

**UGI UTILITIES, INC. – ELECTRIC DIVISION**

**BEFORE**

**THE PENNSYLVANIA PUBLIC UTILITY COMMISSION**

**Information Submitted Pursuant to**

**Section 53.51 et seq of the Commission’s Regulations**

**UGI ELECTRIC EXHIBIT C (HISTORIC)**

**2020 DEPRECIATION STUDY**

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

**Witness: John F. Wiedmayer**

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

**UGI UTILITIES, INC. – ELECTRIC DIVISION  
PA P.U.C. NO. 6, SUPPLEMENT NO. 26  
PA P.U.C. NO. 2S, SUPPLEMENT NO. 2**

**DOCKET NO. R-2021-3023618**

**Issued: February 8, 2021**

**Effective: April 9, 2021**

UGI UTILITIES, INC. - ELECTRIC  
DIVISION Docket No. R-2021-3023618

2020 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS  
RELATED TO ELECTRIC PLANT  
AT SEPTEMBER 30, 2020

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



**Gannett Fleming**

*Excellence Delivered **As Promised***

January 15, 2021

Mr. Anton Hummer  
Controller and Principal Accounting Officer  
UGI Utilities, Inc. - Electric Division  
2525 N. 12<sup>th</sup> Street, Suite 360  
Reading, PA 19605-2771

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to electric plant at September 30, 2020. Summaries of the original cost, annual accruals and the book depreciation reserve are presented in Tables 1 and 2 of the attached report.

A description of the methods and procedures upon which the study was based is set forth in a companion report, UGI Electric Exhibit C (Future), "2021 Depreciation Study - Calculated Annual Depreciation Accruals Related to Electric Plant at September 30, 2021".

Respectfully submitted,

GANNETT FLEMING VALUATION  
AND RATE CONSULTANTS, LLC

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

JFW:mle

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## TABLE OF CONTENTS

<b>PART I. INTRODUCTION .....</b>	<b>I-1</b>
Scope .....	I-2
Basis .....	I-2
Depreciation .....	I-2
Service Life Estimates .....	I-2
Remaining Life Annual Accruals .....	I-3
Amortization of Net Salvage .....	I-3
<b>PART II. RESULTS OF STUDY .....</b>	<b>II-1</b>
Description of Summary Tabulations.....	II-2
Detailed Tabulations of Depreciation Calculations .....	II-2
Table 1    Estimated Survivor Curves, Original Cost, Book Reserve and Calculated Annual Depreciation Accruals Related to Electric Plant at September 30, 2020.....	II-3
Table 2    Amortization of Experienced Net Salvage.....	II-6
<b>PART III. DETAILED DEPRECIATION CALCULATIONS .....</b>	<b>III-1</b>
Utility Plant in Service.....	III-2
Electric Plant.....	III-3
Common Plant.....	III-50
Information Services.....	III-57
Reading Service Center – Information Services .....	III-63
Empire Yard .....	III-66
<b>PART IV. EXPERIENCED NET SALVAGE .....</b>	<b>IV-1</b>

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## PART I. INTRODUCTION

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

**PART I. INTRODUCTION**

**SCOPE**

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

**BASIS**

**Depreciation**

The annual depreciation accruals and accrued depreciation were calculated using the straight-line method, the remaining life basis, the average service life (ASL) procedure for plant installed prior to 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 electric property.

**Service Life Estimates**

The service life and survivor curve estimates used for the calculation of depreciation at September 30, 2020, are set forth in Table 1 and are based on company data through 2016. The company is not proposing any changes to the service life estimates. The service life estimates are the same estimates as submitted to the

Pennsylvania Public Utility Commission (PA PUC) in the company's most recent service life study report in March 2017.

### **Remaining Life Annual Accruals**

For the purpose of calculating remaining life accruals at 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 at 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.

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## PART II. RESULTS OF STUDY



## **PART II. RESULTS OF STUDY**

### **DESCRIPTION OF SUMMARY TABULATIONS**

The tables on pages II-3 through II-5 summarize the results of the depreciation studies for electric plant at September 30, 2020. Table 1 sets forth, by depreciable group, the estimated survivor curves, original cost, book depreciation reserve, and calculated annual accrual at September 30, 2020.

Table 2 presents the amortization of experienced net salvage based on the five-year period, 2016-2020. The total amortization amount is incorporated at the end of the annual accrual amount column in Table 1 on page II-5.

### **DETAILED TABULATIONS OF DEPRECIATION CALCULATIONS**

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

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



## UGI UTILITIES, INC. - ELECTRIC DIVISION

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND  
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC 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)		
<b>ELECTRIC PLANT</b>									
<b>DISTRIBUTION PLANT</b>									
361		50 - R3	77,359	13,794	63,565	3.42	2,646		
362		40 - S1	3,498,322	309,845	3,188,477	3.77	131,750		
364		56 - R2.5	47,264,911	14,389,881	32,875,030	2.00	944,774		
365		55 - R1	44,907,309	12,212,339	32,694,970	2.38	1,066,947		
366		65 - R3	8,078,145	2,138,420	5,939,725	1.57	126,915		
367		40 - R2	11,830,166	3,302,001	8,528,165	3.11	368,410		
368.1		43 - S1	14,932,332	7,945,685	6,986,647	2.00	298,633		
368.2		35 - R2	13,427,312	5,668,805	7,758,507	2.82	378,224		
369		50 - R2	14,672,583	6,958,803	7,713,780	1.85	270,863		
370.1		33 - R1.5	2,972,631	1,883,262	1,089,369	2.54	75,391		
370.2		70 - R5	1,959,726	753,155	1,206,571	1.36	26,556		
370.3		20 - S3	4,896,838	3,805,678	1,091,160	2.96	144,804		
371		30 - O1	2,174,291	922,492	1,251,799	3.82	83,107		
371.5		20 - R1.5	347,706	327,047	20,659	1.03	3,583		
373		34 - L0	2,204,611	949,269	1,255,342	3.45	75,979		
<b>TOTAL DISTRIBUTION PLANT</b>			<b>173,244,242</b>	<b>61,580,476</b>	<b>111,663,766</b>	<b>2.31</b>	<b>3,998,582</b>		
<b>GENERAL PLANT</b>									
390.1									
		6-2032	*	100 - R1	1,089,097	790,061	299,036	2.42	26,379
		6-2023	*	SQUARE	15,111	15,111	0	-	0
				FULLY ACCRUED	14,541	14,541	0	-	0
		6-2025	*	100 - R1	76,179	76,179	0	-	0
		12-2047	*	100 - R1	19,895	19,895	0	-	0
		<i>SUBTOTAL ACCOUNT 390.1</i>			<i>1,214,823</i>	<i>915,787</i>	<i>299,036</i>	<i>2.17</i>	<i>26,379</i>
391				20 - SQ	51,367	17,923	33,444	5.19	2,666
391.1				5 - SQ	434,720	15,890	418,830	22.90	99,533
391.92				FULLY ACCRUED	607,693	607,693	0	-	0
393				10 - SQ	3,217	1,665	1,552	10.72	345
394				20 - SQ	1,439,039	458,429	980,610	5.20	74,849
395				10 - SQ	158,670	121,699	36,971	8.90	14,120
397				10 - SQ	323,502	198,658	124,844	8.49	27,454
398				10 - SQ	104,750	42,653	62,097	9.91	10,377
<b>TOTAL GENERAL PLANT</b>					<b>4,337,781</b>	<b>2,380,397</b>	<b>1,957,384</b>	<b>5.90</b>	<b>255,723</b>
<b>SPECIAL DEPRECIABLE PLANT</b>									
392.1				7 - L4	171,535	4,840	166,695	15.96	27,372
392.2				10 - L2.5	314,418	30,603	283,815	11.50	36,155
392.4				14 - S3	136,684	5,907	130,777	7.63	10,429
396				20 - S0	125,893	(2,384)	128,277	8.35	10,506
<b>TOTAL SPECIAL DEPRECIABLE PLANT</b>					<b>748,530</b>	<b>38,966</b>	<b>709,564</b>	<b>-</b>	<b>84,462</b>
<b>TOTAL DEPRECIABLE PLANT</b>					<b>178,330,553</b>	<b>63,999,839</b>	<b>114,330,714</b>	<b>2.43</b>	<b>4,338,767</b>



## UGI UTILITIES, INC. - ELECTRIC DIVISION

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND  
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC 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)
<b>NONDEPRECIABLE PLANT</b>							
301 ORGANIZATION			1,602				
302 FRANCHISES AND CONSENTS - PERPETUAL			6,436				
360.1 LAND AND LAND RIGHTS - LAND			87,293				
360.2 LAND AND LAND RIGHTS - LAND RIGHTS			14,336				
389.1 LAND AND LAND RIGHTS - LAND			94,222				
<b>TOTAL NONDEPRECIABLE PLANT</b>			<b>203,889</b>				
<b>TOTAL ELECTRIC PLANT</b>			<b>178,534,442</b>				
LESS GENERAL AND INTANGIBLE PLANT ALLOCATED TO TRANSMISSION - 26.1612%			1,357,392	632,934	697,706		88,996
<b>TOTAL ELECTRIC PLANT RELATED TO DISTRIBUTION OPERATIONS</b>			<b>177,177,050</b>	<b>63,366,905</b>	<b>113,633,008</b>		<b>4,249,771</b>
<b>OTHER UTILITY PLANT ALLOCATED TO ELECTRIC DIVISION</b>							
<b>COMMON PLANT</b>							
301 ORGANIZATION (NONDEPRECIABLE)			138,964				
389.1 LAND AND LAND RIGHTS - LAND (NONDEPRECIABLE)			6,947,108				
390.1 STRUCTURES AND IMPROVEMENTS	1-2069	* 70 - R1	32,100,227	779,168	31,321,059	3.23	1,036,527
390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY		FULLY ACCRUED	248,448	254,872	(6,424)	-	0
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE		20 - SQ	4,352,214	553,234	3,798,980	5.35	232,630
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT		5 - SQ	430,384	187,186	243,198	18.48	79,514
392.1 TRANSPORTATION EQUIPMENT - AUTOMOBILES		7 - L2.5	71,637	70,759	878	0.59	424
398 MISCELLANEOUS EQUIPMENT		10 - SQ	27,967	669	27,298	10.27	2,873
<b>TOTAL COMMON PLANT</b>			<b>44,316,949</b>	<b>1,845,888</b>	<b>35,384,989</b>	<b>3.05</b>	<b>1,351,968</b>
<b>TOTAL COMMON PLANT ALLOCATED TO ELECTRIC DIVISION - 9.52%</b>			<b>4,218,974</b>	<b>175,729</b>	<b>3,368,651</b>		<b>128,707</b>
<b>INFORMATION SERVICES (IS)</b>							
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE		20 - SQ	36,837	31,683	5,154	5.29	1,947
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT		5 - SQ	21,919,385	10,372,752	11,546,633	20.20	4,427,318
391.2 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE							
SUCCESS FACTORS	9-2024	** SQUARE	2,803,866	0	2,803,866	25.00	700,966
UNITE ERP	9-2034	*** SQUARE	10,695,816	0	10,695,816	7.14	763,987
TOTAL OFFICE FURNITURE AND EQUIPMENT - SOFTWARE			13,499,682	0	13,499,682	10.85	1,464,953
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS		10 - SQ	35,147,199	17,566,359	17,580,840	7.49	2,631,179
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS		15 - SQ	132,082,174	29,804,629	102,277,545	6.83	9,016,511
<b>TOTAL INFORMATION SERVICES</b>			<b>202,685,277</b>	<b>57,775,423</b>	<b>144,909,854</b>	<b>8.65</b>	<b>17,541,908</b>
<b>TOTAL INFORMATION SERVICES ALLOCATED TO ELECTRIC DIVISION - 8.20%</b>			<b>16,620,193</b>	<b>4,737,585</b>	<b>11,882,608</b>		<b>1,438,436</b>



## UGI UTILITIES, INC. - ELECTRIC DIVISION

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND  
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC 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)	
<b>READING SERVICE CENTER - DATA CENTER</b>								
390.1 STRUCTURES AND IMPROVEMENTS	6-2030 *	100 - R1	2,120,858	1,394,973	725,885	3.60	76,424	
<b>TOTAL READING SERVICE CENTER - DATA CENTER ALLOCATED TO ELECTRIC DIVISION - 9.31%</b>			<b>197,452</b>	<b>129,872</b>	<b>67,580</b>		<b>7,115</b>	
<b>EMPIRE YARD BUILDING</b>								
390.1 STRUCTURES AND IMPROVEMENTS	12-2047 *	80 - R1.5	13,629,471	7,304,295	6,325,176	4.13	563,539	
<b>TOTAL EMPIRE BUILDING ALLOCATED TO ELECTRIC DIVISION - 13.07%</b>			<b>1,781,372</b>	<b>954,671</b>	<b>826,701</b>		<b>73,655</b>	
<b>TOTAL OTHER UTILITY PLANT ALLOCATED TO ELECTRIC DIVISION</b>			<b>22,817,991</b>	<b>5,997,857</b>	<b>16,145,540</b>		<b>1,647,913</b>	
LESS OTHER UTILITY PLANT ALLOCATED TO ELECTRIC TRANSMISSION - 26.1612%			5,969,460	1,569,111	4,223,867		431,114	
<b>TOTAL OTHER PLANT ALLOCATED TO ELECTRIC RELATED TO DISTRIBUTION OPERATIONS</b>			<b>16,848,531</b>	<b>4,428,746</b>	<b>11,921,673</b>		<b>1,216,799</b>	
<b>TOTAL PLANT IN SERVICE RELATED TO DISTRIBUTION OPERATIONS</b>			<b>194,025,581</b>	<b>67,795,651</b>	<b>125,554,681</b>		<b>5,466,570</b>	
<b>AMORTIZATION OF NEGATIVE NET SALVAGE</b>								<b>583,922</b>
<b>GRAND TOTAL</b>			<b>194,025,581</b>	<b>67,795,651</b>	<b>125,554,681</b>		<b>6,050,492</b>	

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

\*\* REGULATORY ASSET DEPRECIATED OVER FOUR YEARS.

