	6,222	6,252	220	2.70	81
1929	1,806.23	1,717	1,725	81	3.45	23
1930	2,041.31	1,933	1,942	99	3.71	27
1931	27,123.22	25,589	25,711	1,413	3.96	357
1932	2,640.53	2,481	2,493	148	4.22	35
1933	538.99	504	506	33	4.49	7
1934	812.94	758	762	51	4.75	11
1935	12.64	12	12	1	5.02	
1937	203.24	187	188	15	5.58	3
1938	375.47	344	346	30	5.86	5
1939	962.92	878	882	81	6.15	13
1940	6,450.60	5,857	5,885	566	6.44	88
1941	592.71	536	539	54	6.75	8
1942	337.44	303	304	33	7.07	5
1943	60.01	54	54	6	7.39	1
1944	422.25	376	378	44	7.73	6
1945	631.09	558	561	70	8.09	9
1946	3,351.10	2,946	2,960	391	8.46	46
1947	2,508.33	2,191	2,201	307	8.85	35
1948	4,635.54	4,023	4,042	593	9.25	64
1949	1,157.34	997	1,002	156	9.68	16
1950	190.65	163	164	27	10.13	3
1951	4,042.41	3,430	3,446	596	10.60	56
1952	198.20	167	168	30	11.10	3
1953	5,400.53	4,505	4,526	874	11.61	75
1954	14,353.89	11,862	11,918	2,435	12.15	200
1955	8,390.67	6,866	6,899	1,492	12.72	117
1956	78,471.52	63,562	63,864	14,607	13.30	1,098
1957	2,231.51	1,788	1,797	435	13.91	31
1958	3,854.85	3,054	3,069	786	14.54	54

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 365.2 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1959	3,405.26	2,667	2,680	726	15.18	48
1960	11,197.19	8,665	8,706	2,491	15.83	157
1961	2,660.99	2,034	2,044	617	16.50	37
1962	3,222.41	2,432	2,444	779	17.18	45
1963	3,157.03	2,351	2,362	795	17.87	44
1964	5,365.41	3,942	3,961	1,405	18.57	76
1965	6,572.95	4,763	4,786	1,787	19.28	93
1966	36,334.10	25,953	26,076	10,258	20.00	513
1967	22,318.73	15,712	15,787	6,532	20.72	315
1968	3,796.90	2,633	2,646	1,151	21.46	54
1969	12,470.57	8,514	8,554	3,916	22.21	176
1970	18,015.96	12,102	12,160	5,856	22.98	255
1971	1,199.64	793	797	403	23.75	17
1972	11,935.28	7,753	7,790	4,145	24.53	169
1973	5,080.37	3,243	3,258	1,822	25.32	72
1974	8,346.12	5,231	5,256	3,090	26.13	118
1975	11,480.98	7,062	7,096	4,385	26.94	163
1976	7,995.15	4,823	4,846	3,149	27.77	113
1977	11,905.30	7,041	7,074	4,831	28.60	169
1978	12,918.41	7,484	7,520	5,399	29.45	183
1979	7,570.24	4,293	4,313	3,257	30.30	107
1980	4,856.13	2,694	2,707	2,149	31.17	69
1981	73,749.17	39,993	40,183	33,566	32.04	1,048
1982	10,050.64	5,612	5,639	4,412	30.25	146
1983	9,041.47	4,917	4,940	4,101	31.25	131
1984	15,250.78	8,127	8,166	7,085	31.78	223
1985	26,754.50	13,864	13,930	12,825	32.78	391
1986	14,112.19	7,105	7,139	6,973	33.78	206
1987	3,342.10	1,645	1,653	1,689	34.32	49
1988	11,301.63	5,394	5,420	5,882	35.32	167
1989	1,090.00	504	506	584	36.32	16
1990	8,000.14	3,606	3,623	4,377	36.87	119
1991	117,309.04	51,123	51,366	65,943	37.87	1,741
1992	25,030.74	10,535	10,585	14,446	38.87	372
1993	12,460.42	5,083	5,107	7,353	39.74	185
1994	6,889.97	2,720	2,733	4,157	40.62	102
1995	12,673.77	4,848	4,871	7,803	41.17	190
1996	12,902.15	4,742	4,765	8,138	42.17	193
1997	66,170.17	23,325	23,436	42,734	43.17	990
1998	16,023.55	5,408	5,434	10,590	44.17	240
1999	3,898.06	1,257	1,263	2,635	45.17	58
2000	5,089.04	1,565	1,572	3,517	46.17	76

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 365.2 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
2001	2,659.41	783	787	1,873	46.73	40
2002	551.45	154	155	397	47.72	8
2003	1,306.89	345	347	960	48.73	20
2004	373.65	93	93	280	49.72	6
2007	10,611.38	2,163	2,173	8,438	52.73	160
	868,159.56	510,398	512,783	355,377		12,347
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.8 1.42

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 366 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 30-R1						
NET SALVAGE PERCENT.. 0						
1915	44.03	44	44			
1931	22.41	22	22			
1936	428.90	429	429			
1939	2,662.19	2,662	2,662			
1940	342.66	343	343			
1946	195.14	195	195			
1953	97.16	97	97			
1954	398.72	399	399			
1955	1,082.26	1,082	1,082			
1956	2,295.78	2,296	2,296			
1957	310.18	310	310			
1958	2,058.46	2,058	2,058			
1959	300.33	300	300			
1960	6,541.37	6,537	6,541			
1961	4,353.35	4,303	4,353			
1962	2,282.71	2,231	2,283			
1963	736.08	711	736			
1964	190.55	182	191			
1965	2,343.06	2,212	2,343			
1966	2,250.24	2,101	2,250			
1967	9,977.71	9,216	9,978			
1968	2,151.32	1,966	2,151			
1969	544.69	492	545			
1970	40.03	36	40			
1971	1,214.19	1,073	1,214			
1973	700.59	604	693	7	4.12	2
1974	4,750.87	4,046	4,644	107	4.45	24
1977	193.66	158	181	12	5.48	2
1978	2,207.46	1,778	2,041	167	5.84	29
1979	2,203.60	1,747	2,005	198	6.21	32
1983	5,281.99	4,427	5,081	201	7.20	28
1984	369.17	305	350	19	7.61	2
1985	9,821.44	8,032	9,219	602	7.85	77
1986	241.46	194	223	19	8.30	2
1987	1,014.54	806	925	89	8.59	10
1988	31,015.80	24,205	27,783	3,233	9.07	356
1989	44,844.88	34,477	39,573	5,272	9.40	561
1994	601.90	423	486	116	11.24	10

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 366 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 30-R1						
NET SALVAGE PERCENT.. 0						
1996	1,215.58	813	933	282	12.13	23
1998	1,575.63	1,000	1,148	428	12.96	33
2004	1,760.08	909	1,043	717	15.45	46
	150,662.17	125,221	139,193	11,469		1,237
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.3 0.82

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 367 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1900	71,233.81	71,234	71,234			
1902	24,080.52	24,074	24,081			
1903	33,197.34	33,008	33,197			
1904	1,964.62	1,948	1,965			
1906	2,420.69	2,387	2,421			
1907	8,730.25	8,579	8,730			
1910	749.15	729	749			
1913	1,738.46	1,673	1,738			
1915	77.22	74	77			
1922	35.55	33	36			
1925	1,356.81	1,246	1,357			
1926	46,464.38	42,501	46,464			
1927	2,171.63	1,978	2,172			
1928	180.25	164	180			
1929	27,529.19	24,875	27,529			
1930	2,522.76	2,270	2,523			
1931	296.56	266	297			
1932	122,819.26	109,555	122,819			
1933	4,897.35	4,349	4,897			
1934	10,855.44	9,596	10,855			
1935	1,410.95	1,241	1,411			
1936	16,622.35	14,554	16,622			
1937	2,388.88	2,081	2,389			
1938	2,797.65	2,425	2,798			
1939	797.65	688	798			
1940	11,364.66	9,743	11,365			
1941	11,633.51	9,915	11,579	54	10.34	5
1942	1,215.69	1,030	1,203	13	10.70	1
1943	5,838.88	4,916	5,741	98	11.07	9
1944	48.34	40	47	2	11.45	
1945	1,498.10	1,245	1,454	44	11.84	4
1946	4,905.03	4,047	4,726	179	12.25	15
1947	24,941.60	20,427	23,856	1,086	12.67	86
1948	98,837.20	80,341	93,828	5,009	13.10	382
1949	28,199.11	22,741	26,559	1,641	13.55	121
1950	2,735.68	2,188	2,555	180	14.01	13
1951	202,177.37	160,355	187,274	14,904	14.48	1,029
1952	22,207.66	17,458	20,389	1,819	14.97	122
1953	200,020.82	155,816	181,973	18,048	15.47	1,167
1954	798,248.09	616,016	719,426	78,822	15.98	4,933
1955	81,749.31	62,468	72,954	8,795	16.51	533
1956	1,473,781.22	1,114,812	1,301,954	171,827	17.05	10,078

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 367 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1957	311,182.44	232,942	272,046	39,137	17.60	2,224
1958	299,804.72	221,984	259,248	40,556	18.17	2,232
1959	613,382.05	449,082	524,469	88,913	18.75	4,742
1960	674,919.59	488,446	570,441	104,479	19.34	5,402
1961	47,891.52	34,242	39,990	7,901	19.95	396
1962	190,718.09	134,702	157,314	33,404	20.56	1,625
1963	122,060.87	85,112	99,400	22,661	21.19	1,069
1964	290,969.66	200,228	233,840	57,130	21.83	2,617
1965	701,420.51	476,166	556,100	145,321	22.48	6,464
1966	720,897.81	482,591	563,603	157,295	23.14	6,798
1967	215,827.53	142,416	166,323	49,504	23.81	2,079
1968	370,389.64	240,753	281,168	89,222	24.50	3,642
1969	640,788.57	410,194	479,053	161,736	25.19	6,421
1970	875,035.93	551,395	643,957	231,079	25.89	8,925
1971	453,960.20	281,455	328,703	125,258	26.60	4,709
1972	966,619.22	589,357	688,292	278,327	27.32	10,188
1973	373,697.43	223,953	261,548	112,150	28.05	3,998
1974	486,480.16	286,396	334,473	152,007	28.79	5,280
1975	297,117.41	171,734	200,563	96,555	29.54	3,269
1976	137,471.87	77,966	91,054	46,418	30.30	1,532
1977	136,380.55	75,867	88,603	47,778	31.06	1,538
1978	287,058.05	156,530	182,807	104,252	31.83	3,275
1979	501,981.46	268,128	313,138	188,843	32.61	5,791
1980	243,613.68	127,376	148,758	94,855	33.40	2,840
1981	283,711.51	145,138	169,502	114,209	34.19	3,340
1982	319,398.12	175,924	205,456	113,942	31.19	3,653
1983	524,887.81	283,492	331,082	193,806	31.72	6,110
1984	749,802.45	394,096	460,253	289,550	32.72	8,849
1985	455,843.70	234,577	273,955	181,888	33.25	5,470
1986	565,064.08	284,510	332,270	232,794	33.78	6,891
1987	414,536.27	202,625	236,639	177,897	34.78	5,115
1988	491,903.15	234,785	274,198	217,705	35.32	6,164
1989	207,476.32	95,958	112,066	95,410	36.32	2,627
1990	360,151.18	162,320	189,568	170,583	36.87	4,627
1991	2,298,208.76	1,008,454	1,177,742	1,120,467	37.41	29,951
1992	1,177,930.89	499,207	583,008	594,923	38.41	15,489
1993	1,136,543.85	469,847	548,720	587,824	38.85	15,131
1994	971,986.45	388,989	454,288	517,698	39.72	13,034
1995	571,723.50	221,600	258,800	312,924	40.29	7,767
1996	818,847.73	304,939	356,129	462,719	41.29	11,207
1997	1,998,383.02	718,619	839,253	1,159,130	41.86	27,691
1998	1,719,914.59	591,995	691,373	1,028,542	42.86	23,998

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 367 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1999	1,080,765.90	357,842	417,913	662,853	43.44	15,259
2000	2,093,639.95	665,359	777,052	1,316,588	44.01	29,916
2001	940,486.78	284,215	331,926	608,561	45.02	13,518
2002	1,450,386.34	418,581	488,848	961,539	45.60	21,086
2003	537,154.95	146,643	171,260	365,895	46.60	7,852
2004	239,158.46	61,942	72,340	166,818	47.20	3,534
2005	237,738.75	57,866	67,580	170,159	48.19	3,531
2006	169,927.36	38,930	45,465	124,462	48.79	2,551
2007	494,828.79	105,547	123,265	371,564	49.79	7,463
2008	116,446.66	23,150	27,036	89,410	50.39	1,774
2009	12,014.64	2,196	2,565	9,450	51.40	184
2010	222,615.19	37,399	43,677	178,938	52.00	3,441
2011	140,623.77	21,375	24,963	115,661	53.00	2,182
2012	28,451.16	3,892	4,545	23,906	53.61	446
2013	2,361,672.12	285,290	333,181	2,028,491	54.61	37,145
2014	9,397.12	990	1,156	8,241	55.23	149
	38,518,031.27	17,982,393	20,966,187	17,551,844		462,699
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						37.9 1.20

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 49-R2						
NET SALVAGE PERCENT.. 0						
1927	43.41	43	43			
1935	1.00	1	1			
1937	63.36	61	63			
1938	130.20	124	130			
1939	199.99	189	200			
1940	188.95	178	189			
1942	115.52	107	116			
1943	207.70	192	208			
1944	83.77	77	84			
1945	174.42	159	174			
1946	163.63	148	164			
1947	277.29	250	277			
1948	89.09	80	89			
1950	7.97	7	8			
1952	18.79	16	19			
1953	5,944.35	5,135	5,944			
1954	8,508.82	7,299	8,509			
1955	7,542.08	6,422	7,542			
1956	39,702.37	33,545	39,556	146	7.60	19
1957	13,574.54	11,380	13,419	155	7.92	20
1958	6,469.06	5,380	6,344	125	8.25	15
1959	9,801.88	8,084	9,533	269	8.59	31
1960	24,067.26	19,676	23,202	865	8.94	97
1961	5,498.45	4,456	5,254	244	9.29	26
1962	12,455.03	10,000	11,792	663	9.66	69
1963	5,203.12	4,138	4,880	324	10.03	32
1964	19,172.75	15,096	17,801	1,372	10.42	132
1965	16,408.17	12,785	15,076	1,332	10.82	123
1966	43,116.46	33,244	39,201	3,915	11.22	349
1967	18,626.28	14,202	16,747	1,879	11.64	161
1968	18,055.59	13,608	16,046	2,009	12.07	166
1969	32,278.33	24,031	28,337	3,941	12.52	315
1970	15,250.12	11,214	13,223	2,027	12.97	156
1971	26,308.31	19,092	22,513	3,795	13.44	282
1972	26,694.33	19,111	22,536	4,159	13.92	299
1973	12,036.90	8,497	10,020	2,017	14.41	140
1974	18,632.52	12,963	15,286	3,347	14.91	224
1975	30,467.80	20,880	24,622	5,846	15.42	379
1976	138,678.97	93,538	110,299	28,380	15.95	1,779
1977	14,832.80	9,841	11,604	3,228	16.49	196
1978	22,161.07	14,454	17,044	5,117	17.04	300
1979	41,008.38	26,270	30,977	10,031	17.61	570

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 49-R2						
NET SALVAGE PERCENT.. 0						
1980	13,577.55	8,540	10,070	3,507	18.18	193
1981	82,437.31	50,859	59,973	22,465	18.77	1,197
1982	156,845.27	107,988	127,339	29,507	17.31	1,705
1983	24,048.18	16,305	19,227	4,821	17.69	273
1984	50,677.87	33,802	39,859	10,819	18.10	598
1985	86,879.75	56,654	66,806	20,074	18.81	1,067
1986	86,985.91	55,714	65,698	21,288	19.22	1,108
1987	52,185.49	32,793	38,669	13,516	19.66	687
1988	411,643.09	253,572	299,010	112,633	20.10	5,604
1989	41,658.60	24,995	29,474	12,185	20.83	585
1990	297,917.74	174,818	206,144	91,774	21.30	4,309
1991	147,610.27	84,625	99,789	47,821	21.77	2,197
1992	264,883.76	148,176	174,728	90,156	22.25	4,052
1993	163,266.69	88,948	104,887	58,380	22.87	2,553
1994	349,935.44	186,376	219,773	130,162	23.25	5,598
1995	117,235.62	60,388	71,209	46,026	24.00	1,918
1996	215,121.50	107,518	126,785	88,337	24.52	3,603
1997	728,580.35	352,706	415,909	312,672	25.04	12,487
1998	560,594.04	262,358	309,371	251,223	25.58	9,821
1999	16,725.51	7,552	8,905	7,820	26.12	299
2000	174,732.10	75,939	89,547	85,185	26.67	3,194
2001	495,273.00	206,677	243,712	251,561	27.23	9,238
2002	154,135.03	61,592	72,629	81,506	27.80	2,932
2003	301,200.83	114,908	135,499	165,702	28.37	5,841
2004	59,852.58	21,726	25,619	34,233	28.95	1,182
2005	86,161.34	29,648	34,961	51,201	29.55	1,733
2006	82,235.60	26,825	31,632	50,604	29.95	1,690
2007	11,729.27	3,594	4,238	7,491	30.56	245
2008	249,781.89	71,488	84,298	165,484	31.17	5,309
2012	19,034.42	3,898	4,596	14,438	33.00	438
2013	11,199.27	2,049	2,416	8,783	33.48	262
	6,148,406.10	3,199,004	3,771,845	2,376,561		97,798

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.3 1.59

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 370 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 23-R0.5						
NET SALVAGE PERCENT.. 0						
1955	5,466.25	5,466	5,466			
1965	7,727.57	7,728	7,728			
1966	1,743.15	1,743	1,743			
1967	249.76	250	250			
1968	2,500.34	2,500	2,500			
1972	1,946.45	1,946	1,946			
1979	706.12	638	706			
1982	5,572.11	5,115	5,572			
1983	1,354.71	1,231	1,355			
1984	2,338.50	2,102	2,339			
1985	8,363.40	7,429	8,363			
1986	1,865.01	1,635	1,865			
1987	8,236.27	7,120	8,236			
1988	56,812.32	48,552	56,812			
1989	6,202.17	5,233	6,202			
1990	81,477.96	67,529	81,478			
1991	19,398.63	15,831	19,399			
1992	11,826.34	9,521	11,826			
1993	4,988.84	3,947	4,905	84	7.23	12
1994	24,237.82	18,884	23,466	771	7.51	103
1995	53,971.10	41,288	51,307	2,664	7.83	340
1996	2,814.71	2,110	2,622	193	8.18	24
1997	270.53	198	246	24	8.55	3
2000	83,012.05	56,332	70,001	13,011	9.71	1,340
2001	21,876.59	14,419	17,918	3,959	10.09	392
2004	19,336.59	11,550	14,353	4,984	11.12	448
2009	239,511.48	113,481	141,018	98,494	12.77	7,713
2010	493,162.42	219,556	272,833	220,330	13.08	16,845
2011	679,759.29	282,848	351,483	328,276	13.33	24,627
2012	572,350.00	220,355	273,826	298,524	13.58	21,983
2013	629,591.21	222,372	276,332	353,259	13.73	25,729
2014	214,236.53	68,513	85,138	129,098	13.83	9,335
2015	223,230.20	63,353	78,726	144,504	13.88	10,411
	3,486,136.42	1,530,775	1,887,960	1,598,176		119,305
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.4 3.42

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 371 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
1931	73.41	73	73			
1932	22.79	23	23			
1934	159.65	160	160			
1935	148.67	149	149			
1937	75.60	76	76			
1938	348.00	348	348			
1952	193.45	193	193			
1956	802.14	798	802			
1958	54.05	53	54			
1959	1,630.62	1,585	1,631			
1962	268.78	255	269			
1964	542.39	507	542			
1965	237.71	221	238			
1966	1,610.42	1,483	1,610			
1967	1,046.31	958	1,046			
1968	8,185.23	7,439	8,185			
1969	1,294.81	1,169	1,295			
1970	2,302.48	2,064	2,302			
1971	4,402.26	3,917	4,402			
1972	6,378.34	5,631	6,378			
1973	2,116.13	1,854	2,116			
1974	772.96	672	770	3	4.58	1
1975	728.51	628	719	9	4.83	2
1976	666.84	570	653	14	5.09	3
1977	2,372.22	2,008	2,300	72	5.37	13
1978	395.78	332	380	15	5.66	3
1979	1,489.70	1,236	1,416	74	5.96	12
1980	1,156.83	949	1,087	70	6.29	11
1981	1,410.00	1,143	1,309	101	6.63	15
1982	4,310.08	3,693	4,230	80	6.39	13
1983	3,348.16	2,831	3,243	105	6.80	15
1984	3,634.15	3,030	3,471	163	7.23	23
1985	5,292.73	4,365	5,000	293	7.49	39
1986	1,466.52	1,190	1,363	103	7.95	13
1987	1,617.48	1,291	1,479	139	8.42	17
1988	7,215.84	5,678	6,504	712	8.73	82
1989	11,462.74	8,848	10,136	1,327	9.23	144
1990	14,888.28	11,259	12,897	1,991	9.75	204
1991	14,350.24	10,619	12,164	2,186	10.28	213
1992	10,561.54	7,638	8,750	1,812	10.81	168

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 371 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
1993	9,905.10	7,023	8,045	1,860	11.24	165
1994	3,879.74	2,694	3,086	794	11.67	68
1995	7,818.56	5,284	6,053	1,766	12.23	144
	140,637.24	111,937	126,950	13,687		1,368
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.0 0.97

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 371.1 TESTING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 20-R3						
NET SALVAGE PERCENT.. 0						
1982	15,664.23	15,664	15,664			
1983	11,125.29	11,125	11,125			
1985	4,384.63	4,385	4,385			
1986	38,021.86	36,722	38,022			
1990	11,962.90	11,689	11,963			
1991	2,199.99	2,123	2,200			
1992	1,383.30	1,325	1,383			
1995	24,385.78	22,635	23,904	482	1.97	245
1996	494.25	453	478	16	2.24	7
2015	100,388.74	29,976	31,656	68,733	12.92	5,320
	210,010.97	136,097	140,780	69,231		5,572
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					12.4	2.65

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 374.2 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1903	298.00	289	298			
1904	222.17	215	222			
1929	410.41	361	410			
1930	548.08	480	548			
1931	10,677.87	9,304	10,675	3	9.65	
1932	38.71	34	39			
1933	55.00	47	54	1	10.28	
1934	123.52	106	122	2	10.62	
1935	533.10	455	522	11	10.96	1
1936	100.54	85	98	3	11.31	
1937	223.29	189	217	6	11.68	1
1938	178.56	150	172	6	12.05	
1939	285.78	238	273	13	12.44	1
1940	249.96	207	237	12	12.84	1
1941	57.82	48	55	3	13.25	
1942	19.44	16	18	1	13.67	
1944	36.92	30	34	3	14.55	
1945	59.80	48	55	5	15.01	
1946	160.11	127	146	14	15.49	1
1947	235.63	185	212	23	15.97	1
1948	51.03	40	46	5	16.47	
1949	2,077.70	1,607	1,844	234	16.98	14
1950	1,726.56	1,323	1,518	209	17.51	12
1951	360.18	274	314	46	18.04	3
1952	287.05	216	248	39	18.59	2
1953	1,145.40	853	979	167	19.15	9
1954	877.98	647	742	136	19.72	7
1955	3,133.21	2,285	2,622	512	20.31	25
1956	1,794.30	1,294	1,485	310	20.91	15
1957	5,277.55	3,764	4,318	959	21.51	45
1958	1,136.57	801	919	218	22.13	10
1959	1,431.64	997	1,144	288	22.76	13
1960	1,139.60	784	899	240	23.40	10
1961	1,739.80	1,182	1,356	384	24.05	16
1962	534.64	358	411	124	24.71	5
1963	1,024.78	678	778	247	25.38	10
1964	2,424.42	1,582	1,815	609	26.06	23
1965	1,904.74	1,225	1,405	499	26.75	19
1966	14,200.26	9,003	10,329	3,871	27.45	141
1967	36,083.66	22,535	25,855	10,229	28.16	363
1968	18,362.30	11,292	12,955	5,407	28.88	187
1969	11,282.03	6,829	7,835	3,447	29.60	116

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 374.2 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1970	6,080.40	3,621	4,154	1,926	30.33	64
1971	15,534.05	9,097	10,437	5,097	31.08	164
1972	18,498.57	10,650	12,219	6,280	31.82	197
1973	38,364.70	21,699	24,896	13,469	32.58	413
1974	49,272.90	27,363	31,394	17,879	33.35	536
1975	37,863.68	20,638	23,678	14,185	34.12	416
1976	13,898.67	7,431	8,526	5,373	34.90	154
1977	19,181.60	10,056	11,537	7,644	35.68	214
1978	24,833.70	12,755	14,634	10,200	36.48	280
1979	27,735.34	13,949	16,004	11,731	37.28	315
1980	38,526.40	18,960	21,753	16,773	38.09	440
1981	41,644.61	20,045	22,998	18,647	38.90	479
1982	29,660.39	15,429	17,702	11,959	35.28	339
1983	47,020.30	23,820	27,329	19,691	36.28	543
1984	51,245.11	25,448	29,197	22,048	36.74	600
1985	70,214.20	34,152	39,183	31,031	37.22	834
1986	74,675.20	35,291	40,490	34,185	38.22	894
1987	61,590.79	28,467	32,661	28,930	38.69	748
1988	64,488.00	28,910	33,169	31,319	39.69	789
1989	63,293.80	27,691	31,770	31,524	40.18	785
1990	76,971.45	32,597	37,399	39,573	41.18	961
1991	69,790.71	28,782	33,022	36,769	41.67	882
1992	74,877.76	29,824	34,217	40,660	42.67	953
1993	94,389.03	36,689	42,094	52,295	43.05	1,215
1994	63,758.76	23,992	27,526	36,232	43.92	825
1995	64,141.55	23,386	26,831	37,311	44.43	840
1996	72,745.02	25,490	29,245	43,500	45.43	958
1997	147,067.21	49,768	57,099	89,968	45.94	1,958
1998	219,807.88	71,218	81,709	138,099	46.94	2,942
1999	109,098.49	33,777	38,753	70,346	47.94	1,467
2000	148,695.59	44,192	50,702	97,994	48.47	2,022
2001	49,857.74	14,100	16,177	33,681	49.46	681
2002	51,469.65	13,902	15,950	35,520	49.99	711
2003	48,988.25	12,516	14,360	34,629	50.99	679
2004	503,472.20	122,142	140,135	363,337	51.52	7,052
2005	99,247.65	22,609	25,940	73,308	52.53	1,396
2006	21,099.30	4,528	5,195	15,904	53.07	300
2007	21,366.27	4,269	4,898	16,468	54.07	305
2008	105,671.97	19,676	22,574	83,097	54.62	1,521
2009	31,652.25	5,425	6,224	25,428	55.61	457
2010	18,984.06	2,969	3,406	15,578	56.62	275
2011	16,496.41	2,351	2,697	13,799	57.17	241

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 374.2 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
2012	11,716.78	1,494	1,714	10,003	58.17	172
2013	7,230.17	818	939	6,292	58.73	107
2014	96,772.18	9,503	10,903	85,869	59.72	1,438
2015	3,854.69	322	369	3,485	60.29	58
2016	736.79	51	59	678	60.86	11
2017	1,733.31	93	107	1,627	61.86	26
2018	88,452.68	3,405	3,907	84,546	62.44	1,354
	3,236,278.32	1,117,543	1,282,105	1,954,173		42,062
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						46.5 1.30

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1850	2,794.87	2,795	2,795			
1868	72.39	72	72			
1889	4,192.87	4,193	4,193			
1897	178.89	179	179			
1898	159.45	159	159			
1902	1,745.39	1,745	1,745			
1905	1,321.50	1,322	1,322			
1906	2,135.22	2,135	2,135			
1908	880.43	880	880			
1909	1,063.58	1,064	1,064			
1910	681.05	681	681			
1912	356.78	357	357			
1916	122.09	122	122			
1917	5,254.50	5,254	5,255			
1918	4,743.98	4,744	4,744			
1919	2,219.29	2,219	2,219			
1920	2,532.43	2,532	2,532			
1921	17,407.66	17,307	17,408			
1922	1,544.59	1,525	1,545			
1923	444.90	436	445			
1924	49,481.98	48,156	49,482			
1925	9,550.78	9,228	9,551			
1926	1,437.54	1,379	1,438			
1927	12,634.65	12,036	12,635			
1928	169.18	160	169			
1929	1,786.94	1,678	1,787			
1930	6,130.68	5,715	6,131			
1931	886.67	821	887			
1932	690.68	635	691			
1933	4,845.58	4,419	4,846			
1934	599.15	542	599			
1937	206.12	182	206			
1939	941.28	821	931	11	6.41	2
1941	1,497.83	1,286	1,458	40	7.08	6
1942	1,321.59	1,125	1,275	46	7.42	6
1943	3,799.03	3,209	3,638	161	7.76	21
1944	480.46	403	457	24	8.10	3
1945	7,388.06	6,141	6,962	426	8.44	50
1946	24,241.93	19,980	22,650	1,592	8.79	181
1947	1,212.46	991	1,123	89	9.14	10
1948	11,813.70	9,574	10,853	960	9.48	101
1949	155,416.10	124,861	141,546	13,871	9.83	1,411

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1950	314,773.72	250,623	284,112	30,661	10.19	3,009
1951	117,565.93	92,783	105,181	12,385	10.54	1,175
1952	14,011.46	10,957	12,421	1,590	10.90	146
1953	64,035.02	49,614	56,244	7,791	11.26	692
1954	82,747.60	63,517	72,004	10,743	11.62	925
1955	21,708.32	16,507	18,713	2,996	11.98	250
1956	33,265.27	25,049	28,396	4,869	12.35	394
1957	17,019.75	12,690	14,386	2,634	12.72	207
1958	16,398.95	12,106	13,724	2,675	13.09	204
1959	36,119.98	26,389	29,915	6,205	13.47	461
1960	28,812.28	20,831	23,615	5,198	13.85	375
1961	30,404.90	21,752	24,659	5,746	14.23	404
1962	27,753.65	19,638	22,262	5,492	14.62	376
1963	14,913.85	10,437	11,832	3,082	15.01	205
1964	4,880.13	3,376	3,827	1,053	15.41	68
1965	18,536.25	12,679	14,373	4,163	15.80	263
1966	5,038.93	3,405	3,860	1,179	16.21	73
1967	4,718.58	3,151	3,572	1,147	16.61	69
1968	4,278.86	2,822	3,199	1,080	17.02	63
1969	8,771.59	5,712	6,475	2,296	17.44	132
1970	5,741.53	3,691	4,184	1,557	17.86	87
1971	36,049.81	22,863	25,918	10,132	18.29	554
1973	11,871.49	7,325	8,304	3,568	19.15	186
1974	25,525.37	15,525	17,600	7,926	19.59	405
1975	87,663.74	52,528	59,547	28,117	20.04	1,403
1976	4,598.73	2,714	3,077	1,522	20.49	74
1977	8,040.17	4,671	5,295	2,745	20.95	131
1978	13,389.00	7,656	8,679	4,710	21.41	220
1979	6,024.51	3,388	3,841	2,184	21.88	100
1980	2,625.97	1,452	1,646	980	22.36	44
1981	3,896.41	2,117	2,400	1,497	22.84	66
1982	4,195.18	2,760	3,129	1,066	19.89	54
1984	107,312.77	68,466	77,615	29,698	20.57	1,444
1985	3,250.91	2,040	2,313	938	20.93	45
1987	11,800.00	7,141	8,095	3,705	21.69	171
1989	18,115.32	10,587	12,002	6,114	22.22	275
1990	3,722.71	2,128	2,412	1,310	22.66	58
1993	4,421.64	2,373	2,690	1,732	23.64	73
1995	3,605.96	1,839	2,085	1,521	24.50	62
1996	28,053.64	13,954	15,819	12,235	24.76	494
1998	37,254.30	17,435	19,765	17,490	25.58	684
1999	24,770.91	11,236	12,737	12,034	25.90	465

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
2000	23,959.75	10,461	11,859	12,101	26.45	458
2001	34,304.98	14,449	16,380	17,925	26.80	669
2002	6,262.15	2,537	2,876	3,386	27.16	125
2003	8,507.00	3,305	3,747	4,760	27.55	173
2004	14,150.50	5,253	5,955	8,196	27.95	293
2005	14,063.28	4,970	5,634	8,429	28.36	297
2006	17,523.06	5,870	6,654	10,869	28.79	378
2007	55,195.64	17,508	19,848	35,348	29.06	1,216
2008	20,558.92	6,116	6,933	13,626	29.52	462
2011	27,987.49	6,594	7,475	20,512	30.82	666
2013	103,921.61	19,953	22,619	81,302	31.56	2,576
2014	188,343.09	31,830	36,083	152,260	31.96	4,764
	2,178,846.81	1,359,836	1,527,148	651,699		30,454

UGI UTILITIES, INC. - GAS DIVISION - NORTH
SURVIVOR CURVE.. IOWA 50-S0.5
NET SALVAGE PERCENT.. 0

1895	2,560.25	2,560	2,560			
1899	508.34	508	508			
1901	435.33	435	435			
1904	402.42	402	402			
1910	157.65	158	158			
1913	999.58	1,000	1,000			
1914	47.48	47	47			
1922	4,142.29	4,089	4,142			
1924	97.67	95	98			
1925	10,856.10	10,489	10,856			
1927	2,720.18	2,591	2,720			
1930	189.29	176	189			
1933	847.72	773	848			
1936	544.45	486	544			
1938	32.84	29	33			
1941	131.25	113	131			
1952	9,309.40	7,280	9,309			
1956	5,775.22	4,349	5,576	200	12.35	16
1957	69,144.98	51,554	66,096	3,049	12.72	240
1958	4,263.84	3,148	4,036	228	13.09	17
1959	1,740.26	1,271	1,630	111	13.47	8
1960	10,837.04	7,835	10,045	792	13.85	57

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - NORTH						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1961	15,330.33	10,967	14,060	1,270	14.23	89
1962	44,412.35	31,426	40,290	4,122	14.62	282
1963	61,579.91	43,094	55,249	6,331	15.01	422
1964	34,514.99	23,877	30,612	3,903	15.41	253
1965	24,530.54	16,779	21,512	3,019	15.80	191
1966	16,505.84	11,155	14,301	2,204	16.21	136
1967	43,814.66	29,259	37,512	6,303	16.61	379
1968	27,948.53	18,435	23,635	4,314	17.02	253
1969	33,413.01	21,759	27,896	5,517	17.44	316
1970	109,477.63	70,372	90,222	19,256	17.86	1,078
1971	28,682.10	18,190	23,321	5,361	18.29	293
1972	14,929.02	9,340	11,974	2,955	18.72	158
1973	43,388.65	26,771	34,322	9,066	19.15	473
1974	6,679.10	4,062	5,208	1,471	19.59	75
1975	2,388.78	1,431	1,835	554	20.04	28
1976	325.75	192	246	80	20.49	4
1977	310.42	180	231	80	20.95	4
1978	5,350.19	3,059	3,922	1,428	21.41	67
1980	6,278.95	3,471	4,450	1,829	22.36	82
1981	51,214.65	27,820	35,667	15,548	22.84	681
1982	55,560.11	36,553	46,863	8,697	19.89	437
1983	28,861.79	18,708	23,985	4,877	20.22	241
1984	5,806.34	3,704	4,749	1,058	20.57	51
1985	10,388.00	6,517	8,355	2,033	20.93	97
1986	10,162.46	6,265	8,032	2,130	21.31	100
1987	22,171.50	13,418	17,203	4,969	21.69	229
1988	9,500.30	5,637	7,227	2,273	22.10	103
1989	21,764.75	12,719	16,307	5,458	22.22	246
1990	17,697.49	10,118	12,972	4,726	22.66	209
1991	2,527.62	1,412	1,810	717	23.10	31
1992	778.74	427	547	231	23.30	10
1993	14,187.04	7,613	9,760	4,427	23.64	187
1994	30,706.90	16,112	20,657	10,050	24.01	419
1995	14,521.42	7,406	9,495	5,026	24.50	205
1996	64,620.77	32,142	41,208	23,413	24.76	946
1997	90,222.73	43,469	55,730	34,493	25.28	1,364
1998	90,466.61	42,338	54,280	36,186	25.58	1,415
1999	26,987.42	12,241	15,694	11,294	25.90	436
2000	22,242.63	9,711	12,450	9,792	26.45	370
2001	27,792.71	11,706	15,008	12,785	26.80	477
2002	74,704.50	30,270	38,808	35,896	27.16	1,322
2003	35,723.93	13,879	17,794	17,930	27.55	651

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - NORTH						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
2004	12,600.58	4,677	5,996	6,604	27.95	236
2005	1,094.30	387	496	598	28.36	21
2006	2,275.29	762	977	1,298	28.79	45
2007	50,329.62	15,965	20,468	29,861	29.06	1,028
2008	4,380.00	1,303	1,671	2,709	29.52	92
2009	6,511.91	1,805	2,314	4,198	29.99	140
2010	2,023.74	521	668	1,356	30.32	45
2014	1,151,949.73	194,680	249,593	902,357	31.96	28,234
	2,605,379.91	1,033,492	1,318,947	1,286,433		44,989

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL
SURVIVOR CURVE.. IOWA 50-S0.5
NET SALVAGE PERCENT.. 0

1862	16.00	16	16			
1900	123.38	123	123			
1902	2,860.00	2,860	2,860			
1908	2,901.80	2,902	2,902			
1910	7,556.70	7,557	7,557			
1915	161.12	161	161			
1923	266.11	261	266			
1925	212.80	206	213			
1927	13,724.13	13,074	13,724			
1928	894.16	846	894			
1930	38.28	36	38			
1936	572.62	511	573			
1937	4,600.60	4,072	4,601			
1945	12.36	10	12			
1947	432.79	354	433			
1948	6,857.71	5,557	6,858			
1949	1,464.38	1,176	1,464			
1950	23,781.96	18,935	23,782			
1952	8.07	6	8			
1953	1,809.10	1,402	1,809			
1954	0.60			1	11.62	
1955	768.66	584	769			
1956	123.78	93	124			
1957	1,865.14	1,391	1,865			
1959	2,255.90	1,648	2,256			
1960	2,692.32	1,947	2,692			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1961	2,889.36	2,067	2,889			
1962	2,147.00	1,519	2,147			
1963	1,552.28	1,086	1,542	10	15.01	1
1964	251.74	174	247	5	15.41	
1965	898.68	615	873	25	15.80	2
1966	2,957.44	1,999	2,838	119	16.21	7
1967	6,310.72	4,214	5,984	327	16.61	20
1968	8,455.01	5,577	7,919	536	17.02	31
1969	1,245.94	811	1,152	94	17.44	5
1970	15,473.04	9,946	14,123	1,350	17.86	76
1971	1,369.67	869	1,234	136	18.29	7
1972	1,726.18	1,080	1,534	193	18.72	10
1973	486.52	300	426	61	19.15	3
1974	909.12	553	785	124	19.59	6
1975	1,641.93	984	1,397	245	20.04	12
1977	1,522.09	884	1,255	267	20.95	13
1980	1,579.82	873	1,240	340	22.36	15
1984	1,166.22	744	1,056	110	20.57	5
1985	57,181.74	35,876	50,941	6,240	20.93	298
1986	5,760.94	3,552	5,044	717	21.31	34
1988	3,798.31	2,254	3,201	598	22.10	27
1989	1,768.35	1,033	1,467	302	22.22	14
1990	2,041.00	1,167	1,657	384	22.66	17
1991	2,626.45	1,467	2,083	543	23.10	24
1994	422.40	222	315	107	24.01	4
1995	825.00	421	598	227	24.50	9
1996	2,848.85	1,417	2,012	837	24.76	34
1997	2,075.00	1,000	1,420	655	25.28	26
2003	2,542.54	988	1,403	1,140	27.55	41
2004	5,268.60	1,956	2,777	2,491	27.95	89
2006	3,944.55	1,321	1,876	2,069	28.79	72
2007	1,852.48	588	835	1,018	29.06	35
2011	2,856.60	673	956	1,901	30.82	62
2012	17,301.02	3,706	5,262	12,039	31.18	386

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
2016	21,621.02	2,607	3,702	17,919	32.81	546
2017	68,032.91	6,504	9,235	58,798	33.13	1,775
2018	183,700.37	12,767	18,128	165,572	33.47	4,947
	515,051.36	179,542	237,552	277,499		8,653
	5,299,278.08	2,572,870	3,083,647	2,215,631		84,096
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					26.3	1.59

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 73-R2.5						
NET SALVAGE PERCENT.. 0						
1921	143.91	126	138	6	8.87	1
1922	765.20	670	732	34	9.11	4
1924	151,249.13	131,339	143,431	7,818	9.61	814
1925	28,022.21	24,237	26,468	1,554	9.86	158
1926	331,925.87	285,957	312,284	19,642	10.11	1,943
1927	42,574.77	36,527	39,890	2,685	10.37	259
1928	136,731.96	116,803	127,556	9,176	10.64	862
1929	168,583.34	143,389	156,590	11,993	10.91	1,099
1930	333,173.06	282,101	308,073	25,100	11.19	2,243
1931	203,992.71	171,941	187,771	16,222	11.47	1,414
1932	21,943.32	18,405	20,099	1,844	11.77	157
1933	13,069.59	10,910	11,914	1,155	12.06	96
1934	20,830.79	17,301	18,894	1,937	12.37	157
1935	15,334.36	12,669	13,835	1,499	12.69	118
1936	13,373.48	10,988	12,000	1,374	13.02	106
1937	12,247.75	10,008	10,929	1,318	13.35	99
1938	8,647.58	7,025	7,672	976	13.70	71
1939	22,836.20	18,438	20,135	2,701	14.06	192
1940	22,466.15	18,025	19,684	2,782	14.43	193
1941	40,243.36	32,079	35,032	5,211	14.81	352
1942	31,131.99	24,650	26,919	4,213	15.20	277
1943	4,296.75	3,379	3,690	607	15.60	39
1944	5,704.51	4,453	4,863	842	16.01	53
1945	12,019.11	9,312	10,169	1,850	16.44	113
1946	360,456.50	277,108	302,620	57,837	16.88	3,426
1947	71,080.77	54,206	59,196	11,884	17.33	686
1948	128,018.50	96,820	105,734	22,285	17.79	1,253
1949	143,975.66	107,962	117,902	26,074	18.26	1,428
1950	1,740,396.96	1,293,376	1,412,450	327,947	18.75	17,491
1951	375,259.86	276,304	301,742	73,518	19.25	3,819
1952	679,596.99	495,644	541,275	138,322	19.76	7,000
1953	758,657.04	547,895	598,337	160,320	20.28	7,905
1954	1,397,909.02	999,407	1,091,417	306,492	20.81	14,728
1955	1,211,428.81	856,965	935,861	275,567	21.36	12,901
1956	1,823,077.34	1,275,899	1,393,364	429,713	21.91	19,613
1957	1,534,701.79	1,062,090	1,159,871	374,831	22.48	16,674
1958	3,021,593.73	2,067,526	2,257,872	763,721	23.05	33,133
1959	1,825,601.56	1,234,399	1,348,044	477,558	23.64	20,201
1960	2,966,620.76	1,981,554	2,163,985	802,635	24.24	33,112
1961	1,794,943.87	1,184,178	1,293,199	501,745	24.84	20,199
1962	1,931,215.20	1,257,665	1,373,452	557,764	25.46	21,907
1963	2,361,541.51	1,517,527	1,657,238	704,304	26.09	26,995

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 73-R2.5						
NET SALVAGE PERCENT.. 0						
1964	2,311,444.30	1,465,386	1,600,296	711,148	26.72	26,615
1965	2,912,205.17	1,820,332	1,987,921	924,285	27.37	33,770
1966	3,041,361.11	1,873,965	2,046,491	994,870	28.02	35,506
1967	3,210,397.15	1,949,096	2,128,539	1,081,858	28.68	37,722
1968	3,595,676.64	2,149,531	2,347,427	1,248,249	29.36	42,515
1969	3,987,393.10	2,346,541	2,562,575	1,424,818	30.04	47,431
1970	3,365,369.13	1,949,154	2,128,602	1,236,767	30.72	40,259
1971	3,199,470.31	1,822,386	1,990,164	1,209,307	31.42	38,488
1972	3,089,620.11	1,730,187	1,889,476	1,200,144	32.12	37,364
1973	2,957,570.08	1,627,462	1,777,294	1,180,276	32.83	35,951
1974	3,148,588.05	1,701,528	1,858,179	1,290,409	33.55	38,462
1975	2,307,221.53	1,223,773	1,336,439	970,782	34.28	28,319
1976	2,019,193.11	1,050,808	1,147,550	871,643	35.01	24,897
1977	2,583,439.70	1,318,252	1,439,617	1,143,823	35.75	31,995
1978	2,571,961.95	1,285,981	1,404,375	1,167,587	36.50	31,989
1979	4,578,749.50	2,242,351	2,448,793	2,129,957	37.25	57,180
1980	9,616,364.56	4,609,316	5,033,672	4,582,693	38.01	120,565
1981	6,645,754.36	3,115,330	3,402,142	3,243,612	38.78	83,641
1982	7,012,094.01	3,674,337	4,012,614	2,999,480	34.74	86,341
1983	1,684,984.22	866,082	945,818	739,167	35.22	20,987
1984	2,332,171.95	1,175,181	1,283,374	1,048,798	35.69	29,386
1985	3,063,975.53	1,512,072	1,651,281	1,412,695	36.18	39,046
1986	4,910,514.95	2,354,592	2,571,367	2,339,148	37.18	62,914
1987	2,063,947.46	967,579	1,056,659	1,007,288	37.67	26,740
1988	4,170,117.32	1,909,914	2,085,750	2,084,367	38.17	54,607
1989	3,572,306.96	1,585,390	1,731,349	1,840,958	39.17	46,999
1990	3,325,996.83	1,438,826	1,571,291	1,754,706	39.68	44,221
1991	3,159,229.93	1,330,668	1,453,176	1,706,054	40.19	42,450
1992	2,515,307.71	1,023,227	1,117,430	1,397,878	41.19	33,937
1993	1,064,196.08	422,379	461,265	602,931	41.59	14,497
1994	924,540.42	357,705	390,637	533,903	41.99	12,715
1995	5,081,011.00	1,891,660	2,065,815	3,015,196	42.99	70,137
1996	5,028,672.10	1,811,328	1,978,088	3,050,585	43.52	70,096
1997	1,952,959.86	679,239	741,773	1,211,187	44.07	27,483
1998	2,323,069.10	778,693	850,383	1,472,686	44.62	33,005
1999	1,122,016.09	359,494	392,591	729,425	45.61	15,993
2000	2,576,701.21	792,336	865,282	1,711,419	46.17	37,068
2001	2,871,104.46	845,253	923,071	1,948,033	46.73	41,687
2002	1,061,488.57	298,491	325,972	735,517	47.29	15,553
2003	3,325,308.00	890,517	972,502	2,352,806	47.86	49,160
2004	1,755,708.32	443,141	483,939	1,271,770	48.86	26,029
2005	1,032,726.37	246,512	269,207	763,519	49.44	15,443

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 73-R2.5						
NET SALVAGE PERCENT.. 0						
2006	2,688,896.90	604,464	660,114	2,028,783	50.01	40,568
2007	918,695.30	193,477	211,289	707,406	50.60	13,980
2008	2,252,241.13	441,890	482,573	1,769,669	51.20	34,564
2009	2,538,298.96	461,209	503,670	2,034,629	51.79	39,286
2010	2,272,108.55	379,442	414,375	1,857,733	52.39	35,460
2011	1,800,644.27	273,698	298,896	1,501,748	53.00	28,335
2012	2,607,430.03	356,696	389,535	2,217,895	53.61	41,371
2013	3,365,744.45	411,294	449,160	2,916,585	53.85	54,161
2014	4,930,373.83	525,578	573,965	4,356,409	54.48	79,963
2015	9,583,058.80	874,933	955,484	8,627,575	54.74	157,610
2016	12,273,736.56	922,985	1,007,959	11,265,777	55.38	203,427
2017	24,772,127.72	1,473,942	1,609,640	23,162,488	55.32	418,700
2018	15,590,922.87	670,410	732,131	14,858,792	55.64	267,052
2019	1,454,276.56	38,684	42,245	1,412,031	54.99	25,678
2020	1,498,300.78	14,084	15,381	1,482,920	52.97	27,995
	247,386,167.99	88,556,038	96,708,933	150,677,235		3,450,604

UGI UTILITIES, INC. - GAS DIVISION - NORTH
SURVIVOR CURVE.. IOWA 73-R2.5
NET SALVAGE PERCENT.. 0

1894	702.84	679	618	85	2.43	35
1895	49.44	48	44	6	2.69	2
1896	618.42	593	540	79	2.97	27
1897	1,323.96	1,265	1,151	173	3.25	53
1898	170.30	162	147	23	3.52	7
1899	410.38	389	354	56	3.80	15
1900	669.63	632	575	94	4.06	23
1901	2,227.47	2,096	1,907	320	4.32	74
1902	324.56	304	277	48	4.58	10
1903	412.20	385	350	62	4.81	13
1904	270.24	252	229	41	5.05	8
1905	2,216.37	2,056	1,871	345	5.28	65
1906	3,391.43	3,136	2,854	538	5.50	98
1907	8,934.99	8,235	7,494	1,441	5.72	252
1908	18,401.60	16,904	15,383	3,019	5.94	508
1909	367.08	336	306	61	6.16	10
1910	7,327.29	6,687	6,085	1,242	6.38	195
1911	870.32	792	721	150	6.60	23
1912	946.40	858	781	166	6.81	24

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - NORTH						
SURVIVOR CURVE.. IOWA 73-R2.5						
NET SALVAGE PERCENT.. 0						
1913	2,096.64	1,894	1,724	373	7.04	53
1914	684.36	616	561	124	7.26	17
1915	553.30	497	452	101	7.48	14
1916	316.95	283	258	59	7.71	8
1917	1,390.11	1,239	1,128	263	7.94	33
1918	1,233.26	1,095	996	237	8.17	29
1919	3,002.68	2,657	2,418	585	8.40	70
1920	7,173.95	6,326	5,757	1,417	8.63	164
1921	37,373.80	32,833	29,879	7,495	8.87	845
1922	24,340.51	21,303	19,386	4,954	9.11	544
1923	36,007.96	31,391	28,566	7,442	9.36	795
1924	44,866.30	38,960	35,454	9,412	9.61	979
1925	48,248.00	41,731	37,976	10,272	9.86	1,042
1926	12,184.88	10,497	9,552	2,632	10.11	260
1927	35,018.35	30,044	27,341	7,678	10.37	740
1928	11,073.85	9,460	8,609	2,465	10.64	232
1929	2,385.79	2,029	1,846	539	10.91	49
1930	105,095.70	88,986	80,979	24,117	11.19	2,155
1931	214,342.02	180,665	164,408	49,934	11.47	4,353
1932	6,398.32	5,367	4,884	1,514	11.77	129
1933	11,339.20	9,466	8,614	2,725	12.06	226
1934	2,496.45	2,073	1,886	610	12.37	49
1935	2,802.25	2,315	2,107	696	12.69	55
1936	19,938.62	16,382	14,908	5,031	13.02	386
1937	4,148.23	3,390	3,085	1,063	13.35	80
1938	3,336.84	2,711	2,467	870	13.70	64
1939	2,444.48	1,974	1,796	648	14.06	46
1940	12,482.57	10,015	9,114	3,369	14.43	233
1941	6,235.82	4,971	4,524	1,712	14.81	116
1942	5,120.82	4,055	3,690	1,431	15.20	94
1943	2,941.56	2,313	2,105	837	15.60	54
1944	2,212.96	1,728	1,573	640	16.01	40
1945	1,881.12	1,457	1,326	555	16.44	34
1946	70,315.66	54,057	49,193	21,123	16.88	1,251
1947	14,582.59	11,121	10,120	4,462	17.33	257
1948	8,257.02	6,245	5,683	2,574	17.79	145
1949	15,107.42	11,328	10,309	4,799	18.26	263
1950	8,749.15	6,502	5,917	2,832	18.75	151
1951	16,398.08	12,074	10,988	5,411	19.25	281
1952	172,518.96	125,822	114,500	58,019	19.76	2,936
1953	429,527.62	310,201	282,288	147,239	20.28	7,260
1954	10,535.99	7,532	6,854	3,682	20.81	177

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - NORTH						
SURVIVOR CURVE.. IOWA 73-R2.5						
NET SALVAGE PERCENT.. 0						
1955	116,573.58	82,464	75,044	41,530	21.36	1,944
1956	610,472.64	427,245	388,800	221,672	21.91	10,117
1957	1,568,872.05	1,085,738	988,041	580,831	22.48	25,838
1958	189,752.62	129,838	118,155	71,598	23.05	3,106
1959	1,134,949.42	767,407	698,354	436,596	23.64	18,469
1960	637,254.19	425,654	387,353	249,902	24.24	10,309
1961	1,291,320.93	851,923	775,265	516,056	24.84	20,775
1962	1,019,057.77	663,641	603,925	415,133	25.46	16,305
1963	1,830,873.12	1,176,519	1,070,653	760,220	26.09	29,138
1964	2,992,867.56	1,897,388	1,726,657	1,266,211	26.72	47,388
1965	2,283,713.25	1,427,481	1,299,033	984,680	27.37	35,977
1966	2,109,382.21	1,299,717	1,182,765	926,617	28.02	33,070
1967	2,245,904.92	1,363,534	1,240,840	1,005,065	28.68	35,044
1968	3,314,156.47	1,981,236	1,802,960	1,511,197	29.36	51,471
1969	3,127,776.75	1,840,665	1,675,038	1,452,739	30.04	48,360
1970	2,458,639.57	1,423,995	1,295,861	1,162,779	30.72	37,851
1971	2,266,088.46	1,290,741	1,174,597	1,091,491	31.42	34,739
1972	3,358,802.70	1,880,930	1,711,679	1,647,123	32.12	51,280
1973	1,297,950.85	714,223	649,956	647,995	32.83	19,738
1974	571,476.01	308,831	281,042	290,434	33.55	8,657
1975	636,480.00	337,595	307,217	329,263	34.28	9,605
1976	423,433.38	220,359	200,531	222,903	35.01	6,367
1977	605,096.81	308,763	280,980	324,117	35.75	9,066
1978	585,946.01	292,973	266,611	319,335	36.50	8,749
1979	1,003,521.75	491,455	447,233	556,289	37.25	14,934
1980	1,086,435.14	520,750	473,892	612,543	38.01	16,115
1981	3,024,085.35	1,417,600	1,290,041	1,734,044	38.78	44,715
1982	4,786,384.52	2,508,065	2,282,383	2,504,001	34.74	72,078
1983	849,959.29	436,879	397,568	452,392	35.22	12,845
1984	1,852,863.65	933,658	849,645	1,003,218	35.69	28,109
1985	1,833,221.62	904,695	823,288	1,009,933	36.18	27,914
1986	1,658,400.75	795,203	723,649	934,752	37.18	25,141
1987	2,007,688.97	941,205	856,513	1,151,176	37.67	30,559
1988	1,959,377.48	897,395	816,645	1,142,732	38.17	29,938
1989	1,591,354.52	706,243	642,694	948,661	39.17	24,219
1990	1,292,031.05	558,933	508,639	783,392	39.68	19,743
1991	830,648.32	349,869	318,387	512,261	40.19	12,746
1992	2,805,259.39	1,141,180	1,038,494	1,766,765	41.19	42,893
1993	862,802.43	342,446	311,632	551,171	41.59	13,252
1994	1,539,859.27	595,772	542,163	997,696	41.99	23,760
1995	1,214,213.82	452,052	411,375	802,839	42.99	18,675
1996	8,931,821.49	3,217,242	2,927,747	6,004,075	43.52	137,961

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - NORTH						
SURVIVOR CURVE.. IOWA 73-R2.5						
NET SALVAGE PERCENT.. 0						
1997	7,774,433.17	2,703,948	2,460,640	5,313,793	44.07	120,576
1998	3,535,882.24	1,185,228	1,078,578	2,457,304	44.62	55,072
1999	440,827.31	141,241	128,532	312,296	45.61	6,847
2000	8,059,346.86	2,478,249	2,255,250	5,804,097	46.17	125,711
2001	2,145,611.39	631,668	574,829	1,570,782	46.73	33,614
2002	5,028,383.75	1,413,982	1,286,749	3,741,635	47.29	79,121
2003	1,737,627.39	465,337	423,465	1,314,163	47.86	27,458
2004	2,006,646.54	506,478	460,904	1,545,743	48.86	31,636
2005	2,717,566.06	648,683	590,313	2,127,253	49.44	43,027
2006	1,213,577.55	272,812	248,264	965,314	50.01	19,302
2007	911,672.58	191,998	174,722	736,951	50.60	14,564
2008	2,756,130.51	540,753	492,095	2,264,036	51.20	44,219
2009	644,749.80	117,151	106,609	538,140	51.79	10,391
2010	2,392,465.48	399,542	363,590	2,028,875	52.39	38,726
2011	1,321,328.75	200,842	182,770	1,138,559	53.00	21,482
2012	2,644,155.17	361,720	329,172	2,314,984	53.61	43,182
2013	4,752,104.78	580,707	528,454	4,223,651	53.85	78,434
2014	15,703,964.21	1,674,043	1,523,409	14,180,556	54.48	260,289
2015	16,737,258.72	1,528,112	1,390,609	15,346,650	54.74	280,355
2016	11,851,067.77	891,200	811,008	11,040,060	55.38	199,351
2017	7,893,737.36	469,677	427,414	7,466,323	55.32	134,966
2018	48,813,449.42	2,098,978	1,910,107	46,903,342	55.64	842,979
2019	10,426,769.26	277,352	252,395	10,174,374	54.99	185,022
2020	10,347,900.61	97,270	88,517	10,259,383	52.97	193,683
	249,130,221.82	60,447,887	55,008,643	194,121,579		4,087,118

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL
SURVIVOR CURVE.. IOWA 73-R2.5
NET SALVAGE PERCENT.. 0

1903	388.87	363	389
1904	218.26	203	218
1905	13.47	12	13
1906	140.15	130	140
1908	13.73	13	14
1909	48.51	44	49
1910	389.95	356	390
1911	3.44	3	3
1912	62.92	57	63
1913	835.26	755	835

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 73-R2.5						
NET SALVAGE PERCENT.. 0						
1914	19.78	18	20			
1915	219.40	197	219			
1916	72.82	65	73			
1918	86.08	76	86			
1919	126.66	112	127			
1921	48.23	42	48			
1923	8,383.25	7,308	8,383			
1924	937.97	814	938			
1925	5,578.48	4,825	5,578			
1926	4,084.44	3,519	4,084			
1927	7,330.49	6,289	7,330			
1928	23,535.57	20,105	23,536			
1929	175.77	150	176			
1930	178.64	151	179			
1931	5.32	4	5			
1932	51,315.57	43,042	51,316			
1933	163.58	137	164			
1934	11.98	10	12			
1935	81.47	67	81			
1936	623.95	513	624			
1937	238.19	195	237	1	13.35	
1938	287.07	233	283	4	13.70	
1939	435.16	351	427	8	14.06	1
1940	901.68	723	879	22	14.43	2
1941	940.84	750	912	29	14.81	2
1942	1,179.64	934	1,136	44	15.20	3
1944	502.21	392	477	25	16.01	2
1945	816.69	633	770	47	16.44	3
1946	4,184.60	3,217	3,913	272	16.88	16
1947	4,146.74	3,162	3,846	301	17.33	17
1948	2,190.56	1,657	2,015	175	17.79	10
1949	63,940.76	47,947	58,320	5,620	18.26	308
1950	11,912.26	8,853	10,768	1,144	18.75	61
1951	19,439.70	14,313	17,410	2,030	19.25	105
1952	5,318.50	3,879	4,718	600	19.76	30
1953	32,717.98	23,629	28,741	3,977	20.28	196
1954	34,560.29	24,708	30,054	4,507	20.81	217
1955	26,341.83	18,634	22,665	3,676	21.36	172
1956	37,213.59	26,044	31,679	5,535	21.91	253
1957	71,800.04	49,689	60,439	11,361	22.48	505
1958	42,212.78	28,884	35,133	7,080	23.05	307
1959	62,301.07	42,125	51,239	11,062	23.64	468

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 73-R2.5						
NET SALVAGE PERCENT.. 0						
1960	84,240.90	56,269	68,443	15,798	24.24	652
1961	154,955.87	102,229	124,346	30,610	24.84	1,232
1962	227,054.55	147,865	179,856	47,199	25.46	1,854
1963	556,137.55	357,374	434,692	121,446	26.09	4,655
1964	586,641.45	371,913	452,376	134,265	26.72	5,025
1965	349,983.50	218,764	266,094	83,890	27.37	3,065
1966	815,305.94	502,359	611,044	204,262	28.02	7,290
1967	530,802.28	322,261	391,982	138,820	28.68	4,840
1968	619,920.38	370,595	450,773	169,147	29.36	5,761
1969	461,256.09	271,445	330,172	131,084	30.04	4,364
1970	367,835.61	213,043	259,135	108,701	30.72	3,538
1971	307,247.03	175,005	212,867	94,380	31.42	3,004
1972	241,490.55	135,235	164,493	76,997	32.12	2,397
1973	331,940.86	182,657	222,175	109,766	32.83	3,343
1974	323,398.06	174,768	212,579	110,819	33.55	3,303
1975	120,379.93	63,851	77,665	42,715	34.28	1,246
1976	261,880.52	136,285	165,770	96,110	35.01	2,745
1977	116,286.31	59,337	72,175	44,112	35.75	1,234
1978	353,839.02	176,920	215,197	138,642	36.50	3,798
1979	161,873.95	79,275	96,426	65,448	37.25	1,757
1980	223,848.67	107,295	130,508	93,340	38.01	2,456
1981	257,245.34	120,589	146,678	110,567	38.78	2,851
1982	242,834.87	127,245	154,774	88,060	34.74	2,535
1983	352,690.18	181,283	220,504	132,187	35.22	3,753
1984	138,281.42	69,680	84,755	53,526	35.69	1,500
1985	401,692.10	198,235	241,123	160,569	36.18	4,438
1986	650,101.25	311,724	379,165	270,936	37.18	7,287
1987	151,521.23	71,033	86,401	65,120	37.67	1,729
1988	178,469.47	81,739	99,423	79,046	38.17	2,071
1989	391,535.65	173,764	211,358	180,178	39.17	4,600
1990	100,346.28	43,410	52,802	47,545	39.68	1,198
1991	470,022.00	197,973	240,804	229,218	40.19	5,703
1992	1,364,701.58	555,161	675,270	689,432	41.19	16,738
1993	546,178.79	216,778	263,678	282,501	41.59	6,793
1994	143,474.93	55,510	67,520	75,955	41.99	1,809
1995	8,078.03	3,007	3,658	4,420	42.99	103
1996	512,610.54	184,642	224,589	288,021	43.52	6,618
1997	767,914.67	267,081	324,864	443,051	44.07	10,053
1998	1,029,797.44	345,188	419,869	609,928	44.62	13,669
1999	380,531.56	121,922	148,300	232,232	45.61	5,092
2000	3,606,580.39	1,109,023	1,348,960	2,257,620	46.17	48,898
2001	469,175.40	138,125	168,008	301,167	46.73	6,445

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.1 MAINS - PRIMARILY STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 73-R2.5						
NET SALVAGE PERCENT.. 0						
2002	1,552,942.90	436,688	531,165	1,021,778	47.29	21,607
2003	364,714.69	97,671	118,802	245,913	47.86	5,138
2004	4,602,390.32	1,161,643	1,412,964	3,189,426	48.86	65,277
2005	6,398,089.22	1,527,224	1,857,639	4,540,451	49.44	91,838
2006	2,610,361.78	586,809	713,765	1,896,597	50.01	37,924
2007	1,111,267.19	234,033	284,666	826,601	50.60	16,336
2008	194,692.61	38,199	46,463	148,229	51.20	2,895
2009	3,183,845.28	578,505	703,664	2,480,181	51.79	47,889
2010	951,615.43	158,920	193,302	758,313	52.39	14,474
2011	2,259,065.09	343,378	417,668	1,841,397	53.00	34,743
2012	457,106.72	62,532	76,061	381,046	53.61	7,108
2013	944,826.27	115,458	140,437	804,389	53.85	14,938
2014	487,952.49	52,016	63,270	424,683	54.48	7,795
2015	2,364,598.81	215,888	262,595	2,102,003	54.74	38,400
2016	9,549,934.81	718,155	873,528	8,676,407	55.38	156,670
2017	7,242,703.85	430,941	524,175	6,718,529	55.32	121,448
2018	1,991,266.09	85,624	104,149	1,887,117	55.64	33,917
2019	1,513,525.28	40,260	48,970	1,464,555	54.99	26,633
2020	2,600,211.01	24,442	29,730	2,570,481	52.97	48,527
	70,269,888.17	16,096,575	19,575,443	50,694,445		1,017,677
	566,786,277.98	165,100,500	171,293,019	395,493,259		8,555,399
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						46.2 1.51

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - SOUTH						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 9-2027						
NET SALVAGE PERCENT.. 0						
1911	826.63	765	138	689	4.81	143
1912	5,514.52	5,099	920	4,595	4.89	940
1913	2,718.16	2,510	453	2,265	4.97	456
1914	4,933.18	4,549	821	4,112	5.04	816
1915	14,302.92	13,172	2,376	11,927	5.12	2,329
1916	12,009.70	11,048	1,993	10,017	5.18	1,934
1917	14,552.41	13,371	2,412	12,140	5.25	2,312
1918	9,824.34	9,017	1,627	8,198	5.31	1,544
1919	18,411.49	16,879	3,045	15,366	5.37	2,861
1920	23,177.06	21,224	3,829	19,348	5.43	3,563
1921	23,634.13	21,622	3,901	19,733	5.48	3,601
1922	54,352.18	49,677	8,962	45,390	5.53	8,208
1923	44,249.27	40,403	7,289	36,960	5.58	6,624
1924	120,887.71	110,270	19,894	100,994	5.63	17,939
1925	79,241.16	72,220	13,029	66,212	5.67	11,678
1926	75,099.31	68,385	12,337	62,762	5.71	10,992
1927	64,702.35	58,866	10,620	54,082	5.75	9,406
1928	47,382.63	43,070	7,770	39,612	5.79	6,841
1929	67,881.23	61,646	11,121	56,760	5.83	9,736
1930	37,388.13	33,922	6,120	31,268	5.87	5,327
1931	6,341.04	5,749	1,037	5,304	5.90	899
1932	4,337.32	3,929	709	3,628	5.93	612
1933	5,783.86	5,234	944	4,840	5.97	811
1934	1,523.80	1,378	249	1,275	6.00	212
1935	5,318.02	4,804	867	4,451	6.03	738
1936	7,430.76	6,707	1,210	6,221	6.06	1,027
1937	7,648.06	6,898	1,244	6,404	6.08	1,053
1938	6,380.63	5,749	1,037	5,343	6.11	874
1939	13,332.53	12,001	2,165	11,167	6.14	1,819
1940	7,923.48	7,126	1,286	6,638	6.16	1,078
1941	18,762.71	16,857	3,041	15,722	6.19	2,540
1942	1,023.19	918	166	858	6.21	138
1943	4,085.87	3,664	661	3,425	6.23	550
1944	3,764.39	3,372	608	3,156	6.26	504
1945	1,061.47	950	171	890	6.28	142
1946	11,685.74	10,447	1,885	9,801	6.30	1,556
1947	43,712.37	39,036	7,042	36,670	6.32	5,802
1948	47,499.57	42,371	7,644	39,855	6.34	6,286
1949	26,735.31	23,821	4,298	22,438	6.36	3,528
1950	73,680.07	65,584	11,832	61,848	6.37	9,709
1951	66,290.18	58,933	10,632	55,658	6.39	8,710

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - SOUTH						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 9-2027						
NET SALVAGE PERCENT.. 0						
1952	67,760.70	60,165	10,854	56,906	6.41	8,878
1953	125,680.69	111,446	20,106	105,575	6.43	16,419
1954	76,697.85	67,931	12,255	64,442	6.44	10,007
1955	95,891.18	84,810	15,300	80,591	6.46	12,475
1956	123,976.66	109,511	19,757	104,220	6.47	16,108
1957	122,091.66	107,682	19,427	102,665	6.49	15,819
1958	90,592.20	79,792	14,395	76,197	6.50	11,723
1959	120,872.65	106,287	19,175	101,698	6.52	15,598
1960	6,001.39	5,269	951	5,051	6.53	774
1961	50.60	44	8	43	6.55	7
1962	11,396.49	9,973	1,799	9,597	6.56	1,463
1963	8,039.30	7,023	1,267	6,772	6.57	1,031
1968	303.29	262	47	256	6.63	39
2012	5,971.50	3,314	598	5,374	6.81	789
2014	12,472.24	6,089	1,099	11,374	6.81	1,670
2016	12.32	5	1	11	6.80	2
	1,953,219.60	1,742,846	314,425	1,638,795		268,640

UGI UTILITIES, INC. - GAS DIVISION - NORTH
INTERIM SURVIVOR CURVE.. IOWA 65-R1
PROBABLE RETIREMENT YEAR.. 9-2027
NET SALVAGE PERCENT.. 0

1905	58.23	54	26	32	4.19	8
1906	2,856.53	2,667	1,271	1,585	4.31	368
1907	383.66	358	171	213	4.42	48
1908	849.81	791	377	473	4.53	104
1909	63.28	59	28	35	4.63	8
1910	1,492.52	1,384	660	833	4.72	176
1911	15,326.29	14,190	6,763	8,563	4.81	1,780
1912	7,941.64	7,343	3,500	4,442	4.89	908
1913	760.63	702	335	426	4.97	86
1915	15.45	14	7	9	5.12	2
1919	223.69	205	98	126	5.37	23
1922	45.19	41	20	26	5.53	5
1923	241.72	221	105	136	5.58	24
1935	2.57	2	1	2	6.03	
1936	128.28	116	55	73	6.06	12
1938	132.73	120	57	76	6.11	12

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.2 MAINS - CAST IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - NORTH						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 9-2027						
NET SALVAGE PERCENT.. 0						
1940	105.32	95	45	60	6.16	10
1943	464.76	417	199	266	6.23	43
1946	15.43	14	7	9	6.30	1
1950	140.36	125	60	81	6.37	13
1952	103,069.42	91,515	43,617	59,453	6.41	9,275
	134,317.51	120,433	57,399	76,919		12,906
	2,087,537.11	1,863,279	371,824	1,715,714		281,546
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					6.1	13.49

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 67-R3						
NET SALVAGE PERCENT.. 0						
1972	19,716.26	12,457	12,835	6,881	24.67	279
1973	47,840.29	29,718	30,620	17,220	25.38	678
1974	13,697.97	8,362	8,616	5,082	26.10	195
1975	49,480.14	29,666	30,566	18,914	26.83	705
1976	497,265.25	292,646	301,528	195,737	27.57	7,100
1977	451,102.82	260,426	268,330	182,772	28.32	6,454
1978	682,895.21	386,498	398,229	284,666	29.08	9,789
1979	557,791.58	309,368	318,758	239,034	29.84	8,011
1980	1,155,995.35	627,856	646,912	509,083	30.61	16,631
1981	1,459,182.79	775,322	798,854	660,329	31.40	21,030
1982	2,048,055.66	1,167,187	1,202,613	845,443	28.87	29,284
1983	2,411,859.79	1,347,747	1,388,653	1,023,207	29.41	34,791
1984	3,328,186.87	1,821,849	1,877,145	1,451,042	29.97	48,416
1985	3,521,250.58	1,874,362	1,931,252	1,589,999	30.97	51,340
1986	4,464,025.48	2,323,972	2,394,508	2,069,517	31.54	65,616
1987	7,670,343.40	3,901,904	4,020,333	3,650,011	32.11	113,672
1988	10,805,285.03	5,331,328	5,493,142	5,312,143	33.11	160,439
1989	13,228,443.97	6,365,527	6,558,731	6,669,713	33.69	197,973
1990	14,883,293.20	6,978,776	7,190,593	7,692,701	34.26	224,539
1991	9,061,222.70	4,108,358	4,233,053	4,828,170	35.26	136,931
1992	7,067,479.18	3,114,638	3,209,172	3,858,307	35.85	107,624
1993	5,273,911.79	2,266,727	2,335,526	2,938,386	36.32	80,903
1994	9,490,709.08	3,948,135	4,067,967	5,422,742	37.20	145,773
1995	15,275,024.55	6,154,307	6,341,100	8,933,925	37.79	236,410
1996	9,387,919.33	3,634,064	3,744,363	5,643,556	38.79	145,490
1997	14,099,330.11	5,267,510	5,427,387	8,671,943	39.40	220,100
1998	9,985,480.98	3,594,773	3,703,880	6,281,601	40.00	157,040
1999	10,599,635.10	3,646,274	3,756,944	6,842,691	41.00	166,895
2000	11,002,882.91	3,630,951	3,741,156	7,261,727	41.61	174,519
2001	11,126,743.89	3,514,938	3,621,622	7,505,122	42.23	177,720
2002	10,218,034.03	3,062,345	3,155,292	7,062,742	43.23	163,376
2003	14,363,923.56	4,096,591	4,220,929	10,142,995	43.85	231,311
2004	13,453,946.21	3,619,112	3,728,958	9,724,989	44.85	216,834
2005	14,406,552.16	3,662,146	3,773,298	10,633,254	45.48	233,801
2006	15,034,666.65	3,575,244	3,683,758	11,350,909	46.48	244,211
2007	14,209,464.57	3,165,869	3,261,958	10,947,507	47.10	232,431
2008	12,060,808.69	2,502,618	2,578,576	9,482,232	47.74	198,622
2009	11,678,900.92	2,229,502	2,297,171	9,381,730	48.74	192,485
2010	12,180,818.25	2,136,516	2,201,363	9,979,456	49.38	202,095
2011	17,005,294.91	2,697,040	2,778,899	14,226,396	50.38	282,382
2012	22,695,944.83	3,240,981	3,339,350	19,356,595	51.02	379,392
2013	30,192,185.91	3,804,215	3,919,679	26,272,507	52.02	505,046