\*\*\* REGULATORY ASSET DEPRECIATED OVER FOURTEEN YEARS.

UGI UTILITIES, INC. - ELECTRIC DIVISION

TABLE 2. AMORTIZATION OF EXPERIENCED NET SALVAGE

ACCOUNT (1)	2016		2017		2018		2019		2020		NET SALVAGE (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)		
<b>ELECTRIC PLANT</b>												
<b>DISTRIBUTION PLANT</b>												
361	0	0	0	0	0	0	0	0	0	0	0	0
362	0	(34)	0	0	(6,395)	31,267	0	5,944	0	24,880	55,662	11,132
364	0	351,318	0	315,585	0	224,701	0	178,476	0	695,428	1,765,508	353,102
365	0	75,887	0	91,147	0	48,433	0	54,263	0	121,069	390,799	78,160
366	0	884	0	13,832	0	4,203	0	3,977	0	9,269	32,165	6,433
367	0	3,188	0	12,707	0	6,274	0	4,285	0	14,036	40,490	8,098
368.1	0	0	0	7,007	0	15,300	0	235	0	3,020	25,562	5,112
368.2	0	20,208	0	16,645	0	45,925	0	17,595	0	58,648	159,021	31,804
369	0	64,224	0	59,124	0	74,029	0	88,722	0	81,584	367,683	73,537
370.1	0	0	0	0	0	0	0	0	(59,469)	0	(59,469)	(11,894)
370.2	0	3,071	0	2,789	0	4,074	0	6,489	0	3,781	20,204	4,041
370.3	0	0	0	0	0	0	0	0	0	0	0	0
371	0	19,949	0	13,648	0	10,164	0	7,910	0	9,609	61,280	12,256
371.5	0	0	0	0	0	0	0	0	0	0	0	0
373	0	15,458	0	16,397	0	10,708	0	7,411	0	19,433	69,407	13,881
<b>TOTAL</b>	<b>0</b>	<b>554,153</b>	<b>0</b>	<b>548,881</b>	<b>(6,395)</b>	<b>475,078</b>	<b>0</b>	<b>375,307</b>	<b>(59,469)</b>	<b>1,040,757</b>	<b>2,928,312</b>	<b>585,662</b>
<b>GENERAL PLANT</b>												
390.1	0	1,488	0	0	0	0	0	0	0	0	1,488	298
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
391.92	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	0	0	0	0	0	0	0	(13,693)	0	(13,693)	(2,739)
392.4	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0
397	0	0	0	0	0	0	0	0	0	0	0	0
398	0	0	0	0	0	0	0	0	0	419	419	84
<b>TOTAL</b>	<b>0</b>	<b>1,488</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(13,693)</b>	<b>419</b>	<b>(11,786)</b>	<b>(2,357)</b>
<b>TOTAL ELECTRIC</b>	<b>0</b>	<b>555,641</b>	<b>0</b>	<b>548,881</b>	<b>(6,395)</b>	<b>475,078</b>	<b>0</b>	<b>375,307</b>	<b>(73,162)</b>	<b>1,041,176</b>	<b>2,916,526</b>	<b>583,305</b>
LESS GENERAL PLANT ALLOCATED TO TRANSMISSION - 26.1612%												
	0	389	0	0	0	0	0	0	(3,582)	110	(3,083)	(617)
<b>TOTAL</b>	<b>0</b>	<b>555,252</b>	<b>0</b>	<b>548,881</b>	<b>(6,395)</b>	<b>475,078</b>	<b>0</b>	<b>375,307</b>	<b>(69,580)</b>	<b>1,041,066</b>	<b>2,919,609</b>	<b>583,922</b>

UGI UTILITIES, INC. - ELECTRIC DIVISION

TABLE 2. AMORTIZATION OF EXPERIENCED NET SALVAGE

ACCOUNT (1)	2016		2017		2018		2019		2020		NET SALVAGE (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)		
<b>OTHER UTILITY PLANT ALLOCATED TO ELECTRIC DIVISION</b>												
<b>COMMON PLANT</b>												
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
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>INFORMATION SERVICES</b>												
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
391.3	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
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>GRAND TOTAL</b>	<b>0</b>	<b>555,252</b>	<b>0</b>	<b>548,881</b>	<b>(6,395)</b>	<b>475,078</b>	<b>0</b>	<b>375,307</b>	<b>(69,580)</b>	<b>1,041,066</b>	<b>2,919,609</b>	<b>583,922</b>

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## **PART III. DETAILED DEPRECIATION CALCULATIONS**

**UTILITY PLANT IN SERVICE**



**ELECTRIC PLANT**

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 361 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)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
1925	4,675.49	4,675	4,675			
1926	1,561.20	1,561	1,561			
1943	642.32	621	247	395	1.67	237
1971	7,177.62	5,696	2,266	4,912	10.32	476
1975	12,539.90	9,433	3,754	8,786	12.39	709
1977	485.00	354	141	344	13.54	25
2018	50,277.08	2,891	1,150	49,127	40.98	1,199
	77,358.61	25,231	13,794	63,565		2,646
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					24.0	3.42

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 362 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)
SURVIVOR CURVE.. IOWA 40-S1						
NET SALVAGE PERCENT.. 0						
1924	2,726.13	2,726	2,726			
1925	891.49	891	891			
1926	6,327.63	6,328	6,328			
1927	838.75	839	839			
1929	16,102.09	16,102	16,102			
1937	402.93	403	403			
1938	223.98	224	224			
1939	211.25	211	211			
1941	660.04	658	381	279	0.15	279
1942	4,298.16	4,254	2,463	1,835	0.41	1,835
1944	1,667.13	1,628	943	724	0.93	724
1945	169.98	165	96	74	1.20	62
1948	2,581.26	2,451	1,419	1,162	2.02	575
1949	933.81	880	510	424	2.29	185
1950	9,640.41	9,021	5,224	4,416	2.57	1,718
1951	6,911.66	6,417	3,716	3,196	2.86	1,117
1952	19,999.85	18,430	10,672	9,328	3.14	2,971
1955	3,999.73	3,599	2,084	1,916	4.01	478
1956	4,320.90	3,855	2,232	2,089	4.31	485
1957	946.99	838	485	462	4.61	100
1958	31,931.85	28,012	16,221	15,711	4.91	3,200
1959	11,300.76	9,826	5,690	5,611	5.22	1,075
1960	4,956.55	4,271	2,473	2,484	5.53	449
1961	9,143.13	7,808	4,521	4,622	5.84	791
1962	32,156.01	27,212	15,757	16,399	6.15	2,667
1963	5,613.46	4,705	2,724	2,889	6.47	447
1964	6,090.69	5,055	2,927	3,164	6.80	465
1965	4,496.86	3,696	2,140	2,357	7.12	331
1966	3,389.69	2,758	1,597	1,793	7.46	240
1967	25,575.36	20,595	11,926	13,649	7.79	1,752
1968	3,084.45	2,458	1,423	1,661	8.13	204
1969	40,224.28	31,697	18,355	21,869	8.48	2,579
1970	1,831.84	1,427	826	1,006	8.83	114
1971	737.50	568	329	408	9.18	44
1972	24,515.81	18,669	10,811	13,705	9.54	1,437
1973	2,774.69	2,087	1,209	1,566	9.91	158
1974	2,828.91	2,102	1,217	1,612	10.28	157
1975	5,724.08	4,200	2,432	3,292	10.65	309
1976	1,029.97	746	432	598	11.04	54
1977	7,297.57	5,212	3,018	4,280	11.43	374
1978	518.65	365	211	308	11.82	26
1982	3,032.25	2,311	1,338	1,694	12.01	141
1984	2,671.18	1,979	1,146	1,525	12.76	120

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 362 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)
SURVIVOR CURVE.. IOWA 40-S1						
NET SALVAGE PERCENT.. 0						
1991	20,744.60	13,708	7,938	12,807	15.14	846
1997	24,305.09	13,937	8,070	16,235	17.48	929
2008	8,584.00	3,058	1,771	6,813	22.59	302
2011	2,255.73	634	367	1,889	24.28	78
2015	60,452.48	10,277	5,951	54,501	26.86	2,029
2016	16,194.19	2,267	1,313	14,881	27.65	538
2017	1,267,799.99	139,331	80,682	1,187,118	28.35	41,874
2018	226,531.10	17,896	10,363	216,168	29.15	7,416
2019	674,734.70	32,117	18,598	656,137	30.04	21,842
2020	881,940.53	14,023	8,120	873,821	30.95	28,233
	3,498,322.12	514,927	309,845	3,188,477		131,750
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.2 3.77

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 364 POLES, TOWERS AND FIXTURES

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 56-R2.5						
NET SALVAGE PERCENT.. 0						
1919	6,555.46	6,479	6,507	48	0.65	48
1920	5,315.99	5,231	5,253	63	0.90	63
1921	63.46	62	62	1	1.16	1
1922	46.87	46	46	1	1.42	1
1923	203.56	197	198	6	1.69	4
1924	125.36	121	122	3	1.95	2
1925	77.41	74	74	3	2.23	1
1926	1,503.55	1,436	1,442	62	2.50	25
1927	1,180.99	1,122	1,127	54	2.78	19
1928	1,422.63	1,345	1,351	72	3.05	24
1929	853.45	803	806	47	3.31	14
1930	3,031.98	2,839	2,851	181	3.56	51
1931	371.99	347	348	24	3.80	6
1932	3,108.74	2,885	2,897	212	4.03	53
1933	8,009.28	7,401	7,432	577	4.25	136
1934	6,010.53	5,531	5,555	456	4.47	102
1935	12,437.59	11,396	11,444	994	4.69	212
1936	14,980.60	13,667	13,725	1,256	4.91	256
1937	7,111.73	6,460	6,487	625	5.13	122
1938	3,649.55	3,301	3,315	335	5.35	63
1939	5,622.74	5,064	5,086	537	5.57	96
1940	7,549.82	6,769	6,798	752	5.79	130
1941	15,577.59	13,903	13,962	1,616	6.02	268
1942	10,922.13	9,703	9,744	1,178	6.25	188
1943	14,887.20	13,165	13,221	1,666	6.48	257
1944	13,428.54	11,817	11,867	1,562	6.72	232
1945	15,683.42	13,734	13,792	1,891	6.96	272
1946	22,849.11	19,911	19,996	2,853	7.20	396
1947	16,457.96	14,268	14,329	2,129	7.45	286
1948	26,824.85	23,132	23,230	3,595	7.71	466
1949	24,766.89	21,242	21,332	3,435	7.97	431
1950	17,815.71	15,198	15,263	2,553	8.23	310
1951	34,353.38	29,133	29,257	5,096	8.51	599
1952	25,104.62	21,164	21,254	3,851	8.79	438
1953	22,779.88	19,086	19,167	3,613	9.08	398
1954	27,039.48	22,505	22,601	4,438	9.39	473
1955	42,229.96	34,915	35,064	7,166	9.70	739
1956	29,589.05	24,289	24,392	5,197	10.03	518
1957	27,213.27	22,174	22,268	4,945	10.37	477
1958	46,165.36	37,328	37,487	8,678	10.72	810
1959	46,396.54	37,208	37,366	9,031	11.09	814
1960	37,308.13	29,667	29,793	7,515	11.47	655
1961	53,482.29	42,146	42,325	11,157	11.87	940

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 364 POLES, TOWERS AND FIXTURES