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 67-R3						
NET SALVAGE PERCENT.. 0						
2014	33,831,209.79	3,714,667	3,827,413	30,003,797	52.67	569,656
2015	32,110,899.36	3,002,369	3,093,496	29,017,404	53.32	544,212
2016	45,032,605.34	3,467,511	3,572,755	41,459,850	53.98	768,059
2017	40,300,528.41	2,409,972	2,483,118	37,817,410	54.98	687,839
2018	45,306,202.19	1,948,167	2,007,297	43,298,905	55.64	778,197
2019	89,367,243.37	2,332,485	2,403,280	86,963,964	55.97	1,553,760
2020	108,923,743.61	958,529	987,622	107,936,122	56.00	1,927,431
	762,039,024.02	132,351,525	136,368,597	625,670,427		12,657,487

UGI UTILITIES, INC. - GAS DIVISION - NORTH
SURVIVOR CURVE.. IOWA 67-R3
NET SALVAGE PERCENT.. 0

1970	2,276.15	1,485	1,651	625	23.28	27
1971	7,918.15	5,085	5,654	2,264	23.97	94
1972	253.85	160	178	76	24.67	3
1973	476,312.78	295,881	328,997	147,316	25.38	5,804
1974	595,700.49	363,645	404,345	191,355	26.10	7,332
1975	1,566,547.97	939,224	1,044,345	522,203	26.83	19,463
1976	1,066,294.18	627,525	697,760	368,534	27.57	13,367
1977	1,324,212.32	764,481	850,044	474,168	28.32	16,743
1978	1,725,789.88	976,745	1,086,066	639,724	29.08	21,999
1979	1,906,837.28	1,057,589	1,175,958	730,879	29.84	24,493
1980	2,062,233.39	1,120,061	1,245,422	816,811	30.61	26,684
1981	1,504,942.37	799,636	889,134	615,808	31.40	19,612
1982	1,530,802.58	872,404	970,047	560,756	28.87	19,423
1983	816,502.20	456,261	507,327	309,175	29.41	10,513
1984	1,017,905.74	557,202	619,566	398,340	29.97	13,291
1985	1,378,725.53	733,896	816,036	562,689	30.97	18,169
1986	1,978,926.02	1,030,229	1,145,536	833,390	31.54	26,423
1987	3,229,914.86	1,643,058	1,826,955	1,402,960	32.11	43,692
1988	5,766,564.91	2,845,223	3,163,671	2,602,894	33.11	78,614
1989	4,301,769.92	2,070,012	2,301,695	2,000,075	33.69	59,367
1990	4,781,920.66	2,242,243	2,493,203	2,288,718	34.26	66,804
1991	2,251,181.22	1,020,686	1,134,925	1,116,256	35.26	31,658
1992	2,711,517.25	1,194,966	1,328,711	1,382,806	35.85	38,572
1993	2,642,767.42	1,135,861	1,262,991	1,379,777	36.32	37,989
1994	5,375,605.97	2,236,252	2,486,541	2,889,065	37.20	77,663
1995	5,693,403.46	2,293,872	2,550,610	3,142,793	37.79	83,165
1996	6,642,149.47	2,571,176	2,858,951	3,783,198	38.79	97,530

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - NORTH						
SURVIVOR CURVE.. IOWA 67-R3						
NET SALVAGE PERCENT.. 0						
1997	9,978,297.49	3,727,892	4,145,131	5,833,167	39.40	148,050
1998	7,521,892.94	2,707,881	3,010,957	4,510,936	40.00	112,773
1999	5,242,096.47	1,803,281	2,005,111	3,236,986	41.00	78,951
2000	4,096,078.56	1,351,706	1,502,994	2,593,085	41.61	62,319
2001	7,174,880.21	2,266,545	2,520,225	4,654,655	42.23	110,222
2002	3,246,537.51	972,987	1,081,887	2,164,650	43.23	50,073
2003	4,368,360.79	1,245,856	1,385,297	2,983,064	43.85	68,029
2004	8,744,694.48	2,352,323	2,615,603	6,129,091	44.85	136,658
2005	6,603,538.60	1,678,620	1,866,497	4,737,041	45.48	104,157
2006	4,002,633.29	951,826	1,058,358	2,944,276	46.48	63,345
2007	5,624,179.70	1,253,067	1,393,315	4,230,865	47.10	89,827
2008	4,646,626.74	964,175	1,072,089	3,574,538	47.74	74,875
2009	5,661,835.92	1,080,844	1,201,816	4,460,020	48.74	91,506
2010	4,092,148.95	717,763	798,098	3,294,051	49.38	66,708
2011	5,584,278.62	885,667	984,794	4,599,485	50.38	91,296
2012	8,981,186.63	1,282,513	1,426,056	7,555,130	51.02	148,082
2013	5,791,831.23	729,771	811,450	4,980,382	52.02	95,740
2014	8,125,905.70	892,224	992,085	7,133,821	52.67	135,444
2015	15,507,463.43	1,449,948	1,612,231	13,895,232	53.32	260,601
2016	17,351,925.24	1,336,098	1,485,639	15,866,286	53.98	293,929
2017	19,173,650.84	1,146,584	1,274,914	17,898,737	54.98	325,550
2018	16,367,202.04	703,790	782,561	15,584,641	55.64	280,098
2019	33,906,538.27	884,961	984,009	32,922,529	55.97	588,217
2020	34,715,161.75	305,493	339,685	34,375,477	56.00	613,848
	308,867,921.42	62,546,673	69,547,120	239,320,801		4,948,792

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL
SURVIVOR CURVE.. IOWA 67-R3
NET SALVAGE PERCENT.. 0

1951	4,904.36	3,989	4,428	476	12.50	38
1967	7,131.81	4,867	5,402	1,729	21.28	81
1968	13,324.76	8,963	9,949	3,376	21.93	154
1969	19,366.34	12,834	14,246	5,120	22.60	227
1970	24,417.01	15,933	17,686	6,731	23.28	289
1971	354,735.27	227,825	252,890	101,845	23.97	4,249
1972	549,502.65	347,170	385,365	164,137	24.67	6,653
1973	460,421.84	286,009	317,475	142,946	25.38	5,632
1974	627,524.10	383,072	425,217	202,307	26.10	7,751
1975	585,713.48	351,165	389,800	195,914	26.83	7,302

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 67-R3						
NET SALVAGE PERCENT.. 0						
1976	356,296.38	209,684	232,753	123,543	27.57	4,481
1977	640,965.71	370,036	410,747	230,219	28.32	8,129
1978	538,563.25	304,811	338,346	200,217	29.08	6,885
1979	581,324.80	322,420	357,892	223,432	29.84	7,488
1980	730,639.84	396,832	440,491	290,149	30.61	9,479
1981	844,280.52	448,600	497,955	346,326	31.40	11,029
1982	759,484.91	432,830	480,450	279,035	28.87	9,665
1983	881,904.52	492,808	547,026	334,878	29.41	11,387
1984	1,411,283.84	772,537	857,531	553,753	29.97	18,477
1985	1,591,988.19	847,415	940,647	651,341	30.97	21,031
1986	1,883,463.46	980,531	1,088,408	795,055	31.54	25,208
1987	1,478,704.87	752,217	834,975	643,730	32.11	20,048
1988	2,122,655.26	1,047,318	1,162,543	960,112	33.11	28,998
1989	2,225,359.41	1,070,843	1,188,656	1,036,703	33.69	30,772
1990	2,307,005.89	1,081,755	1,200,769	1,106,237	34.26	32,289
1991	2,581,724.16	1,170,554	1,299,337	1,282,387	35.26	36,369
1992	2,340,361.51	1,031,397	1,144,870	1,195,491	35.85	33,347
1993	3,413,390.12	1,467,075	1,628,481	1,784,909	36.32	49,144
1994	3,479,341.36	1,447,406	1,606,648	1,872,693	37.20	50,341
1995	3,831,269.63	1,543,619	1,713,447	2,117,823	37.79	56,042
1996	4,786,098.61	1,852,699	2,056,532	2,729,567	38.79	70,368
1997	4,893,337.11	1,828,151	2,029,283	2,864,054	39.40	72,692
1998	5,702,680.54	2,052,965	2,278,831	3,423,850	40.00	85,596
1999	3,421,589.16	1,177,027	1,306,523	2,115,067	41.00	51,587
2000	4,969,849.35	1,640,050	1,820,487	3,149,362	41.61	75,688
2001	2,406,597.97	760,244	843,885	1,562,713	42.23	37,005
2002	4,290,937.53	1,285,994	1,427,478	2,863,459	43.23	66,238
2003	4,062,718.59	1,158,687	1,286,165	2,776,554	43.85	63,319
2004	4,565,147.77	1,228,025	1,363,131	3,202,016	44.85	71,394
2005	4,737,134.34	1,204,180	1,336,663	3,400,471	45.48	74,768
2006	6,348,190.35	1,509,600	1,675,685	4,672,505	46.48	100,527
2007	5,416,945.24	1,206,895	1,339,677	4,077,269	47.10	86,566
2008	4,914,376.86	1,019,733	1,131,923	3,782,454	47.74	79,230
2009	4,343,643.73	829,202	920,430	3,423,214	48.74	70,234
2010	6,223,900.67	1,091,672	1,211,777	5,012,124	49.38	101,501
2011	7,191,757.65	1,140,613	1,266,102	5,925,655	50.38	117,619
2012	5,235,900.22	747,687	829,947	4,405,953	51.02	86,357
2013	5,560,734.70	700,653	777,738	4,782,996	52.02	91,945
2014	7,597,405.98	834,195	925,972	6,671,433	52.67	126,665
2015	14,041,594.31	1,312,889	1,457,332	12,584,262	53.32	236,014
2016	12,363,769.55	952,010	1,056,749	11,307,020	53.98	209,467
2017	13,019,452.36	778,563	864,220	12,155,232	54.98	221,085

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.3 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 67-R3						
NET SALVAGE PERCENT.. 0						
2018	14,882,388.39	639,943	710,349	14,172,039	55.64	254,710
2019	25,779,408.51	672,843	746,869	25,032,540	55.97	447,249
2020	38,025,593.57	334,625	371,440	37,654,153	56.00	672,396
	251,428,202.31	45,791,660	50,829,623	200,598,579		4,073,205
	1,322,335,147.75	240,689,858	256,745,340	1,065,589,807		21,679,484
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					49.2	1.64

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.5 MAINS - PRIMARILY WROUGHT IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - SOUTH						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 9-2041						
NET SALVAGE PERCENT.. 0						
1873	6.75	7	7			
1874	7.99	8	8			
1875	0.79	1	1			
1879	1.56	2	2			
1880	609.35	607	570	40	0.22	40
1881	159.29	158	148	11	0.53	11
1882	361.03	357	335	26	0.81	26
1883	59.06	58	54	5	1.15	4
1886	1.78	2	2			
1888	43.02	41	38	5	2.81	2
1889	183.19	175	164	19	3.15	6
1890	24.30	23	22	3	3.49	1
1891	155.38	147	138	17	3.81	4
1892	6.20	6	6			
1893	187.31	175	164	23	4.44	5
1894	0.97	1	1			
1895	53.91	50	47	7	5.04	1
1896	169.31	156	146	23	5.34	4
1897	59.66	55	52	8	5.64	1
1898	202.78	186	175	28	5.93	5
1899	805.60	734	689	117	6.23	19
1900	187.40	170	160	28	6.52	4
1901	1,588.58	1,434	1,346	243	6.82	36
1902	751.24	675	634	118	7.12	17
1903	2,448.61	2,189	2,055	394	7.42	53
1904	6,060.96	5,393	5,062	999	7.71	130
1905	2,509.99	2,223	2,086	424	8.00	53
1906	4,129.44	3,641	3,417	712	8.28	86
1907	2,693.69	2,364	2,219	475	8.56	55
1908	5,807.74	5,075	4,763	1,044	8.83	118
1909	5,914.86	5,146	4,830	1,085	9.10	119
1910	8,135.92	7,048	6,615	1,521	9.36	162
1911	17,560.03	15,145	14,215	3,345	9.62	348
1912	11,357.68	9,755	9,156	2,202	9.87	223
1913	18,197.61	15,564	14,608	3,589	10.12	355
1914	47,908.11	40,803	38,297	9,611	10.37	927
1915	22,221.26	18,848	17,691	4,531	10.61	427
1916	18,054.38	15,253	14,316	3,738	10.84	345
1917	3,576.29	3,010	2,825	751	11.07	68
1918	3,786.42	3,174	2,979	807	11.30	71
1919	4,884.11	4,078	3,828	1,057	11.52	92

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 376.5 MAINS - PRIMARILY WROUGHT IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - SOUTH						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 9-2041						
NET SALVAGE PERCENT.. 0						
1920	2,155.24	1,793	1,683	472	11.73	40
1921	8,702.69	7,211	6,768	1,935	11.95	162
1922	13,263.27	10,950	10,278	2,986	12.15	246
1923	13,846.57	11,387	10,688	3,159	12.36	256
1924	40,452.67	33,151	31,115	9,337	12.55	744
	269,293.99	228,429	214,402	54,892		5,266

UGI UTILITIES, INC. - GAS DIVISION - NORTH

INTERIM SURVIVOR CURVE.. IOWA 70-R1

PROBABLE RETIREMENT YEAR.. 9-2041

NET SALVAGE PERCENT.. 0

1904	1,049.91	934	803	246	7.71	32
1906	451.88	398	342	110	8.28	13
1911	666.49	575	495	172	9.62	18
1912	2,631.81	2,260	1,944	688	9.87	70
1914	311.00	265	228	83	10.37	8
1915	3,999.23	3,392	2,918	1,081	10.61	102
1916	125.81	106	91	35	10.84	3
1923	138.30	114	98	40	12.36	3
1924	16.17	13	11	5	12.55	
1928	49.08	40	34	15	13.30	1
1938	37.97	30	26	12	14.90	1
1939	160.58	125	108	53	15.04	4
1940	28.77	22	19	10	15.18	1
1943	24.08	18	15	9	15.57	1
	9,691.08	8,292	7,133	2,558		257
	278,985.07	236,721	221,535	57,450		5,523

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.4 1.98

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 47-S0						
NET SALVAGE PERCENT.. 0						
1975	4,029.22	2,360	1,894	2,135	19.47	110
1976	24,418.41	14,064	11,287	13,131	19.93	659
1977	13,982.46	7,916	6,353	7,629	20.39	374
1978	20,004.36	11,130	8,933	11,072	20.85	531
1979	20,709.41	11,320	9,085	11,624	21.31	545
1980	69,957.44	37,539	30,128	39,830	21.78	1,829
1981	127,234.77	67,002	53,774	73,461	22.25	3,302
1982	126,128.67	83,459	66,982	59,147	19.55	3,025
1983	27,532.44	17,948	14,405	13,128	19.89	660
1984	64,421.24	41,333	33,173	31,249	20.25	1,543
1985	145,343.24	92,220	74,013	71,330	20.31	3,512
1986	160,884.35	100,295	80,494	80,391	20.69	3,886
1987	122,053.39	74,672	59,930	62,124	21.10	2,944
1988	130,562.41	78,311	62,850	67,712	21.52	3,146
1989	285,929.08	168,870	135,530	150,399	21.66	6,944
1990	119,714.18	69,171	55,515	64,200	22.10	2,905
1991	168,782.54	95,767	76,860	91,923	22.30	4,122
1992	248,769.26	137,744	110,549	138,220	22.77	6,070
1993	76,734.01	41,805	33,551	43,183	22.87	1,888
1994	161,868.77	86,211	69,190	92,678	23.25	3,986
1995	360,367.48	187,463	150,452	209,915	23.52	8,925
1996	824,127.12	417,997	335,472	488,655	23.81	20,523
1997	268,113.13	132,314	106,191	161,922	24.12	6,713
1998	460,985.42	220,904	177,291	283,694	24.45	11,603
1999	137,159.17	63,998	51,363	85,796	24.58	3,490
2000	597,754.65	269,587	216,362	381,392	24.95	15,286
2001	394,809.79	172,453	138,406	256,404	25.14	10,199
2002	243,040.65	102,077	81,924	161,117	25.55	6,306
2003	2,062,222.49	833,550	668,982	1,393,240	25.79	54,022
2004	1,133,586.41	439,605	352,814	780,773	26.05	29,972
2005	840,891.98	311,466	249,973	590,919	26.34	22,434
2006	820,747.94	289,232	232,129	588,619	26.65	22,087
2007	701,914.01	235,001	188,605	513,309	26.82	19,139
2008	1,417,302.97	448,151	359,673	1,057,630	27.03	39,128
2009	522,064.43	154,897	124,316	397,749	27.26	14,591
2010	559,728.87	154,597	124,075	435,654	27.52	15,830
2011	2,405,009.56	612,315	491,426	1,913,584	27.81	68,809
2012	2,351,329.26	547,625	439,507	1,911,822	28.00	68,279
2013	897,516.60	188,478	151,267	746,250	28.21	26,453
2014	1,473,936.19	275,036	220,736	1,253,201	28.34	44,220
2015	4,944,518.65	799,529	641,678	4,302,841	28.51	150,924
2016	3,427,546.48	465,804	373,840	3,053,706	28.61	106,736

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 47-S0						
NET SALVAGE PERCENT.. 0						
2017	2,734,904.05	296,737	238,152	2,496,752	28.76	86,813
2018	1,293,084.61	103,447	83,023	1,210,061	28.75	42,089
2019	15,647,806.23	774,566	621,643	15,026,163	28.80	521,742
2020	16,277,848.31	279,979	224,703	16,053,146	28.57	561,888
	64,917,376.10	10,015,945	8,038,497	56,878,879		2,030,182

UGI UTILITIES, INC. - GAS DIVISION - NORTH
SURVIVOR CURVE.. IOWA 47-S0
NET SALVAGE PERCENT.. 0

1952	1,690.77	1,340	1,214	477	9.76	49
1953	990.66	777	704	287	10.16	28
1954	1,018.92	790	716	303	10.56	29
1955	7,816.90	5,994	5,429	2,388	10.96	218
1956	427.26	324	293	134	11.37	12
1957	64,400.44	48,273	43,722	20,679	11.77	1,757
1958	50,208.12	37,197	33,690	16,518	12.18	1,356
1959	11,393.74	8,342	7,555	3,838	12.59	305
1960	29,109.09	21,058	19,073	10,037	13.00	772
1961	21,357.67	15,259	13,820	7,537	13.42	562
1962	24,701.05	17,433	15,789	8,912	13.83	644
1963	52,078.55	36,289	32,867	19,211	14.25	1,348
1964	53,069.76	36,505	33,063	20,007	14.67	1,364
1965	105,001.49	71,267	64,548	40,454	15.10	2,679
1966	85,602.09	57,335	51,929	33,673	15.52	2,170
1967	100,999.96	66,725	60,434	40,566	15.95	2,543
1968	146,193.27	95,243	86,263	59,930	16.38	3,659
1969	387,738.43	249,060	225,577	162,161	16.81	9,647
1970	330,283.57	209,063	189,351	140,932	17.25	8,170
1971	164,148.97	102,367	92,715	71,434	17.69	4,038
1972	57,560.94	35,357	32,023	25,538	18.13	1,409
1973	150,395.15	90,973	82,396	68,000	18.57	3,662
1974	56,540.75	33,660	30,486	26,054	19.02	1,370
1975	26,423.53	15,477	14,018	12,406	19.47	637
1976	47,164.34	27,165	24,604	22,561	19.93	1,132
1977	200,677.22	113,617	102,904	97,773	20.39	4,795
1978	7,724.47	4,298	3,893	3,832	20.85	184
1979	26,798.95	14,648	13,267	13,532	21.31	635
1980	107,476.65	57,672	52,234	55,242	21.78	2,536
1981	432,070.48	227,528	206,075	225,995	22.25	10,157

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - NORTH						
SURVIVOR CURVE.. IOWA 47-S0						
NET SALVAGE PERCENT.. 0						
1982	312,777.93	206,965	187,451	125,327	19.55	6,411
1983	213,794.37	139,373	126,232	87,562	19.89	4,402
1984	53,539.54	34,351	31,112	22,427	20.25	1,108
1985	99,658.89	63,234	57,272	42,387	20.31	2,087
1986	132,449.74	82,569	74,784	57,666	20.69	2,787
1987	250,946.90	153,529	139,053	111,894	21.10	5,303
1988	115,016.84	68,987	62,482	52,534	21.52	2,441
1989	288,594.27	170,444	154,373	134,221	21.66	6,197
1990	102,293.83	59,105	53,532	48,762	22.10	2,206
1991	76,839.33	43,599	39,488	37,351	22.30	1,675
1992	142,439.24	78,869	71,433	71,006	22.77	3,118
1993	173,072.62	94,290	85,400	87,673	22.87	3,834
1994	411,425.75	219,125	198,465	212,961	23.25	9,160
1995	285,723.83	148,634	134,620	151,104	23.52	6,424
1996	192,321.79	97,546	88,349	103,973	23.81	4,367
1997	428,686.24	211,557	191,610	237,076	24.12	9,829
1998	435,574.10	208,727	189,047	246,527	24.45	10,083
1999	139,443.66	65,064	58,929	80,514	24.58	3,276
2000	127,450.84	57,480	52,060	75,390	24.95	3,022
2001	697,174.90	304,526	275,813	421,361	25.14	16,761
2002	106,750.86	44,835	40,608	66,143	25.55	2,589
2003	115,315.35	46,610	42,215	73,100	25.79	2,834
2004	489,267.37	189,738	171,848	317,419	26.05	12,185
2005	282,827.01	104,759	94,882	187,945	26.34	7,135
2006	146,688.39	51,693	46,819	99,869	26.65	3,747
2007	876,076.11	293,310	265,655	610,421	26.82	22,760
2008	782,310.06	247,366	224,043	558,267	27.03	20,654
2009	202,700.03	60,141	54,471	148,229	27.26	5,438
2010	89,789.11	24,800	22,462	67,327	27.52	2,446
2011	1,481,159.97	377,103	341,547	1,139,613	27.81	40,979
2012	447,260.57	104,167	94,345	352,915	28.00	12,604
2013	22,270.69	4,677	4,236	18,035	28.21	639
2014	3,078,291.83	574,409	520,250	2,558,042	28.34	90,263
2015	1,479,173.08	239,182	216,630	1,262,543	28.51	44,284
2016	1,171,200.66	159,166	144,159	1,027,042	28.61	35,898
2017	1,792,231.23	194,457	176,122	1,616,109	28.76	56,193
2018	12,573,458.23	1,005,877	911,037	11,662,421	28.75	405,649
2019	3,175,022.22	157,164	142,346	3,032,677	28.80	105,301
2020	3,374,259.60	58,037	52,565	3,321,695	28.57	116,265
	39,116,340.17	8,146,501	7,378,399	31,737,941		1,160,221

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 47-S0						
NET SALVAGE PERCENT.. 0						
1973	838.87	507	454	385	18.57	21
1974	12,444.31	7,408	6,628	5,816	19.02	306
1975	3,501.25	2,051	1,835	1,666	19.47	86
1976	13,182.57	7,593	6,794	6,389	19.93	321
1977	5,937.14	3,361	3,007	2,930	20.39	144
1978	25,957.23	14,442	12,922	13,035	20.85	625
1979	19,873.05	10,863	9,720	10,153	21.31	476
1980	27,236.09	14,615	13,077	14,159	21.78	650
1981	76,959.84	40,527	36,262	40,698	22.25	1,829
1982	66,102.68	43,740	39,137	26,966	19.55	1,379
1983	47,414.37	30,909	27,656	19,758	19.89	993
1984	40,251.72	25,826	23,108	17,144	20.25	847
1985	77,646.46	49,267	44,082	33,564	20.31	1,653
1986	70,470.63	43,931	39,308	31,163	20.69	1,506
1987	67,664.27	41,397	37,041	30,624	21.10	1,451
1988	61,792.68	37,063	33,163	28,630	21.52	1,330
1989	92,597.42	54,688	48,933	43,664	21.66	2,016
1990	65,762.89	37,998	33,999	31,764	22.10	1,437
1991	112,035.94	63,569	56,879	55,157	22.30	2,473
1992	122,902.95	68,051	60,890	62,013	22.77	2,723
1993	90,476.77	49,292	44,105	46,372	22.87	2,028
1994	116,228.21	61,903	55,389	60,840	23.25	2,617
1995	209,785.91	109,131	97,647	112,139	23.52	4,768
1996	158,636.77	80,461	71,994	86,643	23.81	3,639
1997	146,073.25	72,087	64,501	81,572	24.12	3,382
1998	234,060.49	112,162	100,359	133,702	24.45	5,468
1999	121,101.54	56,506	50,560	70,542	24.58	2,870
2000	431,883.79	194,780	174,282	257,601	24.95	10,325
2001	161,288.73	70,451	63,037	98,252	25.14	3,908
2002	338,317.07	142,093	127,140	211,177	25.55	8,265
2003	197,171.17	79,697	71,310	125,861	25.79	4,880
2004	256,021.34	99,285	88,837	167,185	26.05	6,418
2005	408,580.18	151,338	135,412	273,168	26.34	10,371
2006	193,615.47	68,230	61,050	132,566	26.65	4,974
2007	298,977.30	100,098	89,564	209,413	26.82	7,808
2008	410,987.07	129,954	116,278	294,709	27.03	10,903
2009	200,423.21	59,466	53,208	147,215	27.26	5,400
2010	256,960.63	70,973	63,504	193,456	27.52	7,030
2011	607,238.51	154,603	138,333	468,905	27.81	16,861
2012	427,396.02	99,541	89,066	338,330	28.00	12,083

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 47-S0						
NET SALVAGE PERCENT.. 0						
2013	849,610.88	178,418	159,642	689,969	28.21	24,458
2014	388,716.68	72,535	64,902	323,815	28.34	11,426
2015	3,882,365.73	627,779	561,715	3,320,651	28.51	116,473
2016	972,203.21	132,122	118,218	853,985	28.61	29,849
2017	492,298.06	53,414	47,793	444,505	28.76	15,456
2018	387,323.36	30,986	27,725	359,598	28.75	12,508
2019	5,371,229.58	265,876	237,897	5,133,333	28.80	178,241
2020	5,651,980.47	97,214	86,984	5,564,997	28.57	194,785
	24,271,523.76	4,018,201	3,595,348	20,676,176		739,460
	128,305,240.03	22,180,647	19,012,244	109,292,996		3,929,863
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.8 3.06

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1954	1,330.58	1,189	1,331			
1956	21,290.16	18,745	21,290			
1957	5,372.45	4,696	5,372			
1958	8,518.07	7,388	8,518			
1959	4,392.86	3,780	4,393			
1960	27,087.71	23,121	27,088			
1961	1,916.00	1,622	1,916			
1962	1,339.47	1,125	1,339			
1963	30.71	26	31			
1965	41,595.76	33,979	41,596			
1966	19,579.16	15,842	19,579			
1967	14,375.52	11,513	14,376			
1968	818.29	648	818			
1969	15,932.36	12,487	15,932			
1970	553.00	429	553			
1972	36,690.90	27,746	36,691			
1973	38,195.02	28,510	38,195			
1974	19,018.54	14,006	18,998	21	11.86	2
1975	25,329.73	18,389	24,943	387	12.33	31
1976	12,818.60	9,170	12,438	380	12.81	30
1977	148.01	104	141	7	13.30	1
1978	4,242.67	2,941	3,989	253	13.81	18
1979	1,542.38	1,051	1,426	117	14.33	8
1980	4,638.03	3,106	4,213	425	14.86	29
1981	80,176.22	52,738	71,534	8,642	15.40	561
1982	141,945.62	103,166	139,935	2,011	14.38	140
1983	6,800.47	4,864	6,598	203	14.83	14
1984	199,926.07	140,588	190,694	9,232	15.30	603
1985	433,461.53	299,479	406,214	27,247	15.77	1,728
1986	265,735.11	180,222	244,454	21,281	16.25	1,310
1987	791,585.85	526,405	714,017	77,569	16.75	4,631
1988	18,764.80	12,223	16,579	2,185	17.26	127
1989	37,807.02	24,102	32,692	5,115	17.77	288
1990	128,484.87	80,072	108,610	19,875	18.29	1,087
1991	257,739.07	156,808	212,695	45,044	18.83	2,392
1992	198,243.74	117,598	159,510	38,733	19.37	2,000
1993	32,985.36	19,145	25,968	7,017	19.79	355
1994	6,197.62	3,515	4,768	1,430	20.23	71
1995	265,285.40	146,119	198,196	67,089	20.80	3,225
1996	390,043.61	208,322	282,569	107,475	21.37	5,029
1998	8,401.63	4,197	5,693	2,709	22.55	120
2003	278,252.13	113,944	154,554	123,698	25.24	4,901

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
2008	144,233.30	44,539	60,413	83,820	27.98	2,996
2009	23,277.53	6,692	9,077	14,200	28.50	498
2013	87,005.59	17,158	23,273	63,732	30.52	2,088
2014	78,923.32	13,701	18,584	60,339	30.95	1,950
2017	32,073.64	3,175	4,307	27,767	31.84	872
	4,214,105.48	2,520,385	3,396,099	818,006		37,105

UGI UTILITIES, INC. - GAS DIVISION - NORTH
SURVIVOR CURVE.. IOWA 45-R2
NET SALVAGE PERCENT.. 0

1960	16,780.37	14,323	12,708	4,073	6.59	618
1962	29,310.05	24,608	21,833	7,478	7.22	1,036
1963	28,716.91	23,899	21,204	7,513	7.55	995
1964	1,610.71	1,328	1,178	432	7.89	55
1965	15,335.53	12,527	11,114	4,221	8.24	512
1966	114,389.19	92,553	82,114	32,275	8.59	3,757
1967	4,284.76	3,432	3,045	1,240	8.96	138
1968	126,189.95	99,998	88,720	37,470	9.34	4,012
1969	116,466.84	91,284	80,988	35,478	9.73	3,646
1970	18,752.91	14,531	12,892	5,861	10.13	579
1971	13,464.24	10,308	9,145	4,319	10.55	409
1972	2,349.36	1,777	1,577	773	10.97	70
1974	21,308.55	15,692	13,922	7,386	11.86	623
1975	37,036.13	26,888	23,855	13,181	12.33	1,069
1977	2,043.72	1,440	1,278	766	13.30	58
1978	2,934.41	2,034	1,805	1,130	13.81	82
1979	1,353.24	922	818	535	14.33	37
1980	47,010.45	31,487	27,936	19,075	14.86	1,284
1981	702,199.80	461,893	409,798	292,402	15.40	18,987
1982	114,036.20	82,882	73,534	40,502	14.38	2,817
1983	6,538.51	4,676	4,149	2,390	14.83	161
1984	1,848.56	1,300	1,153	695	15.30	45
1985	33,053.50	22,837	20,261	12,792	15.77	811
1986	796.80	540	479	318	16.25	20
1987	900.93	599	531	369	16.75	22
1988	228,712.92	148,984	132,181	96,532	17.26	5,593
1989	5,767.35	3,677	3,262	2,505	17.77	141
1990	8,208.45	5,116	4,539	3,669	18.29	201
1991	15,153.04	9,219	8,179	6,974	18.83	370

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - NORTH						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1992	1,292.66	767	680	612	19.37	32
1993	49,169.36	28,538	25,319	23,850	19.79	1,205
1994	82,378.57	46,717	41,448	40,931	20.23	2,023
1995	52,734.74	29,046	25,770	26,965	20.80	1,296
1996	44,580.63	23,811	21,125	23,455	21.37	1,098
1997	532,333.33	275,216	244,175	288,158	21.95	13,128
1998	118,063.23	58,973	52,322	65,742	22.55	2,915
1999	58,548.09	28,326	25,131	33,417	22.94	1,457
2000	69,703.96	32,440	28,781	40,923	23.55	1,738
2001	173,986.69	77,702	68,938	105,048	24.17	4,346
2002	184,888.86	79,354	70,404	114,485	24.60	4,654
2003	175,733.00	71,963	63,847	111,886	25.24	4,433
2004	75,956.41	29,577	26,241	49,715	25.87	1,922
2005	48,587.58	17,997	15,967	32,620	26.34	1,238
2006	162,733.73	56,859	50,446	112,288	27.00	4,159
2007	9,461.70	3,117	2,765	6,696	27.48	244
2008	460,995.77	142,355	126,299	334,697	27.98	11,962
2009	53,996.90	15,524	13,773	40,224	28.50	1,411
2010	265,809.52	70,599	62,636	203,173	29.03	6,999
2011	1,348,202.00	327,883	290,902	1,057,300	29.56	35,768
2012	731,818.11	161,732	143,491	588,327	29.96	19,637
2013	309,369.28	61,008	54,127	255,242	30.52	8,363
2014	8,711,938.63	1,512,393	1,341,815	7,370,123	30.95	238,130
2015	757,619.33	113,340	100,557	657,063	31.26	21,019
	16,196,455.46	4,475,991	3,971,159	12,225,296		437,325

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL
SURVIVOR CURVE.. IOWA 45-R2
NET SALVAGE PERCENT.. 0

1954	266.15	238	204	62	4.79	13
1956	1,419.60	1,250	1,074	346	5.38	64
1958	1,154.96	1,002	861	294	5.97	49
1959	352.50	303	260	92	6.28	15
1960	3,229.10	2,756	2,368	862	6.59	131
1965	2,958.56	2,417	2,076	882	8.24	107
1966	3,788.99	3,066	2,634	1,155	8.59	134
1967	2,785.64	2,231	1,917	869	8.96	97
1969	2,147.66	1,683	1,446	702	9.73	72
1971	481.68	369	317	165	10.55	16

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1972	1,415.71	1,071	920	496	10.97	45
1973	1,983.52	1,481	1,272	711	11.41	62
1974	1,411.62	1,040	893	518	11.86	44
1976	3,626.30	2,594	2,228	1,398	12.81	109
1978	10,681.17	7,403	6,359	4,322	13.81	313
1980	703.40	471	405	299	14.86	20
1981	2,492.78	1,640	1,409	1,084	15.40	70
1987	1,548.80	1,030	885	664	16.75	40
1988	1,790.48	1,166	1,002	789	17.26	46
1991	417.27	254	218	199	18.83	11
1994	551.52	313	269	283	20.23	14
2012	1,055.35	233	200	855	29.96	29
2013	422.81	83	71	352	30.52	12
	46,685.57	34,094	29,288	17,398		1,513
	20,457,246.51	7,030,470	7,396,546	13,060,700		475,943
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.4 2.33