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 56-R2.5						
NET SALVAGE PERCENT.. 0						
1962	45,311.11	35,375	35,525	9,786	12.28	797
1963	62,906.93	48,630	48,837	14,070	12.71	1,107
1964	63,970.20	48,949	49,157	14,813	13.15	1,126
1965	104,709.68	79,261	79,598	25,112	13.61	1,845
1966	90,697.73	67,877	68,166	22,532	14.09	1,599
1967	63,496.68	46,965	47,165	16,332	14.58	1,120
1968	102,126.71	74,625	74,942	27,185	15.08	1,803
1969	136,134.98	98,212	98,630	37,505	15.60	2,404
1970	165,331.15	117,681	118,182	47,149	16.14	2,921
1971	220,143.23	154,532	155,189	64,954	16.69	3,892
1972	160,565.09	111,105	111,578	48,987	17.25	2,840
1973	239,924.34	163,535	164,231	75,693	17.83	4,245
1974	320,637.29	215,170	216,085	104,552	18.42	5,676
1975	250,973.44	165,688	166,393	84,580	19.03	4,445
1976	269,272.32	174,787	175,530	93,742	19.65	4,771
1977	292,533.79	186,596	187,390	105,144	20.28	5,185
1978	322,134.39	201,795	202,653	119,481	20.92	5,711
1979	384,981.42	236,694	237,701	147,280	21.57	6,828
1980	277,229.45	167,131	167,842	109,387	22.24	4,918
1981	269,949.82	159,462	160,140	109,810	22.92	4,791
1982	284,259.42	183,859	184,641	99,618	21.02	4,739
1983	317,438.24	201,192	202,048	115,390	21.67	5,325
1984	330,362.79	206,212	207,089	123,274	21.98	5,608
1985	306,921.17	187,406	188,203	118,718	22.64	5,244
1986	376,535.88	224,717	225,673	150,863	23.31	6,472
1987	447,812.95	261,030	262,140	185,673	23.97	7,746
1988	469,803.72	267,224	268,361	201,443	24.64	8,175
1989	694,636.62	387,329	388,976	305,661	24.99	12,231
1990	663,861.93	360,411	361,944	301,918	25.68	11,757
1991	732,627.08	386,827	388,472	344,155	26.37	13,051
1992	979,473.20	502,470	504,607	474,866	27.06	17,549
1993	750,934.32	373,815	375,405	375,529	27.75	13,533
1994	965,466.97	468,251	470,243	495,224	28.14	17,599
1995	1,309,243.58	614,297	616,910	692,334	28.85	23,998
1996	1,262,921.51	572,356	574,790	688,132	29.56	23,279
1997	958,711.64	419,053	420,835	537,877	30.26	17,775
1998	928,183.83	390,580	392,241	535,943	30.97	17,305
1999	779,387.58	316,743	318,090	461,298	31.41	14,686
2000	707,196.95	275,453	276,625	430,572	32.13	13,401
2001	964,852.52	359,311	360,839	604,014	32.86	18,381
2002	817,325.88	290,314	291,549	525,777	33.58	15,657
2003	982,496.81	333,558	334,977	647,520	34.05	19,017
2004	1,105,656.34	355,800	357,313	748,343	34.78	21,516

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 364 POLES, TOWERS AND FIXTURES

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 56-R2.5						
NET SALVAGE PERCENT.. 0						
2005	1,122,154.00	340,910	342,360	779,794	35.52	21,954
2006	1,074,603.08	308,519	309,831	764,772	36.01	21,238
2007	921,731.40	247,577	248,630	673,101	36.75	18,316
2008	1,087,510.41	271,878	273,035	814,475	37.50	21,719
2009	1,075,895.39	249,930	250,993	824,902	38.00	21,708
2010	1,020,283.64	217,524	218,449	801,835	38.76	20,687
2011	1,416,466.28	275,928	277,102	1,139,364	39.28	29,006
2012	892,979.62	157,164	157,833	735,147	39.81	18,466
2013	1,220,607.38	190,415	191,225	1,029,382	40.58	25,367
2014	1,693,207.58	231,123	232,106	1,461,102	41.12	35,533
2015	1,565,996.61	183,535	184,316	1,381,681	41.45	33,334
2016	1,806,296.10	174,849	175,593	1,630,703	42.01	38,817
2017	2,163,990.48	165,112	165,814	1,998,176	42.37	47,160
2018	1,683,366.50	93,427	93,825	1,589,542	42.55	37,357
2019	3,961,095.90	135,469	136,045	3,825,051	42.36	90,299
2020	2,919,477.28	35,034	35,183	2,884,294	41.00	70,349
	47,264,910.97	14,328,936	14,389,881	32,875,030		944,774
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					34.8	2.00

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

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 55-R1						
NET SALVAGE PERCENT.. 0						
1924	4,829.20	4,431	4,829			
1925	16,094.82	14,684	16,006	89	4.82	18
1926	44,582.38	40,432	44,071	511	5.12	100
1927	16,832.56	15,174	16,540	293	5.42	54
1928	20,180.12	18,081	19,708	472	5.72	83
1929	15,218.58	13,553	14,773	446	6.02	74
1930	30,364.74	26,870	29,288	1,077	6.33	170
1931	14,034.54	12,340	13,451	584	6.64	88
1932	16,397.87	14,323	15,612	786	6.96	113
1933	23,450.72	20,347	22,178	1,273	7.28	175
1934	17,872.33	15,403	16,789	1,083	7.60	142
1935	8,263.96	7,072	7,709	555	7.93	70
1936	1,899.66	1,614	1,759	141	8.26	17
1937	4,956.50	4,182	4,558	398	8.59	46
1938	9,575.50	8,021	8,743	832	8.93	93
1939	18,571.96	15,438	16,827	1,745	9.28	188
1940	12,416.23	10,242	11,164	1,252	9.63	130
1941	10,295.44	8,427	9,185	1,110	9.98	111
1942	2,551.32	2,072	2,258	293	10.34	28
1943	5,385.99	4,338	4,728	658	10.70	61
1944	3,871.80	3,093	3,371	501	11.06	45
1945	9,215.51	7,299	7,956	1,260	11.44	110
1946	22,202.96	17,435	19,004	3,199	11.81	271
1947	31,950.41	24,869	27,107	4,843	12.19	397
1948	27,408.78	21,140	23,043	4,366	12.58	347
1949	45,909.24	35,083	38,241	7,668	12.97	591
1950	36,005.41	27,253	29,706	6,299	13.37	471
1951	34,132.43	25,587	27,890	6,242	13.77	453
1952	21,734.79	16,135	17,587	4,148	14.17	293
1953	21,715.88	15,959	17,395	4,321	14.58	296
1954	35,837.04	26,063	28,409	7,428	15.00	495
1955	57,265.49	41,211	44,920	12,345	15.42	801
1956	35,135.43	25,010	27,261	7,874	15.85	497
1957	51,921.23	36,553	39,843	12,078	16.28	742
1958	26,000.88	18,097	19,726	6,275	16.72	375
1959	33,979.25	23,372	25,476	8,503	17.17	495
1960	35,812.65	24,340	26,531	9,282	17.62	527
1961	57,009.69	38,279	41,724	15,286	18.07	846
1962	55,010.40	36,477	39,760	15,250	18.53	823
1963	81,488.58	53,338	58,139	23,350	19.00	1,229
1964	115,193.00	74,394	81,090	34,103	19.48	1,751
1965	96,138.19	61,249	66,762	29,376	19.96	1,472
1966	55,923.62	35,140	38,303	17,621	20.44	862



UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

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

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 55-R1						
NET SALVAGE PERCENT.. 0						
1967	62,181.56	38,518	41,985	20,197	20.93	965
1968	102,112.35	62,325	67,934	34,178	21.43	1,595
1969	215,574.69	129,580	141,243	74,332	21.94	3,388
1970	182,992.30	108,299	118,046	64,946	22.45	2,893
1971	211,396.18	123,109	134,189	77,207	22.97	3,361
1972	128,594.41	73,673	80,304	48,290	23.49	2,056
1973	173,121.33	97,514	106,291	66,830	24.02	2,782
1974	270,418.06	149,663	163,133	107,285	24.56	4,368
1975	286,554.19	155,782	169,803	116,751	25.10	4,651
1976	222,504.16	118,737	129,424	93,080	25.65	3,629
1977	343,712.18	179,981	196,180	147,532	26.20	5,631
1978	255,085.48	130,928	142,712	112,373	26.77	4,198
1979	234,648.94	118,050	128,675	105,974	27.33	3,878
1980	172,530.94	84,980	92,628	79,903	27.91	2,863
1981	205,374.64	98,991	107,900	97,475	28.49	3,421
1982	213,535.43	129,894	141,585	71,950	24.79	2,902
1983	120,797.42	72,019	78,501	42,296	25.40	1,665
1984	98,189.51	57,696	62,889	35,301	25.61	1,378
1985	119,298.97	68,609	74,784	44,515	26.23	1,697
1986	159,315.35	90,141	98,254	61,061	26.48	2,306
1987	140,067.10	77,429	84,398	55,669	27.10	2,054
1988	253,486.41	137,592	149,976	103,510	27.38	3,780
1989	299,678.08	159,549	173,909	125,769	27.67	4,545
1990	326,137.46	169,102	184,322	141,815	28.32	5,008
1991	516,485.48	262,065	285,652	230,833	28.64	8,060
1992	644,405.63	319,561	348,322	296,084	28.97	10,220
1993	386,640.45	187,134	203,977	182,663	29.32	6,230
1994	535,284.22	252,494	275,219	260,065	29.68	8,762
1995	849,523.35	387,722	422,618	426,905	30.37	14,057
1996	825,559.89	366,053	398,999	426,561	30.75	13,872
1997	682,692.68	295,196	321,765	360,928	30.85	11,699
1998	692,692.30	289,892	315,983	376,709	31.26	12,051
1999	540,399.48	218,429	238,088	302,311	31.69	9,540
2000	433,248.80	168,750	183,938	249,311	32.13	7,759
2001	659,656.57	248,295	270,642	389,015	32.31	12,040
2002	454,617.95	164,026	178,789	275,829	32.78	8,415
2003	626,023.64	216,917	236,440	389,584	33.01	11,802
2004	606,838.22	201,228	219,339	387,499	33.25	11,654
2005	1,053,691.74	333,177	363,164	690,528	33.52	20,600
2006	720,356.44	216,251	235,714	484,642	33.81	14,334
2007	1,225,261.15	348,954	380,361	844,900	33.90	24,923
2008	1,279,414.35	342,243	373,046	906,368	34.23	26,479
2009	1,180,007.78	295,828	322,453	857,555	34.37	24,951

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

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 55-R1						
NET SALVAGE PERCENT.. 0						
2010	855,327.98	200,318	218,347	636,981	34.34	18,549
2011	828,965.97	179,554	195,714	633,252	34.36	18,430
2012	1,296,655.54	256,738	279,845	1,016,811	34.42	29,541
2013	1,848,141.76	331,187	360,995	1,487,147	34.34	43,307
2014	1,773,846.49	283,638	309,167	1,464,679	34.15	42,890
2015	2,094,682.69	292,627	318,964	1,775,719	33.87	52,427
2016	2,387,205.27	282,645	308,084	2,079,121	33.52	62,026
2017	2,621,345.55	252,173	274,870	2,346,476	32.87	71,387
2018	2,030,779.29	147,841	161,147	1,869,632	31.86	58,683
2019	3,965,355.92	187,958	204,875	3,760,481	30.15	124,726
2020	5,210,258.14	98,474	107,337	5,102,921	25.96	196,569
	44,907,308.94	11,203,949	12,212,339	32,694,970		1,066,947
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.6 2.38