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1936	1,184.03	1,130	1,103	81	2.08	39
1937	1,861.41	1,766	1,724	137	2.36	58
1938	2,822.46	2,661	2,598	224	2.63	85
1939	1,902.34	1,782	1,740	162	2.91	56
1940	2,273.50	2,116	2,066	208	3.19	65
1941	4,279.96	3,956	3,862	417	3.48	120
1942	2,013.05	1,849	1,805	208	3.76	55
1943	1,577.09	1,438	1,404	173	4.05	43
1944	1,681.68	1,523	1,487	195	4.34	45
1945	1,419.65	1,276	1,246	174	4.64	38
1946	3,851.28	3,439	3,358	494	4.93	100
1947	11,220.36	9,945	9,710	1,510	5.23	289
1948	11,876.64	10,449	10,202	1,675	5.53	303
1949	16,884.08	14,740	14,392	2,492	5.84	427
1950	20,832.37	18,047	17,620	3,212	6.15	522
1951	19,004.15	16,335	15,949	3,055	6.46	473
1952	19,734.37	16,830	16,432	3,302	6.77	488
1953	15,920.42	13,470	13,152	2,769	7.08	391
1954	26,170.12	21,960	21,441	4,729	7.40	639
1955	43,332.03	36,051	35,199	8,133	7.73	1,052
1956	75,759.55	62,502	61,025	14,735	8.05	1,830
1957	96,171.67	78,652	76,793	19,379	8.38	2,313
1958	135,898.29	110,136	107,533	28,366	8.72	3,253
1959	238,780.96	191,803	187,269	51,512	9.05	5,692
1960	314,589.71	250,303	244,387	70,203	9.40	7,468
1961	340,388.23	268,314	261,972	78,416	9.74	8,051
1962	334,758.44	261,329	255,152	79,606	10.09	7,890
1963	381,839.69	295,177	288,200	93,640	10.44	8,969
1964	372,671.81	285,176	278,435	94,236	10.80	8,726
1965	493,074.86	373,450	364,623	128,452	11.16	11,510
1966	580,860.16	435,268	424,980	155,880	11.53	13,520
1967	571,386.01	423,568	413,556	157,830	11.90	13,263
1968	644,894.58	472,734	461,560	183,334	12.28	14,929
1969	690,093.36	500,166	488,344	201,750	12.66	15,936
1970	717,898.86	514,231	502,076	215,822	13.05	16,538
1971	797,356.10	564,217	550,881	246,475	13.45	18,325
1972	1,020,761.88	713,421	696,558	324,204	13.85	23,408
1973	1,337,011.36	922,832	901,019	435,992	14.25	30,596
1974	1,391,261.13	947,866	925,462	465,799	14.66	31,773
1975	1,006,019.71	676,216	660,233	345,787	15.08	22,930
1976	1,152,389.20	763,838	745,784	406,606	15.51	26,216
1977	2,166,803.49	1,415,963	1,382,495	784,309	15.94	49,204

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1978	1,976,654.90	1,272,788	1,242,704	733,951	16.38	44,808
1979	3,481,655.36	2,207,822	2,155,637	1,326,019	16.83	78,789
1980	5,619,835.41	3,508,744	3,425,810	2,194,026	17.28	126,969
1981	5,702,775.45	3,502,245	3,419,464	2,283,311	17.75	128,637
1982	5,189,289.40	3,671,941	3,585,149	1,604,140	15.81	101,464
1983	3,752,917.24	2,614,282	2,552,490	1,200,428	16.22	74,009
1984	3,905,866.70	2,675,909	2,612,660	1,293,207	16.66	77,623
1985	4,420,085.52	2,991,514	2,920,805	1,499,280	16.83	89,084
1986	4,588,494.42	3,048,596	2,976,538	1,611,957	17.30	93,177
1987	5,348,257.18	3,485,459	3,403,075	1,945,182	17.77	109,464
1988	6,659,894.74	4,274,320	4,173,290	2,486,605	18.00	138,145
1989	9,397,550.32	5,902,601	5,763,084	3,634,466	18.50	196,458
1990	10,439,103.79	6,441,971	6,289,705	4,149,398	18.77	221,065
1991	9,410,565.75	5,670,807	5,536,769	3,873,797	19.29	200,819
1992	9,498,333.30	5,607,816	5,475,267	4,023,066	19.60	205,258
1993	6,013,003.09	3,473,111	3,391,019	2,621,984	20.02	130,968
1994	12,295,508.83	6,939,585	6,775,557	5,519,951	20.45	269,924
1995	13,230,438.79	7,287,326	7,115,079	6,115,360	20.80	294,008
1996	11,191,750.64	6,005,493	5,863,544	5,328,207	21.16	251,806
1997	11,911,924.89	6,214,451	6,067,563	5,844,362	21.55	271,200
1998	9,669,495.47	4,873,426	4,758,235	4,911,260	22.14	221,827
1999	9,794,230.81	4,779,585	4,666,612	5,127,619	22.56	227,288
2000	10,130,276.02	4,776,425	4,663,527	5,466,749	22.98	237,892
2001	10,171,367.30	4,621,869	4,512,624	5,658,743	23.42	241,620
2002	10,620,828.60	4,637,054	4,527,450	6,093,378	23.87	255,273
2003	9,362,127.41	3,915,242	3,822,699	5,539,428	24.34	227,585
2004	11,395,936.26	4,531,024	4,423,926	6,972,010	25.00	278,880
2005	9,963,801.51	3,768,310	3,679,240	6,284,561	25.48	246,647
2006	10,574,892.81	3,787,927	3,698,394	6,876,499	25.98	264,684
2007	10,532,565.27	3,554,741	3,470,719	7,061,846	26.50	266,485
2008	13,721,613.21	4,338,774	4,236,221	9,485,393	27.03	350,921
2009	14,104,396.97	4,152,334	4,054,187	10,050,210	27.56	364,667
2010	14,312,381.96	3,877,224	3,785,580	10,526,802	28.26	372,498
2011	21,965,402.55	5,447,420	5,318,662	16,646,741	28.81	577,811
2012	32,084,484.04	7,174,091	7,004,521	25,079,963	29.52	849,592
2013	41,704,783.21	8,320,104	8,123,446	33,581,337	30.09	1,116,030
2014	40,560,739.75	7,065,681	6,898,673	33,662,067	30.81	1,092,570
2015	42,144,560.59	6,258,467	6,110,539	36,034,022	31.54	1,142,486
2016	45,935,909.75	5,622,555	5,489,657	40,446,252	32.26	1,253,759
2017	43,501,683.51	4,171,811	4,073,204	39,428,480	33.00	1,194,802

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI-GAS						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
2018	49,778,423.10	3,424,756	3,343,807	46,434,616	33.86	1,371,371
2019	44,837,809.61	1,856,285	1,812,409	43,025,401	34.73	1,238,854
2020	26,114,301.56	360,377	351,859	25,762,443	35.60	723,664
	692,086,427.03	202,820,188	198,026,227	494,060,200		17,568,509

UGI UTILITIES, INC. - GAS DIVISION - NORTH
SURVIVOR CURVE.. IOWA 46-S1
NET SALVAGE PERCENT.. 0

1923	3,448.62	3,449	3,449			
1924	8,538.37	8,538	8,538			
1925	12,303.88	12,304	12,304			
1926	10,369.17	10,369	10,369			
1927	9,713.09	9,713	9,713			
1928	9,335.59	9,336	9,336			
1929	9,185.51	9,142	9,186			
1930	9,519.02	9,420	9,519			
1931	9,692.42	9,536	9,692			
1932	8,052.08	7,877	8,052			
1933	5,114.04	4,974	5,114			
1934	6,798.82	6,573	6,799			
1935	5,276.19	5,070	5,276			
1936	7,468.88	7,131	7,469			
1937	8,123.76	7,707	8,124			
1938	6,444.24	6,076	6,444			
1939	10,356.46	9,701	10,356			
1940	9,301.49	8,656	9,301			
1941	8,465.19	7,825	8,465			
1942	5,147.08	4,726	5,147			
1943	3,663.31	3,341	3,663			
1944	5,927.98	5,369	5,927	1	4.34	
1945	9,721.33	8,741	9,649	72	4.64	16
1946	16,440.55	14,679	16,204	236	4.93	48
1947	17,589.90	15,590	17,210	380	5.23	73
1948	21,355.06	18,788	20,740	615	5.53	111
1949	19,388.29	16,927	18,686	703	5.84	120
1950	27,269.05	23,623	26,077	1,192	6.15	194
1951	21,001.09	18,052	19,928	1,074	6.46	166
1952	419,439.21	357,710	394,876	24,564	6.77	3,628
1953	16,365.32	13,847	15,286	1,080	7.08	153

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - NORTH						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1954	23,391.53	19,629	21,668	1,723	7.40	233
1955	39,813.16	33,123	36,564	3,249	7.73	420
1956	45,611.10	37,629	41,539	4,072	8.05	506
1957	65,006.60	53,164	58,688	6,319	8.38	754
1958	93,644.92	75,893	83,778	9,867	8.72	1,132
1959	152,281.76	122,322	135,031	17,251	9.05	1,906
1960	131,735.59	104,815	115,705	16,030	9.40	1,705
1961	159,176.64	125,473	138,509	20,667	9.74	2,122
1962	288,200.81	224,984	248,360	39,841	10.09	3,949
1963	363,380.75	280,908	310,094	53,287	10.44	5,104
1964	494,044.84	378,053	417,332	76,713	10.80	7,103
1965	593,486.84	449,501	496,204	97,283	11.16	8,717
1966	663,052.95	496,859	548,482	114,571	11.53	9,937
1967	786,141.61	582,767	643,316	142,826	11.90	12,002
1968	1,007,274.01	738,372	815,088	192,186	12.28	15,650
1969	1,069,863.75	775,416	855,981	213,883	12.66	16,894
1970	1,233,866.66	883,819	975,647	258,220	13.05	19,787
1971	453,345.54	320,792	354,122	99,224	13.45	7,377
1972	1,199,719.05	838,496	925,615	274,104	13.85	19,791
1973	1,276,837.68	881,299	972,865	303,973	14.25	21,331
1974	1,308,205.08	891,280	983,883	324,322	14.66	22,123
1975	1,100,550.59	739,757	816,617	283,934	15.08	18,829
1976	1,386,605.56	919,084	1,014,576	372,030	15.51	23,986
1977	1,716,088.11	1,121,429	1,237,944	478,144	15.94	29,996
1978	1,396,059.32	898,937	992,335	403,724	16.38	24,647
1979	2,034,152.67	1,289,917	1,423,938	610,215	16.83	36,258
1980	2,727,794.36	1,703,098	1,880,048	847,747	17.28	49,059
1981	2,339,082.21	1,436,501	1,585,751	753,331	17.75	42,441
1982	1,892,174.97	1,338,903	1,478,013	414,162	15.81	26,196
1983	1,400,895.46	975,864	1,077,255	323,641	16.22	19,953
1984	1,822,261.39	1,248,431	1,378,141	444,120	16.66	26,658
1985	2,187,486.21	1,480,491	1,634,312	553,174	16.83	32,868
1986	2,804,211.35	1,863,118	2,056,693	747,518	17.30	43,209
1987	3,756,928.67	2,448,390	2,702,774	1,054,154	17.77	59,322
1988	4,981,883.51	3,197,373	3,529,576	1,452,308	18.00	80,684
1989	4,644,599.81	2,917,273	3,220,374	1,424,226	18.50	76,985
1990	5,076,497.25	3,132,706	3,458,190	1,618,307	18.77	86,218
1991	3,754,448.40	2,262,431	2,497,494	1,256,954	19.29	65,161
1992	4,501,589.44	2,657,738	2,933,873	1,567,716	19.60	79,986
1993	4,812,266.55	2,779,565	3,068,358	1,743,909	20.02	87,108
1994	4,842,725.91	2,733,235	3,017,214	1,825,512	20.45	89,267
1995	5,568,153.96	3,066,939	3,385,590	2,182,564	20.80	104,931

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - NORTH						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1996	5,606,453.39	3,008,423	3,320,994	2,285,459	21.16	108,008
1997	6,499,702.92	3,390,895	3,743,204	2,756,499	21.55	127,912
1998	6,195,992.15	3,122,780	3,447,233	2,748,760	22.14	124,154
1999	4,395,336.32	2,144,924	2,367,779	2,027,558	22.56	89,874
2000	3,672,374.76	1,731,525	1,911,428	1,760,947	22.98	76,630
2001	6,371,577.74	2,895,245	3,196,057	3,175,521	23.42	135,590
2002	5,149,713.24	2,248,365	2,481,967	2,667,746	23.87	111,761
2003	5,936,248.65	2,482,539	2,740,471	3,195,777	24.34	131,297
2004	12,050,532.11	4,791,292	5,289,101	6,761,432	25.00	270,457
2005	8,106,975.35	3,066,058	3,384,617	4,722,358	25.48	185,336
2006	4,957,189.65	1,775,665	1,960,154	2,997,036	25.98	115,359
2007	6,441,651.06	2,174,057	2,399,939	4,041,713	26.50	152,517
2008	6,839,785.74	2,162,740	2,387,446	4,452,340	27.03	164,718
2009	7,093,106.23	2,088,210	2,305,172	4,787,934	27.56	173,728
2010	4,612,297.89	1,249,471	1,379,289	3,233,009	28.26	114,402
2011	7,856,252.62	1,948,351	2,150,782	5,705,471	28.81	198,038
2012	9,836,212.92	2,199,377	2,427,889	7,408,324	29.52	250,959
2013	9,751,601.99	1,945,445	2,147,574	7,604,028	30.09	252,709
2014	10,650,382.63	1,855,297	2,048,060	8,602,323	30.81	279,206
2015	15,324,292.99	2,275,658	2,512,096	12,812,197	31.54	406,221
2016	15,840,623.39	1,938,892	2,140,340	13,700,283	32.26	424,683
2017	17,532,686.33	1,681,385	1,856,079	15,676,608	33.00	475,049
2018	19,316,644.00	1,328,985	1,467,065	17,849,579	33.86	527,158
2019	19,258,402.56	797,298	880,136	18,378,266	34.73	529,176
2020	10,427,145.36	143,895	158,845	10,268,300	35.60	288,435
	306,658,533.55	103,627,336	114,382,150	192,276,384		7,000,191

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL
SURVIVOR CURVE.. IOWA 46-S1
NET SALVAGE PERCENT.. 0

1945	8.11	7	8			
1946	100.47	90	99	2	4.93	
1947	3.36	3	3			
1948	180.28	159	175	5	5.53	1
1950	54.58	47	52	3	6.15	
1951	37.72	32	35	3	6.46	
1952	62.71	53	58	4	6.77	1
1953	383.68	325	357	26	7.08	4
1954	1,103.53	926	1,018	85	7.40	11

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1955	792.42	659	725	68	7.73	9
1957	1,577.91	1,290	1,419	159	8.38	19
1958	1,031.80	836	919	113	8.72	13
1959	182.92	147	162	21	9.05	2
1960	20,996.97	16,706	18,371	2,626	9.40	279
1961	10,598.34	8,354	9,186	1,412	9.74	145
1962	17,606.56	13,745	15,115	2,492	10.09	247
1963	18,545.26	14,336	15,764	2,781	10.44	266
1964	15,892.09	12,161	13,373	2,519	10.80	233
1965	17,141.77	12,983	14,277	2,865	11.16	257
1966	28,362.72	21,254	23,372	4,991	11.53	433
1967	31,616.53	23,437	25,772	5,844	11.90	491
1968	26,087.25	19,123	21,028	5,059	12.28	412
1969	60,135.29	43,585	47,928	12,208	12.66	964
1970	61,208.51	43,844	48,213	12,996	13.05	996
1971	72,438.14	51,258	56,365	16,073	13.45	1,195
1972	63,429.89	44,332	48,749	14,681	13.85	1,060
1973	142,520.68	98,371	108,173	34,348	14.25	2,410
1974	148,997.23	101,512	111,627	37,371	14.66	2,549
1975	98,953.61	66,514	73,141	25,812	15.08	1,712
1976	62,645.41	41,523	45,660	16,985	15.51	1,095
1977	81,636.98	53,348	58,664	22,973	15.94	1,441
1978	105,762.59	68,102	74,888	30,875	16.38	1,885
1979	224,161.40	142,147	156,310	67,851	16.83	4,032
1980	516,478.93	322,464	354,594	161,885	17.28	9,368
1981	521,660.49	320,367	352,288	169,372	17.75	9,542
1982	392,433.06	277,686	305,354	87,079	15.81	5,508
1983	488,784.21	340,487	374,413	114,371	16.22	7,051
1984	638,446.96	437,400	480,982	157,465	16.66	9,452
1985	763,659.55	516,845	568,343	195,317	16.83	11,605
1986	914,892.07	607,854	668,420	246,472	17.30	14,247
1987	891,979.24	581,303	639,223	252,756	17.77	14,224
1988	1,277,186.59	819,698	901,372	375,815	18.00	20,879
1989	1,292,681.26	811,933	892,833	399,848	18.50	21,613
1990	1,141,222.96	704,249	774,420	366,803	18.77	19,542
1991	1,772,834.55	1,068,310	1,174,755	598,079	19.29	31,005
1992	1,536,045.93	906,882	997,243	538,803	19.60	27,490
1993	2,250,850.17	1,300,091	1,429,631	821,219	20.02	41,020
1994	2,519,953.92	1,422,262	1,563,975	955,979	20.45	46,747
1995	2,429,718.83	1,338,289	1,471,635	958,084	20.80	46,062
1996	2,507,884.98	1,345,731	1,479,818	1,028,067	21.16	48,585
1997	2,826,053.35	1,474,352	1,621,255	1,204,798	21.55	55,907

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1998	2,523,792.43	1,271,991	1,398,731	1,125,061	22.14	50,816
1999	2,208,309.79	1,077,655	1,185,032	1,023,278	22.56	45,358
2000	2,317,959.45	1,092,918	1,201,815	1,116,144	22.98	48,570
2001	1,836,442.21	834,479	917,626	918,816	23.42	39,232
2002	2,345,599.46	1,024,089	1,126,128	1,219,471	23.87	51,088
2003	2,660,707.60	1,112,708	1,223,577	1,437,130	24.34	59,044
2004	2,241,514.60	891,226	980,027	1,261,488	25.00	50,460
2005	2,333,365.37	882,479	970,408	1,362,957	25.48	53,491
2006	2,287,572.44	819,408	901,053	1,386,519	25.98	53,369
2007	1,870,235.82	631,205	694,098	1,176,138	26.50	44,383
2008	2,350,592.17	743,257	817,314	1,533,278	27.03	56,725
2009	2,051,606.80	603,993	664,174	1,387,432	27.56	50,342
2010	3,092,459.66	837,747	921,219	2,171,240	28.26	76,831
2011	3,443,451.28	853,976	939,065	2,504,386	28.81	86,928
2012	5,925,037.81	1,324,838	1,456,844	4,468,194	29.52	151,362
2013	5,575,571.52	1,112,327	1,223,158	4,352,413	30.09	144,646
2014	7,092,304.33	1,235,479	1,358,581	5,733,723	30.81	186,099
2015	6,907,230.46	1,025,724	1,127,926	5,779,304	31.54	183,237
2016	6,597,241.66	807,502	887,961	5,709,281	32.26	176,977
2017	4,940,753.65	473,818	521,029	4,419,725	33.00	133,931
2018	3,999,529.16	275,168	302,585	3,696,944	33.86	109,183
2019	6,501,264.61	269,152	295,970	6,205,295	34.73	178,672
2020	4,771,065.22	65,841	72,401	4,698,664	35.60	131,985
	111,870,631.26	34,764,392	38,228,284	73,642,347		2,624,738
	1,110,615,591.84	341,211,916	350,636,661	759,978,931		27,193,438
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.9 2.45

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. 0						
1963	994.58	936	896	99	2.07	48
1964	3,334.34	3,110	2,976	358	2.36	152
1965	6,714.27	6,206	5,939	775	2.65	292
1966	32,542.44	29,809	28,527	4,015	2.94	1,366
1967	59,494.92	54,004	51,682	7,813	3.23	2,419
1968	77,312.51	69,537	66,547	10,765	3.52	3,058
1969	89,279.75	79,561	76,140	13,139	3.81	3,449
1970	112,566.36	99,380	95,107	17,459	4.10	4,258
1971	64,913.54	56,753	54,313	10,601	4.40	2,409
1972	40,175.16	34,780	33,285	6,890	4.70	1,466
1973	67,221.24	57,618	55,141	12,080	5.00	2,416
1974	73,507.87	62,335	59,655	13,853	5.32	2,604
1975	55,202.16	46,307	44,316	10,886	5.64	1,930
1976	30,905.98	25,634	24,532	6,374	5.97	1,068
1977	44,701.28	36,642	35,067	9,635	6.31	1,527
1978	117,059.51	94,784	90,709	26,351	6.66	3,957
1979	127,574.37	101,950	97,567	30,008	7.03	4,269
1980	618,767.49	487,768	466,797	151,970	7.41	20,509
1981	334,801.86	260,094	248,912	85,890	7.81	10,997
1982	210,665.89	175,653	168,101	42,565	7.62	5,586
1983	28,454.68	23,424	22,417	6,038	8.00	755
1984	101,655.74	82,544	78,995	22,661	8.39	2,701
1985	339,481.30	271,653	259,974	79,508	8.80	9,035
1986	269,953.48	213,587	204,404	65,549	9.04	7,251
1987	403,398.71	313,844	300,351	103,048	9.49	10,859
1988	342,727.84	261,947	250,685	92,043	9.95	9,251
1989	538,675.16	404,006	386,636	152,039	10.42	14,591
1990	908,438.66	667,793	639,082	269,357	10.90	24,712
1991	887,830.39	638,883	611,415	276,415	11.40	24,247
1992	825,441.93	582,927	557,865	267,577	11.75	22,773
1993	641,843.72	442,744	423,709	218,135	12.31	17,720
1994	940,324.20	635,471	608,150	332,174	12.71	26,135
1995	980,797.09	647,718	619,870	360,927	13.11	27,531
1996	678,673.80	435,641	416,911	261,763	13.67	19,149
1997	957,471.84	596,313	570,675	386,797	14.23	27,182
1998	809,633.56	489,990	468,924	340,710	14.68	23,209
1999	1,000,563.02	585,129	559,972	440,591	15.26	28,872
2000	914,273.47	515,467	493,305	420,968	15.86	26,543
2001	1,201,246.54	653,478	625,383	575,864	16.34	35,243
2002	854,471.47	445,778	426,612	427,859	16.96	25,228
2003	937,587.42	469,263	449,088	488,500	17.47	27,962
2004	868,081.14	415,377	397,518	470,563	17.98	26,171

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. 0						
2005	1,020,453.46	463,490	443,563	576,891	18.63	30,966
2006	1,280,923.00	551,565	527,851	753,072	19.17	39,284
2007	738,153.86	299,986	287,088	451,065	19.72	22,873
2008	2,973,725.90	1,133,584	1,084,847	1,888,879	20.29	93,094
2009	1,465,629.68	522,497	500,033	965,597	20.76	46,512
2010	1,671,817.02	551,198	527,500	1,144,317	21.35	53,598
2011	2,963,636.97	897,982	859,374	2,104,263	21.85	96,305
2012	2,539,151.84	697,251	667,274	1,871,878	22.46	83,343
2013	3,129,325.29	772,317	739,112	2,390,213	22.89	104,422
2014	3,208,815.30	696,634	666,683	2,542,132	23.44	108,453
2015	2,692,966.68	505,201	483,481	2,209,486	23.82	92,758
2016	3,337,515.31	522,655	500,184	2,837,331	24.24	117,052
2017	4,216,319.74	525,353	502,766	3,713,554	24.59	151,019
2018	3,178,444.39	291,781	279,236	2,899,208	24.75	117,140
2019	3,684,638.86	211,498	202,405	3,482,234	24.61	141,497
2020	6,451,625.41	135,484	129,659	6,321,966	23.31	271,213
	62,151,903.39	20,354,314	19,479,207	42,672,696		2,080,429

UGI UTILITIES, INC. - GAS DIVISION - NORTH
SURVIVOR CURVE.. IOWA 35-R2
NET SALVAGE PERCENT.. 0

1945	81.00	81	81			
1951	97.24	97	97			
1952	11,348.65	11,349	11,349			
1953	188.29	188	188			
1954	400.42	400	400			
1955	2,093.39	2,093	2,093			
1956	4,191.86	4,169	4,192			
1957	1,721.89	1,700	1,722			
1958	7,549.08	7,396	7,549			
1959	6,314.74	6,140	6,315			
1960	11,749.29	11,333	11,749			
1961	30,965.97	29,630	30,966			
1962	57,157.47	54,234	57,157			
1963	69,542.60	65,430	69,146	396	2.07	191
1964	131,439.41	122,576	129,538	1,901	2.36	806
1965	348,172.05	321,812	340,090	8,082	2.65	3,050
1966	360,719.86	330,419	349,186	11,534	2.94	3,923
1967	284,874.12	258,583	273,270	11,604	3.23	3,593

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - NORTH						
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. 0						
1968	332,900.34	299,421	316,427	16,473	3.52	4,680
1969	492,937.57	439,276	464,226	28,712	3.81	7,536
1970	434,171.39	383,313	405,084	29,087	4.10	7,094
1971	270,883.56	236,831	250,282	20,601	4.40	4,682
1972	276,892.41	239,709	253,324	23,569	4.70	5,015
1973	120,562.27	103,339	109,208	11,354	5.00	2,271
1974	37,602.59	31,887	33,698	3,904	5.32	734
1975	63,227.58	53,039	56,051	7,176	5.64	1,272
1976	29,238.06	24,251	25,628	3,610	5.97	605
1977	45,493.07	37,291	39,409	6,084	6.31	964
1978	39,329.20	31,845	33,654	5,675	6.66	852
1979	133,381.44	106,590	112,644	20,737	7.03	2,950
1980	956,412.63	753,931	796,752	159,660	7.41	21,547
1981	1,378,218.78	1,070,683	1,131,495	246,724	7.81	31,591
1982	104,840.74	87,416	92,381	12,460	7.62	1,635
1983	108,127.04	89,010	94,066	14,061	8.00	1,758
1984	274,144.30	222,605	235,248	38,896	8.39	4,636
1985	548,674.60	439,049	463,986	84,689	8.80	9,624
1986	609,035.47	481,869	509,238	99,798	9.04	11,040
1987	682,581.14	531,048	561,210	121,371	9.49	12,789
1988	700,502.91	535,394	565,803	134,700	9.95	13,538
1989	669,291.55	501,969	530,480	138,812	10.42	13,322
1990	922,503.49	678,132	716,648	205,855	10.90	18,886
1991	1,054,123.49	758,547	801,631	252,493	11.40	22,149
1992	1,296,591.96	915,653	967,660	328,932	11.75	27,994
1993	1,448,480.92	999,162	1,055,912	392,569	12.31	31,890
1994	2,356,319.98	1,592,401	1,682,845	673,475	12.71	52,988
1995	554,699.63	366,324	387,130	167,569	13.11	12,782
1996	1,287,692.89	826,570	873,517	414,176	13.67	30,298
1997	1,246,889.35	776,563	820,670	426,220	14.23	29,952
1998	1,570,538.22	950,490	1,004,475	566,063	14.68	38,560
1999	829,484.34	485,082	512,633	316,851	15.26	20,763
2000	873,477.77	492,467	520,438	353,040	15.86	22,260
2001	1,103,454.62	600,279	634,373	469,081	16.34	28,708
2002	1,162,271.00	606,357	640,797	521,474	16.96	30,747
2003	622,090.39	311,356	329,040	293,050	17.47	16,774
2004	1,897,985.00	908,186	959,769	938,216	17.98	52,181
2005	1,252,275.10	568,783	601,088	651,187	18.63	34,954
2006	1,339,520.80	576,798	609,559	729,962	19.17	38,078
2007	1,836,529.22	746,365	788,757	1,047,773	19.72	53,133
2008	1,441,263.45	549,410	580,615	860,648	20.29	42,417
2009	1,477,132.28	526,598	556,507	920,625	20.76	44,346

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - NORTH						
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. 0						
2010	994,113.69	327,759	346,375	647,739	21.35	30,339
2011	1,945,860.58	589,596	623,084	1,322,777	21.85	60,539
2012	1,407,796.63	386,581	408,538	999,259	22.46	44,491
2013	1,390,667.59	343,217	362,711	1,027,957	22.89	44,909
2014	1,613,960.25	350,391	370,292	1,243,668	23.44	53,058
2015	1,653,857.65	310,264	327,886	1,325,971	23.82	55,666
2016	1,324,276.08	207,382	219,161	1,105,115	24.24	45,591
2017	2,739,424.11	341,332	360,719	2,378,705	24.59	96,735
2018	2,147,622.86	197,152	208,350	1,939,273	24.75	78,354
2019	1,586,341.16	91,056	96,228	1,490,113	24.61	60,549
2020	1,617,206.64	33,961	35,890	1,581,317	23.31	67,839
	53,631,507.11	25,341,610	26,778,682	26,852,825		1,459,628

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL
SURVIVOR CURVE.. IOWA 35-R2
NET SALVAGE PERCENT.. 0

1966	12,329.81	11,294	10,314	2,016	2.94	686
1967	21,211.02	19,253	17,582	3,629	3.23	1,124
1968	34,150.34	30,716	28,050	6,100	3.52	1,733
1969	29,433.64	26,229	23,952	5,481	3.81	1,439
1970	34,872.31	30,787	28,115	6,758	4.10	1,648
1971	56,058.90	49,012	44,758	11,301	4.40	2,568
1972	70,940.01	61,413	56,083	14,857	4.70	3,161
1973	55,289.11	47,391	43,278	12,011	5.00	2,402
1974	56,730.02	48,107	43,932	12,799	5.32	2,406
1975	30,663.08	25,722	23,489	7,174	5.64	1,272
1976	17,449.49	14,473	13,217	4,233	5.97	709
1977	35,124.53	28,792	26,293	8,832	6.31	1,400
1978	42,475.44	34,393	31,408	11,068	6.66	1,662
1979	109,115.65	87,199	79,630	29,485	7.03	4,194
1980	90,535.88	71,369	65,174	25,361	7.41	3,423
1981	88,263.97	68,569	62,617	25,646	7.81	3,284
1982	92,021.50	76,728	70,068	21,953	7.62	2,881
1983	89,139.39	73,380	67,011	22,128	8.00	2,766
1984	131,325.24	106,636	97,380	33,945	8.39	4,046
1985	128,925.21	103,166	94,212	34,714	8.80	3,945
1986	139,355.93	110,258	100,688	38,668	9.04	4,277
1987	80,163.41	62,367	56,954	23,210	9.49	2,446
1988	67,999.80	51,972	47,461	20,539	9.95	2,064

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. 0						
1989	175,926.06	131,945	120,493	55,433	10.42	5,320
1990	175,825.27	129,249	118,031	57,795	10.90	5,302
1991	175,168.61	126,051	115,110	60,058	11.40	5,268
1992	171,153.88	120,869	110,378	60,776	11.75	5,172
1993	144,492.35	99,671	91,020	53,472	12.31	4,344
1994	67,027.13	45,297	41,365	25,662	12.71	2,019
1995	111,556.03	73,672	67,278	44,278	13.11	3,377
1996	73,082.85	46,912	42,840	30,243	13.67	2,212
1997	113,571.79	70,733	64,594	48,978	14.23	3,442
1998	115,921.81	70,156	64,067	51,855	14.68	3,532
1999	103,425.24	60,483	55,233	48,192	15.26	3,158
2000	4,038.25	2,277	2,079	1,959	15.86	124
2001	86,548.78	47,083	42,996	43,552	16.34	2,665
2002	14,123.15	7,368	6,728	7,395	16.96	436
2003	99,031.28	49,565	45,263	53,768	17.47	3,078
2004	43,986.90	21,048	19,221	24,766	17.98	1,377
2006	126,673.11	54,545	49,811	76,862	19.17	4,009
2008	92,456.47	35,244	32,185	60,272	20.29	2,971
2009	351,057.41	125,152	114,289	236,768	20.76	11,405
2010	247,038.39	81,449	74,380	172,659	21.35	8,087
2011	200,685.06	60,808	55,530	145,155	21.85	6,643
2012	762,548.88	209,396	191,221	571,328	22.46	25,438
2013	341,692.70	84,330	77,010	264,682	22.89	11,563
2014	706,136.98	153,302	139,996	566,141	23.44	24,153
2015	623,698.28	117,006	106,850	516,848	23.82	21,698
2016	578,553.13	90,601	82,737	495,816	24.24	20,454
2017	944,328.61	117,663	107,450	836,878	24.59	34,033
2018	350,513.75	32,177	29,384	321,130	24.75	12,975
2019	1,045,946.66	60,037	54,826	991,121	24.61	40,273
2020	1,063,921.79	22,342	20,403	1,043,519	23.31	44,767
	10,623,704.28	3,585,657	3,274,436	7,349,268		374,831
	126,407,114.78	49,281,581	49,532,325	76,874,789		3,914,888
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.6 3.10

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381.1 METERS - ERTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 17-S3						
NET SALVAGE PERCENT.. 0						
1995	225,308.19	216,611	225,308			
1996	173,108.40	164,972	172,646	462	1.21	382
1997	173,127.78	163,156	170,746	2,382	1.44	1,654
1998	184,130.59	171,941	179,940	4,191	1.60	2,619
1999	342,667.80	315,323	329,992	12,676	1.86	6,815
2000	478,162.92	434,268	454,470	23,693	2.07	11,446
2001	549,785.70	491,014	513,856	35,930	2.33	15,421
2002	670,198.61	587,697	615,036	55,162	2.60	21,216
2003	252,157.11	216,225	226,284	25,873	2.91	8,891
2004	243,716.21	203,479	212,945	30,771	3.26	9,439
2005	216,895.80	175,816	183,995	32,901	3.62	9,089
2006	5,390,842.80	4,221,030	4,417,390	973,453	4.02	242,152
2008	15,525.65	11,082	11,598	3,928	5.01	784
2018	303,711.26	47,926	50,155	253,556	13.35	18,993
	9,219,338.82	7,420,540	7,764,360	1,454,979		348,901

UGI UTILITIES, INC. - GAS DIVISION - NORTH
SURVIVOR CURVE.. IOWA 17-S3
NET SALVAGE PERCENT.. 0

1999	68,566.40	63,095	68,089	477	1.86	256
2000	110,387.90	100,254	108,189	2,199	2.07	1,062
2001	719,557.21	642,637	693,501	26,056	2.33	11,183
2002	1,586,309.09	1,391,034	1,501,133	85,176	2.60	32,760
2003	887,157.53	760,738	820,950	66,208	2.91	22,752
2004	2,657,385.83	2,218,651	2,394,255	263,131	3.26	80,715
2005	1,150,682.48	932,743	1,006,569	144,114	3.62	39,810
2006	1,163,903.88	911,337	983,469	180,435	4.02	44,884
2007	1,417,138.09	1,063,704	1,147,895	269,243	4.49	59,965
2008	490,501.02	350,120	377,832	112,669	5.01	22,489
2009	57,248.17	38,517	41,566	15,683	5.59	2,806
2010	228,321.73	143,363	154,710	73,612	6.22	11,835
2011	246,330.80	142,281	153,542	92,788	6.95	13,351
2012	96,274.94	50,487	54,483	41,792	7.71	5,420
2013	68,490.16	31,999	34,532	33,958	8.55	3,972
2014	7,274.22	2,965	3,200	4,075	9.45	431
2016	42,352.64	12,007	12,957	29,395	11.37	2,585
2018	166,845.86	26,328	28,412	138,434	13.35	10,370
	11,164,727.95	8,882,260	9,585,283	1,579,445		366,646

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 381.1 METERS - ERTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 17-S3						
NET SALVAGE PERCENT.. 0						
2010	396,383.10	248,889	282,177	114,206	6.22	18,361
	396,383.10	248,889	282,177	114,206		18,361
	20,780,449.87	16,551,689	17,631,820	3,148,630		733,908
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					4.3	3.53

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1900	18.50	18	19			
1901	120.91	121	121			
1902	183.63	184	184			
1903	200.71	201	201			
1904	185.61	186	186			
1905	285.76	286	286			
1906	165.91	166	166			
1907	433.19	433	433			
1908	188.43	188	188			
1909	5,416.60	5,417	5,417			
1910	1,036.93	1,037	1,037			
1911	2,066.45	2,066	2,066			
1912	1,265.17	1,265	1,265			
1913	1,646.85	1,647	1,647			
1914	1,380.50	1,380	1,381			
1915	1,831.46	1,831	1,831			
1916	2,324.87	2,325	2,325			
1917	2,958.04	2,958	2,958			
1918	1,963.57	1,964	1,964			
1919	9,290.00	9,290	9,290			
1920	12,662.83	12,663	12,663			
1921	10,599.55	10,600	10,600			
1922	11,591.59	11,592	11,592			
1923	13,280.98	13,281	13,281			
1924	16,397.88	16,398	16,398			
1925	17,293.03	17,293	17,293			
1926	11,628.60	11,629	11,629			
1927	13,572.31	13,572	13,572			
1928	12,035.89	12,036	12,036			
1929	12,630.80	12,570	12,631			
1930	7,712.64	7,632	7,713			
1931	5,906.88	5,812	5,907			
1932	4,173.31	4,083	4,173			
1933	2,256.77	2,195	2,257			
1934	2,773.59	2,681	2,774			
1935	3,635.34	3,493	3,635			
1936	3,743.54	3,574	3,744			
1937	6,454.27	6,123	6,454			
1938	5,242.78	4,943	5,243			
1939	6,341.31	5,940	6,341			
1940	8,727.72	8,122	8,728			
1941	10,518.41	9,723	10,518			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1942	8,337.24	7,656	8,337			
1943	6,079.67	5,544	6,064	15	4.05	4
1944	8,010.33	7,255	7,936	74	4.34	17
1945	8,354.14	7,511	8,216	138	4.64	30
1946	13,234.82	11,816	12,925	310	4.93	63
1947	27,903.59	24,731	27,052	851	5.23	163
1948	26,132.38	22,991	25,149	983	5.53	178
1949	31,286.74	27,315	29,879	1,408	5.84	241
1950	37,347.17	32,354	35,391	1,956	6.15	318
1951	43,351.37	37,264	40,762	2,590	6.46	401
1952	48,021.02	40,954	44,798	3,223	6.77	476
1953	41,498.18	35,111	38,407	3,092	7.08	437
1954	56,890.77	47,739	52,220	4,671	7.40	631
1955	70,336.22	58,517	64,009	6,327	7.73	818
1956	76,495.92	63,109	69,032	7,464	8.05	927
1957	79,240.95	64,806	70,889	8,352	8.38	997
1958	74,173.06	60,112	65,754	8,419	8.72	965
1959	80,632.70	64,769	70,848	9,784	9.05	1,081
1960	77,660.84	61,791	67,591	10,070	9.40	1,071
1961	67,133.46	52,919	57,886	9,247	9.74	949
1962	59,442.56	46,404	50,759	8,683	10.09	861
1963	68,729.95	53,131	58,118	10,612	10.44	1,016
1964	77,918.00	59,624	65,220	12,698	10.80	1,176
1965	95,747.61	72,518	79,325	16,423	11.16	1,472
1966	99,509.20	74,567	81,566	17,943	11.53	1,556
1967	109,519.18	81,187	88,807	20,712	11.90	1,741
1968	126,165.15	92,484	101,165	25,001	12.28	2,036
1969	129,348.34	93,749	102,548	26,800	12.66	2,117
1970	114,632.27	82,111	89,818	24,814	13.05	1,901
1971	100,846.15	71,360	78,058	22,788	13.45	1,694
1972	92,667.26	64,766	70,845	21,822	13.85	1,576
1973	126,098.60	87,036	95,205	30,893	14.25	2,168
1974	134,011.17	91,302	99,872	34,140	14.66	2,329
1975	92,228.52	61,993	67,812	24,417	15.08	1,619
1976	48,008.27	31,821	34,808	13,201	15.51	851
1977	82,949.07	54,206	59,294	23,655	15.94	1,484
1978	96,963.71	62,436	68,296	28,667	16.38	1,750
1979	304,496.04	193,090	211,213	93,283	16.83	5,543
1980	575,115.21	359,073	392,776	182,340	17.28	10,552
1981	649,236.72	398,716	436,139	213,097	17.75	12,005
1982	521,327.27	368,891	403,515	117,812	15.81	7,452
1983	541,435.88	377,164	412,565	128,871	16.22	7,945

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1984	473,901.91	324,670	355,143	118,758	16.66	7,128
1985	665,296.08	450,272	492,534	172,762	16.83	10,265
1986	680,701.12	452,258	494,707	185,994	17.30	10,751
1987	761,858.91	496,503	543,105	218,754	17.77	12,310
1988	981,528.57	629,945	689,072	292,457	18.00	16,248
1989	1,065,634.99	669,325	732,148	333,487	18.50	18,026
1990	1,329,338.76	820,335	897,332	432,007	18.77	23,016
1991	1,323,160.86	797,337	872,175	450,986	19.29	23,379
1992	1,240,548.54	732,420	801,165	439,384	19.60	22,418
1993	963,791.12	556,686	608,936	354,855	20.02	17,725
1994	1,367,583.48	771,864	844,311	523,272	20.45	25,588
1995	1,511,853.99	832,729	910,889	600,965	20.80	28,893
1996	1,407,212.78	755,110	825,985	581,228	21.16	27,468
1997	1,657,038.43	864,477	945,617	711,422	21.55	33,013
1998	1,831,715.56	923,185	1,009,835	821,881	22.14	37,122
1999	1,798,006.11	877,427	959,782	838,224	22.56	37,155
2000	1,831,629.11	863,613	944,672	886,957	22.98	38,597
2001	1,777,300.89	807,606	883,408	893,893	23.42	38,168
2002	1,027,710.77	448,699	490,814	536,897	23.87	22,493
2003	1,428,942.32	597,584	653,673	775,269	24.34	31,852
2004	1,122,040.25	446,123	487,996	634,044	25.00	25,362
2005	1,296,415.55	490,304	536,324	760,092	25.48	29,831
2006	1,360,475.72	487,322	533,062	827,414	25.98	31,848
2007	7,184,990.09	2,424,934	2,652,538	4,532,452	26.50	171,036
2008	3,022,571.11	955,737	1,045,442	1,977,129	27.03	73,146
2009	2,216,238.79	652,461	713,701	1,502,538	27.56	54,519
2010	1,437,586.30	389,442	425,995	1,011,591	28.26	35,796
2011	1,799,854.30	446,364	488,260	1,311,595	28.81	45,526
2012	2,220,472.18	496,498	543,099	1,677,373	29.52	56,822
2013	2,736,559.40	545,944	597,186	2,139,373	30.09	71,099
2014	2,030,687.50	353,746	386,949	1,643,739	30.81	53,351
2015	2,707,789.03	402,107	439,849	2,267,940	31.54	71,907
2016	2,889,959.95	353,731	386,932	2,503,028	32.26	77,589
2017	2,912,462.50	279,305	305,521	2,606,942	33.00	78,998
2018	3,947,240.93	271,570	297,060	3,650,181	33.86	107,802
2019	3,220,876.44	133,344	145,860	3,075,017	34.73	88,541
2020	3,296,172.23	45,487	49,756	3,246,416	35.60	91,191
	75,887,806.38	26,687,275	29,173,841	46,713,965		1,726,590

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - NORTH						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
2019	411,313.00	17,028	15,198	396,115	34.73	11,406
2020	442,045.00	6,100	5,444	436,601	35.60	12,264
	853,358.00	23,128	20,642	832,716		23,670

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL
SURVIVOR CURVE.. IOWA 46-S1
NET SALVAGE PERCENT.. 0

1952	3,930.74	3,352	2,342	1,589	6.77	235
1953	4,961.14	4,198	2,933	2,028	7.08	286
1954	6,708.25	5,629	3,932	2,776	7.40	375
1955	4,624.27	3,847	2,687	1,937	7.73	251
1956	12,515.51	10,325	7,213	5,303	8.05	659
1957	13,635.41	11,151	7,790	5,845	8.38	697
1958	14,566.41	11,805	8,247	6,320	8.72	725
1959	5,693.10	4,573	3,195	2,498	9.05	276
1960	14,530.89	11,562	8,077	6,454	9.40	687
1961	11,967.01	9,433	6,590	5,377	9.74	552
1962	12,441.04	9,712	6,785	5,656	10.09	561
1963	15,502.87	11,984	8,372	7,131	10.44	683
1964	21,910.33	16,766	11,713	10,198	10.80	944
1965	17,116.33	12,964	9,057	8,060	11.16	722
1967	12,198.52	9,043	6,317	5,881	11.90	494
1968	19,769.42	14,492	10,124	9,645	12.28	785
1969	37,516.60	27,191	18,995	18,521	12.66	1,463
1970	23,552.63	16,871	11,786	11,767	13.05	902
1971	21,032.19	14,883	10,397	10,635	13.45	791
1972	11,049.30	7,722	5,395	5,655	13.85	408
1973	81,028.48	55,927	39,070	41,958	14.25	2,944
1974	5,386.22	3,670	2,564	2,822	14.66	192
1976	1,176.53	780	545	632	15.51	41
1978	1,919.80	1,236	863	1,056	16.38	64
1979	14,420.64	9,145	6,389	8,032	16.83	477
1980	35,752.69	22,322	15,594	20,159	17.28	1,167
1981	32,888.44	20,198	14,110	18,778	17.75	1,058
1982	30,221.53	21,385	14,939	15,282	15.81	967
1983	31,101.00	21,665	15,135	15,966	16.22	984
1984	53,497.39	36,651	25,604	27,893	16.66	1,674
1985	58,587.20	39,652	27,701	30,887	16.83	1,835
1986	68,289.40	45,371	31,696	36,594	17.30	2,115

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1987	56,886.59	37,073	25,899	30,988	17.77	1,744
1988	79,247.62	50,861	35,531	43,717	18.00	2,429
1989	76,983.50	48,353	33,779	43,205	18.50	2,335
1990	85,903.34	53,011	37,033	48,870	18.77	2,604
1991	69,956.35	42,156	29,450	40,507	19.29	2,100
1992	76,357.21	45,081	31,493	44,864	19.60	2,289
1993	102,659.18	59,296	41,424	61,236	20.02	3,059
1994	111,081.21	62,694	43,797	67,284	20.45	3,290
1995	206,452.94	113,714	79,440	127,013	20.80	6,106
1996	303,914.43	163,080	113,926	189,988	21.16	8,979
1997	541,018.72	282,249	197,177	343,842	21.55	15,956
1998	385,262.51	194,172	135,647	249,616	22.14	11,274
1999	392,291.73	191,438	133,737	258,555	22.56	11,461
2000	328,442.21	154,861	108,184	220,258	22.98	9,585
2001	282,684.58	128,452	89,735	192,949	23.42	8,239
2002	369,389.07	161,275	112,665	256,724	23.87	10,755
2003	418,386.71	174,969	122,232	296,155	24.34	12,167
2004	381,465.53	151,671	105,956	275,510	25.00	11,020
2005	420,550.20	159,052	111,112	309,438	25.48	12,144
2006	669,478.90	239,807	167,527	501,952	25.98	19,321
2007	379,548.24	128,098	89,488	290,060	26.50	10,946
2008	450,288.06	142,381	99,466	350,822	27.03	12,979
2009	480,974.56	141,599	98,920	382,055	27.56	13,863
2010	360,346.71	97,618	68,195	292,152	28.26	10,338
2011	605,431.46	150,147	104,891	500,540	28.81	17,374
2012	571,268.67	127,736	89,235	482,033	29.52	16,329
2013	633,069.41	126,297	88,230	544,839	30.09	18,107
2014	755,596.91	131,625	91,952	663,645	30.81	21,540
2015	1,066,589.28	158,389	110,649	955,940	31.54	30,309
2016	2,019,577.62	247,196	172,689	1,846,889	32.26	57,250
2017	630,373.57	60,453	42,232	588,142	33.00	17,822
2018	548,626.71	37,746	26,369	522,258	33.86	15,424
2019	182,448.59	7,553	5,276	177,172	34.73	5,101
2020	192,100.88	2,651	1,852	190,249	35.60	5,344
	14,934,144.48	4,568,259	3,191,344	11,742,800		435,597
	91,675,308.86	31,278,662	32,385,827	59,289,481		2,185,857
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.1 2.38

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1962	1,118.73	873	276	843	10.09	84
1964	11,882.39	9,093	2,872	9,010	10.80	834
1965	14,361.86	10,878	3,436	10,926	11.16	979
1966	21,050.74	15,774	4,983	16,068	11.53	1,394
1967	24,597.35	18,234	5,760	18,837	11.90	1,583
1968	20,725.23	15,192	4,799	15,926	12.28	1,297
1969	22,228.53	16,111	5,089	17,139	12.66	1,354
1970	35,874.57	25,697	8,118	27,757	13.05	2,127
1971	33,315.05	23,574	7,447	25,868	13.45	1,923
1972	24,386.41	17,044	5,384	19,002	13.85	1,372
1973	17,392.15	12,004	3,792	13,600	14.25	954
1974	19,873.14	13,540	4,277	15,596	14.66	1,064
1975	27,674.64	18,602	5,876	21,798	15.08	1,445
1976	5,926.97	3,929	1,241	4,686	15.51	302
1977	15,017.30	9,814	3,100	11,917	15.94	748
1978	19,815.97	12,760	4,031	15,785	16.38	964
1979	73,163.28	46,395	14,656	58,507	16.83	3,476
1980	151,720.12	94,726	29,924	121,796	17.28	7,048
1981	74,393.51	45,687	14,432	59,961	17.75	3,378
1982	113,783.14	80,513	25,434	88,349	15.81	5,588
1983	55,879.34	38,926	12,297	43,583	16.22	2,687
1984	52,438.37	35,926	11,349	41,089	16.66	2,466
1985	110,558.03	74,826	23,637	86,921	16.83	5,165
1986	126,507.90	84,052	26,552	99,956	17.30	5,778
1987	123,990.97	80,805	25,526	98,465	17.77	5,541
1988	159,857.59	102,597	32,410	127,448	18.00	7,080
1989	195,463.35	122,771	38,783	156,680	18.50	8,469
1990	196,985.17	121,560	38,400	158,585	18.77	8,449
1991	72,339.01	43,591	13,770	58,569	19.29	3,036
1992	89,761.69	52,995	16,741	73,021	19.60	3,726
1993	135,847.98	78,466	24,787	111,061	20.02	5,548
1994	148,813.63	83,990	26,532	122,281	20.45	5,980
1995	42,049.27	23,161	7,316	34,733	20.80	1,670
1996	85,305.24	45,775	14,460	70,845	21.16	3,348
1997	52,959.11	27,629	8,728	44,231	21.55	2,052
1998	99,334.55	50,065	15,815	83,519	22.14	3,772
1999	88,621.67	43,247	13,662	74,960	22.56	3,323
2000	163,102.62	76,903	24,293	138,809	22.98	6,040
2001	52,663.22	23,930	7,559	45,104	23.42	1,926
2002	128,384.23	56,053	17,707	110,677	23.87	4,637
2003	222,197.30	92,923	29,354	192,843	24.34	7,923
2004	198,611.90	78,968	24,946	173,666	25.00	6,947

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
2005	190,768.50	72,149	22,792	167,977	25.48	6,593
2008	532,656.90	168,426	53,205	479,452	27.03	17,738
2009	428,355.48	126,108	39,837	388,518	27.56	14,097
2010	532,653.86	144,296	45,583	487,071	28.26	17,235
2012	183,944.34	41,130	12,993	170,952	29.52	5,791
2013	64,414.17	12,851	4,060	60,355	30.09	2,006
2019	1,437,640.07	59,518	18,802	1,418,839	34.73	40,853
2020	1,480,919.78	20,437	6,456	1,474,464	35.60	41,418
	8,181,326.32	2,574,514	813,281	7,368,045		289,208

UGI UTILITIES, INC. - GAS DIVISION - NORTH
SURVIVOR CURVE.. IOWA 46-S1
NET SALVAGE PERCENT.. 0

1950	211.54	183	212			
1952	22,872.17	19,506	22,872			
1953	3,324.65	2,813	3,325			
1954	3,638.77	3,053	3,639			
1956	2,288.98	1,888	2,289			
1957	4,312.96	3,527	4,313			
1958	523.27	424	523			
1959	5,076.98	4,078	5,077			
1960	13,576.34	10,802	13,576			
1961	9,266.15	7,304	9,266			
1962	28,692.16	22,399	28,545	148	10.09	15
1963	14,471.10	11,187	14,256	215	10.44	21
1964	37,803.93	28,928	36,865	939	10.80	87
1965	38,378.73	29,068	37,043	1,335	11.16	120
1966	31,246.60	23,415	29,839	1,407	11.53	122
1967	24,202.13	17,941	22,863	1,339	11.90	113
1968	19,889.94	14,580	18,580	1,310	12.28	107
1969	19,954.10	14,462	18,430	1,524	12.66	120
1970	22,762.73	16,305	20,779	1,984	13.05	152
1971	20,289.92	14,357	18,296	1,994	13.45	148
1972	17,294.88	12,088	15,405	1,890	13.85	136
1973	11,492.55	7,932	10,108	1,384	14.25	97
1974	24,418.58	16,636	21,200	3,218	14.66	220
1975	16,319.18	10,969	13,979	2,341	15.08	155
1976	25,023.29	16,586	21,137	3,887	15.51	251
1977	43,118.59	28,177	35,908	7,211	15.94	452

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - NORTH						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1978	25,979.99	16,729	21,319	4,661	16.38	285
1979	50,315.47	31,907	40,661	9,654	16.83	574
1980	157,640.32	98,423	125,427	32,213	17.28	1,864
1981	85,258.09	52,360	66,726	18,532	17.75	1,044
1984	251.00	172	219	32	16.66	2
1985	76,948.28	52,079	66,368	10,580	16.83	629
1986	6,297.30	4,184	5,332	965	17.30	56
1987	4,517.67	2,944	3,752	766	17.77	43
1988	436.80	280	357	80	18.00	4
1989	61,414.76	38,575	49,159	12,256	18.50	662
1990	113,229.49	69,874	89,045	24,184	18.77	1,288
1991	3,009.98	1,814	2,312	698	19.29	36
1992	70,156.42	41,420	52,784	17,372	19.60	886
1993	67,108.70	38,762	49,397	17,712	20.02	885
1994	82,593.19	46,616	59,406	23,187	20.45	1,134
1995	26,780.69	14,751	18,798	7,982	20.80	384
1996	1,225.32	658	839	387	21.16	18
1997	216,693.86	113,049	144,066	72,628	21.55	3,370
1998	256,742.97	129,398	164,901	91,842	22.14	4,148
1999	8,429.94	4,114	5,243	3,187	22.56	141
2000	84,587.64	39,883	50,826	33,762	22.98	1,469
2001	118,361.21	53,783	68,539	49,822	23.42	2,127
2002	169,552.53	74,027	94,338	75,215	23.87	3,151
2003	148,288.73	62,014	79,029	69,260	24.34	2,846
2004	220,104.20	87,513	111,524	108,580	25.00	4,343
2007	122,142.22	41,223	52,533	69,609	26.50	2,627
2009	114,064.35	33,581	42,795	71,270	27.56	2,586
2010	62,519.49	16,937	21,584	40,936	28.26	1,449
2018	45.82	3	4	42	33.86	1
	2,815,146.65	1,505,681	1,915,605	899,542		40,368

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL
SURVIVOR CURVE.. IOWA 46-S1
NET SALVAGE PERCENT.. 0

1970	5,001.66	3,583	4,505	497	13.05	38
1971	12,065.77	8,538	10,734	1,331	13.45	99
1972	16,158.21	11,293	14,198	1,960	13.85	142
1973	23,610.65	16,297	20,490	3,121	14.25	219
1974	11,934.41	8,131	10,223	1,712	14.66	117

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1975	6,620.80	4,450	5,595	1,026	15.08	68
1976	3,884.68	2,575	3,237	647	15.51	42
1977	5,230.27	3,418	4,297	933	15.94	59
1978	5,706.05	3,674	4,619	1,087	16.38	66
1979	25,223.43	15,995	20,110	5,114	16.83	304
1980	21,935.83	13,696	17,219	4,716	17.28	273
1981	13,794.39	8,472	10,651	3,143	17.75	177
1982	18,523.58	13,107	16,479	2,045	15.81	129
1983	29,007.23	20,206	25,404	3,603	16.22	222
1984	25,172.95	17,246	21,683	3,490	16.66	209
1985	27,049.72	18,307	23,017	4,033	16.83	240
1986	27,469.49	18,251	22,946	4,523	17.30	261
1987	27,188.25	17,719	22,277	4,911	17.77	276
1988	33,227.77	21,326	26,812	6,415	18.00	356
1989	49,270.86	30,947	38,908	10,363	18.50	560
1990	52,753.58	32,554	40,929	11,825	18.77	630
1991	51,222.02	30,866	38,807	12,416	19.29	644
1992	54,594.81	32,233	40,525	14,070	19.60	718
1993	58,410.15	33,738	42,417	15,993	20.02	799
1994	72,041.99	40,660	51,120	20,922	20.45	1,023
1995	66,567.19	36,665	46,097	20,470	20.80	984
1996	69,627.81	37,362	46,974	22,654	21.16	1,071
1997	42,597.30	22,223	27,940	14,657	21.55	680
1998	67,630.64	34,086	42,855	24,776	22.14	1,119
1999	15,985.66	7,801	9,808	6,178	22.56	274
2000	19,079.45	8,996	11,310	7,769	22.98	338
2001	14,019.42	6,370	8,009	6,011	23.42	257
2002	20,738.40	9,054	11,383	9,355	23.87	392
2003	16,488.67	6,896	8,670	7,819	24.34	321
2004	16,273.80	6,470	8,134	8,139	25.00	326
2005	7,821.09	2,958	3,719	4,102	25.48	161
2006	19,285.10	6,908	8,685	10,600	25.98	408
2007	9,248.44	3,121	3,924	5,325	26.50	201
2008	14,887.08	4,707	5,918	8,969	27.03	332
2009	15,660.01	4,610	5,796	9,864	27.56	358
2010	25,708.61	6,964	8,756	16,953	28.26	600
2011	17,915.17	4,443	5,586	12,329	28.81	428
2012	25,078.47	5,608	7,051	18,028	29.52	611
2013	43,883.14	8,755	11,007	32,876	30.09	1,093
2014	31,965.64	5,568	7,000	24,965	30.81	810
2015	28,024.03	4,162	5,233	22,791	31.54	723

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
2016	18,876.19	2,310	2,904	15,972	32.26	495
2017	39,903.88	3,827	4,812	35,092	33.00	1,063
2018	118,183.99	8,131	10,223	107,961	33.86	3,188
	1,442,547.73	675,277	848,997	593,551		23,904
	12,439,020.70	4,755,472	3,577,883	8,861,138		353,480
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.1 2.84

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1906	692.75	693	693			
1907	1,528.15	1,528	1,528			
1908	708.37	708	708			
1909	1,024.97	1,025	1,025			
1910	421.86	422	422			
1911	914.09	914	914			
1912	1,183.36	1,183	1,183			
1913	1,035.80	1,036	1,036			
1914	1,048.18	1,048	1,048			
1915	664.87	665	665			
1916	1,272.74	1,273	1,273			
1917	1,434.85	1,435	1,435			
1918	850.89	851	851			
1919	1,251.43	1,251	1,251			
1920	1,206.94	1,207	1,207			
1921	1,777.98	1,778	1,778			
1922	3,003.61	3,004	3,004			
1923	4,282.25	4,282	4,282			
1924	4,377.45	4,377	4,377			
1925	4,577.02	4,577	4,577			
1926	4,138.79	4,139	4,139			
1927	4,058.96	4,059	4,059			
1928	3,228.03	3,228	3,228			
1929	3,670.58	3,653	3,671			
1930	2,567.65	2,541	2,568			
1931	2,062.44	2,029	2,062			
1932	1,039.84	1,017	1,040			
1933	900.38	876	900			
1934	1,065.76	1,030	1,066			
1935	1,134.37	1,090	1,134			
1936	1,461.94	1,396	1,462			
1937	1,920.91	1,822	1,921			
1938	1,515.78	1,429	1,516			
1939	1,488.82	1,395	1,489			
1940	1,679.44	1,563	1,679			
1941	2,061.12	1,905	2,061			
1942	1,797.04	1,650	1,797			
1943	1,179.30	1,075	1,179			
1944	2,293.68	2,077	2,294			
1945	2,549.30	2,292	2,549			
1946	3,918.71	3,499	3,919			
1947	8,425.09	7,467	8,425			

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1948	8,110.37	7,135	8,110			
1949	9,348.05	8,161	9,348			
1950	9,773.68	8,467	9,774			
1951	12,772.32	10,979	12,709	63	6.46	10
1952	13,296.50	11,340	13,127	170	6.77	25
1953	10,757.90	9,102	10,536	222	7.08	31
1954	9,072.93	7,613	8,813	260	7.40	35
1955	14,754.42	12,275	14,209	545	7.73	71
1956	18,930.29	15,617	18,078	852	8.05	106
1957	20,761.71	16,980	19,656	1,106	8.38	132
1958	19,768.08	16,021	18,546	1,223	8.72	140
1959	28,079.73	22,555	26,109	1,971	9.05	218
1960	21,111.65	16,797	19,444	1,668	9.40	177
1961	13,997.22	11,033	12,772	1,226	9.74	126
1962	14,435.70	11,269	13,045	1,391	10.09	138
1963	17,650.44	13,644	15,794	1,856	10.44	178
1964	20,036.59	15,332	17,748	2,289	10.80	212
1965	21,072.89	15,960	18,475	2,598	11.16	233
1966	22,443.88	16,818	19,468	2,976	11.53	258
1967	24,162.73	17,912	20,735	3,428	11.90	288
1968	28,820.48	21,127	24,456	4,364	12.28	355
1969	29,775.59	21,581	24,982	4,794	12.66	379
1970	24,401.56	17,479	20,233	4,168	13.05	319
1971	31,710.88	22,439	25,975	5,736	13.45	426
1972	37,689.86	26,342	30,493	7,197	13.85	520
1973	46,169.47	31,867	36,889	9,281	14.25	651
1974	40,834.44	27,821	32,205	8,629	14.66	589
1975	28,223.17	18,971	21,960	6,263	15.08	415
1976	20,497.96	13,587	15,728	4,770	15.51	308
1977	30,096.30	19,667	22,766	7,330	15.94	460
1978	40,380.59	26,001	30,098	10,282	16.38	628
1979	68,201.00	43,248	50,063	18,138	16.83	1,078
1980	130,248.20	81,320	94,134	36,114	17.28	2,090
1981	109,691.87	67,365	77,980	31,712	17.75	1,787
1982	188,784.34	133,584	154,634	34,151	15.81	2,160
1983	140,428.29	97,822	113,237	27,192	16.22	1,676
1984	95,867.04	65,679	76,029	19,839	16.66	1,191
1985	156,214.44	105,726	122,386	33,828	16.83	2,010
1986	141,975.07	94,328	109,192	32,783	17.30	1,895
1987	167,217.52	108,976	126,148	41,069	17.77	2,311
1988	175,758.87	112,802	130,577	45,182	18.00	2,510
1989	244,362.28	153,484	177,670	66,693	18.50	3,605

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1990	199,121.62	122,878	142,241	56,881	18.77	3,030
1991	127,238.74	76,674	88,756	38,483	19.29	1,995
1992	193,255.28	114,098	132,077	61,178	19.60	3,121
1993	109,855.28	63,452	73,451	36,405	20.02	1,818
1994	158,540.14	89,480	103,580	54,960	20.45	2,688
1995	224,624.18	123,723	143,219	81,405	20.80	3,914
1996	145,599.31	78,129	90,440	55,159	21.16	2,607
1997	183,010.13	95,476	110,521	72,489	21.55	3,364
1998	242,186.81	122,062	141,296	100,891	22.14	4,557
1999	162,507.01	79,303	91,799	70,708	22.56	3,134
2000	129,340.23	60,984	70,594	58,747	22.98	2,556
2001	174,899.70	79,474	91,997	82,902	23.42	3,540
2002	177,716.43	77,591	89,818	87,899	23.87	3,682
2003	462,660.82	193,485	223,974	238,687	24.34	9,806
2004	581,806.92	231,326	267,778	314,029	25.00	12,561
2005	460,822.26	174,283	201,746	259,076	25.48	10,168
2006	270,807.35	97,003	112,288	158,519	25.98	6,102
2008	800,445.46	253,101	292,984	507,462	27.03	18,774
2009	189,158.19	55,688	64,463	124,695	27.56	4,524
2010	213,523.68	57,844	66,959	146,565	28.26	5,186
2011	310,612.27	77,032	89,170	221,442	28.81	7,686
2012	513,961.28	114,922	133,031	380,930	29.52	12,904
2013	417,887.66	83,369	96,506	321,382	30.09	10,681
2014	466,775.76	81,312	94,125	372,651	30.81	12,095
2015	456,861.59	67,844	78,535	378,327	31.54	11,995
2016	686,274.18	84,000	97,236	589,038	32.26	18,259
2017	746,734.40	71,612	82,896	663,838	33.00	20,116
2018	883,608.35	60,792	70,371	813,237	33.86	24,018
2019	149,998.95	6,210	7,189	142,810	34.73	4,112
2020	154,499.85	2,132	2,468	152,032	35.60	4,271
	12,389,435.62	4,555,994	5,263,252	7,126,184		263,005

UGI UTILITIES, INC. - GAS DIVISION - NORTH

SURVIVOR CURVE.. IOWA 46-S1

NET SALVAGE PERCENT.. 0

1959	245.76	197	246
1960	2,151.30	1,712	2,151
1961	75,690.37	59,664	75,690
1962	16,927.20	13,214	16,927

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - NORTH						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1963	22,943.49	17,736	22,943			
1964	28,400.21	21,732	28,366	35	10.80	3
1965	29,395.47	22,264	29,060	336	11.16	30
1966	36,408.56	27,283	35,611	798	11.53	69
1967	32,174.73	23,851	31,131	1,043	11.90	88
1968	26,931.71	19,742	25,768	1,164	12.28	95
1969	37,722.84	27,341	35,687	2,036	12.66	161
1970	19,650.04	14,075	18,371	1,279	13.05	98
1971	9,667.21	6,841	8,929	738	13.45	55
1972	13,313.98	9,305	12,145	1,169	13.85	84
1973	38,836.17	26,806	34,988	3,848	14.25	270
1974	144,406.45	98,384	128,415	15,991	14.66	1,091
1975	99,258.76	66,719	87,085	12,174	15.08	807
1976	162,178.02	107,496	140,308	21,870	15.51	1,410
1977	227,638.93	148,757	194,164	33,475	15.94	2,100
1978	126,268.54	81,306	106,124	20,144	16.38	1,230
1979	78,656.93	49,879	65,104	13,553	16.83	805
1980	57,030.55	35,607	46,476	10,555	17.28	611
1981	109,907.92	67,498	88,101	21,807	17.75	1,229
1985	24,654.43	16,686	21,779	2,875	16.83	171
1986	27,447.15	18,236	23,802	3,645	17.30	211
1988	68,000.86	43,643	56,965	11,036	18.00	613
1989	58,448.77	36,712	47,918	10,531	18.50	569
1990	51,140.66	31,559	41,192	9,948	18.77	530
1991	39,011.61	23,508	30,684	8,328	19.29	432
1992	35,854.73	21,169	27,631	8,224	19.60	420
1993	51,676.44	29,848	38,959	12,718	20.02	635
1994	71,235.62	40,205	52,477	18,758	20.45	917
1995	49,500.84	27,265	35,587	13,913	20.80	669
1996	45,909.70	24,635	32,155	13,755	21.16	650
1997	34,534.58	18,017	23,517	11,018	21.55	511
1998	49,970.37	25,185	32,873	17,098	22.14	772
1999	46,832.83	22,854	29,830	17,003	22.56	754
2000	39,699.21	18,718	24,432	15,268	22.98	664
2001	45,124.99	20,505	26,764	18,361	23.42	784
2002	66,517.98	29,042	37,907	28,611	23.87	1,199
2003	78,667.19	32,899	42,941	35,726	24.34	1,468
2004	165,793.01	65,919	86,040	79,753	25.00	3,190
2005	119,365.27	45,144	58,924	60,441	25.48	2,372
2006	70,424.87	25,226	32,926	37,499	25.98	1,443
2007	93,502.87	31,557	41,190	52,313	26.50	1,974
2008	109,845.80	34,733	45,335	64,511	27.03	2,387

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - NORTH						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
2009	119,208.92	35,095	45,808	73,401	27.56	2,663
2010	90,572.74	24,536	32,025	58,547	28.26	2,072
2011	78,430.71	19,451	25,388	53,042	28.81	1,841
2012	113,394.32	25,355	33,094	80,300	29.52	2,720
2013	103,879.46	20,724	27,050	76,830	30.09	2,553
2014	114,396.21	19,928	26,011	88,385	30.81	2,869
2015	113,875.06	16,910	22,072	91,803	31.54	2,911
2016	95,701.05	11,714	15,290	80,411	32.26	2,493
2017	88,929.27	8,528	11,131	77,798	33.00	2,358
2018	56,220.18	3,868	5,049	51,171	33.86	1,511
	3,813,572.84	1,816,783	2,368,537	1,445,036		57,562

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL
SURVIVOR CURVE.. IOWA 46-S1
NET SALVAGE PERCENT.. 0

1964	1,895.12	1,450	1,638	257	10.80	24
1965	4,989.88	3,779	4,269	720	11.16	65
1966	7,905.20	5,924	6,693	1,212	11.53	105
1967	7,544.59	5,593	6,319	1,226	11.90	103
1968	7,037.34	5,159	5,829	1,209	12.28	98
1969	6,684.62	4,845	5,474	1,211	12.66	96
1970	4,822.66	3,454	3,902	920	13.05	70
1971	5,439.90	3,849	4,349	1,091	13.45	81
1972	14,933.80	10,437	11,792	3,142	13.85	227
1973	7,861.73	5,426	6,130	1,732	14.25	122
1974	9,613.04	6,549	7,399	2,214	14.66	151
1975	4,932.44	3,315	3,745	1,187	15.08	79
1976	4,347.30	2,882	3,256	1,091	15.51	70
1977	3,525.43	2,304	2,603	922	15.94	58
1978	2,829.16	1,822	2,058	771	16.38	47
1979	3,571.30	2,265	2,559	1,012	16.83	60
1980	10,155.76	6,341	7,164	2,992	17.28	173
1981	8,768.97	5,385	6,084	2,685	17.75	151
1982	7,863.13	5,564	6,286	1,577	15.81	100
1983	27,433.37	19,110	21,590	5,843	16.22	360
1984	14,612.72	10,011	11,310	3,303	16.66	198
1985	17,814.51	12,057	13,622	4,193	16.83	249
1986	8,715.77	5,791	6,543	2,173	17.30	126
1987	6,897.76	4,495	5,078	1,819	17.77	102

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1988	18,499.00	11,873	13,414	5,085	18.00	282
1989	17,820.76	11,193	12,646	5,175	18.50	280
1990	13,760.77	8,492	9,594	4,167	18.77	222
1991	16,073.60	9,686	10,943	5,131	19.29	266
1992	6,559.93	3,873	4,376	2,184	19.60	111
1993	29,217.11	16,876	19,066	10,151	20.02	507
1994	25,165.33	14,203	16,046	9,119	20.45	446
1995	58,774.81	32,373	36,574	22,200	20.80	1,067
1996	115,510.48	61,983	70,027	45,483	21.16	2,149
1997	68,827.66	35,907	40,567	28,261	21.55	1,311
1998	53,919.97	27,176	30,703	23,217	22.14	1,049
1999	48,940.91	23,883	26,983	21,958	22.56	973
2000	55,190.97	26,023	29,400	25,791	22.98	1,122
2001	36,718.99	16,685	18,850	17,869	23.42	763
2002	75,211.94	32,838	37,100	38,112	23.87	1,597
2003	104,709.50	43,790	49,473	55,236	24.34	2,269
2004	98,717.26	39,250	44,344	54,373	25.00	2,175
2005	51,330.19	19,413	21,932	29,398	25.48	1,154
2006	66,474.40	23,811	26,901	39,573	25.98	1,523
2007	37,714.24	12,729	14,381	23,333	26.50	880
2008	47,371.57	14,979	16,923	30,449	27.03	1,126
2009	77,935.00	22,944	25,922	52,013	27.56	1,887
2010	77,881.91	21,098	23,836	54,046	28.26	1,912
2011	36,000.84	8,928	10,087	25,914	28.81	899
2012	9,612.23	2,149	2,428	7,184	29.52	243
2013	1,424.22	284	321	1,103	30.09	37
2014	2,742.40	478	540	2,202	30.81	71
2015	4,237.11	629	711	3,526	31.54	112
2016	13,714.71	1,679	1,897	11,818	32.26	366
2017	6,407.86	615	695	5,713	33.00	173
2018	2,352.83	162	183	2,170	33.86	64
	1,479,014.00	683,809	772,553	706,461		29,951
	17,682,022.46	7,056,586	8,404,342	9,277,681		350,518
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.5 1.98