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 366 UNDERGROUND CONDUIT

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 65-R3						
NET SALVAGE PERCENT.. 0						
1923	11,558.71	11,029	11,559			
1925	37.18	35	37			
1928	977.05	913	977			
1955	321.43	258	320	1	12.88	
1957	1,089.51	858	1,066	24	13.84	2
1966	171.19	122	152	19	18.84	1
1967	2,233.28	1,565	1,944	289	19.46	15
1968	5,305.30	3,665	4,553	752	20.10	37
1969	482.65	329	409	74	20.75	4
1970	3,078.47	2,064	2,564	514	21.41	24
1971	3,756.90	2,481	3,082	675	22.08	31
1972	7,267.30	4,723	5,867	1,400	22.76	62
1973	9,574.39	6,120	7,602	1,972	23.45	84
1974	12,540.35	7,879	9,788	2,752	24.16	114
1975	9,522.75	5,879	7,303	2,220	24.87	89
1976	14,345.28	8,698	10,805	3,540	25.59	138
1977	17,590.28	10,465	13,000	4,590	26.33	174
1978	25,021.43	14,601	18,138	6,883	27.07	254
1979	43,579.82	24,928	30,967	12,613	27.82	453
1980	7,270.58	4,074	5,061	2,210	28.58	77
1981	11,294.79	6,195	7,696	3,599	29.35	123
1982	11,192.02	6,592	8,189	3,003	26.86	112
1983	14,496.16	8,372	10,400	4,096	27.44	149
1984	5,717.07	3,214	3,993	1,724	28.44	61
1985	15,585.87	8,575	10,652	4,934	29.02	170
1986	48,278.74	25,984	32,278	16,001	29.60	541
1987	29,523.06	15,529	19,291	10,232	30.19	339
1988	76,661.56	39,113	48,588	28,074	31.20	900
1989	113,372.28	56,425	70,093	43,279	31.79	1,361
1990	144,531.37	70,098	87,078	57,453	32.39	1,774
1991	53,431.24	25,059	31,129	22,302	33.40	668
1992	99,809.99	45,513	56,538	43,272	34.00	1,273
1993	36,156.76	16,010	19,888	16,269	34.61	470
1994	118,794.48	50,998	63,352	55,442	35.23	1,574
1995	150,384.17	62,124	77,173	73,211	36.23	2,021
1996	91,378.94	36,497	45,338	46,041	36.85	1,249
1997	233,401.22	89,953	111,743	121,658	37.48	3,246
1998	151,590.70	55,937	69,487	82,104	38.48	2,134
1999	192,024.40	68,130	84,634	107,390	39.10	2,747
2000	160,172.66	54,170	67,292	92,881	40.11	2,316
2001	227,349.82	73,593	91,420	135,930	40.74	3,337
2002	321,940.17	99,480	123,578	198,362	41.38	4,794
2003	161,435.90	47,172	58,599	102,837	42.38	2,427

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 366 UNDERGROUND CONDUIT

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 65-R3						
NET SALVAGE PERCENT.. 0						
2004	172,849.36	47,914	59,520	113,329	43.02	2,634
2005	430,305.70	112,740	140,050	290,256	43.67	6,647
2006	313,210.56	76,737	95,325	217,886	44.67	4,878
2007	95,642.88	21,950	27,267	68,376	45.32	1,509
2008	693,812.85	147,435	183,149	510,664	46.32	11,025
2009	66,961.89	13,165	16,354	50,608	46.98	1,077
2010	173,900.46	31,406	39,014	134,886	47.64	2,831
2011	38,275.92	6,254	7,769	30,507	48.64	627
2012	105,122.31	15,453	19,196	85,926	49.31	1,743
2013	153,776.20	19,960	24,795	128,981	50.30	2,564
2014	138,890.11	15,708	19,513	119,377	50.97	2,342
2015	90,029.54	8,661	10,759	79,271	51.65	1,535
2016	421,879.54	33,413	41,507	380,373	52.32	7,270
2017	544,253.07	33,744	41,918	502,335	52.99	9,480
2018	750,660.24	33,404	41,496	709,164	53.68	13,211
2019	1,050,572.42	28,155	34,975	1,015,597	54.37	18,679
2020	193,754.92	1,763	2,190	191,565	54.45	3,518
	8,078,145.19	1,723,281	2,138,420	5,939,725		126,915
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						46.8 1.57

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

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 40-R2						
NET SALVAGE PERCENT.. 0						
1957	20,742.69	19,228	17,034	3,709	2.92	1,270
1966	125.80	108	96	30	5.56	5
1967	11,829.84	10,094	8,942	2,888	5.87	492
1968	5,919.87	5,004	4,433	1,487	6.19	240
1969	6,623.95	5,546	4,913	1,711	6.51	263
1970	10,492.59	8,698	7,705	2,788	6.84	408
1971	10,473.00	8,590	7,610	2,863	7.19	398
1972	41,082.28	33,338	29,534	11,548	7.54	1,532
1973	34,520.43	27,703	24,542	9,978	7.90	1,263
1974	70,857.67	56,190	49,778	21,080	8.28	2,546
1975	100,844.65	78,987	69,974	30,871	8.67	3,561
1976	45,049.69	34,835	30,860	14,190	9.07	1,564
1977	84,764.87	64,654	57,276	27,489	9.49	2,897
1978	51,416.51	38,665	34,253	17,164	9.92	1,730
1979	60,840.40	45,068	39,925	20,915	10.37	2,017
1980	31,270.23	22,804	20,202	11,068	10.83	1,022
1981	36,288.12	26,028	23,058	13,230	11.31	1,170
1982	27,045.68	21,139	18,727	8,319	10.76	773
1983	57,895.80	44,725	39,621	18,275	11.04	1,655
1984	25,470.30	19,337	17,130	8,340	11.58	720
1985	32,916.83	24,655	21,842	11,075	11.90	931
1986	74,963.92	55,083	48,797	26,167	12.45	2,102
1987	56,921.44	40,995	36,317	20,604	13.01	1,584
1988	119,971.79	85,000	75,300	44,672	13.37	3,341
1989	170,312.77	118,027	104,559	65,754	13.95	4,714
1990	128,330.80	87,291	77,330	51,001	14.34	3,557
1991	206,945.26	137,370	121,694	85,251	14.94	5,706
1992	118,472.93	76,984	68,199	50,274	15.36	3,273
1993	143,802.60	90,955	80,576	63,227	15.98	3,957
1994	140,100.58	86,498	76,627	63,474	16.42	3,866
1995	218,463.23	131,471	116,468	101,995	16.87	6,046
1996	314,048.99	183,122	162,225	151,824	17.52	8,666
1997	347,815.86	197,003	174,522	173,294	17.99	9,633
1998	271,377.92	148,389	131,456	139,922	18.65	7,503
1999	195,532.47	103,417	91,616	103,916	19.15	5,426
2000	204,244.75	104,247	92,351	111,894	19.66	5,691
2001	430,658.90	211,626	187,477	243,182	20.18	12,051
2002	160,057.25	75,515	66,898	93,159	20.71	4,498
2003	40,690.43	18,303	16,214	24,476	21.41	1,143
2004	102,021.26	43,767	38,773	63,248	21.96	2,880
2005	296,987.96	121,052	107,238	189,750	22.52	8,426
2006	205,260.62	79,169	70,135	135,126	23.09	5,852
2007	134,207.30	48,919	43,337	90,870	23.54	3,860

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

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 40-R2						
NET SALVAGE PERCENT.. 0						
2008	570,254.74	194,571	172,368	397,887	24.13	16,489
2009	106,414.08	33,776	29,922	76,492	24.73	3,093
2010	239,045.56	70,279	62,259	176,787	25.21	7,013
2011	202,137.20	54,537	48,313	153,824	25.71	5,983
2012	95,712.69	23,430	20,756	74,957	26.22	2,859
2013	437,381.58	95,787	84,856	352,526	26.75	13,179
2014	361,138.74	69,700	61,746	299,393	27.17	11,019
2015	136,611.99	22,691	20,102	116,510	27.61	4,220
2016	184,210.69	25,532	22,618	161,593	27.97	5,777
2017	1,082,163.61	119,687	106,029	976,135	28.15	34,676
2018	1,145,396.01	93,006	82,393	1,063,003	28.27	37,602
2019	1,232,770.85	62,625	55,479	1,177,292	28.00	42,046
2020	1,189,267.66	22,120	19,596	1,169,672	26.45	44,222
	11,830,165.63	3,727,340	3,302,001	8,528,165		368,410
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.1 3.11

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 368.1 TRANSFORMERS

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 43-S1						
NET SALVAGE PERCENT.. 0						
1918	399.30	399	399			
1921	433.46	433	433			
1924	9,167.19	9,167	9,167			
1925	1,047.45	1,047	1,047			
1941	1,823.77	1,750	1,824			
1948	8,714.34	7,964	8,714			
1949	12,761.42	11,574	12,761			
1952	508.91	451	509			
1953	670.00	589	670			
1954	6,421.85	5,602	6,422			
1955	21,636.63	18,718	21,637			
1956	2,448.69	2,101	2,449			
1957	12,079.64	10,276	12,036	44	6.42	7
1958	52,850.62	44,567	52,199	652	6.74	97
1959	25,837.47	21,595	25,293	544	7.06	77
1960	18,510.71	15,334	17,960	551	7.38	75
1961	16,330.08	13,402	15,697	633	7.71	82
1962	7,449.37	6,056	7,093	356	8.04	44
1963	6,819.27	5,490	6,430	389	8.38	46
1964	23,550.39	18,775	21,990	1,560	8.72	179
1965	16,280.26	12,846	15,046	1,234	9.07	136
1966	41,497.13	32,416	37,967	3,530	9.41	375
1967	68,390.11	52,851	61,901	6,489	9.77	664
1968	91,805.15	70,178	82,195	9,610	10.13	949
1969	103,454.16	78,217	91,611	11,843	10.49	1,129
1970	136,141.87	101,758	119,183	16,959	10.86	1,562
1971	104,704.10	77,360	90,607	14,097	11.23	1,255
1972	122,061.08	89,105	104,363	17,698	11.61	1,524
1973	217,066.89	156,490	183,287	33,780	12.00	2,815
1974	194,410.69	138,393	162,091	32,320	12.39	2,609
1975	213,931.13	150,349	176,094	37,837	12.78	2,961
1976	157,445.04	109,150	127,841	29,604	13.19	2,244
1977	173,104.22	118,355	138,622	34,482	13.60	2,535
1978	167,842.36	113,158	132,535	35,307	14.01	2,520
1979	162,247.01	107,763	126,216	36,031	14.44	2,495
1980	188,755.84	123,482	144,627	44,129	14.87	2,968
1981	115,400.21	74,312	87,037	28,363	15.31	1,853
1982	224,085.43	164,792	193,011	31,074	13.85	2,244
1983	168,226.79	121,763	142,613	25,614	14.31	1,790
1984	167,946.59	120,149	140,723	27,224	14.52	1,875
1985	234,306.68	164,694	192,896	41,411	15.01	2,759
1986	165,835.24	114,990	134,681	31,154	15.25	2,043
1987	246,913.80	168,741	197,636	49,278	15.52	3,175

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 368.1 TRANSFORMERS

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 43-S1						
NET SALVAGE PERCENT.. 0						
1988	240,016.09	160,691	188,207	51,809	16.04	3,230
1989	308,641.95	203,210	238,007	70,635	16.34	4,323
1990	325,630.21	210,552	246,607	79,023	16.67	4,740
1991	309,815.78	195,587	229,079	80,737	17.23	4,686
1992	385,513.86	238,402	279,225	106,289	17.59	6,043
1993	215,987.22	130,672	153,048	62,939	17.95	3,506
1994	269,607.96	159,338	186,623	82,985	18.34	4,525
1995	344,786.88	198,701	232,726	112,061	18.75	5,977
1996	350,399.32	196,574	230,235	120,164	19.17	6,268
1997	331,988.12	181,000	211,994	119,994	19.60	6,122
1998	397,020.22	209,944	245,894	151,126	20.05	7,537
1999	419,657.30	215,620	252,542	167,115	20.34	8,216
2000	420,195.96	208,459	244,155	176,041	20.82	8,455
2001	279,262.73	133,432	156,281	122,982	21.31	5,771
2002	341,571.77	156,713	183,548	158,024	21.82	7,242
2003	179,675.60	79,237	92,805	86,871	22.18	3,917
2004	275,583.08	115,965	135,823	139,760	22.71	6,154
2005	272,517.16	108,980	127,642	144,875	23.26	6,229
2006	112,879.80	42,714	50,028	62,852	23.82	2,639
2007	441,505.33	157,971	185,022	256,483	24.23	10,585
2008	504,507.80	169,010	197,951	306,557	24.81	12,356
2009	420,083.53	130,898	153,313	266,771	25.40	10,503
2010	112,033.57	32,232	37,751	74,283	26.00	2,857
2011	320,124.46	84,257	98,685	221,439	26.60	8,325
2012	417,219.62	99,298	116,302	300,918	27.21	11,059
2013	322,393.83	68,412	80,127	242,267	27.84	8,702
2014	181,011.90	33,650	39,412	141,600	28.47	4,974
2015	325,856.71	51,616	60,455	265,402	29.22	9,083
2016	274,240.17	35,788	41,916	232,324	29.98	7,749
2017	462,750.62	47,293	55,391	407,360	30.75	13,247
2018	569,381.33	41,850	49,016	520,365	31.51	16,514
2019	565,769.18	25,007	29,289	536,480	32.40	16,558
2020	523,390.99	7,746	9,073	514,318	33.28	15,454
	14,932,332.39	6,787,421	7,945,685	6,986,647		298,633