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1953	691.53	622	692			
1956	2,239.85	1,972	2,240			
1957	4,785.87	4,183	4,786			
1960	16,750.58	14,298	16,751			
1961	12,800.59	10,838	12,801			
1962	22,033.72	18,499	22,034			
1963	24,186.10	20,128	24,186			
1964	21,937.83	18,091	21,938			
1965	14,345.92	11,719	14,346			
1966	22,819.15	18,463	22,777	42	8.59	5
1967	33,625.63	26,930	33,222	403	8.96	45
1968	78,227.64	61,991	76,476	1,752	9.34	188
1969	79,698.42	62,466	77,062	2,637	9.73	271
1970	56,628.40	43,881	54,134	2,494	10.13	246
1971	50,484.00	38,649	47,680	2,804	10.55	266
1972	74,487.40	56,329	69,491	4,997	10.97	456
1973	5,856.45	4,371	5,392	464	11.41	41
1974	2,435.60	1,794	2,213	222	11.86	19
1975	3,447.78	2,503	3,088	360	12.33	29
1976	1,925.80	1,378	1,700	226	12.81	18
1979	129,595.68	88,327	108,965	20,630	14.33	1,440
1980	273,942.52	183,481	226,353	47,589	14.86	3,202
1981	280,781.60	184,693	227,848	52,933	15.40	3,437
1982	232,089.47	168,683	208,097	23,992	14.38	1,668
1983	89,210.82	63,804	78,712	10,498	14.83	708
1984	47,248.78	33,225	40,988	6,260	15.30	409
1985	101,055.89	69,820	86,134	14,922	15.77	946
1986	78,585.49	53,297	65,750	12,835	16.25	790
1987	157,570.97	104,785	129,269	28,302	16.75	1,690
1988	283,620.35	184,750	227,919	55,702	17.26	3,227
1989	183,420.00	116,930	144,252	39,168	17.77	2,204
1990	203,975.86	127,118	156,820	47,156	18.29	2,578
1991	221,578.38	134,808	166,307	55,271	18.83	2,935
1992	121,714.83	72,201	89,071	32,643	19.37	1,685
1993	67,829.07	39,368	48,567	19,262	19.79	973
1994	215,739.93	122,346	150,933	64,807	20.23	3,204
1995	283,678.95	156,250	192,759	90,920	20.80	4,371
1996	638,322.65	340,928	420,589	217,734	21.37	10,189
1997	114,991.22	59,450	73,341	41,650	21.95	1,897
1998	89,135.98	44,523	54,926	34,210	22.55	1,517
1999	211,901.85	102,518	126,472	85,430	22.94	3,724
2000	61,111.51	28,441	35,087	26,025	23.55	1,105

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
2001	5,688.76	2,541	3,135	2,554	24.17	106
2002	124,248.21	53,327	65,787	58,461	24.60	2,376
2005	16,976.59	6,288	7,757	9,219	26.34	350
2007	36,240.36	11,938	14,727	21,513	27.48	783
2008	123,273.33	38,067	46,962	76,312	27.98	2,727
2012	13,100.09	2,895	3,571	9,529	29.96	318
2014	217,660.91	37,786	46,615	171,046	30.95	5,527
2015	137,276.88	20,537	25,336	111,941	31.26	3,581
2016	122,361.10	15,246	18,808	103,553	31.60	3,277
2017	435,612.57	43,126	53,203	382,410	31.84	12,010
	5,848,948.86	3,130,602	3,858,071	1,990,878		86,538

UGI UTILITIES, INC. - GAS DIVISION - NORTH
SURVIVOR CURVE.. IOWA 45-R2
NET SALVAGE PERCENT.. 0

1954	860.15	769	860			
1956	7,054.30	6,211	7,054			
1957	11,192.51	9,782	11,193			
1958	5,050.93	4,381	5,051			
1959	689.61	593	690			
1960	32,725.24	27,933	32,725			
1961	10,605.59	8,979	10,606			
1962	22,867.17	19,198	22,867			
1963	60,787.04	50,588	60,787			
1964	79,108.77	65,239	79,109			
1965	131,939.84	107,780	130,928	1,012	8.24	123
1966	124,040.09	100,362	121,917	2,123	8.59	247
1967	208,085.37	166,653	202,445	5,640	8.96	629
1968	233,579.88	185,098	224,851	8,728	9.34	934
1969	194,219.76	152,226	184,920	9,300	9.73	956
1970	271,294.84	210,224	255,374	15,921	10.13	1,572
1971	229,764.59	175,899	213,677	16,088	10.55	1,525
1972	257,964.38	195,078	236,975	20,990	10.97	1,913
1973	109,357.30	81,629	99,160	10,197	11.41	894
1974	90,753.81	66,835	81,189	9,565	11.86	806
1975	52,979.89	38,463	46,724	6,256	12.33	507
1976	53,093.99	37,980	46,137	6,957	12.81	543
1977	29,803.40	20,995	25,504	4,299	13.30	323
1978	50,738.04	35,167	42,720	8,018	13.81	581

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - NORTH						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1979	92,133.69	62,795	76,281	15,852	14.33	1,106
1980	491,009.86	328,869	399,500	91,510	14.86	6,158
1981	230,826.16	151,833	184,442	46,384	15.40	3,012
1982	80,975.76	58,853	71,493	9,483	14.38	659
1983	42,059.45	30,081	36,541	5,518	14.83	372
1984	46,511.61	32,707	39,731	6,780	15.30	443
1985	72,222.02	49,898	60,615	11,607	15.77	736
1986	43,855.97	29,743	36,131	7,725	16.25	475
1987	107,897.65	71,752	87,162	20,736	16.75	1,238
1988	160,625.82	104,632	127,104	33,522	17.26	1,942
1989	30,425.01	19,396	23,562	6,863	17.77	386
1990	108,749.56	67,773	82,329	26,421	18.29	1,445
1991	127,229.75	77,407	94,032	33,198	18.83	1,763
1992	44,347.42	26,307	31,957	12,390	19.37	640
1993	29,918.28	17,365	21,094	8,824	19.79	446
1994	29,674.28	16,828	20,442	9,232	20.23	456
1995	34,913.41	19,230	23,360	11,553	20.80	555
1996	42,589.04	22,747	27,632	14,957	21.37	700
1997	147,679.42	76,350	92,748	54,932	21.95	2,503
1998	59,434.64	29,688	36,064	23,371	22.55	1,036
1999	107,844.18	52,175	63,381	44,464	22.94	1,938
2000	88,357.27	41,121	49,953	38,405	23.55	1,631
2001	82,991.73	37,064	45,024	37,968	24.17	1,571
2002	24,753.36	10,624	12,906	11,848	24.60	482
2003	6,572.47	2,691	3,269	3,304	25.24	131
2004	11,171.29	4,350	5,284	5,887	25.87	228
2005	8,155.02	3,021	3,670	4,485	26.34	170
2006	8,567.60	2,994	3,637	4,931	27.00	183
2007	26,075.02	8,589	10,434	15,641	27.48	569
2008	31,803.84	9,821	11,930	19,874	27.98	710
2009	68,220.04	19,613	23,825	44,395	28.50	1,558
2010	60,218.85	15,994	19,429	40,790	29.03	1,405
2011	489,447.99	119,034	144,599	344,849	29.56	11,666
2012	154,849.37	34,222	41,572	113,278	29.96	3,781
2013	5,908.18	1,165	1,415	4,493	30.52	147
2014	69,835.34	12,123	14,727	55,109	30.95	1,781
2015	2,976,077.46	445,221	540,841	2,435,237	31.26	77,903
2016	2,481,265.42	309,166	375,565	2,105,700	31.60	66,636
2017	56,121.74	5,556	6,749	49,372	31.84	1,551
	11,049,871.46	4,196,860	5,093,891	5,955,980		211,665

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1939	90.00	89	90			
1941	90.00	88	90			
1942	132.66	129	133			
1943	519.95	501	520			
1944	66.33	63	66			
1945	197.92	188	198			
1946	210.99	199	211			
1947	189.93	178	190			
1948	87.26	81	87			
1949	87.44	81	87			
1950	87.28	80	87			
1952	1,265.02	1,147	1,246	19	4.21	5
1954	1,296.62	1,159	1,259	38	4.79	8
1955	1,460.37	1,295	1,406	54	5.09	11
1956	7,995.25	7,039	7,645	350	5.38	65
1957	2,885.06	2,522	2,739	146	5.67	26
1958	2,623.82	2,276	2,472	152	5.97	25
1959	13,164.96	11,328	12,303	862	6.28	137
1960	21,807.35	18,614	20,216	1,591	6.59	241
1961	5,144.51	4,356	4,731	414	6.90	60
1962	11,141.18	9,354	10,159	982	7.22	136
1963	27,223.97	22,656	24,606	2,618	7.55	347
1964	25,473.21	21,007	22,815	2,658	7.89	337
1965	44,735.37	36,544	39,690	5,045	8.24	612
1966	40,183.33	32,513	35,312	4,871	8.59	567
1967	46,527.84	37,264	40,472	6,056	8.96	676
1968	40,719.90	32,268	35,046	5,674	9.34	607
1969	46,369.74	36,344	39,473	6,897	9.73	709
1970	37,753.88	29,255	31,774	5,980	10.13	590
1971	16,346.27	12,514	13,591	2,755	10.55	261
1972	17,281.90	13,069	14,194	3,088	10.97	281
1973	15,500.00	11,570	12,566	2,934	11.41	257
1974	23,356.27	17,200	18,681	4,676	11.86	394
1975	7,682.42	5,577	6,057	1,625	12.33	132
1976	8,292.18	5,932	6,443	1,850	12.81	144
1977	4,684.36	3,300	3,584	1,100	13.30	83
1978	8,792.04	6,094	6,619	2,173	13.81	157
1979	17,159.04	11,695	12,702	4,457	14.33	311
1980	98,862.58	66,216	71,916	26,946	14.86	1,813
1981	107,317.69	70,591	76,668	30,650	15.40	1,990

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1982	82,054.88	59,637	64,771	17,284	14.38	1,202
1983	56,055.83	40,091	43,542	12,513	14.83	844
1984	108,966.47	76,625	83,222	25,745	15.30	1,683
1985	78,897.92	54,511	59,204	19,694	15.77	1,249
1986	101,131.54	68,587	74,492	26,640	16.25	1,639
1987	89,032.58	59,207	64,304	24,729	16.75	1,476
1988	201,578.11	131,308	142,612	58,966	17.26	3,416
1989	181,769.96	115,878	125,854	55,916	17.77	3,147
1990	168,687.80	105,126	114,176	54,512	18.29	2,980
1991	259,022.46	157,589	171,156	87,867	18.83	4,666
1992	307,081.30	182,161	197,843	109,238	19.37	5,640
1993	257,960.73	149,720	162,609	95,352	19.79	4,818
1994	299,469.26	169,829	184,449	115,020	20.23	5,686
1995	383,632.67	211,305	229,496	154,137	20.80	7,410
1996	263,623.21	140,801	152,922	110,701	21.37	5,180
1997	602,101.29	311,286	338,084	264,017	21.95	12,028
1998	656,033.57	327,689	355,899	300,134	22.55	13,310
1999	631,187.94	305,369	331,658	299,530	22.94	13,057
2000	512,352.47	238,449	258,977	253,376	23.55	10,759
2001	176,143.65	78,666	85,438	90,705	24.17	3,753
2002	500,558.70	214,840	233,335	267,223	24.60	10,863
2003	1,055,643.51	432,286	469,501	586,143	25.24	23,223
2004	900,403.75	350,617	380,801	519,603	25.87	20,085
2005	519,501.46	192,423	208,988	310,513	26.34	11,789
2006	908,893.01	317,567	344,906	563,987	27.00	20,888
2007	462,643.94	152,395	165,514	297,129	27.48	10,813
2008	667,807.88	206,219	223,972	443,836	27.98	15,863
2009	486,920.76	139,990	152,042	334,879	28.50	11,750
2010	543,937.56	144,470	156,907	387,030	29.03	13,332
2011	987,839.42	240,243	260,925	726,914	29.56	24,591
2012	353,501.08	78,124	84,850	268,651	29.96	8,967
2013	398,575.03	78,599	85,365	313,210	30.52	10,262
2014	361,468.86	62,751	68,153	293,316	30.95	9,477
2015	392,713.21	58,750	63,808	328,906	31.26	10,522

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
2016	446,976.57	55,693	60,488	386,489	31.60	12,231
2017	294,078.29	29,114	31,620	262,458	31.84	8,243
2018	796,976.73	58,179	63,188	733,789	31.75	23,111
	16,200,029.29	6,328,470	6,873,217	9,326,812		360,935
	33,098,849.61	13,655,932	15,825,179	17,273,670		659,138
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.2 1.99

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 386.0 OTHER PROPERTY ON CUSTOMERS PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1966	1,968.69	1,475	1,653	316	11.53	27
1967	207.34	154	173	35	11.90	3
1968	820.82	602	674	146	12.28	12
1969	4,348.68	3,152	3,532	817	12.66	65
1970	585.40	419	469	116	13.05	9
1971	1,925.29	1,362	1,526	399	13.45	30
1972	16,780.77	11,728	13,140	3,640	13.85	263
1999	15,161.48	7,399	8,290	6,871	22.56	305
2004	19,260.94	7,658	8,580	10,681	25.00	427
2005	276,907.83	104,727	117,339	159,568	25.48	6,262
	337,967.24	138,676	155,377	182,590		7,403
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.7 2.19

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 386.1 OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1929	141.00	141	141			
1955	2,275.45	2,018	2,275			
1956	989.22	871	989			
1957	545.83	477	546			
1958	236.59	205	236	1	5.97	
1959	739.15	636	731	8	6.28	1
1960	6,231.82	5,319	6,112	120	6.59	18
1961	5,465.73	4,628	5,318	148	6.90	21
1962	1,776.66	1,492	1,714	62	7.22	9
1963	1,519.13	1,264	1,452	67	7.55	9
1964	1,895.48	1,563	1,796	99	7.89	13
1965	611.14	499	573	38	8.24	5
1966	1,500.19	1,214	1,395	105	8.59	12
1967	7,810.50	6,255	7,188	623	8.96	70
1968	5,156.86	4,087	4,696	460	9.34	49
1969	2,743.23	2,150	2,471	273	9.73	28
1970	1,104.82	856	984	121	10.13	12
1971	31,924.90	24,440	28,084	3,841	10.55	364
1972	2,029.09	1,534	1,763	266	10.97	24
1973	5,741.28	4,286	4,925	816	11.41	72
1974	677.56	499	573	104	11.86	9
1975	501.75	364	418	83	12.33	7
1976	3,733.18	2,670	3,068	665	12.81	52
1977	1,421.54	1,001	1,150	271	13.30	20
1978	182.88	127	146	37	13.81	3
1979	5,235.99	3,569	4,101	1,135	14.33	79
1980	17,091.10	11,447	13,154	3,937	14.86	265
1981	121,509.06	79,926	91,843	29,666	15.40	1,926
1982	95,200.74	69,192	79,509	15,692	14.38	1,091
1983	6,768.10	4,841	5,563	1,205	14.83	81
1984	6,649.28	4,676	5,373	1,276	15.30	83
1985	25,257.56	17,450	20,052	5,206	15.77	330
1986	23,743.92	16,103	18,504	5,240	16.25	322
1987	25,830.88	17,178	19,739	6,092	16.75	364
1988	26,270.40	17,113	19,665	6,606	17.26	383
1989	52,802.47	33,662	38,681	14,121	17.77	795
1990	55,497.04	34,586	39,743	15,754	18.29	861
1991	30,826.21	18,755	21,551	9,275	18.83	493
1992	56,752.96	33,666	38,686	18,067	19.37	933
1993	45,455.69	26,382	30,316	15,140	19.79	765
1994	30,338.27	17,205	19,770	10,568	20.23	522
1995	22,678.63	12,491	14,353	8,325	20.80	400

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 386.1 OTHER PROPERTY ON CUSTOMERS PREMISES - FARM TAPS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1996	22,335.06	11,929	13,708	8,627	21.37	404
1997	8,544.26	4,417	5,076	3,469	21.95	158
1998	8,784.27	4,388	5,042	3,742	22.55	166
1999	13,041.26	6,309	7,250	5,792	22.94	252
2000	2,551.99	1,188	1,365	1,187	23.55	50
2004	347.18	135	155	192	25.87	7
2005	3,317.00	1,229	1,412	1,905	26.34	72
2006	3,670.43	1,282	1,473	2,197	27.00	81
2010	54.74	15	17	38	29.03	1
2012	115,202.00	25,460	29,256	85,946	29.96	2,869
2013	22,348.33	4,407	5,064	17,284	30.52	566
2014	10,178.04	1,767	2,030	8,148	30.95	263
2015	499.19	75	86	413	31.26	13
2017	320.08	32	37	283	31.84	9
2018	5,899.53	431	495	5,404	31.75	170
	951,956.64	549,902	631,815	320,142		15,572

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.6 1.64

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 386.2 OTHER PROPERTY ON CUSTOMERS PREMISES - GAS LIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 25-R3						
NET SALVAGE PERCENT.. 0						
1989	290.57	268	291			
1990	10,556.06	9,644	10,530	26	2.86	9
1991	4,510.10	4,063	4,436	74	3.22	23
1992	3,050.56	2,715	2,964	86	3.50	25
1993	5,858.48	5,148	5,621	237	3.78	63
1994	335.37	291	318	18	4.08	4
1997	104.02	85	93	11	5.32	2
	24,705.16	22,214	24,253	452		126

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.6 0.51

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
1919	265.57	266	266			
1922	142.27	142	142			
1924	8,840.88	8,841	8,841			
1947	455.80	456	456			
1949	22,186.47	22,186	22,186			
1950	8,371.36	8,371	8,371			
1951	1,368.79	1,369	1,369			
1952	1,125.65	1,126	1,126			
1953	30,125.92	30,126	30,126			
1954	5,517.65	5,518	5,518			
1955	601.79	602	602			
1956	8,337.58	8,292	8,338			
1957	1,905.18	1,881	1,905			
1958	651.12	638	651			
1959	15,785.61	15,348	15,786			
1960	2,005.39	1,934	2,005			
1961	1,960.14	1,876	1,960			
1962	288.11	273	288			
1963	1,039.65	979	1,040			
1964	5,769.25	5,390	5,769			
1965	1,751.72	1,625	1,752			
1966	3,912.12	3,604	3,912			
1967	4,863.78	4,451	4,864			
1968	8,062.42	7,328	8,062			
1969	1,581.42	1,427	1,581			
1970	2,285.43	2,048	2,285			
1971	10,974.98	9,765	10,975			
1972	4,046.99	3,573	4,047			
1974	1,652.12	1,436	1,652			
1975	8,480.27	7,310	8,480			
1976	7,949.17	6,793	7,949			
1977	2,458.86	2,082	2,459			
1978	1,265.56	1,061	1,266			
1979	752.79	625	750	3	5.96	1
1980	1,718.37	1,410	1,692	27	6.29	4
1981	10,162.67	8,238	9,883	279	6.63	42
1982	12,027.61	10,305	12,028			
1983	1,755.64	1,485	1,756			
1984	30,831.09	25,707	30,831			
1985	13,068.42	10,779	12,936	132	7.49	18
1986	19,569.87	15,885	19,064	506	7.95	64
1987	23,586.65	18,822	22,589	998	8.42	119

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
1988	13,276.05	10,447	12,538	738	8.73	85
1989	15,968.66	12,326	14,793	1,176	9.23	127
1990	33,323.13	25,199	30,242	3,081	9.75	316
1991	26,014.16	19,250	23,102	2,912	10.28	283
1992	15,045.39	10,881	13,058	1,987	10.81	184
1993	23,968.53	16,994	20,395	3,574	11.24	318
1994	51,100.60	35,479	42,579	8,522	11.67	730
1995	69,990.02	47,299	56,764	13,226	12.23	1,081
1996	45,414.72	29,819	35,786	9,628	12.81	752
1997	84,495.34	53,807	64,575	19,921	13.40	1,487
1998	75,399.07	46,484	55,786	19,613	14.00	1,401
1999	119,656.29	71,267	85,529	34,128	14.60	2,338
2000	199,968.82	114,782	137,752	62,217	15.21	4,091
2001	116,038.59	64,030	76,844	39,195	15.84	2,474
2002	42,457.03	22,464	26,959	15,498	16.47	941
2003	222,013.40	112,294	134,766	87,247	17.10	5,102
2004	109,705.10	52,856	63,433	46,272	17.75	2,607
2005	70,405.76	32,190	38,632	31,774	18.40	1,727
2006	85,043.37	36,747	44,101	40,943	19.06	2,148
2007	37,304.93	15,209	18,253	19,052	19.61	972
2008	97,908.80	37,323	44,792	53,117	20.29	2,618
2009	42,499.78	15,053	18,065	24,434	20.97	1,165
2011	14,980.73	4,482	5,379	9,602	22.25	432
2013	30,446.98	7,353	8,824	21,623	23.56	918
2018	4,234.75	368	442	3,793	26.32	144
	1,936,162.13	1,155,776	1,360,945	575,217		34,689

UGI UTILITIES, INC. - GAS DIVISION - NORTH
SURVIVOR CURVE.. IOWA 35-R2.5
NET SALVAGE PERCENT.. 0

1962	460.81	437	461			
1976	21,500.00	18,373	21,500			
1984	1,544.96	1,288	1,545			
1987	5,496.89	4,387	5,497			
1988	2,425.60	1,909	2,426			
1997	821.60	523	724	98	13.40	7
2008	85,066.24	32,427	44,874	40,192	20.29	1,981
	117,316.10	59,344	77,026	40,290		1,988

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
1914	0.25		0			
1919	46.40	46	46			
1920	65.00	65	65			
1924	288.57	289	289			
1926	8.25	8	8			
1927	265.80	266	266			
1928	32.00	32	32			
1929	401.84	402	402			
1930	576.33	576	576			
1931	862.24	862	862			
1932	179.53	180	180			
1935	339.96	340	340			
1936	180.10	180	180			
1937	702.11	702	702			
1938	70.20	70	70			
1939	114.20	114	114			
1941	93.19	93	93			
1946	107.86	108	108			
1947	228.20	228	228			
1950	115.54	116	116			
1951	399.62	400	400			
1953	526.32	526	526			
1954	866.71	867	867			
1955	3,485.13	3,485	3,485			
1956	166.98	166	167			
1957	807.41	797	807			
1958	3,980.48	3,900	3,980			
1959	3,557.12	3,459	3,557			
1960	940.90	908	941			
1961	2,160.12	2,067	2,160			
1962	2,440.64	2,316	2,441			
1963	1,463.53	1,378	1,464			
1964	852.14	796	852			
1965	4,391.44	4,074	4,391			
1966	7,725.03	7,116	7,725			
1967	9,375.01	8,579	9,375			
1968	1,802.13	1,638	1,802			
1969	4,312.49	3,892	4,312			
1970	727.19	652	723	4	3.63	1
1971	12,970.95	11,540	12,801	170	3.86	44

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
1972	4,161.73	3,674	4,076	86	4.10	21
1973	5,521.13	4,837	5,366	156	4.34	36
1974	4,072.92	3,540	3,927	146	4.58	32
1975	1,691.94	1,458	1,617	75	4.83	16
1976	2,859.26	2,443	2,710	149	5.09	29
1977	9,079.27	7,686	8,526	553	5.37	103
1978	8,076.46	6,770	7,510	567	5.66	100
1979	16,025.59	13,297	14,750	1,275	5.96	214
1980	16,463.34	13,505	14,981	1,482	6.29	236
1981	18,913.59	15,331	17,006	1,907	6.63	288
1982	17,303.36	14,826	16,446	857	6.39	134
1983	24,489.09	20,708	22,971	1,518	6.80	223
1984	30,607.35	25,520	28,309	2,298	7.23	318
1985	47,810.95	39,434	43,744	4,067	7.49	543
1986	41,095.26	33,357	37,002	4,093	7.95	515
1987	31,108.85	24,825	27,538	3,571	8.42	424
1988	67,276.33	52,940	58,726	8,551	8.73	979
1989	73,855.80	57,009	63,239	10,617	9.23	1,150
1990	72,040.64	54,477	60,431	11,610	9.75	1,191
1991	46,648.02	34,520	38,293	8,355	10.28	813
1992	72,629.85	52,526	58,266	14,364	10.81	1,329
1993	50,628.58	35,896	39,819	10,810	11.24	962
1994	79,302.27	55,060	61,077	18,225	11.67	1,562
1995	207,257.72	140,065	155,372	51,886	12.23	4,243
1996	83,557.81	54,864	60,860	22,698	12.81	1,772
1997	20,844.66	13,274	14,725	6,120	13.40	457
1998	283,838.00	174,986	194,109	89,729	14.00	6,409
1999	62,321.83	37,119	41,176	21,146	14.60	1,448
2000	24,248.93	13,919	15,440	8,809	15.21	579
2006	20,518.49	8,866	9,835	10,684	19.06	561
2011	4,783.98	1,431	1,587	3,197	22.25	144
2014	897.06	190	211	686	24.17	28
2016	7,240.43	1,088	1,207	6,034	25.44	237
2017	323,397.27	38,484	42,690	280,708	25.91	10,834
2018	165,523.48	14,367	15,937	149,586	26.32	5,683
	2,013,720.15	1,135,525	1,256,933	756,787		43,658
	4,067,198.38	2,350,645	2,694,904	1,372,294		80,335

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.1 1.98

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 387.1 OTHER EQUIPMENT - GRAPHIC DATA BASE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1980	53,900.00	53,900	53,900			
1981	184,018.30	184,018	184,018			
1982	328,563.00	328,563	328,563			
1983	92,573.18	92,573	92,573			
1984	103,914.03	103,914	103,914			
1985	109,975.52	109,976	109,976			
1986	113,888.51	113,889	113,889			
1987	112,021.79	112,022	112,022			
1988	167,324.21	167,324	167,324			
1989	77,363.35	77,363	77,363			
1990	11,534.69	11,535	11,535			
1991	1,588.30	1,588	1,588			
1992	3,540.35	3,540	3,540			
1993	514.88	515	515			
1995	4,074.64	4,075	4,075			
1998	10,727.14	9,654	10,021	706	2.50	282
2001	13,978.74	10,903	11,318	2,661	5.50	484
2002	7,564.41	5,598	5,811	1,754	6.50	270
2003	93,599.07	65,519	68,010	25,589	7.50	3,412
	1,490,664.11	1,456,469	1,459,954	30,710		4,448
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.9 0.30

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - SOUTH - LANCASTER SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. 0						
1950	979.22	895	853	126	5.49	23
1951	2,401.53	2,193	2,090	312	5.50	57
1952	3,330.13	3,038	2,895	435	5.51	79
1953	6,541.27	5,962	5,681	860	5.51	156
1954	190,001.10	172,983	164,844	25,157	5.52	4,557
1955	218.60	199	190	29	5.53	5
1956	698.13	634	604	94	5.53	17
1957	540.44	490	467	73	5.54	13
1958	1,257.98	1,140	1,086	172	5.55	31
1959	1,045.08	946	901	144	5.55	26
1960	3,002.90	2,714	2,586	417	5.56	75
1961	12,619.41	11,390	10,854	1,765	5.56	317
1962	10,188.48	9,182	8,750	1,439	5.57	258
1963	5,050.89	4,546	4,332	719	5.57	129
1964	5,705.77	5,127	4,886	820	5.58	147
1965	719.36	645	615	105	5.58	19
1966	298.31	267	254	44	5.59	8
1967	312.59	279	266	47	5.59	8
1968	866.41	773	737	130	5.60	23
1969	6,460.01	5,755	5,484	976	5.60	174
1970	2,619.30	2,329	2,219	400	5.61	71
1971	1,289.99	1,145	1,091	199	5.61	35
1972	525.03	465	443	82	5.62	15
1973	2,840.51	2,510	2,392	449	5.62	80
1978	1,561.97	1,363	1,299	263	5.64	47
1980	5,452.67	4,731	4,508	944	5.64	167
1983	14,357.28	12,461	11,875	2,483	5.67	438
1985	11,928.83	10,302	9,817	2,112	5.57	379
1988	50,333.77	42,854	40,838	9,496	5.63	1,687
1989	8,061.33	6,827	6,506	1,556	5.65	275
1990	118,528.60	99,683	94,993	23,536	5.72	4,115
1992	46,145.69	38,458	36,648	9,497	5.65	1,681
1994	1,671,118.26	1,377,336	1,312,530	358,588	5.65	63,467
1995	21,516.96	17,614	16,785	4,732	5.65	838
1998	25,162.12	20,100	19,154	6,008	5.67	1,060
2001	18,594.42	14,396	13,719	4,876	5.69	857
2002	46,029.81	35,254	33,595	12,435	5.65	2,201
2003	134,107.23	101,144	96,385	37,722	5.70	6,618
2004	123,117.18	91,624	87,313	35,804	5.67	6,315
2005	58,991.49	43,158	41,127	17,864	5.69	3,140
2014	122,066.62	65,135	62,070	59,996	5.68	10,563

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - SOUTH - LANCASTER SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. 0						
2015	9,284.31	4,565	4,350	4,934	5.69	867
2016	79,738.65	35,237	33,579	46,160	5.68	8,127
2018	20,446.39	6,257	5,963	14,484	5.67	2,554
2019	2,111,191.15	442,928	422,088	1,689,104	5.65	298,956
2020	406,953.84	33,452	31,878	375,076	5.59	67,098
	5,364,201.01	2,740,486	2,611,542	2,752,659		487,773

UGI UTILITIES, INC. - GAS DIVISION - SOUTH - READING SERVICE BUILDING
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5
PROBABLE RETIREMENT YEAR.. 6-2030
NET SALVAGE PERCENT.. 0

1951	528.58	456	435	94	9.01	10
1955	646,191.83	553,605	527,557	118,635	9.09	13,051
1956	855.49	731	697	159	9.11	17
1957	8,462.65	7,221	6,881	1,581	9.13	173
1958	2,072.00	1,764	1,681	391	9.15	43
1959	4,366.27	3,710	3,535	831	9.17	91
1960	4,206.08	3,567	3,399	807	9.18	88
1961	462,189.45	390,998	372,601	89,589	9.20	9,738
1962	292.82	247	235	57	9.22	6
1963	241.75	204	194	47	9.23	5
1966	3,424.92	2,861	2,726	699	9.28	75
1967	2,491.05	2,075	1,977	514	9.29	55
1969	782.26	648	618	165	9.32	18
1970	7,289.64	6,019	5,736	1,554	9.33	167
1971	7,405.63	6,096	5,809	1,596	9.34	171
1972	3,105.56	2,548	2,428	677	9.35	72
1973	2,634.53	2,154	2,053	582	9.36	62
1974	1,121,838.43	913,715	870,723	251,115	9.38	26,771
1975	21,132.53	17,148	16,341	4,791	9.39	510
1976	30,577.79	24,715	23,552	7,026	9.40	747
1977	32,978.67	26,548	25,299	7,680	9.41	816
1978	13,406.85	10,746	10,240	3,166	9.42	336
1979	139,748.21	111,518	106,271	33,477	9.43	3,550
1980	435,334.46	345,878	329,604	105,731	9.43	11,212
1981	54,477.28	43,069	41,043	13,435	9.44	1,423
1982	36,731.98	29,503	28,115	8,617	9.37	920
1983	2,781.50	2,217	2,113	669	9.48	71

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - SOUTH - READING SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1984	85,868.04	68,171	64,963	20,905	9.41	2,222
1985	29,394.64	23,210	22,118	7,277	9.39	775
1986	134,662.34	105,616	100,647	34,016	9.42	3,611
1987	3,208.50	2,496	2,379	830	9.49	87
1988	2,019.89	1,563	1,489	530	9.42	56
1989	932,593.70	716,978	683,243	249,351	9.40	26,527
1990	688,296.24	524,688	500,001	188,296	9.43	19,968
1991	53,699.74	40,522	38,615	15,084	9.51	1,586
1992	335,417.27	251,093	239,279	96,139	9.49	10,131
1993	36,038.64	26,737	25,479	10,560	9.52	1,109
1994	327,586.45	241,333	229,978	97,609	9.47	10,307
1995	33,747.03	24,612	23,454	10,293	9.47	1,087
1996	42,379.35	30,526	29,090	13,290	9.51	1,397
1997	10,002.33	7,122	6,787	3,215	9.50	338
1998	242,871.42	170,496	162,474	80,398	9.55	8,419
2000	1,432,437.55	977,782	931,776	500,662	9.53	52,535
2001	369,452.06	248,567	236,872	132,581	9.48	13,985
2002	170,780.72	112,784	107,477	63,303	9.51	6,656
2003	197,167.13	127,666	121,659	75,508	9.53	7,923
2004	197,341.24	125,035	119,152	78,189	9.54	8,196
2005	500,739.59	310,459	295,851	204,888	9.50	21,567
2006	71,706.16	43,253	41,218	30,488	9.54	3,196
2007	735,812.39	431,112	410,827	324,985	9.54	34,066
2008	540,790.67	306,899	292,459	248,332	9.53	26,058
2009	130,702.47	71,390	68,031	62,671	9.55	6,562
2010	91,155.44	47,765	45,518	45,638	9.54	4,784
2011	74,251.75	37,037	35,294	38,957	9.55	4,079
2012	246,827.51	116,453	110,974	135,854	9.52	14,270
2013	35,629.62	15,684	14,946	20,684	9.54	2,168
2014	441,446.79	179,051	170,626	270,820	9.53	28,418
2015	379,362.94	138,961	132,423	246,940	9.52	25,939
2016	853,184.34	274,128	261,230	591,955	9.51	62,246
2017	168,455.50	45,399	43,263	125,193	9.49	13,192
2018	627,437.07	131,134	124,964	502,473	9.46	53,116
2019	4,027,313.33	554,158	528,084	3,499,229	9.40	372,258
2020	1,823,195.78	93,712	89,303	1,733,893	9.22	188,058
	19,118,523.84	9,133,553	8,703,804	10,414,720		1,107,090

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - SOUTH - BETHLEHEM SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 3-2025						
NET SALVAGE PERCENT.. 0						
1951	730.20	680	648	82	4.35	19
1957	163.83	152	145	19	4.37	4
1962	40,974.62	37,734	35,959	5,016	4.39	1,143
1965	1,567,005.46	1,437,775	1,370,125	196,880	4.40	44,745
1966	142,946.82	130,994	124,831	18,116	4.40	4,117
1967	15,954.41	14,598	13,911	2,043	4.41	463
1968	9,460.27	8,644	8,237	1,223	4.41	277
1969	18,666.34	17,032	16,231	2,436	4.41	552
1970	12,903.20	11,756	11,203	1,700	4.41	385
1971	7,221.56	6,568	6,259	963	4.42	218
1975	432.10	390	372	60	4.43	14
1976	3,658.72	3,298	3,143	516	4.43	116
1977	2,770.44	2,492	2,375	396	4.43	89
1981	873.48	778	741	132	4.44	30
1982	6,159.03	5,512	5,253	906	4.49	202
1984	25,998.29	23,185	22,094	3,904	4.40	887
1987	84,605.93	74,546	71,038	13,567	4.49	3,022
1990	146,946.76	128,020	121,996	24,950	4.47	5,582
1991	1,839.60	1,598	1,523	317	4.42	72
1992	58,567.66	50,626	48,244	10,324	4.43	2,330
1996	316,288.61	267,327	254,749	61,540	4.49	13,706
1997	209,065.14	175,887	167,611	41,454	4.43	9,358
1998	101,386.46	84,637	80,655	20,732	4.45	4,659
1999	77,675.00	64,299	61,274	16,401	4.47	3,669
2000	1,473.37	1,211	1,154	319	4.44	72
2001	99,787.96	81,148	77,330	22,458	4.48	5,013
2002	58,494.74	47,182	44,962	13,533	4.44	3,048
2003	67,677.49	53,885	51,350	16,328	4.48	3,645
2004	165,960.48	130,611	124,466	41,495	4.47	9,283
2005	181,796.97	141,184	134,541	47,256	4.46	10,596
2006	25,352.02	19,374	18,462	6,890	4.47	1,541
2007	26,253.00	19,742	18,813	7,440	4.45	1,672
2008	2,114.70	1,560	1,487	628	4.45	141
2009	1,660.00	1,197	1,141	519	4.45	117
2010	11,586.09	8,126	7,744	3,842	4.47	860
2011	102,995.75	70,058	66,762	36,234	4.47	8,106
2013	46,334.76	29,052	27,685	18,650	4.46	4,182
2014	313,407.10	185,788	177,046	136,361	4.46	30,574
2015	323,293.30	178,523	170,123	153,170	4.46	34,343

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - SOUTH - BETHLEHEM SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 3-2025						
NET SALVAGE PERCENT.. 0						
2016	640,776.43	321,798	306,657	334,120	4.46	74,915
2017	530,512.31	233,425	222,442	308,070	4.46	69,074
2018	1,440,138.53	517,730	493,370	946,769	4.45	212,757
	6,891,908.93	4,590,122	4,374,149	2,517,760		565,598