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.4 2.00



UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 368.2 TRANSFORMER 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)
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. 0						
1952	323.30	323	323			
1960	80.02	77	80			
1961	2,736.98	2,624	2,737			
1962	806.54	767	807			
1963	551.14	520	551			
1964	1,114.87	1,042	1,115			
1965	582.21	539	582			
1966	2,073.07	1,904	2,073			
1967	2,171.52	1,976	2,172			
1968	531.87	480	532			
1970	1,338.80	1,185	1,321	18	4.03	4
1971	5,193.89	4,553	5,076	118	4.32	27
1972	19,389.76	16,830	18,764	626	4.62	135
1973	39,750.28	34,151	38,075	1,675	4.93	340
1974	49,766.60	42,316	47,178	2,589	5.24	494
1975	77,222.77	64,955	72,418	4,805	5.56	864
1976	53,801.90	44,763	49,906	3,896	5.88	663
1977	19,827.62	16,304	18,177	1,651	6.22	265
1978	15,484.66	12,578	14,023	1,462	6.57	223
1979	83,875.10	67,244	74,970	8,905	6.94	1,283
1980	59,278.94	46,881	52,267	7,012	7.32	958
1981	56,508.42	44,060	49,122	7,386	7.71	958
1982	68,532.57	57,252	63,830	4,703	7.59	620
1983	64,528.69	53,481	59,626	4,903	7.75	633
1984	63,014.90	51,521	57,440	5,575	8.14	685
1985	107,195.38	86,378	96,302	10,893	8.56	1,273
1986	132,903.73	105,459	117,576	15,328	8.98	1,707
1987	112,966.03	88,181	98,312	14,654	9.42	1,556
1988	142,398.69	109,220	121,769	20,630	9.87	2,090
1989	171,799.36	129,331	144,190	27,609	10.34	2,670
1990	170,667.36	125,970	140,443	30,224	10.82	2,793
1991	224,798.59	163,136	181,879	42,920	11.15	3,849
1992	347,636.46	246,683	275,026	72,610	11.66	6,227
1993	235,547.05	163,234	181,989	53,558	12.18	4,397
1994	330,013.78	223,023	248,647	81,367	12.71	6,402
1995	416,071.68	274,774	306,344	109,728	13.11	8,370
1996	340,140.08	218,336	243,422	96,718	13.67	7,075
1997	395,465.23	246,296	274,594	120,871	14.23	8,494
1998	306,285.24	185,364	206,661	99,624	14.68	6,786
1999	274,195.58	160,350	178,773	95,423	15.26	6,253
2000	220,040.19	124,059	138,313	81,727	15.86	5,153
2001	248,341.82	135,098	150,620	97,722	16.34	5,981
2002	274,461.19	143,186	159,637	114,824	16.96	6,770

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 368.2 TRANSFORMER 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)
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. 0						
2003	457,142.11	228,800	255,088	202,054	17.47	11,566
2004	313,458.73	149,990	167,223	146,236	17.98	8,133
2005	282,705.27	128,405	143,158	139,547	18.63	7,490
2006	312,876.74	134,725	150,204	162,673	19.17	8,486
2007	403,841.50	164,121	182,978	220,864	19.72	11,200
2008	241,221.99	91,954	102,519	138,703	20.29	6,836
2009	227,989.20	81,278	90,616	137,373	20.76	6,617
2010	170,797.08	56,312	62,782	108,015	21.35	5,059
2011	99,169.83	30,048	33,500	65,670	21.85	3,005
2012	204,623.09	56,190	62,646	141,977	22.46	6,321
2013	275,807.21	68,069	75,890	199,917	22.89	8,734
2014	153,812.87	33,393	37,230	116,583	23.44	4,974
2015	227,744.62	42,725	47,634	180,111	23.82	7,561
2016	280,838.05	43,979	49,032	231,806	24.24	9,563
2017	368,443.80	45,908	51,183	317,261	24.59	12,902
2018	93,471.47	8,581	9,567	83,904	24.75	3,390
2019	3,749,664.01	215,231	239,959	3,509,705	24.61	142,613
2020	424,290.11	8,910	9,934	414,356	23.31	17,776
	13,427,311.54	5,085,023	5,668,805	7,758,507		378,224
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						20.5 2.82

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 369 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)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. 0						
1947	69.98	62	70			
1954	118.41	101	118			
1955	333.15	281	330	3	7.78	
1956	128.96	108	127	2	8.10	
1958	217.29	179	210	7	8.77	1
1959	640.93	524	615	26	9.11	3
1960	1,286.86	1,043	1,225	62	9.47	7
1961	478.27	384	451	27	9.83	3
1962	5,183.09	4,125	4,843	340	10.21	33
1963	13,934.56	10,983	12,895	1,040	10.59	98
1964	20,745.54	16,186	19,004	1,742	10.99	159
1965	23,270.54	17,970	21,099	2,172	11.39	191
1966	27,708.38	21,164	24,849	2,859	11.81	242
1967	55,979.34	42,276	49,638	6,341	12.24	518
1968	86,487.36	64,554	75,795	10,692	12.68	843
1969	164,001.42	120,935	141,993	22,008	13.13	1,676
1970	234,774.08	170,916	200,678	34,096	13.60	2,507
1971	230,865.51	165,900	194,788	36,078	14.07	2,564
1972	199,899.40	141,689	166,361	33,538	14.56	2,303
1973	269,839.68	188,564	221,399	48,441	15.06	3,217
1974	152,399.64	104,942	123,216	29,184	15.57	1,874
1975	142,520.68	96,658	113,489	29,032	16.09	1,804
1976	155,370.48	103,694	121,750	33,620	16.63	2,022
1977	155,257.85	101,942	119,693	35,565	17.17	2,071
1978	168,909.21	109,014	127,997	40,912	17.73	2,308
1979	199,075.58	126,214	148,192	50,884	18.30	2,781
1980	147,503.69	91,806	107,792	39,712	18.88	2,103
1981	190,464.86	116,260	136,504	53,961	19.48	2,770
1982	164,734.17	112,892	132,550	32,184	17.68	1,820
1983	178,630.34	119,897	140,775	37,855	18.37	2,061
1984	203,395.71	134,363	157,760	45,636	18.75	2,434
1985	175,251.01	113,843	133,666	41,585	19.15	2,172
1986	212,029.41	134,596	158,033	53,996	19.85	2,720
1987	240,418.51	149,805	175,891	64,528	20.26	3,185
1988	249,879.57	151,877	178,323	71,557	20.97	3,412
1989	262,893.61	156,527	183,783	79,111	21.41	3,695
1990	276,667.19	161,186	189,253	87,414	21.85	4,001
1991	262,526.28	148,695	174,587	87,939	22.58	3,895
1992	253,192.08	139,990	164,366	88,826	23.05	3,854
1993	343,397.54	185,091	217,321	126,077	23.52	5,360
1994	165,632.12	86,907	102,040	63,592	24.01	2,649
1995	367,057.94	186,245	218,676	148,382	24.75	5,995
1996	275,468.10	135,640	159,259	116,209	25.25	4,602

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 369 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)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. 0						
1997	291,994.21	139,281	163,534	128,460	25.76	4,987
1998	304,228.31	140,310	164,742	139,486	26.28	5,308
1999	347,319.86	154,557	181,470	165,850	26.81	6,186
2000	197,155.03	84,461	99,168	97,987	27.35	3,583
2001	233,050.02	95,434	112,052	120,998	28.12	4,303
2002	227,492.55	89,223	104,759	122,734	28.67	4,281
2003	272,401.65	102,014	119,778	152,624	29.23	5,221
2004	403,745.39	144,541	169,710	234,035	29.59	7,909
2005	121,753.36	41,323	48,519	73,234	30.16	2,428
2006	55,185.25	17,681	20,760	34,425	30.75	1,120
2007	595,254.98	179,172	210,371	384,884	31.35	12,277
2008	488,025.77	137,867	161,874	326,152	31.75	10,273
2009	340,560.70	89,295	104,844	235,717	32.36	7,284
2010	355,781.68	86,313	101,343	254,439	32.79	7,760
2011	241,540.60	53,477	62,789	178,752	33.42	5,349
2012	384,096.54	77,050	90,467	293,630	33.87	8,669
2013	483,548.18	87,039	102,195	381,353	34.17	11,160
2014	440,835.25	69,652	81,780	359,055	34.65	10,362
2015	420,839.39	57,150	67,102	353,737	34.99	10,110
2016	502,894.22	57,028	66,958	435,936	35.18	12,392
2017	415,496.01	37,395	43,907	371,589	35.41	10,494
2018	389,477.41	25,783	30,273	359,204	35.24	10,193
2019	438,290.67	18,058	21,202	417,089	34.87	11,961
2020	442,977.36	6,645	7,802	435,175	32.72	13,300
	14,672,582.71	5,926,777	6,958,803	7,713,780		270,863
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.5 1.85

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.1 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)
SURVIVOR CURVE.. IOWA 33-R1.5						
NET SALVAGE PERCENT.. 0						
1946	67.51	68	68			
1948	62.81	63	63			
1957	476.96	463	477			
1958	566.33	545	566			
1959	875.34	833	875			
1961	1,919.08	1,791	1,917	2	2.21	1
1962	6,370.55	5,898	6,313	58	2.45	24
1963	3,408.87	3,132	3,353	56	2.68	21
1964	2,460.74	2,244	2,402	59	2.91	20
1965	4,888.47	4,423	4,735	153	3.14	49
1966	4,377.80	3,931	4,208	170	3.37	50
1967	6,231.70	5,548	5,939	293	3.62	81
1968	13,999.72	12,358	13,228	772	3.87	199
1969	12,440.93	10,884	11,651	790	4.13	191
1970	13,309.21	11,531	12,343	966	4.41	219
1971	32,396.75	27,802	29,760	2,637	4.68	563
1972	177,369.16	150,656	161,267	16,102	4.97	3,240
1973	31,512.73	26,490	28,356	3,157	5.26	600
1974	18,447.55	15,340	16,420	2,028	5.56	365
1975	25,608.03	21,061	22,544	3,064	5.86	523
1976	41,139.36	33,448	35,804	5,335	6.17	865
1977	35,236.07	28,306	30,300	4,936	6.49	761
1978	59,903.34	47,523	50,870	9,033	6.82	1,324
1979	35,173.57	27,531	29,470	5,704	7.17	796
1980	43,377.80	33,493	35,852	7,526	7.52	1,001
1981	22,454.02	17,092	18,296	4,158	7.88	528
1982	43,515.37	36,353	38,914	4,601	7.59	606
1983	29,955.79	24,714	26,455	3,501	7.95	440
1984	31,411.06	25,682	27,491	3,920	8.14	482
1985	41,133.91	33,146	35,481	5,653	8.56	660
1986	58,385.60	46,329	49,592	8,794	8.98	979
1987	57,814.13	45,130	48,309	9,505	9.42	1,009
1988	58,546.03	45,092	48,268	10,278	9.70	1,060
1989	67,268.96	50,855	54,437	12,832	10.17	1,262
1990	89,579.87	66,665	71,361	18,219	10.48	1,738
1991	79,547.90	57,959	62,041	17,507	10.99	1,593
1992	127,326.54	91,089	97,505	29,822	11.34	2,630
1993	93,922.14	65,605	70,226	23,696	11.87	1,996
1994	117,152.97	80,097	85,739	31,414	12.26	2,562
1995	112,987.64	75,487	80,804	32,184	12.67	2,540
1996	82,281.42	53,417	57,179	25,102	13.24	1,896
1997	70,347.73	44,474	47,607	22,741	13.67	1,664
1998	171,641.55	105,422	112,847	58,795	14.13	4,161

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.1 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)
SURVIVOR CURVE.. IOWA 33-R1.5						
NET SALVAGE PERCENT.. 0						
1999	78,879.48	46,981	50,290	28,589	14.60	1,958
2000	205,130.78	118,155	126,477	78,654	15.09	5,212
2001	18,661.47	10,372	11,103	7,558	15.59	485
2002	5,961.52	3,187	3,411	2,551	16.10	158
2003	42,199.30	21,712	23,241	18,958	16.51	1,148
2004	108,600.17	53,399	57,160	51,440	17.06	3,015
2005	8,360.44	3,926	4,203	4,157	17.50	238
2006	18,161.25	8,111	8,682	9,479	17.97	527
2017	92,232.24	12,820	13,723	78,509	21.69	3,620
2018	367,054.74	38,174	40,863	326,192	21.54	15,144
2020	100,496.88	2,593	2,776	97,721	18.84	5,187
	2,972,631.28	1,759,400	1,883,262	1,089,369		75,391
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.4 2.54