UGI UTILITIES, INC. - GAS DIVISION - SOUTH - LEBANON SERVICE BUILDING
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5
PROBABLE RETIREMENT YEAR.. 6-2027
NET SALVAGE PERCENT.. 0

1933	486.22	445	424	62	6.16	10
1992	1,935,939.13	1,569,659	1,495,804	440,135	6.59	66,788
1993	14,981.06	12,057	11,490	3,491	6.64	526
1994	9,901.64	7,924	7,551	2,350	6.61	356
2000	1,857.38	1,401	1,335	522	6.67	78
2001	33,807.74	25,183	23,998	9,810	6.68	1,469
2019	80,065.74	14,820	14,123	65,943	6.60	9,991
2020	267,662.70	19,058	18,161	249,501	6.52	38,267
	2,344,701.61	1,650,547	1,572,886	771,816		117,485

UGI UTILITIES, INC. - GAS DIVISION - SOUTH - STONE RIDGE SERVICE BUILDING
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5
PROBABLE RETIREMENT YEAR.. 6-2059
NET SALVAGE PERCENT.. 0

2009	4,716,421.64	1,220,610	1,163,178	3,553,243	32.94	107,870
2011	171,760.34	38,509	36,697	135,063	32.87	4,109
2014	13,417.69	2,233	2,128	11,290	32.56	347
2015	16,442.96	2,388	2,276	14,167	32.38	438
2016	42,340.23	5,182	4,938	37,402	32.26	1,159
2017	7,484.25	739	704	6,780	31.96	212
2018	199,966.26	14,758	14,064	185,903	31.40	5,920
2019	206,545.75	9,625	9,172	197,374	30.66	6,438
2020	691,867.38	11,969	11,406	680,462	28.40	23,960
	6,066,246.50	1,306,013	1,244,563	4,821,684		150,453

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - SOUTH - GAS TRAINING CENTER						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 9-2070						
NET SALVAGE PERCENT.. 0						
2020	19,271,200.00			19,271,200	32.68	589,694
	19,271,200.00			19,271,200		589,694

UGI UTILITIES, INC. - GAS DIVISION - SOUTH - OTHER STRUCTURES
SURVIVOR CURVE.. IOWA 40-R2
NET SALVAGE PERCENT.. 0

1905	1,772.86	1,773	1,773			
1910	60.00	60	60			
1911	216.84	217	217			
1915	137.10	137	137			
1918	6,393.73	6,394	6,394			
1920	2,629.39	2,629	2,629			
1922	5,988.48	5,988	5,988			
1923	2,109.03	2,109	2,109			
1924	56.97	57	57			
1928	42,110.11	42,110	42,110			
1929	1,155.95	1,156	1,156			
1931	32,711.78	32,712	32,712			
1932	558.50	558	559			
1933	38.19	38	38			
1934	294.20	294	294			
1935	3,928.43	3,928	3,928			
1937	231.68	232	232			
1938	137.60	138	138			
1940	92.08	92	92			
1943	263.95	264	264			
1944	222.70	223	223			
1945	26.59	27	27			
1947	6,728.44	6,680	6,329	400	0.29	400
1948	389.31	384	364	26	0.52	26
1949	2,226.28	2,183	2,068	158	0.78	158
1950	41,662.13	40,579	38,445	3,217	1.04	3,093
1951	8,972.39	8,679	8,223	750	1.31	573
1952	13,229.71	12,707	12,039	1,191	1.58	754
1953	37,657.21	35,906	34,017	3,640	1.86	1,957
1954	23,310.31	22,063	20,903	2,408	2.14	1,125
1955	4,030.83	3,787	3,588	443	2.42	183
1957	4,417.85	4,088	3,873	545	2.99	182

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - SOUTH - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
1958	5,893.41	5,410	5,125	768	3.28	234
1959	3,157.87	2,876	2,725	433	3.57	121
1960	5,286.12	4,776	4,525	761	3.86	197
1961	2,376.73	2,130	2,018	359	4.15	87
1962	9,238.38	8,211	7,779	1,459	4.45	328
1963	15,395.32	13,571	12,857	2,538	4.74	535
1964	7,384.97	6,454	6,115	1,270	5.04	252
1965	4,952.29	4,291	4,065	887	5.34	166
1966	2,475.74	2,127	2,015	461	5.64	82
1967	1,378.95	1,174	1,112	267	5.95	45
1968	1,200.85	1,013	960	241	6.27	38
1969	91.53	76	72	20	6.59	3
1970	720.85	596	565	156	6.93	23
1971	10,500.90	8,592	8,140	2,361	7.27	325
1972	1,075.97	871	825	251	7.63	33
1975	162.35	127	120	42	8.77	5
1976	23,927.16	18,436	17,466	6,461	9.18	704
1977	7,087.09	5,386	5,103	1,984	9.60	207
1978	7,962.27	5,966	5,652	2,310	10.03	230
1979	4,040.54	2,982	2,825	1,215	10.48	116
1980	13,814.96	10,033	9,505	4,310	10.95	394
1983	366.49	281	266	100	11.29	9
1985	26,874.33	19,989	18,938	7,937	12.14	654
1986	5,482.37	4,019	3,808	1,675	12.48	134
1988	336.18	237	225	112	13.41	8
1989	45,591.17	31,485	29,829	15,762	14.00	1,126
1990	1,186.75	804	762	425	14.39	30
1991	5,128.88	3,390	3,212	1,917	15.00	128
1992	7,627.38	4,934	4,674	2,953	15.42	192
1994	48,753.88	30,101	28,518	20,236	16.42	1,232
1995	28,379.61	17,079	16,181	12,199	16.87	723
1996	2,247.24	1,310	1,241	1,006	17.52	57
1997	46,598.64	26,393	25,005	21,594	17.99	1,200
1998	39,219.18	21,445	20,317	18,902	18.65	1,014
1999	72,309.39	38,244	36,232	36,077	19.15	1,884
2000	47,066.30	24,023	22,759	24,307	19.66	1,236
2001	115,483.92	56,749	53,764	61,720	20.18	3,058
2002	43,268.02	20,414	19,340	23,928	20.71	1,155
2003	35,000.90	15,743	14,915	20,086	21.41	938
2004	74,346.04	31,894	30,216	44,130	21.96	2,010
2005	301,471.59	122,880	116,417	185,055	22.52	8,217
2006	138,517.66	53,426	50,616	87,902	23.09	3,807

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - SOUTH - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
2007	77,718.12	28,328	26,838	50,880	23.54	2,161
2011	148,488.48	40,062	37,955	110,534	25.71	4,299
2012	1,929.76	472	447	1,483	26.22	57
2013	5,250.61	1,150	1,090	4,161	26.75	156
2014	20,826.06	4,019	3,808	17,018	27.17	626
2015	3,354.33	557	528	2,827	27.61	102
2016	9,714.83	1,346	1,275	8,440	27.97	302
2017	20,807.53	2,301	2,180	18,628	28.15	662
2018	57,875.47	4,699	4,452	53,424	28.27	1,890
2019	72,528.62	3,684	3,490	69,038	28.00	2,466
2020	241,967.77	4,501	4,264	237,704	26.45	8,987
	2,117,602.37	959,249	914,115	1,203,487		63,096

UGI UTILITIES, INC. - GAS DIVISION - NORTH - EMPIRE YARD - MAJOR STRUCTURES
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5
PROBABLE RETIREMENT YEAR.. 12-2047
NET SALVAGE PERCENT.. 0

1960	97,404.09	66,236	72,820	24,584	22.38	1,098
1961	83,955.19	56,760	62,402	21,553	22.51	957
1962	136,582.71	91,781	100,904	35,679	22.64	1,576
1963	9,186.58	6,136	6,746	2,441	22.76	107
1964	3,579.23	2,376	2,612	967	22.88	42
1965	465.29	307	338	128	23.00	6
1966	289.20	190	209	80	23.11	3
1967	837.64	545	599	238	23.22	10
1968	3,479.61	2,249	2,473	1,007	23.33	43
1969	645.12	414	455	190	23.44	8
1970	2,270.48	1,447	1,591	680	23.54	29
1971	73,148.93	46,260	50,858	22,291	23.64	943
1972	5,165.01	3,241	3,563	1,602	23.74	67
1973	5,741.14	3,575	3,930	1,811	23.83	76
1974	1,055.94	652	717	339	23.93	14
1975	19,724.89	12,076	13,276	6,449	24.02	268
1976	96,574.71	58,603	64,428	32,147	24.11	1,333
1977	257,839.01	155,070	170,484	87,355	24.19	3,611
1978	14,607.81	8,704	9,569	5,039	24.27	208
1979	30,799.62	18,176	19,983	10,817	24.35	444
1980	49,455.58	28,890	31,762	17,694	24.43	724
1981	48,214.30	27,868	30,638	17,576	24.51	717

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - NORTH - EMPIRE YARD - MAJOR STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. 0						
1982	15,860.76	9,767	10,738	5,123	23.86	215
1983	15,693.11	9,587	10,540	5,153	23.73	217
1984	46,953.32	28,257	31,066	15,888	23.99	662
1985	67,842.73	40,414	44,431	23,412	23.92	979
1986	217,568.33	128,170	140,910	76,658	23.89	3,209
1987	94,551.54	54,708	60,146	34,406	24.22	1,421
1988	78,006.40	44,526	48,952	29,055	24.25	1,198
1989	132,303.33	74,421	81,818	50,485	24.31	2,077
1990	1,458.17	807	887	571	24.39	23
1991	12,620.43	6,903	7,589	5,031	24.22	208
1992	107,175.54	57,532	63,251	43,925	24.38	1,802
1993	236,608.02	125,000	137,425	99,183	24.44	4,058
1994	9,139.61	4,747	5,219	3,921	24.52	160
1995	131,868.72	67,253	73,938	57,931	24.50	2,365
1996	76,921.05	38,445	42,266	34,655	24.52	1,413
1997	4,584,369.40	2,240,840	2,463,580	2,120,789	24.58	86,281
1998	278,241.47	132,721	145,914	132,328	24.67	5,364
1999	84,174.78	39,276	43,180	40,995	24.58	1,668
2000	89,028.12	40,330	44,339	44,689	24.75	1,806
2001	719,788.53	317,211	348,742	371,047	24.75	14,992
2002	41,950.89	17,930	19,712	22,239	24.79	897
2003	179,465.82	74,442	81,842	97,624	24.69	3,954
2004	145,127.36	57,949	63,709	81,418	24.82	3,280
2005	165,877.27	63,763	70,101	95,776	24.82	3,859
2006	139,083.83	51,433	56,545	82,538	24.71	3,340
2007	871,480.47	307,110	337,637	533,844	24.81	21,517
2008	78,803.47	26,399	29,023	49,780	24.81	2,006
2009	53,802.54	17,077	18,774	35,028	24.73	1,416
2010	195,089.33	58,176	63,959	131,131	24.71	5,307
2011	313,185.58	86,878	95,514	217,672	24.75	8,795
2012	49,147.89	12,572	13,822	35,326	24.72	1,429
2013	122,023.26	28,456	31,285	90,739	24.66	3,680
2014	163,131.54	34,143	37,537	125,595	24.56	5,114
2015	94,426.67	17,299	19,019	75,408	24.53	3,074
2016	605,705.07	94,308	103,682	502,023	24.40	20,575
2017	57,925.55	7,322	8,050	49,876	24.20	2,061
2018	71,385.02	6,746	7,417	63,968	23.96	2,670
2019	840,078.68	50,405	55,415	784,663	23.50	33,390
2020	249,410.00	5,487	6,032	243,378	22.23	10,948
	12,378,295.68	5,070,366	5,574,362	6,803,934		279,714

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - NORTH - EMPIRE YARD - MINOR STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 3-2022						
NET SALVAGE PERCENT.. 0						
1960	26,418.59	25,700	26,419			
1961	2,174.55	2,115	2,175			
1962	11,027.29	10,719	11,027			
1964	206.08	200	206			
1965	465.94	452	466			
1972	4,741.76	4,587	4,742			
1973	58,099.30	56,170	58,099			
1976	662.46	639	662			
1977	8,951.86	8,631	8,952			
1978	23,709.99	22,843	23,710			
1979	531.80	512	532			
1980	8,587.57	8,260	8,588			
1981	51,626.36	49,614	51,626			
1982	21,963.23	21,170	21,963			
1984	11,260.58	10,817	11,261			
1986	30,733.21	29,473	30,733			
1987	11,222.30	10,746	11,222			
1988	15,586.00	14,878	15,586			
1989	8,555.37	8,154	8,555			
1990	93,291.61	88,898	93,292			
1992	5,986.99	5,683	5,987			
1993	1,582.34	1,499	1,582			
1994	38,483.03	36,405	38,483			
1995	4,543.76	4,287	4,544			
1996	1,518.38	1,432	1,518			
1997	1,119.99	1,053	1,120			
1998	3,453.43	3,240	3,453			
2001	6,500.57	6,034	6,501			
2002	8,620.26	7,974	8,620			
2003	26,778.64	24,650	26,779			
2004	260,843.45	239,298	260,843			
2005	28,008.81	25,527	28,009			
2008	29,118.28	25,988	29,118			
2010	188,226.64	164,830	188,227			
2011	216,153.27	186,670	215,671	482	1.50	321
2014	19,593.75	15,934	18,410	1,184	1.49	795
2016	36,249.81	27,209	31,436	4,814	1.50	3,209
2017	42,761.14	29,963	34,618	8,143	1.50	5,429

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - NORTH - EMPIRE YARD - MINOR STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 3-2022						
NET SALVAGE PERCENT.. 0						
2018	50,727.36	31,745	36,677	14,050	1.50	9,367
2019	101,211.11	50,687	58,562	42,649	1.50	28,433
2020	30,048.48	7,542	8,714	21,335	1.49	14,319
	1,491,345.34	1,272,228	1,398,688	92,657		61,873

UGI UTILITIES, INC. - GAS DIVISION - NORTH - ARCHBALD
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5
PROBABLE RETIREMENT YEAR.. 12-2052
NET SALVAGE PERCENT.. 0

2001	6,588.56	2,685	2,952	3,637	28.34	128
2002	3,761,749.55	1,482,129	1,629,453	2,132,297	28.45	74,949
2003	87,305.12	33,307	36,618	50,687	28.37	1,787
2004	115,589.06	42,340	46,549	69,040	28.55	2,418
2005	21,208.41	7,461	8,203	13,006	28.56	455
2006	70,134.56	23,593	25,938	44,196	28.60	1,545
2007	23,787.70	7,643	8,403	15,385	28.52	539
2008	35,903.70	10,951	12,040	23,864	28.48	838
2009	2,428.49	698	767	1,661	28.50	58
2010	43,978.16	11,821	12,996	30,982	28.56	1,085
2011	22,717.30	5,675	6,239	16,478	28.52	578
2012	5,675.06	1,308	1,438	4,237	28.40	149
2013	10,872.73	2,275	2,501	8,372	28.34	295
2014	82,227.20	15,393	16,923	65,304	28.22	2,314
2015	2,291.24	374	411	1,880	28.17	67
2016	41,387.60	5,736	6,306	35,081	27.97	1,254
2017	11,090.83	1,242	1,365	9,725	27.75	350
2018	113,543.87	9,481	10,423	103,120	27.44	3,758
2019	155,434.20	8,238	9,057	146,377	26.83	5,456
2020	98,120.79	1,923	2,114	96,007	25.07	3,830
	4,712,034.13	1,674,273	1,840,696	2,871,338		101,853

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - NORTH - BLOOMSBURG						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2059						
NET SALVAGE PERCENT.. 0						
1907	11.13	9	10	1	13.27	
1909	54.37	45	49	5	13.84	
1910	128.94	106	117	12	14.13	1
1912	14.80	12	13	2	14.71	
1915	2,542.09	2,047	2,250	292	15.58	19
1930	24,594.43	18,395	20,223	4,371	20.04	218
1933	40.24	30	33	7	20.94	
1934	66.71	49	54	13	21.24	1
1944	69.60	48	53	17	24.24	1
1968	638.81	366	402	236	30.55	8
1974	833.49	450	495	339	31.79	11
1976	102,578.20	54,101	59,479	43,099	32.16	1,340
1977	20,782.11	10,830	11,907	8,876	32.35	274
1978	82.60	43	47	35	32.52	1
1980	1,530.98	768	844	687	32.87	21
1981	975.83	483	531	445	33.03	13
1983	3,253.87	1,769	1,945	1,309	31.25	42
1984	4,139.70	2,221	2,442	1,698	31.32	54
1987	1,502.13	769	845	657	31.69	21
1988	13,383.55	6,733	7,402	5,981	31.85	188
1991	1,053.63	502	552	502	32.10	16
1996	6,965.46	2,987	3,284	3,682	32.64	113
1998	26,313.22	10,715	11,780	14,533	32.75	444
2000	16,035.69	6,148	6,759	9,277	32.97	281
2001	5,472.76	2,028	2,230	3,243	33.13	98
2003	14,169.49	4,886	5,372	8,798	33.26	265
2007	20,521.00	5,929	6,518	14,003	33.23	421
2008	5,604.15	1,527	1,679	3,925	33.37	118
2010	18,948.14	4,555	5,008	13,940	33.17	420
2011	186,360.00	41,428	45,546	140,814	33.24	4,236
2014	776,896.84	128,266	141,016	635,881	32.87	19,345
2015	32,072.72	4,606	5,064	27,009	32.81	823
2016	12,847.63	1,561	1,716	11,131	32.54	342
2018	53,777.19	3,926	4,316	49,461	31.75	1,558
2019	47,215.15	2,191	2,409	44,806	30.86	1,452
2020	29,804.28	513	564	29,240	28.65	1,021
	1,431,280.93	321,042	352,954	1,078,327		33,166

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - NORTH - GAS TRAINING CENTER						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 9-2070						
NET SALVAGE PERCENT.. 0						
2020	9,380,600.00	140,709		9,380,600	32.94	284,778
	9,380,600.00	140,709		9,380,600		284,778

UGI UTILITIES, INC. - GAS DIVISION - NORTH - OTHER STRUCTURES
SURVIVOR CURVE.. IOWA 40-R2
NET SALVAGE PERCENT.. 0

1936	228.36	228	228			
1940	42.42	42	42			
1950	4,835.75	4,710	4,836			
1957	133.64	124	134			
1962	75.04	67	74	1	4.45	
1963	87,557.97	77,182	84,872	2,686	4.74	567
1967	309.04	263	289	20	5.95	3
1970	268.11	222	244	24	6.93	3
1971	270,610.85	221,427	243,490	27,121	7.27	3,731
1972	1,483.54	1,201	1,321	163	7.63	21
1973	1,403.00	1,122	1,234	169	8.00	21
1974	17,281.28	13,661	15,022	2,259	8.38	270
1975	142,614.71	111,346	122,440	20,174	8.77	2,300
1976	279,561.74	215,402	236,864	42,697	9.18	4,651
1977	5,953.42	4,525	4,976	978	9.60	102
1978	8,570.99	6,422	7,062	1,509	10.03	150
1980	3,547.15	2,576	2,833	714	10.95	65
1982	2,092.10	1,632	1,795	297	10.77	28
1983	1,750.01	1,343	1,477	273	11.29	24
1984	10,719.26	8,121	8,930	1,789	11.60	154
1985	11,519.50	8,568	9,422	2,098	12.14	173
1986	1,490.12	1,092	1,201	289	12.48	23
1987	65,541.14	47,072	51,762	13,779	13.05	1,056
1988	168,114.07	118,739	130,570	37,544	13.41	2,800
1989	66,064.65	45,624	50,170	15,895	14.00	1,135
1990	3,304.78	2,239	2,462	843	14.39	59
1992	1,438.77	931	1,024	415	15.42	27
1994	9,022.04	5,570	6,125	2,897	16.42	176
1995	7,217.81	4,344	4,777	2,441	16.87	145
1996	4,223.96	2,463	2,708	1,516	17.52	87
1997	25,874.94	14,656	16,116	9,759	17.99	542
1998	20,767.12	11,355	12,486	8,281	18.65	444

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - NORTH - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
1999	4,982.41	2,635	2,898	2,085	19.15	109
2000	408,542.16	208,520	229,297	179,246	19.66	9,117
2001	15,813.23	7,771	8,545	7,268	20.18	360
2002	129,511.38	61,103	67,191	62,320	20.71	3,009
2003	18,536.71	8,338	9,169	9,368	21.41	438
2004	40,705.95	17,463	19,203	21,503	21.96	979
2005	19,916.61	8,118	8,927	10,990	22.52	488
2007	62,969.42	22,952	25,239	37,731	23.54	1,603
2008	2,275.50	776	853	1,422	24.13	59
2009	9,249.70	2,936	3,229	6,021	24.73	243
2010	66,121.21	19,440	21,377	44,744	25.21	1,775
2011	412,129.02	111,192	122,271	289,858	25.71	11,274
2012	83,987.58	20,560	22,609	61,379	26.22	2,341
2014	113,897.55	21,982	24,172	89,725	27.17	3,302
2015	183,697.95	30,512	33,552	150,146	27.61	5,438
2016	68,324.45	9,470	10,414	57,911	27.97	2,070
2017	316,775.51	35,035	38,526	278,250	28.15	9,885
2018	291,746.82	23,690	26,050	265,696	28.27	9,399
2019	122,822.70	6,239	6,861	115,962	28.00	4,142
2020	577,178.71	10,736	11,806	565,373	26.45	21,375
	4,172,801.85	1,563,737	1,719,173	2,453,629		106,163

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL - STROUDSBURG DISTRICT OFFICE
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5
PROBABLE RETIREMENT YEAR.. 6-2033
NET SALVAGE PERCENT.. 0

1993	160,385.58	110,634	126,453	33,933	12.31	2,757
1994	6,220.65	4,253	4,861	1,360	12.26	111
1996	6,678.28	4,450	5,086	1,592	12.26	130
1997	2,604.61	1,708	1,952	652	12.34	53
1999	57,672.00	36,702	41,950	15,722	12.28	1,280
2000	1,948.93	1,218	1,392	557	12.29	45
2005	3,293.96	1,833	2,095	1,199	12.36	97
2006	4,160.53	2,250	2,572	1,589	12.31	129
2008	48,446.63	24,407	27,897	20,550	12.31	1,669
2010	2,564.38	1,179	1,348	1,217	12.33	99
2011	12,660.48	5,509	6,297	6,364	12.33	516
2015	123,729.17	38,245	43,713	80,016	12.29	6,511
2016	123,460.63	33,112	37,847	85,614	12.28	6,972

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL - STROUDSBURG DISTRICT OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
2017	90,105.43	20,021	22,884	67,222	12.25	5,488
2018	17,553.68	2,984	3,411	14,143	12.21	1,158
2019	71,663.36	7,897	9,026	62,637	12.11	5,172
2020	25,184.15	1,028	1,175	24,009	11.77	2,040
	758,332.45	297,430	339,958	418,374		34,227

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL - PORT ALLEGANY OPERATIONS CENTER
 INTERIM SURVIVOR CURVE.. IOWA 80-R1.5
 PROBABLE RETIREMENT YEAR.. 6-2042
 NET SALVAGE PERCENT.. 0

1989	121.37	74	85	37	20.03	2
1992	745,093.44	435,731	498,035	247,059	20.06	12,316
1993	3,095.07	1,788	2,044	1,051	20.02	52
1994	8,522.26	4,856	5,550	2,972	20.01	149
1995	2,660.98	1,486	1,698	963	20.16	48
1996	9,790.73	5,373	6,141	3,649	20.14	181
1998	1,715.61	903	1,032	683	20.24	34
2000	415,069.88	209,320	239,250	175,820	20.15	8,726
2002	78,231.31	37,340	42,679	35,552	20.26	1,755
2003	8,304.10	3,851	4,402	3,902	20.23	193
2004	30,519.40	13,697	15,655	14,864	20.26	734
2005	10,915.18	4,720	5,395	5,520	20.34	271
2006	34,018.80	14,159	16,184	17,835	20.34	877
2009	25,488.71	9,204	10,520	14,969	20.35	736
2010	22,636.45	7,724	8,828	13,808	20.27	681
2011	16,757.02	5,349	6,114	10,643	20.26	525
2013	4,125.66	1,117	1,277	2,849	20.20	141
2014	9,372.84	2,285	2,612	6,761	20.17	335
2015	37,151.35	7,969	9,108	28,043	20.14	1,392
2016	10,272.42	1,882	2,151	8,121	20.07	405
2018	11,888.87	1,334	1,525	10,364	19.77	524
2019	161,083.75	11,501	13,145	147,938	19.51	7,583
2020	56,576.92	1,482	1,694	54,883	18.62	2,948
	1,703,412.12	783,145	895,124	808,288		40,608

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL - POTTSVILLE METER SHOP						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. 0						
1981	21,224.91	12,006	13,723	7,502	25.66	292
1994	8,710.36	4,432	5,066	3,645	25.58	142
1995	4,223.04	2,111	2,413	1,810	25.52	71
1996	9,099.05	4,437	5,071	4,028	25.75	156
1997	10,994.27	5,244	5,994	5,000	25.76	194
1999	510,826.33	232,835	266,127	244,699	25.67	9,532
2000	12,198.09	5,401	6,173	6,025	25.80	234
2002	2,274.84	947	1,082	1,192	25.95	46
2009	182,589.99	56,055	64,070	118,520	25.96	4,565
2014	17,784.02	3,583	4,095	13,689	25.76	531
2017	148,473.76	18,025	20,602	127,871	25.32	5,050
2019	100,610.21	5,795	6,624	93,987	24.54	3,830
2020	35,348.82	749	856	34,493	23.08	1,494
	1,064,357.69	351,620	401,897	662,461		26,137

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL - LEHIGHTON OPERATIONS CENTER
 INTERIM SURVIVOR CURVE.. IOWA 80-R1.5
 PROBABLE RETIREMENT YEAR.. 3-2069
 NET SALVAGE PERCENT.. 0

2019	800,000.00	32,480	37,124	762,876	35.40	21,550
2020	3,500,000.00	53,200	60,807	3,439,193	32.50	105,821
	4,300,000.00	85,680	97,931	4,202,069		127,371

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL - GAS TRAINING CENTER
 INTERIM SURVIVOR CURVE.. IOWA 80-R1.5
 PROBABLE RETIREMENT YEAR.. 9-2070
 NET SALVAGE PERCENT.. 0

2020	5,348,200.00	80,223		5,348,200	32.94	162,362
	5,348,200.00	80,223		5,348,200		162,362

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
1966	23,347.54	20,056	22,924	424	5.64	75
1967	8,913.60	7,588	8,673	241	5.95	41
1968	2,216.53	1,869	2,136	80	6.27	13
1969	2,702.09	2,257	2,580	122	6.59	19
1970	1,785.19	1,476	1,687	98	6.93	14
1971	2,839.21	2,323	2,655	184	7.27	25
1972	1,943.84	1,573	1,798	146	7.63	19
1973	2,383.99	1,907	2,180	204	8.00	26
1974	9,687.80	7,658	8,753	935	8.38	112
1975	1,398.64	1,092	1,248	150	8.77	17
1976	656.41	506	578	78	9.18	8
1977	2,962.05	2,251	2,573	389	9.60	41
1978	347.67	260	297	50	10.03	5
1979	1,090.89	805	920	171	10.48	16
1980	3,400.76	2,470	2,823	578	10.95	53
1981	7,672.02	5,480	6,264	1,408	11.43	123
1982	9,886.10	7,714	8,817	1,069	10.77	99
1983	438.20	336	384	54	11.29	5
1984	11,366.78	8,611	9,842	1,525	11.60	131
1985	914.72	680	777	137	12.14	11
1986	322.72	237	271	52	12.48	4
1987	1,708.53	1,227	1,402	306	13.05	23
1988	14,397.17	10,169	11,623	2,774	13.41	207
1989	3,352.53	2,315	2,646	707	14.00	50
1990	230,208.10	155,989	178,293	51,915	14.39	3,608
1991	46,183.84	30,528	34,893	11,291	15.00	753
1992	21,238.63	13,739	15,703	5,535	15.42	359
1993	106,766.86	67,519	77,173	29,594	15.91	1,860
1994	129,214.39	79,777	91,184	38,030	16.42	2,316
1995	37,812.75	22,756	26,010	11,803	16.87	700
1996	687,459.29	400,858	458,175	229,284	17.52	13,087
1997	232,597.48	131,743	150,581	82,017	17.99	4,559
1998	239,423.56	130,917	149,636	89,787	18.65	4,814
1999	76,913.51	40,680	46,497	30,417	19.15	1,588
2000	169,700.72	86,615	99,000	70,701	19.66	3,596
2001	47,302.13	23,244	26,568	20,735	20.18	1,028
2002	57,564.19	27,159	31,042	26,522	20.71	1,281
2003	619,170.17	278,503	318,325	300,845	21.41	14,052
2004	735,054.97	315,339	360,428	374,627	21.96	17,060
2005	260,854.04	106,324	121,527	139,327	22.52	6,187
2006	117,070.98	45,154	51,610	65,461	23.09	2,835
2007	183,592.68	66,920	76,489	107,104	23.54	4,550

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL - OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
2008	500,843.97	170,888	195,323	305,521	24.13	12,661
2009	316,206.31	100,364	114,715	201,492	24.73	8,148
2010	120,840.10	35,527	40,607	80,233	25.21	3,183
2011	80,925.82	21,834	24,956	55,970	25.71	2,177
2012	17,586.99	4,305	4,921	12,666	26.22	483
2013	151,905.13	33,267	38,024	113,881	26.75	4,257
2014	194,049.16	37,451	42,806	151,243	27.17	5,567
2015	459,876.13	76,385	87,307	372,569	27.61	13,494
2016	259,706.94	35,995	41,142	218,565	27.97	7,814
2017	96,029.24	10,621	12,140	83,890	28.15	2,980
2018	242,701.65	19,707	22,525	220,177	28.27	7,788
2019	742,331.98	37,710	43,102	699,230	28.00	24,972
2020	3,257,179.76	60,584	69,247	3,187,933	26.45	120,527
	10,554,046.45	2,759,262	3,153,800	7,400,246		299,421
	118,469,090.90	34,779,685	35,195,642	83,273,449		4,638,862
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						18.0 3.92

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - SOUTH - ALLENTOWN UNITE BUILDING						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 2-2020						
NET SALVAGE PERCENT.. 0						
2015	23,465.58	23,466	23,466			
	23,465.58	23,466	23,466			
UGI UTILITIES, INC. - GAS DIVISION - SOUTH - WYOMISSING UNITE BUILDING						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 4-2021						
NET SALVAGE PERCENT.. 0						
2016	61,661.46	54,586	54,241	7,420	0.58	7,420
	61,661.46	54,586	54,241	7,420		7,420
	85,127.04	78,052	77,707	7,420		7,420
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.0 8.72

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	28,832.75	28,112	27,768	1,065	0.50	1,065
2002	10,131.48	9,372	9,257	874	1.50	583
2003	58,882.74	51,522	50,891	7,992	2.50	3,197
2004	19,545.79	16,125	15,927	3,618	3.50	1,034
2005	12,973.40	10,054	9,931	3,043	4.50	676
2006	15,741.19	11,412	11,272	4,469	5.50	813
2007	98,862.25	66,732	65,914	32,948	6.50	5,069
2008	10,904.48	6,815	6,731	4,173	7.50	556
2009	366,901.89	210,969	208,384	158,518	8.50	18,649
2010	51,285.03	26,925	26,595	24,690	9.50	2,599
2013	49,177.44	18,442	18,216	30,961	12.50	2,477
2014	164,928.32	53,602	52,945	111,983	13.50	8,295
2015	281,316.72	77,362	76,414	204,903	14.50	14,131
2016	365,539.37	82,246	81,238	284,301	15.50	18,342
2017	816,037.98	142,807	141,057	674,981	16.50	40,908
2018	267,729.88	33,466	33,056	234,674	17.50	13,410
2019	690,000.00	51,750	51,116	638,884	18.50	34,534
2020	710,700.00	17,768	17,550	693,150	19.50	35,546
	4,019,490.71	915,481	904,263	3,115,228		201,884

UGI UTILITIES, INC. - GAS DIVISION - NORTH
SURVIVOR CURVE.. 20-SQUARE
NET SALVAGE PERCENT.. 0

2001	12,167.72	11,864	11,671	496	0.50	496
2002	57,421.92	53,115	52,253	5,169	1.50	3,446
2003	12,589.63	11,016	10,837	1,752	2.50	701
2004	826.89	682	671	156	3.50	45
2005	1,086.91	842	828	259	4.50	58
2006	1,234.22	895	880	354	5.50	64
2007	1,312.22	886	872	441	6.50	68
2008	24,417.03	15,261	15,013	9,404	7.50	1,254
2010	2,239.24	1,176	1,157	1,082	9.50	114
2011	20,678.25	9,822	9,663	11,016	10.50	1,049
2014	33,759.66	10,972	10,794	22,966	13.50	1,701
2015	35,177.20	9,674	9,517	25,660	14.50	1,770
2016	233,275.70	52,487	51,635	181,640	15.50	11,719
2017	400,087.15	70,015	68,879	331,208	16.50	20,073

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - NORTH						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2018	31,159.18	3,895	3,832	27,327	17.50	1,562
2019	214,000.00	16,050	15,790	198,210	18.50	10,714
2020	220,420.00	5,510	5,421	214,999	19.50	11,026
	1,301,852.92	274,162	269,713	1,032,140		65,860
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	17,492.16	17,055	17,418	75	0.50	75
2002	2,532.25	2,342	2,392	140	1.50	93
2003	11,966.55	10,471	10,694	1,273	2.50	509
2006	1,393.32	1,010	1,031	362	5.50	66
2007	4,828.41	3,259	3,328	1,500	6.50	231
2010	1,926.82	1,012	1,034	893	9.50	94
2014	4,225.61	1,373	1,402	2,823	13.50	209
2015	64,028.79	17,608	17,982	46,046	14.50	3,176
2016	22,950.78	5,164	5,274	17,677	15.50	1,140
2017	29,884.80	5,230	5,341	24,544	16.50	1,488
2018	66,716.27	8,340	8,517	58,199	17.50	3,326
2019	147,000.00	11,025	11,259	135,741	18.50	7,337
2020	151,410.00	3,785	3,865	147,545	19.50	7,566
	526,355.76	87,674	89,538	436,818		25,310
	5,847,699.39	1,277,317	1,263,514	4,584,186		293,054
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						15.6 5.01

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2016	48,600.31	21,870	38,575	10,025	5.50	1,823
	48,600.31	21,870	38,575	10,025		1,823
UGI UTILITIES, INC. - GAS DIVISION - NORTH						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	5,097.89	4,843	5,098			
2015	4,313.90	2,373	2,616	1,698	4.50	377
2016	42,502.55	19,126	21,081	21,422	5.50	3,895
2017	3,747.59	1,312	1,446	2,302	6.50	354
	55,661.93	27,654	30,240	25,422		4,626
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2013	1,637.58	1,228	1,196	442	2.50	177
2015	7,913.29	4,352	4,239	3,674	4.50	816
2016	5,541.48	2,494	2,429	3,112	5.50	566
2017	8,554.22	2,994	2,916	5,638	6.50	867
2018	2,807.70	702	684	2,124	7.50	283
	26,454.27	11,770	11,464	14,990		2,709
	130,716.51	61,294	80,279	50,437		9,158
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.5 7.01

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - NORTH						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2016	4,339.34	3,905	4,741-	9,080	0.50	9,080
	4,339.34	3,905	4,741-	9,080		9,080
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2016	120,423.88	108,381	120,424			
2017	352,715.90	246,901	322,882	29,834	1.50	19,889
	473,139.78	355,282	443,306	29,834		19,889
	477,479.12	359,187	438,565	38,914		28,969
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.3 6.07

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 8-L2.5						
NET SALVAGE PERCENT.. 0						
2019	115,376.00	25,383	26,785	88,591	5.32	16,652
2020	143,233.00	10,714	11,306	131,927	6.18	21,347
	258,609.00	36,097	38,091	220,518		37,999
UGI UTILITIES, INC. - GAS DIVISION - NORTH						
SURVIVOR CURVE.. IOWA 8-L2.5						
NET SALVAGE PERCENT.. 0						
2018	256,464.98	91,096	47,712	208,753	4.54	45,981
2019	86,971.24	19,134	10,022	76,950	5.32	14,464
2020	110,250.52	8,247	4,319	105,931	6.18	17,141
	453,686.74	118,477	62,053	391,634		77,586
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 8-L2.5						
NET SALVAGE PERCENT.. 0						
2019	69,843.44	15,366	5,201	64,642	5.32	12,151
2020	105,997.09	7,929	2,684	103,313	6.18	16,717
	175,840.53	23,295	7,885	167,956		28,868
	888,136.27	177,869	108,029	780,108		144,453
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.4 16.26