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.2 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)
SURVIVOR CURVE.. IOWA 70-R5						
NET SALVAGE PERCENT.. 0						
1924	1,727.38	1,727	1,727			
1925	143.96	144	144			
1926	1,426.26	1,417	1,426			
1927	2,472.29	2,451	2,472			
1928	402.46	398	402			
1929	1,969.88	1,940	1,970			
1930	1,163.48	1,142	1,163			
1931	445.79	436	446			
1932	767.37	748	767			
1933	719.01	698	719			
1934	988.80	957	989			
1935	841.89	812	842			
1936	1,517.87	1,459	1,518			
1937	2,007.78	1,924	2,008			
1938	1,565.44	1,496	1,565			
1939	1,683.08	1,604	1,683			
1940	1,632.55	1,550	1,633			
1941	1,297.66	1,228	1,295	3	3.74	1
1942	629.58	594	626	4	3.99	1
1943	576.13	541	571	5	4.25	1
1944	688.35	644	679	9	4.54	2
1945	905.14	842	888	17	4.85	4
1946	1,959.04	1,814	1,913	46	5.18	9
1947	4,489.63	4,135	4,361	129	5.53	23
1948	6,548.87	5,996	6,324	225	5.91	38
1949	6,264.43	5,700	6,011	253	6.31	40
1950	6,264.17	5,662	5,971	293	6.73	44
1951	7,237.13	6,495	6,850	387	7.18	54
1952	6,410.50	5,710	6,022	388	7.65	51
1953	6,628.34	5,857	6,177	451	8.15	55
1954	5,807.11	5,088	5,366	441	8.67	51
1955	7,029.44	6,103	6,436	593	9.23	64
1956	7,054.06	6,066	6,397	657	9.80	67
1957	6,502.32	5,535	5,837	665	10.41	64
1958	10,416.69	8,774	9,253	1,164	11.04	105
1959	6,191.27	5,157	5,439	752	11.69	64
1960	5,206.43	4,286	4,520	686	12.37	55
1961	6,155.91	5,007	5,281	875	13.07	67
1962	4,832.44	3,880	4,092	740	13.80	54
1963	6,758.22	5,353	5,645	1,113	14.55	76
1964	5,907.10	4,614	4,866	1,041	15.32	68
1965	9,137.29	7,034	7,418	1,719	16.11	107
1966	8,226.81	6,238	6,579	1,648	16.92	97

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.2 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)
SURVIVOR CURVE.. IOWA 70-R5						
NET SALVAGE PERCENT.. 0						
1967	11,002.39	8,214	8,663	2,339	17.74	132
1968	10,092.63	7,414	7,819	2,274	18.58	122
1969	12,575.28	9,083	9,579	2,996	19.44	154
1970	11,919.79	8,461	8,923	2,997	20.31	148
1971	13,530.79	9,435	9,950	3,581	21.19	169
1972	13,371.59	9,152	9,652	3,720	22.09	168
1973	17,929.00	12,038	12,696	5,233	23.00	228
1974	13,827.36	9,104	9,601	4,226	23.91	177
1975	11,535.20	7,442	7,849	3,686	24.84	148
1976	10,164.83	6,421	6,772	3,393	25.78	132
1977	17,973.30	11,113	11,720	6,253	26.72	234
1978	16,047.71	9,702	10,232	5,816	27.68	210
1979	28,716.68	16,968	17,895	10,822	28.64	378
1980	21,372.34	12,332	13,006	8,366	29.61	283
1981	45,518.50	25,633	27,033	18,486	30.58	605
1982	27,304.32	15,348	16,186	11,118	29.99	371
1983	18,859.62	10,326	10,890	7,970	30.99	257
1984	23,990.96	12,785	13,483	10,508	31.99	328
1985	32,483.36	16,836	17,756	14,727	32.99	446
1986	32,248.75	16,244	17,131	15,118	33.99	445
1987	34,888.93	17,064	17,996	16,893	34.99	483
1988	33,863.71	16,068	16,946	16,918	35.99	470
1989	34,393.64	15,818	16,682	17,712	36.99	479
1990	31,762.75	14,144	14,917	16,846	37.99	443
1991	29,703.79	12,793	13,492	16,212	38.99	416
1992	34,237.09	14,246	15,024	19,213	39.99	480
1993	27,602.21	11,082	11,687	15,915	40.99	388
1994	31,665.96	12,252	12,921	18,745	41.99	446
1995	35,531.90	13,229	13,952	21,580	42.99	502
1996	27,275.92	9,757	10,290	16,986	43.99	386
1997	35,354.15	12,130	12,793	22,561	44.99	501
1998	18,212.36	5,983	6,310	11,902	45.99	259
2000	55,729.01	16,680	17,591	38,138	47.99	795
2001	9,052.63	2,577	2,718	6,335	48.99	129
2002	57,999.50	15,666	16,522	41,478	49.99	830
2003	120,585.50	30,810	32,493	88,092	50.99	1,728
2004	123,372.42	29,720	31,344	92,028	51.99	1,770
2005	164,416.83	37,208	39,241	125,176	52.99	2,362
2006	21,266.55	4,502	4,748	16,519	53.99	306
2007	22,560.24	4,447	4,690	17,870	54.99	325
2008	43,906.69	8,013	8,451	35,456	55.99	633
2009	30,704.57	5,155	5,437	25,268	56.99	443
2010	20,824.68	3,192	3,366	17,459	57.99	301



UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.2 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)
SURVIVOR CURVE.. IOWA 70-R5						
NET SALVAGE PERCENT.. 0						
2011	12,949.29	1,796	1,894	11,055	58.99	187
2012	32,811.94	4,072	4,295	28,517	59.99	475
2013	43,331.64	4,745	5,004	38,328	60.99	628
2014	48,195.11	4,574	4,824	43,371	61.99	700
2015	116,518.90	9,356	9,867	106,652	62.99	1,693
2016	24,228.20	1,592	1,679	22,549	63.99	352
2017	27,103.13	1,385	1,461	25,642	64.99	395
2018	17,054.92	623	657	16,398	65.99	248
2019	27,043.83	592	624	26,420	66.99	394
2020	14,514.08	106	112	14,402	67.99	212
	1,959,725.82	714,684	753,155	1,206,571		26,556
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						45.4 1.36

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.3 ELECTRONIC 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)
SURVIVOR CURVE.. IOWA 20-S3						
NET SALVAGE PERCENT.. 0						
1995	280.36	259	280			
1996	108,399.32	98,795	108,399			
1997	103,647.68	93,283	103,648			
1998	29,408.13	26,070	29,408			
1999	191,332.27	167,014	191,332			
2000	79,714.37	68,140	79,160	554	3.48	159
2001	145,445.62	121,680	141,358	4,088	3.81	1,073
2002	76,333.96	62,273	72,344	3,990	4.18	955
2003	97,090.14	76,973	89,421	7,669	4.57	1,678
2004	199,255.57	152,869	177,591	21,665	5.01	4,324
2005	296,703.81	219,383	254,861	41,843	5.46	7,664
2006	207,854.36	147,078	170,863	36,991	5.99	6,175
2007	2,307,183.06	1,551,119	1,801,963	505,220	6.58	76,781
2008	304,494.20	192,988	224,198	80,296	7.22	11,121
2010	88,994.13	48,680	56,552	32,442	8.69	3,733
2011	231,480.17	115,879	134,619	96,861	9.48	10,217
2012	101,602.74	45,863	53,280	48,323	10.33	4,678
2013	64,307.89	25,710	29,868	34,440	11.26	3,059
2014	85,443.25	29,717	34,523	50,920	12.19	4,177
2015	44,174.73	13,023	15,129	29,046	13.16	2,207
2016	129,029.77	31,122	36,155	92,875	14.16	6,559
2018	4,662.78	625	726	3,937	16.16	244
	4,896,838.31	3,288,543	3,805,678	1,091,160		144,804

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.5 2.96

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 371 INSTALLATIONS 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)
SURVIVOR CURVE.. IOWA 30-01						
NET SALVAGE PERCENT.. 0						
1926	642.41	642	642			
1929	5,321.34	5,321	5,321			
1940	197.92	198	198			
1941	263.93	264	264			
1945	32.62	33	33			
1946	283.36	283	283			
1948	1,451.21	1,451	1,451			
1949	253.79	254	254			
1950	17.14	17	17			
1951	453.74	454	454			
1952	127.16	127	127			
1954	1,722.53	1,723	1,723			
1955	5,517.30	5,517	5,517			
1956	70.84	71	71			
1957	1,458.37	1,458	1,458			
1958	8,469.70	8,470	8,470			
1959	4,103.33	4,103	4,103			
1960	1,507.24	1,507	1,507			
1961	2,700.54	2,678	2,663	38	0.25	38
1962	2,255.35	2,199	2,187	68	0.75	68
1963	5,671.86	5,436	5,405	267	1.25	214
1964	8,035.28	7,567	7,524	511	1.75	292
1965	3,704.69	3,427	3,408	297	2.25	132
1966	9,174.56	8,334	8,287	888	2.75	323
1967	13,870.71	12,368	12,298	1,573	3.25	484
1968	14,200.92	12,426	12,356	1,845	3.75	492
1969	9,906.37	8,503	8,455	1,451	4.25	341
1970	14,122.73	11,887	11,820	2,303	4.75	485
1971	5,824.84	4,805	4,778	1,047	5.25	199
1972	9,178.06	7,419	7,377	1,801	5.75	313
1973	8,790.25	6,959	6,920	1,870	6.25	299
1974	13,190.14	10,222	10,165	3,025	6.75	448
1975	4,362.97	3,309	3,290	1,073	7.25	148
1976	3,177.16	2,356	2,343	834	7.75	108
1977	8,577.39	6,219	6,184	2,393	8.25	290
1978	2,737.09	1,939	1,928	809	8.75	92
1979	1,616.62	1,118	1,112	505	9.25	55
1980	11,925.65	8,050	8,005	3,921	9.75	402
1981	16,141.57	10,626	10,566	5,576	10.25	544
1982	18,883.68	14,977	14,893	3,991	10.04	398
1983	16,411.21	12,863	12,791	3,620	10.34	350
1984	22,000.61	17,024	16,928	5,073	10.67	475
1985	18,787.13	14,273	14,193	4,594	11.23	409

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 371 INSTALLATIONS 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)
SURVIVOR CURVE.. IOWA 30-01						
NET SALVAGE PERCENT.. 0						
1986	9,922.73	7,428	7,386	2,537	11.59	219
1987	16,483.16	12,148	12,080	4,403	11.95	368
1988	23,966.98	17,371	17,273	6,694	12.34	542
1989	33,211.86	23,644	23,511	9,701	12.75	761
1990	35,050.72	24,479	24,341	10,710	13.17	813
1991	24,596.13	16,907	16,812	7,784	13.42	580
1992	35,762.34	24,054	23,919	11,843	13.87	854
1993	11,592.34	7,651	7,608	3,984	14.17	281
1994	42,356.58	27,388	27,234	15,123	14.48	1,044
1995	59,961.02	37,919	37,706	22,255	14.82	1,502
1996	12,276.38	7,579	7,536	4,740	15.18	312
1997	31,396.73	18,964	18,857	12,540	15.41	814
1998	28,411.16	16,748	16,654	11,757	15.67	750
1999	15,625.56	8,969	8,919	6,707	15.96	420
2000	34,452.28	19,211	19,103	15,349	16.26	944
2001	43,335.86	23,492	23,360	19,976	16.47	1,213
2002	72,442.64	38,061	37,847	34,596	16.71	2,070
2003	29,016.52	14,726	14,643	14,374	16.98	847
2004	23,409.96	11,471	11,407	12,003	17.17	699
2005	12,283.07	5,788	5,755	6,528	17.39	375
2006	122,072.81	55,226	54,916	67,157	17.55	3,827
2007	70,889.35	30,723	30,550	40,339	17.65	2,285
2008	58,039.62	23,941	23,807	34,233	17.80	1,923
2009	33,569.02	13,166	13,092	20,477	17.82	1,149
2010	20,156.51	7,450	7,408	12,749	17.91	712
2011	91,834.61	31,848	31,669	60,166	17.90	3,361
2012	25,438.26	8,217	8,171	17,267	17.82	969
2013	61,860.47	18,373	18,270	43,590	17.75	2,456
2014	40,611.98	10,981	10,919	29,693	17.54	1,693
2015	189,149.16	45,661	45,405	143,744	17.28	8,319
2016	201,370.11	42,328	42,090	159,280	16.91	9,419
2017	130,859.86	23,084	22,955	107,905	16.34	6,604
2018	105,271.69	14,612	14,530	90,742	15.52	5,847
2019	49,830.74	4,764	4,737	45,094	14.20	3,176
2020	100,641.25	4,277	4,253	96,388	11.26	8,560
	2,174,290.77	927,526	922,492	1,251,799		83,107

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.1 3.82

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 371.5 INSTALLATIONS ON CUSTOMERS PREMISES - DUSK TO DAWN 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)
SURVIVOR CURVE.. IOWA 20-R1.5						
NET SALVAGE PERCENT.. 0						
1973	1,435.43	1,435	1,435			
1974	6,471.13	6,471	6,471			
1975	3,583.76	3,584	3,584			
1976	4,402.59	4,403	4,403			
1977	4,697.22	4,697	4,697			
1978	4,229.73	4,230	4,230			
1979	5,985.23	5,985	5,985			
1980	4,861.55	4,862	4,862			
1981	2,917.37	2,884	2,917			
1982	1,561.73	1,545	1,562			
1983	2,231.26	2,184	2,231			
1984	2,149.66	2,087	2,150			
1985	2,342.27	2,253	2,342			
1986	990.28	946	990			
1987	1,925.20	1,825	1,925			
1988	2,301.67	2,162	2,302			
1989	1,493.31	1,392	1,493			
1990	4,328.13	4,000	4,328			
1991	2,572.95	2,353	2,573			
1992	4,859.73	4,390	4,860			
1993	2,315.34	2,063	2,315			
1994	8,619.58	7,584	8,620			
1995	9,663.67	8,378	9,582	82	3.91	21
1996	37,963.03	32,367	37,018	945	4.24	223
1997	53,663.03	45,023	51,492	2,171	4.51	481
1998	61,778.99	50,875	58,186	3,593	4.82	745
1999	61,882.53	49,760	56,910	4,973	5.24	949
2000	30,918.71	24,277	27,765	3,154	5.61	562
2008	14,410.22	8,341	9,540	4,870	9.10	535
2017	1,150.61	244	279	872	12.98	67
	347,705.91	292,600	327,047	20,659		3,583

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.8 1.03

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

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 34-L0						
NET SALVAGE PERCENT.. 0						
1917	290.75	242	257	34	5.66	6
1918	8.56	7	7	2	5.80	
1919	777.88	642	682	96	5.94	16
1920	236.79	194	206	31	6.08	5
1921	402.50	329	349	54	6.22	9
1923	973.52	787	836	138	6.51	21
1924	85.02	68	72	13	6.65	2
1925	398.99	319	339	60	6.80	9
1927	670.06	530	563	107	7.10	15
1928	404.81	318	338	67	7.25	9
1930	2,085.16	1,622	1,722	363	7.55	48
1931	70.92	55	58	13	7.71	2
1932	65.64	50	53	13	7.86	2
1933	152.49	117	124	28	8.02	3
1934	392.04	298	316	76	8.18	9
1935	549.53	415	441	109	8.34	13
1936	6,230.32	4,673	4,962	1,268	8.50	149
1937	678.72	506	537	142	8.67	16
1938	312.54	231	245	68	8.83	8
1939	180.12	132	140	40	9.00	4
1940	398.21	291	309	89	9.17	10
1941	95.84	70	74	22	9.34	2
1942	137.88	99	105	33	9.51	3
1945	26.87	19	20	7	10.03	1
1946	51.14	36	38	13	10.21	1
1947	111.15	77	82	29	10.39	3
1948	1,800.49	1,240	1,317	483	10.58	46
1949	1,299.52	888	943	357	10.76	33
1950	2,643.12	1,792	1,903	740	10.95	68
1951	1,727.67	1,162	1,234	494	11.13	44
1952	3,098.96	2,066	2,194	905	11.33	80
1953	4,245.68	2,807	2,981	1,265	11.52	110
1954	2,406.91	1,578	1,676	731	11.71	62
1955	3,328.48	2,163	2,297	1,031	11.91	87
1956	16,611.39	10,695	11,357	5,254	12.11	434
1957	2,522.60	1,609	1,709	814	12.31	66
1958	1,471.26	930	988	483	12.51	39
1959	10,592.19	6,629	7,039	3,553	12.72	279
1960	1,153.70	715	759	395	12.93	31
1961	3,089.66	1,896	2,013	1,077	13.14	82
1962	2,715.20	1,649	1,751	964	13.35	72
1963	7,519.15	4,518	4,797	2,722	13.57	201
1964	6,074.26	3,611	3,834	2,240	13.79	162

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

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 34-L0						
NET SALVAGE PERCENT.. 0						
1965	43,667.99	25,674	27,262	16,406	14.01	1,171
1966	49,254.06	28,640	30,412	18,842	14.23	1,324
1967	36,466.43	20,958	22,254	14,212	14.46	983
1968	19,810.88	11,251	11,947	7,864	14.69	535
1969	9,743.47	5,468	5,806	3,937	14.92	264
1970	9,633.21	5,338	5,668	3,965	15.16	262
1971	7,898.36	4,321	4,588	3,310	15.40	215
1972	3,175.95	1,715	1,821	1,355	15.64	87
1973	21,957.12	11,702	12,426	9,531	15.88	600
1974	9,888.41	5,197	5,518	4,370	16.13	271
1975	49,579.52	25,694	27,283	22,297	16.38	1,361
1976	16,856.29	8,607	9,139	7,717	16.64	464
1977	12,234.31	6,153	6,534	5,700	16.90	337
1978	19,607.26	9,711	10,312	9,295	17.16	542
1979	15,685.12	7,649	8,122	7,563	17.42	434
1980	15,785.92	7,573	8,041	7,745	17.69	438
1981	30,670.82	14,469	15,364	15,307	17.96	852
1982	61,558.37	44,082	46,809	14,749	15.26	967
1983	47,337.15	33,553	35,629	11,708	15.41	760
1984	30,494.43	21,370	22,692	7,802	15.58	501
1985	17,491.93	12,171	12,924	4,568	15.52	294
1986	7,603.27	5,220	5,543	2,060	15.75	131
1987	16,121.42	10,909	11,584	4,537	16.00	284
1988	43,161.84	28,897	30,684	12,478	16.04	778
1989	32,662.53	21,505	22,835	9,828	16.34	601
1990	30,482.09	19,801	21,026	9,456	16.45	575
1991	21,108.78	13,514	14,350	6,759	16.58	408
1992	20,706.27	13,041	13,848	6,858	16.75	409
1993	122,104.77	75,558	80,232	41,873	16.94	2,472
1994	37,204.97	22,676	24,079	13,126	16.98	773
1995	26,017.57	15,525	16,485	9,533	17.24	553
1996	10,312.44	6,039	6,413	3,899	17.34	225
1997	9,652.54	5,535	5,877	3,776	17.48	216
1998	5,709.09	3,211	3,410	2,299	17.50	131
1999	5,778.94	3,168	3,364	2,415	17.72	136
2000	29,045.10	15,539	16,500	12,545	17.82	704
2001	67,382.50	35,079	37,249	30,134	17.96	1,678
2002	24,169.10	12,251	13,009	11,160	18.00	620
2003	73,029.64	35,916	38,137	34,893	18.09	1,929
2004	64,808.73	30,797	32,702	32,107	18.22	1,762
2005	74,800.42	34,318	36,441	38,359	18.28	2,098
2008	34,607.18	14,016	14,883	19,724	18.36	1,074
2009	9,561.08	3,683	3,911	5,650	18.35	308

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

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 34-L0						
NET SALVAGE PERCENT.. 0						
2010	22,899.60	8,319	8,834	14,066	18.40	764
2011	2,239.13	764	811	1,428	18.36	78
2012	25,314.86	8,025	8,521	16,794	18.31	917
2013	2,081.97	606	643	1,439	18.27	79
2014	7,921.18	2,085	2,214	5,707	18.19	314
2015	28,584.43	6,683	7,096	21,488	18.03	1,192
2016	34,991.26	7,040	7,475	27,516	17.87	1,540
2017	44,623.31	7,403	7,861	36,762	17.60	2,089
2018	376,459.56	47,810	50,768	325,692	17.19	18,947
2019	18,065.47	1,499	1,592	16,473	16.58	994
2020	258,515.45	8,169	8,674	249,841	15.35	16,276
	2,204,611.18	893,972	949,269	1,255,342		75,979
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.5 3.45



UGI UTILITIES, INC. - ELECTRIC 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)
FORTY FORT WAREHOUSE						
INTERIM SURVIVOR CURVE.. IOWA 100-R1						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
1927	41,564.72	36,133	41,565			
1930	2,328.61	2,017	2,329			
1933	113.59	98	114			
1938	7,165.64	6,144	7,166			
1949	217.87	183	218			
1950	20,323.38	17,081	20,323			
1951	120.00	101	120			
1964	216.76	176	217			
1966	434.07	351	434			
1967	5,811.38	4,677	5,811			
1972	3,446.06	2,724	3,446			
1974	1,004.63	788	1,005			
1975	1,263.13	986	1,263			
1978	2,476.76	1,906	2,477			
1979	17,025.00	13,037	17,025			
1980	177,705.09	135,330	177,705			
1981	624.19	473	624			
1982	2,589.66	2,004	2,590			
1983	288.18	222	288			
1984	9,938.45	7,581	9,938			
1985	20,517.47	15,515	20,517			
1986	1,426.45	1,073	1,426			
1987	5,748.63	4,294	5,749			
1989	6,883.34	5,052	6,883			
1990	29,189.02	21,279	29,189			
1991	53,558.93	38,712	53,559			
1992	1,682.78	1,204	1,667	16	11.34	1
1993	11,025.36	7,793	10,788	237	11.41	21
1994	51,976.41	36,363	50,338	1,638	11.38	144
1995	26,858.78	18,559	25,692	1,167	11.40	102
1998	3,257.06	2,162	2,993	264	11.40	23
2005	22,104.06	12,745	17,643	4,461	11.38	392
2006	73,525.00	41,152	56,968	16,557	11.41	1,451
2011	22,834.53	10,369	14,354	8,480	11.42	743
2014	9,393.33	3,419	4,733	4,660	11.36	410
2015	309,928.38	101,099	139,954	169,974	11.36	14,962
2016	130,028.86	36,980	51,192	78,837	11.32	6,964
2018	4,564.23	831	1,150	3,414	11.24	304
2020	9,937.55	439	608	9,330	10.82	862
	1,089,097.34	591,052	790,061	299,036		26,379

UGI UTILITIES, INC. - ELECTRIC 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)
PLYMOUTH STOREROOM (BRICK STRUCTURE)						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2023						
NET SALVAGE PERCENT.. 0						
1917	7,127.10	6,943	7,127			
1951	556.54	535	557			
1976	902.76	850	903			
1984	1,008.80	938	1,009			
2008	5,516.25	4,522	5,516			
	15,111.45	13,788	15,111			
IDETOWN						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1979	930.87	931	931			
1983	13,610.31	13,610	13,610			
	14,541.18	14,541	14,541			
NANTICOKE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 100-R1						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. 0						
1971	4,029.19	3,648	4,029			
1975	21,022.88	18,891	21,023			
1985	36,364.35	32,146	36,364			
1986	4,788.36	4,213	4,788			
1987	9,974.00	8,754	9,974			
	76,178.78	67,652	76,179			

UGI UTILITIES, INC. - ELECTRIC 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)
EMPIRE YARD						
INTERIM SURVIVOR CURVE.. IOWA 100-R1						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. 0						
2014	19,894.79	4,164	19,895			
	19,894.79	4,164	19,895			
	1,214,823.54	691,197	915,787	299,036		26,379
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.3 2.17

UGI UTILITIES, INC. - ELECTRIC DIVISION

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						
2002	2,579.60	2,386	2,319	261	1.50	174
2007	13,833.00	9,337	9,077	4,756	6.50	732
2015	15,627.39	4,298	4,178	11,449	14.50	790
2018	19,327.09	2,416	2,349	16,978	17.50	970
	51,367.08	18,437	17,923	33,444		2,666
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.5 5.19

UGI UTILITIES, INC. - ELECTRIC DIVISION

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	7,083.76	6,375	1,901	5,183	0.50	5,183
2017	6,903.92	4,833	1,441	5,463	1.50	3,642
2020	420,732.50	42,073	12,548	408,184	4.50	90,708
	434,720.18	53,281	15,890	418,830		99,533
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.2 22.90

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 391.92 OFFICE FURNITURE AND EQUIPMENT - OUTAGE MANAGEMENT SOFTWARE

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)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
2013	607,693.18	607,693	607,693			
	607,693.18	607,693	607,693			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - AUTOMOBILES

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-L4						
NET SALVAGE PERCENT.. 0						
2020	171,535.03	13,020	4,840	166,695	6.09	27,372
	171,535.03	13,020	4,840	166,695		27,372
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					6.1	15.96

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - LIGHT 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)
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
2020	314,417.86	18,802	30,603	283,815	7.85	36,155
	314,417.86	18,802	30,603	283,815		36,155
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.8 11.50



UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - HEAVY 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)
SURVIVOR CURVE.. IOWA 14-S3						
NET SALVAGE PERCENT.. 0						
2020	136,684.28	5,249	5,907	130,777	12.54	10,429
	136,684.28	5,249	5,907	130,777		10,429
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.5 7.63