UGI UTILITIES, INC. - GAS DIVISION

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

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
2016	8,496.03	4,148	1,010	7,486	4.72	1,586
2018	837,531.68	242,214	58,994	778,538	6.14	126,798
2019	1,609,877.30	285,431	69,519	1,540,358	6.96	221,316
2020	1,708,419.45	102,163	24,883	1,683,537	7.85	214,463
	4,164,324.46	633,956	154,406	4,009,918		564,163
UGI UTILITIES, INC. - GAS DIVISION - NORTH						
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
2016	243,298.73	118,778	7,485	235,814	4.72	49,961
2018	513,087.95	148,385	9,351	503,737	6.14	82,042
2019	1,278,420.04	226,664	14,284	1,264,136	6.96	181,629
2020	1,317,102.54	78,763	4,963	1,312,139	7.85	167,151
	3,351,909.26	572,590	36,083	3,315,826		480,783
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
2019	937,939.14	166,297	66,024-	1,003,963	6.96	144,248
2020	1,263,994.82	75,587	30,010-	1,294,005	7.85	164,841
	2,201,933.96	241,884	96,034-	2,297,968		309,089
	9,718,167.68	1,448,430	94,455	9,623,712		1,354,035
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.1 13.93

UGI UTILITIES, INC. - GAS DIVISION

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

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2019	716,129.00	101,261	105,166	610,963	9.10	67,139
2020	771,868.00	36,432	37,837	734,031	10.09	72,748
	1,487,997.00	137,693	143,003	1,344,994		139,887
UGI UTILITIES, INC. - GAS DIVISION - NORTH						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2018	153,398.90	36,018	33,864-	187,262	8.15	22,977
2019	521,138.38	73,689	69,281-	590,420	9.10	64,881
2020	594,310.64	28,051	26,373-	620,684	10.09	61,515
	1,268,847.92	137,758	129,518-	1,398,366		149,373
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2003	7,278.57	6,471	6,481	798	2.19	364
2004	40,525.30	35,370	35,422	5,103	2.40	2,126
2006	78,921.58	66,144	66,242	12,680	2.80	4,529
2019	532,173.64	75,249	75,360	456,813	9.10	50,199
2020	573,686.00	27,078	27,118	546,568	10.09	54,169
	1,232,585.09	210,312	210,623	1,021,962		111,387
	3,989,430.01	485,763	224,108	3,765,322		400,647
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.4 10.04

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2018	224,309.18	52,668	24,377-	248,687	8.15	30,514
2019	602,580.61	85,205	39,437-	642,018	9.10	70,551
2020	486,741.33	22,974	10,634-	497,375	10.09	49,294
	1,313,631.12	160,847	74,448-	1,388,079		150,359
UGI UTILITIES, INC. - GAS DIVISION - NORTH						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2018	184,780.84	43,387	25,366-	210,147	8.15	25,785
2019	464,876.46	65,734	38,431-	503,307	9.10	55,308
2020	374,861.80	17,693	10,344-	385,206	10.09	38,177
	1,024,519.10	126,814	74,141-	1,098,660		119,270
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
2000	10,967.93	10,208	10,591	377	1.53	246
2002	27,040.49	24,461	25,378	1,662	1.95	852
2005	141,483.43	121,053	125,592	15,891	2.62	6,065
2019	464,229.83	65,642	68,103	396,126	9.10	43,530
2020	361,807.00	17,077	17,717	344,090	10.09	34,102
	1,005,528.68	238,441	247,382	758,147		84,795
	3,343,678.90	526,102	98,793	3,244,886		354,424
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.2 10.60

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
2012	11,162.38	6,443	7,481	3,681	6.23	591
2016	301,227.82	105,610	122,625	178,603	8.34	21,415
2019	43,637.58	5,455	6,334	37,304	10.50	3,553
2020	55,697.13	2,345	2,723	52,974	11.38	4,655
	411,724.91	119,853	139,163	272,562		30,214

UGI UTILITIES, INC. - GAS DIVISION - NORTH
SURVIVOR CURVE.. IOWA 15-L2
NET SALVAGE PERCENT.. 0

1985	264.41	255	264			
1998	4,122.87	3,553	3,853	270	3.61	75
2004	878.23	683	741	138	4.73	29
2011	41,582.41	25,640	27,805	13,777	5.91	2,331
2018	1,416,405.10	289,655	314,116	1,102,289	9.72	113,404
2019	33,676.73	4,210	4,566	29,111	10.50	2,772
2020	42,896.68	1,806	1,959	40,938	11.38	3,597
	1,539,826.43	325,802	353,304	1,186,522		122,208

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL
SURVIVOR CURVE.. IOWA 15-L2
NET SALVAGE PERCENT.. 0

1993	2,399.53	2,187	2,400			
2000	29,819.28	24,941	29,819			
2001	5,610.64	4,617	5,611			
2002	20,346.52	16,448	20,347			
2003	15,003.75	11,895	15,004			
2004	83,970.51	65,262	83,891	80	4.73	17
2005	107,855.34	82,078	105,507	2,348	4.87	482
2006	19,743.72	14,685	18,877	867	4.99	174
2009	12,743.11	8,632	11,096	1,647	5.48	301

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
2017	7,087.43	1,982	2,548	4,540	9.02	503
2019	32,522.38	4,065	5,225	27,297	10.50	2,600
2020	41,399.75	1,743	2,241	39,159	11.38	3,441
	378,501.96	238,535	302,564	75,938		7,518
	2,330,053.30	684,190	795,031	1,535,022		159,940
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.6 6.86

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - NORTH						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	1,768.11	1,459	1,469	299	3.50	85
	1,768.11	1,459	1,469	299		85
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	3,091.40	3,014	3,023	69	0.50	69
2014	5,589.99	1,817	1,822	3,768	13.50	279
2018	10,273.98	1,284	1,288	8,986	17.50	513
	18,955.37	6,115	6,133	12,822		861
	20,723.48	7,574	7,602	13,121		946
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					13.9	4.56

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	155,343.66	151,460	150,800	4,543	0.50	4,543
2002	160,394.15	148,365	147,719	12,675	1.50	8,450
2003	344,961.13	301,841	300,526	44,435	2.50	17,774
2004	376,497.34	310,610	309,257	67,240	3.50	19,211
2005	585,131.98	453,477	451,502	133,630	4.50	29,696
2006	533,535.20	386,813	385,128	148,407	5.50	26,983
2007	637,237.38	430,135	428,262	208,976	6.50	32,150
2008	236,121.16	147,576	146,933	89,188	7.50	11,892
2009	267,438.49	153,777	153,107	114,331	8.50	13,451
2010	162,964.81	85,557	85,184	77,780	9.50	8,187
2011	451,363.00	214,397	213,463	237,900	10.50	22,657
2012	368,654.37	156,678	155,996	212,659	11.50	18,492
2013	792,113.30	297,042	295,748	496,365	12.50	39,709
2014	476,076.46	154,725	154,051	322,025	13.50	23,854
2015	1,648,297.12	453,282	451,308	1,196,989	14.50	82,551
2016	1,255,504.54	282,489	281,259	974,246	15.50	62,855
2017	1,651,077.68	288,939	287,681	1,363,397	16.50	82,630
2018	679,293.19	84,912	84,542	594,751	17.50	33,986
2019	1,157,500.00	86,812	86,434	1,071,066	18.50	57,895
2020	1,192,225.00	29,806	29,676	1,162,549	19.50	59,618
	13,131,729.96	4,618,693	4,598,576	8,533,154		656,584

UGI UTILITIES, INC. - GAS DIVISION - NORTH
SURVIVOR CURVE.. 20-SQUARE
NET SALVAGE PERCENT.. 0

2001	237,021.51	231,096	227,567	9,454	0.50	9,454
2002	75,121.24	69,487	68,426	6,695	1.50	4,463
2003	110,682.26	96,847	95,368	15,314	2.50	6,126
2004	270,994.91	223,571	220,157	50,838	3.50	14,525
2005	107,276.26	83,139	81,869	25,407	4.50	5,646
2006	272,070.63	197,251	194,239	77,832	5.50	14,151
2007	397,958.98	268,622	264,520	133,439	6.50	20,529
2008	194,881.81	121,801	119,941	74,941	7.50	9,992
2009	386,652.36	222,325	218,930	167,722	8.50	19,732
2010	528,508.76	277,467	273,230	255,279	9.50	26,871
2011	46,412.17	22,046	21,709	24,703	10.50	2,353
2012	106,370.79	45,208	44,518	61,853	11.50	5,379
2013	245,409.98	92,029	90,624	154,786	12.50	12,383
2014	495,061.18	160,895	158,438	336,623	13.50	24,935

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - NORTH						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	960,119.93	264,033	260,001	700,119	14.50	48,284
2016	569,090.97	128,045	126,090	443,001	15.50	28,581
2017	514,359.40	90,013	88,638	425,721	16.50	25,801
2018	591,630.19	73,954	72,825	518,805	17.50	29,646
2019	754,000.00	56,550	55,686	698,314	18.50	37,747
2020	776,620.00	19,416	19,120	757,500	19.50	38,846
	7,640,243.33	2,743,795	2,701,897	4,938,346		385,444

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL
SURVIVOR CURVE.. 20-SQUARE
NET SALVAGE PERCENT.. 0

2001	219,423.39	213,938	170,376	49,047	0.50	49,047
2002	302,797.23	280,087	223,056	79,741	1.50	53,161
2003	431,280.54	377,370	300,531	130,750	2.50	52,300
2004	331,589.75	273,562	217,860	113,730	3.50	32,494
2005	348,565.16	270,138	215,133	133,432	4.50	29,652
2006	299,558.28	217,180	172,958	126,600	5.50	23,018
2007	431,966.80	291,578	232,208	199,759	6.50	30,732
2008	477,194.99	298,247	237,519	239,676	7.50	31,957
2009	190,844.18	109,735	87,391	103,453	8.50	12,171
2010	675,112.97	354,434	282,265	392,848	9.50	41,352
2011	86,555.66	41,114	32,742	53,813	10.50	5,125
2012	140,562.63	59,739	47,575	92,988	11.50	8,086
2013	268,626.03	100,735	80,224	188,402	12.50	15,072
2014	510,814.37	166,015	132,211	378,603	13.50	28,045
2015	362,285.21	99,628	79,342	282,943	14.50	19,513
2016	615,851.16	138,567	110,352	505,499	15.50	32,613
2017	243,698.18	42,647	33,963	209,735	16.50	12,711
2018	405,950.61	50,744	40,412	365,539	17.50	20,888
2019	265,800.00	19,935	15,876	249,924	18.50	13,509
2020	273,774.00	6,844	5,450	268,324	19.50	13,760
	6,882,251.14	3,412,237	2,717,446	4,164,805		525,206
	27,654,224.43	10,774,725	10,017,919	17,636,305		1,567,234

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.3 5.67

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	552.73	152	145	408	14.50	28
2016	1,085.72	244	233	853	15.50	55
2017	330,397.55	57,820	55,150	275,248	16.50	16,682
2018	98,427.37	12,303	11,735	86,693	17.50	4,954
	430,463.37	70,519	67,262	363,201		21,719
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.7 5.05

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. IOWA 15-L2						
NET SALVAGE PERCENT.. 0						
2013	3,670.17	1,949	574	3,096	6.62	468
2018	185,509.92	37,937	11,182	174,328	9.72	17,935
2019	477,092.62	59,637	17,579	459,514	10.50	43,763
2020	641,807.66	27,020	7,964	633,843	11.38	55,698
	1,308,080.37	126,543	37,300	1,270,780		117,864

UGI UTILITIES, INC. - GAS DIVISION - NORTH
SURVIVOR CURVE.. IOWA 15-L2
NET SALVAGE PERCENT.. 0

2003	6,133.69	4,863	3,763	2,371	4.57	519
2004	27,126.51	21,083	16,314	10,812	4.73	2,286
2007	5,176.99	3,746	2,899	2,278	5.16	441
2008	15,527.86	10,908	8,441	7,087	5.29	1,340
2009	23,628.78	16,006	12,386	11,243	5.48	2,052
2010	6,441.14	4,187	3,240	3,201	5.65	567
2019	377,612.70	47,202	36,526	341,087	10.50	32,484
2020	494,761.62	20,829	16,118	478,644	11.38	42,060
	956,409.29	128,824	99,686	856,723		81,749

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL
SURVIVOR CURVE.. IOWA 15-L2
NET SALVAGE PERCENT.. 0

2001	17,326.57	14,258	2,430	14,897	4.20	3,547
2003	25,487.27	20,206	3,444	22,044	4.57	4,824
2004	47,900.63	37,228	6,345	41,556	4.73	8,786
2005	105,184.30	80,045	13,642	91,542	4.87	18,797
2006	18,351.28	13,650	2,326	16,025	4.99	3,211
2009	44,422.55	30,092	5,129	39,294	5.48	7,170
2018	897.76	184	31	866	9.72	89
2019	365,493.46	45,687	7,786	357,707	10.50	34,067
2020	477,529.68	20,104	3,426	474,103	11.38	41,661
	1,102,593.50	261,454	44,559	1,058,034		122,152
	3,367,083.16	516,821	181,545	3,185,537		321,765

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.9 9.56

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	3,293.70	3,129	3,039	255	0.50	255
2012	82,937.84	70,497	68,460	14,478	1.50	9,652
2013	31,838.36	23,879	23,189	8,649	2.50	3,460
	118,069.90	97,505	94,687	23,383		13,367
UGI UTILITIES, INC. - GAS DIVISION - NORTH						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	4,804.92	4,565	3,097	1,708	0.50	1,708
2017	713,345.03	249,671	169,380	543,965	6.50	83,687
	718,149.95	254,236	172,477	545,673		85,395
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	151.47	98	83	69	3.50	20
2015	28,671.36	15,769	13,288	15,383	4.50	3,418
2017	17,961.49	6,287	5,298	12,663	6.50	1,948
	46,784.32	22,154	18,669	28,115		5,386
	883,004.17	373,895	285,833	597,171		104,148
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.7 11.79

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - SOUTH						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	63,823.07	48,931	61,385	2,438	3.50	697
2010	45,540.21	31,878	39,991	5,549	4.50	1,233
2011	96,716.37	61,253	76,843	19,874	5.50	3,613
2012	102,456.20	58,059	72,836	29,620	6.50	4,557
2013	51,777.87	25,889	32,478	19,300	7.50	2,573
2014	178,624.07	77,403	97,103	81,521	8.50	9,591
2015	39,471.49	14,473	18,157	21,315	9.50	2,244
2016	31,694.40	9,508	11,928	19,766	10.50	1,882
2017	117,274.53	27,364	34,329	82,946	11.50	7,213
2018	15,290.37	2,548	3,197	12,094	12.50	968
2019	3,795,310.00	379,531	476,127	3,319,183	13.50	245,865
2020	3,909,169.00	130,293	163,454	3,745,715	14.50	258,325
	8,447,147.58	867,130	1,087,827	7,359,321		538,761

UGI UTILITIES, INC. - GAS DIVISION - NORTH
SURVIVOR CURVE.. 15-SQUARE
NET SALVAGE PERCENT.. 0

2007	137,069.69	123,363	124,720	12,350	1.50	8,233
2008	48,106.71	40,089	40,530	7,577	2.50	3,031
2009	72,298.45	55,429	56,039	16,260	3.50	4,646
2010	346,189.24	242,332	244,998	101,192	4.50	22,487
2011	26,672.91	16,893	17,079	9,594	5.50	1,744
2012	6,969.59	3,949	3,992	2,977	6.50	458
2014	262,109.02	113,580	114,829	147,280	8.50	17,327
2016	184,658.73	55,398	56,007	128,651	10.50	12,252
2017	64,069.97	14,949	15,113	48,957	11.50	4,257
2018	1,867.96	311	314	1,554	12.50	124
	1,150,012.27	666,293	673,622	476,390		74,559

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL
SURVIVOR CURVE.. 15-SQUARE
NET SALVAGE PERCENT.. 0

2007	6,481.84	5,834	5,303	1,179	1.50	786
2009	19,072.92	14,623	13,291	5,782	3.50	1,652
2010	46,085.64	32,260	29,322	16,764	4.50	3,725
2011	70,068.25	44,376	40,335	29,734	5.50	5,406
2012	14,758.99	8,363	7,601	7,158	6.50	1,101

UGI UTILITIES, INC. - GAS DIVISION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UGI UTILITIES, INC. - GAS DIVISION - CENTRAL						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	2,414.03	1,046	951	1,463	8.50	172
2015	4,956.48	1,817	1,652	3,305	9.50	348
2016	65,264.82	19,579	17,796	47,469	10.50	4,521
2017	81,790.39	19,084	17,346	64,444	11.50	5,604
2018	4,489.10	748	680	3,809	12.50	305
2019	543,280.00	54,328	49,380	493,900	13.50	36,585
2020	559,578.00	18,651	16,952	542,626	14.50	37,422
	1,418,240.46	220,709	200,609	1,217,631		97,627
	11,015,400.31	1,754,132	1,962,058	9,053,342		710,947
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.7 6.45

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, 2020

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.. 1-2069						
NET SALVAGE PERCENT.. 0						
2019	31,275,000.00	1,469,925	1,709,179	29,565,821	30.45	970,963
	31,275,000.00	1,469,925	1,709,179	29,565,821		970,963
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.4 3.10

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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	24,721	21,064	4,291	0.50	4,291
2003	7,182.75	6,285	5,355	1,828	2.50	731
2004	11,896.38	9,815	8,363	3,533	3.50	1,009
2005	39,965.68	30,973	26,391	13,575	4.50	3,017
2006	2,468.81	1,790	1,525	944	5.50	172
2007	878.14	593	505	373	6.50	57
2008	572.40	358	305	267	7.50	36
2009	4,753.12	2,733	2,329	2,424	8.50	285
2010	747,318.56	392,342	334,305	413,014	9.50	43,475
2019	1,925,000.00	144,375	123,018	1,801,982	18.50	97,404
	2,765,391.04	613,985	523,160	2,242,231		150,477
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.9 5.44

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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						
2016	18,241.85	16,418	18,242			
2017	14,155.11	9,909	14,155			
2019	2,000,000.00	600,000	869,129	1,130,871	3.50	323,106
	2,032,396.96	626,327	901,526	1,130,871		323,106
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.5 15.90

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - CARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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	26,164	26,876			
2008	22,536.44	20,734	22,536			
2014	22,224.80	16,860	20,480	1,745	2.07	843
	71,637.08	63,758	69,892	1,745		843
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.1 1.18

INFORMATION SERVICES

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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	3,769.21	3,675	3,655	114	0.50	114
2002	6,694.08	6,192	6,158	536	1.50	357
2003	22,684.22	19,849	19,739	2,945	2.50	1,178
2004	5,698.56	4,701	4,675	1,024	3.50	293
2007	1,760.05	1,188	1,181	579	6.50	89
	40,606.12	35,605	35,408	5,198		2,031
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.6 5.00

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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						
2016	2,457,142.53	2,211,428	2,153,443	303,700	0.50	303,700
2017	4,328,639.39	3,030,048	2,950,599	1,378,040	1.50	918,693
2018	2,258,693.97	1,129,347	1,099,735	1,158,959	2.50	463,584
	9,044,475.89	6,370,823	6,203,777	2,840,699		1,685,977
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.7 18.64

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEVELOPMENT COSTS - 5 YEARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	8,400,000.00	2,520,000	2,520,000	5,880,000	3.50	1,680,000
	8,400,000.00	2,520,000	2,520,000	5,880,000		1,680,000
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.5 20.00

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEVELOPMENT COSTS - 10 YEARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

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						
2011	24,265.04	23,052	22,699	1,566	0.50	1,566
2012	2,890,937.57	2,457,297	2,419,653	471,285	1.50	314,190
2013	431,236.80	323,428	318,473	112,764	2.50	45,106
2014	988,604.39	642,593	632,749	355,855	3.50	101,673
2015	1,151,853.19	633,519	623,814	528,039	4.50	117,342
2016	1,180,029.80	531,013	522,878	657,152	5.50	119,482
2017	803,731.20	281,306	276,997	526,734	6.50	81,036
2018	3,415,676.99	853,919	840,837	2,574,840	7.50	343,312
2019	11,200,000.00	1,680,000	1,654,264	9,545,736	8.50	1,123,028
2020	11,380,000.00	569,000	560,283	10,819,717	9.50	1,138,918
	33,466,334.98	7,995,127	7,872,647	25,593,688		3,385,653
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.6 10.12

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEVELOPMENT COSTS - 15 YEARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	1,660,897.57	1,605,540	1,549,671	111,227	0.50	111,227
2007	3,042,652.35	2,738,387	2,643,098	399,554	1.50	266,369
2008	2,908,998.47	2,424,156	2,339,802	569,196	2.50	227,678
2011	457,198.79	289,558	279,482	177,717	5.50	32,312
2012	533,950.04	302,573	292,044	241,906	6.50	37,216
2013	527,925.94	263,963	254,778	273,148	7.50	36,420
2014	495,556.48	214,739	207,267	288,289	8.50	33,916
2016	1,419,264.44	425,779	410,963	1,008,301	10.50	96,029
2017	76,469,061.83	17,842,526	17,221,652	59,247,410	11.50	5,151,949
2018	171,914.66	28,653	27,656	144,259	12.50	11,541
2019	55,426,026.00	5,542,603	5,349,734	50,076,292	13.50	3,709,355
2020	7,500,000.00	249,975	241,277	7,258,723	14.50	500,602
	150,613,446.57	31,928,452	30,817,424	119,796,023		10,214,614
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.7 6.78

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, 2020

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 80-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1974	574,897.52	468,243	491,186	83,712	9.38	8,925
1975	7,158.54	5,809	6,094	1,065	9.39	113
1976	1,629.59	1,317	1,382	248	9.40	26
1977	2,106.01	1,695	1,778	328	9.41	35
1978	554.20	444	466	88	9.42	9
1979	6,707.24	5,352	5,614	1,093	9.43	116
1980	28,233.56	22,432	23,531	4,703	9.43	499
1981	44,870.26	35,474	37,212	7,658	9.44	811
1982	427.88	344	361	67	9.37	7
1983	1,273.20	1,015	1,065	208	9.48	22
1984	1,922.47	1,526	1,601	321	9.41	34
1985	15,545.14	12,274	12,875	2,670	9.39	284
1986	1,122.78	881	924	199	9.42	21
1987	100.24	78	82	18	9.49	2
1989	40,014.11	30,763	32,270	7,744	9.40	824
1990	23,330.17	17,785	18,656	4,674	9.43	496
1992	95,013.29	71,127	74,612	20,401	9.49	2,150
1993	1,839.65	1,365	1,432	408	9.52	43
1994	27,141.96	19,995	20,975	6,167	9.47	651
1995	4,582.00	3,342	3,506	1,076	9.47	114
1996	248.50	179	188	60	9.51	6
1998	683.50	480	504	180	9.55	19
2000	72,144.40	49,246	51,659	20,485	9.53	2,150
2001	73,338.56	49,342	51,760	21,579	9.48	2,276
2002	5,526.75	3,650	3,829	1,698	9.51	179
2003	201.42	130	136	65	9.53	7
2004	1,508.64	956	1,003	506	9.54	53
2005	4,812.03	2,983	3,129	1,683	9.50	177
2006	458.13	276	290	168	9.54	18
2007	379,291.04	222,227	233,115	146,176	9.54	15,322
2008	444,898.44	252,480	264,851	180,047	9.53	18,893
2009	14,014.85	7,655	8,030	5,985	9.55	627
2010	2,629.36	1,378	1,446	1,183	9.54	124
2011	3,560.30	1,776	1,863	1,697	9.55	178
2012	294.73	139	146	149	9.52	16
2014	5,428.44	2,202	2,310	3,118	9.53	327
2015	44,230.06	16,201	16,994	27,236	9.52	2,861

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, 2020

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 80-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
2016	33,847.95	10,875	11,408	22,440	9.51	2,360
2017	6,680.06	1,800	1,888	4,792	9.49	505
2018	41,704.28	8,716	9,143	32,561	9.46	3,442
	2,013,971.25	1,333,952	1,399,314	614,657		64,722
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.5 3.21

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

UGI UTILITIES, INC. – GAS DIVISION - SOUTH

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

EXPERIENCED AND ESTIMATED 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				
305.00		974,761.00		974,761.00-
376.00	1,701,303.10	326,422.00		326,422.00-
378.00	6,229.79	7,767.00	13,958.00	6,191.00
380.00	6,896,779.86	3,901,271.00		3,901,271.00-
381.00	977,335.91			
382.00	17.24	6,045.00		6,045.00-
383.00		61,658.00		61,658.00-
384.00	14.04	1,162.00		1,162.00-
390.10		216,207.00		216,207.00-
391.10	34,367.33			
391.20	2,725.73			
392.00	67,369.89	13.00-		13.00
394.00	111,607.41			
396.00	273,062.82			
398.00	53,248.23			
	10,124,061.35	5,495,280.00	13,958.00	5,481,322.00-
2017 TRANSACTION YEAR				
305.00		74,121.00		74,121.00-
376.00	2,541,992.50	666,545.00	9,141.00-	675,686.00-
378.00	106,233.50	231,160.00	17,469.00	213,691.00-
380.00	5,554,399.21	2,807,443.00		2,807,443.00-
381.00	972,012.53			
382.00	24.90	5,151.00		5,151.00-
383.00		3,528,931.00		3,528,931.00-
384.00	12.94	308.00		308.00-
390.10		72,512.00		72,512.00-
391.10	28,523.09			
391.20	8,397.64			
394.00	124,174.53			
397.00	56,157.92			
398.00		26,099.00		26,099.00-
	9,391,928.76	7,412,270.00	8,328.00	7,403,942.00-

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

EXPERIENCED AND ESTIMATED 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				
305.00		6.00-		6.00
376.00	3,139,146.73	1,107,253.00	4,146.00-	1,111,399.00-
378.00	23,013.80	168,251.00	37,473.00	130,778.00-
380.00	5,525,493.63	3,085,484.00		3,085,484.00-
381.00	394,422.92			
382.00		254.00		254.00-
383.00		1,353,342.00		1,353,342.00-
384.00		5.00-		5.00
390.10	37,749.37	705.00-		705.00
391.10	152,564.09			
391.20	67,874.16			
394.00	125,968.97			
396.00	805,255.15			
397.00	283,427.93			
398.00	14,386.49	3,075.00		3,075.00-
	10,569,303.24	5,716,943.00	33,327.00	5,683,616.00-
2019 TRANSACTION YEAR				
305.00		200,000.00		200,000.00-
376.00	2,380,742.00	503,405.00		503,405.00-
378.00	1,462,161.00	618,348.00	184,963.00	433,385.00-
380.00	5,729,462.00	3,943,016.00		3,943,016.00-
381.00	727,988.00	655.00		655.00-
382.00	71,090.00	48,924.00		48,924.00-
383.00	183,718.00	126,435.00		126,435.00-
384.00	19,167.00	13,191.00		13,191.00-
390.10	653,131.00	65,313.00		65,313.00-
391.10	431,826.00			
391.20	75,179.00			
392.00	4,592,281.00	3,705.00	53,584.00	49,879.00
394.00	224,988.00			
396.00	148,000.00		444.00	444.00
397.00	105,387.00			
399.00	16,032.00			
	16,821,152.00	5,522,992.00	238,991.00	5,284,001.00-

UGI UTILITIES, INC. - GAS DIVISION - SOUTH

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2020 TRANSACTION YEAR				
305.00		206,000.00		206,000.00-
376.00	2,815,212.00	537,873.91		537,873.91-
378.00	1,515,330.00	640,832.88	191,689.19	449,143.69-
380.00	3,336,839.00	2,296,412.69		2,296,412.69-
381.00	1,270,819.00	1,143.74		1,143.74-
382.00	72,752.00	50,067.68		50,067.68-
383.00	189,230.00	130,227.91		130,227.91-
384.00	19,742.00	13,586.24		13,586.24-
390.10	343,654.00	34,365.46		34,365.46-
391.10	17,374.00			
392.00	1,503,148.00	3,515.21	50,835.31	47,320.10
394.00	129,059.00			
396.00	192,768.00		578.30	578.30
	11,405,927.00	3,914,025.72	243,102.80	3,670,922.92-
TOTAL	58,312,372.35	28,061,510.72	537,706.80	27,523,803.92-

UGI UTILITIES, INC. – GAS DIVISION - NORTH

UGI UTILITIES, INC. - GAS DIVISION - NORTH

EXPERIENCED AND ESTIMATED 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				
376.00	304,177.11	682,142.00		682,142.00-
378.00	71,410.17	42,702.00	13,547.00	29,155.00-
380.00	153,940.54	1,631,415.00		1,631,415.00-
381.00	231,735.10			
385.00		4,524.00		4,524.00-
390.00		7,947.00		7,947.00-
390.10	95,721.07			
391.30	496,052.68			
391.40	29,163.09			
392.00	345,220.22	7,224.00	33,800.01	26,576.01
394.00	150,569.97			
396.00	30,303.72	1,832.00	8,550.00	6,718.00
	1,908,293.67	2,377,786.00	55,897.01	2,321,888.99-
2017 TRANSACTION YEAR				
375.00		35,280.00		35,280.00-
376.00	796,542.31	939,985.00		939,985.00-
378.00	266,840.79	31,496.00	16,955.00	14,541.00-
380.00	1,405,210.19	1,995,847.00		1,995,847.00-
381.00	1,222,933.25			
385.00		8,027.00		8,027.00-
390.00		5,324.00		5,324.00-
391.10	212,095.70			
391.20	76,819.18			
391.30	162,157.47			
392.00	3,199,391.96	888.00	39,110.01	38,222.01
394.00	270,958.03			
396.00	142,439.97			
397.00	352,524.04			
398.00	75,609.85			
	8,183,522.74	3,016,847.00	56,065.01	2,960,781.99-

UGI UTILITIES, INC. - GAS DIVISION - NORTH

EXPERIENCED AND ESTIMATED 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	3,628.88	184.00-		184.00
376.00	3,823,591.02	805,384.00		805,384.00-
378.00	2,539,749.93	172,379.00	129,798.00	42,581.00-
379.00	1,601,657.00			
380.00	997,575.21	1,681,174.00		1,681,174.00-
381.00	357,176.28			
385.00	91,823.12	42.00-		42.00
391.10	290,105.02			
391.30	3,178.26			
392.00	196,490.71	189.00		189.00-
394.00	351,950.52			
396.00	1,031,562.64			
398.00	76.21-			
	11,288,412.38	2,658,900.00	129,798.00	2,529,102.00-
2019 TRANSACTION YEAR				
376.00	1,596,139.00	222,438.00		222,438.00-
378.00	295,826.00	125,105.00	37,422.00	87,683.00-
380.00	2,460,846.00	1,693,554.00		1,693,554.00-
381.00	312,838.00	282.00		282.00-
390.10	127,001.00	12,700.00		12,700.00-
391.10	19,160.00			
391.30	4,214.00			
391.40	3,295,776.00			
392.00	2,557,088.00	3,855.00	55,722.00	51,867.00
394.00	308,754.00			
396.00	114,000.00		342.00	342.00
397.00	932,920.00			
	12,024,562.00	2,057,934.00	93,486.00	1,964,448.00-

UGI UTILITIES, INC. - GAS DIVISION - NORTH

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2020 TRANSACTION YEAR				
376.00	1,606,876.00	222,646.57		222,646.57-
378.00	314,006.00	132,792.93	39,721.70	93,071.23-
380.00	1,332,362.00	916,931.40		916,931.40-
381.00	318,386.00	286.55		286.55-
390.10	98,519.00	9,851.79		9,851.79-
391.10	47,087.00			
391.20	33,245.00			
391.30	160,490.00			
392.00	1,567,947.00	3,807.39	55,060.81	51,253.42
394.00	222,340.00			
396.00	148,458.00		445.37	445.37
	5,849,716.00	1,286,316.63	95,227.88	1,191,088.75-
TOTAL	39,254,506.79	11,397,783.63	430,473.90	10,967,309.73-

UGI UTILITIES, INC. – GAS DIVISION - CENTRAL

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

EXPERIENCED AND ESTIMATED 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				
330.00		453.00		453.00-
334.00		1,018.00		1,018.00-
369.00	1,229.71	1,984.00		1,984.00-
376.00	405,232.73	185,885.00		185,885.00-
378.00	67,696.07	94,172.00	13,547.00	80,625.00-
380.00	220,547.04	520,361.00		520,361.00-
382.00	118,596.28	357,907.00		357,907.00-
383.00	16.35	304.00		304.00-
384.00	58.18	304.00		304.00-
385.00	627.42			
387.00	1,750.00	1,062.00	400.00	662.00-
390.20		16,917.00		16,917.00-
391.30	566,392.70			
392.00	138,793.33	6,365.01	27,000.00	20,634.99
397.00	21,496.96			
	1,542,436.77	1,186,732.01	40,947.00	1,145,785.01-
2017 TRANSACTION YEAR				
334.00		2.00		2.00-
352.01		79,852.00		79,852.00-
376.00	538,125.03	171,553.00		171,553.00-
378.00	3,561.34	24,428.00	25,368.00	940.00
380.00	351,624.50	908,568.00		908,568.00-
381.00		2,218.00		2,218.00-
382.00	107,546.31	576,719.00		576,719.00-
383.00	60.86	1,134.00		1,134.00-
384.00	32.34	1,134.00		1,134.00-
385.00	3,929.34	3,950.00		3,950.00-
387.00		7,552.00		7,552.00-
390.20		475.00		475.00-
391.10	46,824.84			
391.20	1,840.43			
391.30	107,239.15			
392.00	2,265,503.40	5,451.99	42,900.00	37,448.01
393.00	628.88			
394.00	61,047.12			
395.00	2,330.29			
396.00	747,423.42	663.00	3,100.00	2,437.00
	4,237,717.25	1,783,699.99	71,368.00	1,712,331.99-

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

EXPERIENCED AND ESTIMATED 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				
369.00		1,147.00		1,147.00-
376.00	483,340.23	111,251.00		111,251.00-
378.00	76,883.05	1,434.00-	49,249.00	50,683.00
380.00	230,757.28	950,346.00		950,346.00-
381.00	402.33	3,138.00		3,138.00-
382.00	76,914.85	327,824.00		327,824.00-
383.00	14.70	3,585.00		3,585.00-
384.00	1.19	693.00		693.00-
385.00	13,574.26	25,234.00		25,234.00-
391.10	40,631.94			
392.00	401,062.88			
394.00	25,405.02			
395.00	4,297.81			
396.00	698,701.29			
397.00	44,626.21			
398.00	2,902.37			
	2,099,515.41	1,421,784.00	49,249.00	1,372,535.00-
2019 TRANSACTION YEAR				
330.00		125,000.00		125,000.00-
376.00	689,433.00	65,280.00		65,280.00-
378.00	501,777.00	212,201.00	63,475.00	148,726.00-
380.00	830,748.00	571,721.00		571,721.00-
381.00	206,591.00	186.00		186.00-
382.00	4,027.00	2,771.00		2,771.00-
390.10	108,001.00	10,801.00		10,801.00-
391.10	20,335.00			
391.20	6,467.00			
391.30	808.00			
391.40	4,077,091.00			
392.00	2,998,414.00	3,718.00	53,768.00	50,050.00
393.00	774.00			
394.00	830,913.00			
396.00	110,000.00		330.00	330.00
397.00	215,187.00			
398.00	12,211.00			
	10,612,777.00	991,678.00	117,573.00	874,105.00-

UGI UTILITIES, INC. - GAS DIVISION - CENTRAL

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2020 TRANSACTION YEAR				
330.00		128,750.00		128,750.00-
376.00	1,045,697.00	101,231.07		101,231.07-
378.00	526,135.00	222,502.47	66,556.07	155,946.40-
380.00	609,638.00	419,553.09		419,553.09-
381.00	209,542.00	188.59		188.59-
382.00	4,240.00	2,917.94		2,917.94-
390.10	337,828.00	33,782.75		33,782.75-
391.10	11,987.00			
391.40	301,207.00			
392.00	1,645,713.00	3,673.67	53,127.04	49,453.37
394.00	179,652.00			
396.00	143,273.00		429.82	429.82
397.00	40,988.00			
398.00	660.00			
	5,056,560.00	912,599.58	120,112.93	792,486.65-
TOTAL	23,549,006.43	6,296,493.58	399,249.93	5,897,243.65-