UGI UTILITIES, INC. - ELECTRIC 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)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	3,216.82	1,769	1,665	1,552	4.50	345
	3,216.82	1,769	1,665	1,552		345
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.5 10.72

UGI UTILITIES, INC. - ELECTRIC 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)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	1,033.08	956	922	111	1.50	74
2003	101,498.95	88,812	85,677	15,822	2.50	6,329
2004	10,009.18	8,258	7,967	2,042	3.50	583
2005	67,810.09	52,553	50,698	17,112	4.50	3,803
2006	26,827.51	19,450	18,763	8,065	5.50	1,466
2007	75,903.01	51,235	49,427	26,476	6.50	4,073
2008	9,798.31	6,124	5,908	3,890	7.50	519
2009	52,062.46	29,936	28,879	23,183	8.50	2,727
2010	39,487.40	20,731	19,999	19,488	9.50	2,051
2011	76,427.62	36,303	35,022	41,406	10.50	3,943
2012	12,896.19	5,481	5,288	7,608	11.50	662
2013	67,970.53	25,489	24,589	43,382	12.50	3,471
2014	64,855.00	21,078	20,334	44,521	13.50	3,298
2015	21,622.44	5,946	5,736	15,886	14.50	1,096
2016	79,880.35	17,973	17,339	62,541	15.50	4,035
2017	64,019.56	11,203	10,808	53,212	16.50	3,225
2018	488,570.41	61,071	58,915	429,655	17.50	24,552
2019	162,882.48	12,216	11,785	151,097	18.50	8,167
2020	15,484.30	387	373	15,111	19.50	775
	1,439,038.87	475,202	458,429	980,610		74,849
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.1 5.20

UGI UTILITIES, INC. - ELECTRIC 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)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	55,958.90	53,161	52,477	3,482	0.50	3,482
2012	24,680.23	20,978	20,708	3,972	1.50	2,648
2013	16,857.17	12,643	12,480	4,377	2.50	1,751
2014	36,231.68	23,551	23,248	12,984	3.50	3,710
2015	17,281.08	9,505	9,383	7,898	4.50	1,755
2016	7,661.10	3,447	3,403	4,258	5.50	774
	158,670.16	123,285	121,699	36,971		14,120
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.6						8.90

UGI UTILITIES, INC. - ELECTRIC 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)
SURVIVOR CURVE.. IOWA 20-S0						
NET SALVAGE PERCENT.. 0						
2020	125,892.93	4,960	2,384-	128,277	12.21	10,506
	125,892.93	4,960	2,384-	128,277		10,506
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					12.2	8.35

UGI UTILITIES, INC. - ELECTRIC 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)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	15,409.85	14,639	15,410			
2012	21,949.99	18,657	19,706	2,244	1.50	1,496
2013	103,362.35	77,522	81,880	21,482	2.50	8,593
2014	42,116.27	27,376	28,915	13,201	3.50	3,772
2016	80,280.82	36,126	38,157	42,124	5.50	7,659
2017	12,516.18	4,381	4,627	7,889	6.50	1,214
2018	22,527.08	5,632	5,948	16,579	7.50	2,211
2019	25,339.21	3,801	4,015	21,324	8.50	2,509
	323,501.75	188,134	198,658	124,844		27,454
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.5 8.49

UGI UTILITIES, INC. - ELECTRIC 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)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	8,850.87	4,868	4,929	3,922	4.50	872
2016	81,148.36	36,517	36,977	44,171	5.50	8,031
2020	14,750.37	738	747	14,003	9.50	1,474
	104,749.60	42,123	42,653	62,097		10,377
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.0 9.91

**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)
UGI HEADQUARTERS BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 70-R1						
PROBABLE RETIREMENT YEAR.. 1-2069						
NET SALVAGE PERCENT.. 0						
2016	51,588.26	6,129	3,277	48,311	33.38	1,447
2019	30,127,887.90	1,416,011	757,198	29,370,690	30.45	964,555
2020	1,920,750.35	34,958	18,693	1,902,057	26.97	70,525
	32,100,226.51	1,457,098	779,168	31,321,058		1,036,527
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.2 3.23

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
2009	156,908.12	156,908	156,908			
2010	2,987.32	2,987	2,987			
2015	23,465.58	23,466	23,466			
2016	65,087.36	65,087	71,511	6,424-		
	248,448.38	248,448	254,872	6,424-		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

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						
2003	7,182.75	6,285	4,908	2,275	2.50	910
2004	11,896.38	9,815	7,664	4,232	3.50	1,209
2005	39,965.68	30,973	24,185	15,781	4.50	3,507
2006	2,468.81	1,790	1,398	1,071	5.50	195
2007	878.14	593	463	415	6.50	64
2008	572.40	358	280	292	7.50	39
2009	4,753.12	2,733	2,134	2,619	8.50	308
2010	747,318.56	392,342	306,362	440,957	9.50	46,417
2019	3,503,569.14	262,768	205,184	3,298,385	18.50	178,291
2020	33,608.64	840	656	32,953	19.50	1,690
	4,352,213.62	708,497	553,234	3,798,980		232,630
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.3 5.35

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	13,208.05	11,887	12,693	515	0.50	515
2017	51,352.74	35,947	38,383	12,970	1.50	8,647
2018	88,618.09	44,309	47,312	41,306	2.50	16,522
2019	277,204.74	83,161	88,798	188,406	3.50	53,830
	430,383.62	175,304	187,186	243,197		79,514
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.1 18.48

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 392 TRANSPORTATION EQUIPMENT - AUTOMOBILES

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	21,347	878	2.07	424
	71,637.08	63,758	70,759	879		424
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.1 0.59

UGI UTILITIES, INC. - COMMON PLANT

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)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2020	27,967.27	1,398	669	27,298	9.50	2,873
	27,967.27	1,398	669	27,298		2,873
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					9.5	10.27

**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						
2002	6,694.08	6,192	6,144	550	1.50	367
2003	22,684.22	19,849	19,695	2,989	2.50	1,196
2004	5,698.56	4,701	4,665	1,034	3.50	295
2007	1,760.05	1,188	1,179	581	6.50	89
	36,836.91	31,930	31,683	5,154		1,947
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.6 5.29



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	2,107,657	349,486	0.50	349,486
2017	4,328,639.39	3,030,048	2,887,863	1,440,776	1.50	960,517
2018	5,584,135.00	2,792,068	2,661,051	2,923,084	2.50	1,169,234
2019	9,474,828.43	2,842,449	2,709,067	6,765,761	3.50	1,933,075
2020	74,639.92	7,464	7,114	67,526	4.50	15,006
	21,919,385.27	10,883,457	10,372,752	11,546,633		4,427,318
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.6						20.20

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE

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)
SUCCESS FACTORS						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 9-2024						
NET SALVAGE PERCENT.. 0						
2020	2,803,866.07			2,803,866	4.00	700,966
	2,803,866.07			2,803,866		700,966
UNITE ERP						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 9-2034						
NET SALVAGE PERCENT.. 0						
2020	10,695,816.43			10,695,816	14.00	763,987
	10,695,816.43			10,695,816		763,987
	13,499,682.50			13,499,682		1,464,953
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.2 10.85

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. 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)
ALL OTHER						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	24,265.04	23,052	20,792	3,473	0.50	3,473
2012	2,992,697.57	2,543,793	2,294,376	698,322	1.50	465,548
2013	431,236.80	323,428	291,716	139,521	2.50	55,808
2014	988,604.39	642,593	579,587	409,017	3.50	116,862
2015	1,151,853.19	633,519	571,403	580,450	4.50	128,989
2016	1,180,029.80	531,013	478,947	701,082	5.50	127,469
2017	1,349,992.48	472,497	426,169	923,824	6.50	142,127
2018	1,384,876.81	346,219	312,272	1,072,604	7.50	143,014
2019	6,904,566.11	1,035,685	934,137	5,970,429	8.50	702,403
2020	7,416,585.44	370,829	334,469	7,082,116	9.50	745,486
	23,824,707.63	6,922,628	6,243,868	17,580,839		2,631,179

FULLY ACCRUED  
NET SALVAGE PERCENT.. 0

2000	802,205.51	802,206	802,206			
2001	18,799.62	18,800	18,800			
2002	1,046,339.42	1,046,339	1,046,339			
2003	438,850.27	438,850	438,850			
2004	1,618,005.93	1,618,006	1,618,006			
2005	418,287.86	418,288	418,288			
2006	2,518,657.61	2,518,658	2,518,658			
2007	3,369,356.05	3,369,356	3,369,356			
2008	259,506.50	259,506	259,507			
2009	507,896.08	507,896	507,896			
2010	324,586.33	324,586	324,586			
	11,322,491.18	11,322,491	11,322,491			
	35,147,198.81	18,245,119	17,566,359	17,580,839		2,631,179

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.7 7.49

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. 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						
2005	867,789.26	867,789	867,789			
2006	1,660,897.57	1,605,540	1,525,141	135,757	0.50	135,757
2007	3,042,652.35	2,738,387	2,601,259	441,393	1.50	294,262
2008	2,908,998.47	2,424,156	2,302,764	606,234	2.50	242,494
2011	457,198.79	289,558	275,058	182,141	5.50	33,117
2012	533,950.04	302,573	287,421	246,529	6.50	37,928
2013	527,925.94	263,963	250,745	277,181	7.50	36,957
2014	495,556.48	214,739	203,986	291,570	8.50	34,302
2016	1,419,264.44	425,779	404,458	1,014,806	10.50	96,648
2017	76,271,826.62	17,796,505	16,905,324	59,366,503	11.50	5,162,305
2018	171,914.66	28,653	27,218	144,697	12.50	11,576
2019	43,724,199.70	4,372,420	4,153,466	39,570,734	13.50	2,931,165
	132,082,174.32	31,330,062	29,804,629	102,277,545		9,016,511
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.3 6.83

**READING SERVICE CENTER - INFORMATION SERVICES**

UGI UTILITIES, INC. - INFORMATION SERVICES  
READING SERVICE CENTER - DATA 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 100-R1						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1974	574,897.52	467,639	484,042	90,856	9.50	9,564
1975	7,158.54	5,802	6,006	1,153	9.50	121
1976	1,629.59	1,315	1,361	269	9.51	28
1977	2,106.01	1,693	1,752	354	9.51	37
1978	554.20	444	460	94	9.52	10
1979	6,707.24	5,345	5,532	1,175	9.52	123
1980	28,233.56	22,397	23,183	5,051	9.52	531
1981	44,870.26	35,414	36,656	8,214	9.53	862
1982	427.88	342	354	74	9.60	8
1983	1,273.20	1,015	1,051	222	9.48	23
1984	1,922.47	1,526	1,580	342	9.41	36
1985	15,545.14	12,220	12,649	2,896	9.59	302
1986	1,122.78	881	912	211	9.42	22
1987	100.24	78	81	19	9.49	2
1989	40,014.11	30,635	31,709	8,305	9.57	868
1990	23,330.17	17,715	18,336	4,994	9.59	521
1992	95,013.29	71,127	73,622	21,391	9.49	2,254
1993	1,839.65	1,365	1,413	427	9.52	45
1994	27,141.96	19,995	20,696	6,446	9.47	681
1995	4,582.00	3,342	3,459	1,123	9.47	119
1996	248.50	179	185	64	9.51	7
1998	683.50	480	497	186	9.55	19
2000	72,144.40	49,246	50,973	21,171	9.53	2,222
2001	73,338.56	49,196	50,922	22,417	9.57	2,342
2002	5,526.75	3,650	3,778	1,749	9.51	184
2003	201.42	130	135	66	9.53	7
2004	1,508.64	956	990	519	9.54	54
2005	4,812.03	2,976	3,080	1,732	9.56	181
2006	458.13	276	286	172	9.54	18
2007	379,291.04	222,227	230,021	149,270	9.54	15,647
2008	444,898.44	252,480	261,335	183,563	9.53	19,262
2009	14,014.85	7,672	7,941	6,074	9.51	639
2010	2,629.36	1,378	1,426	1,203	9.54	126
2011	3,560.30	1,779	1,841	1,719	9.51	181
2012	294.73	139	144	151	9.52	16
2014	5,428.44	2,205	2,282	3,146	9.50	331
2015	44,230.06	16,224	16,793	27,437	9.49	2,891
2016	33,847.95	10,892	11,274	22,574	9.49	2,379

UGI UTILITIES, INC. - INFORMATION SERVICES  
 READING SERVICE CENTER - DATA 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 100-R1						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
2017	6,680.06	1,805	1,868	4,812	9.45	509
2018	41,704.28	8,750	9,057	32,647	9.42	3,466
2019	106,886.32	14,772	15,291	91,595	9.36	9,786
	2,120,857.57	1,347,702	1,394,973	725,885		76,424
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.5 3.60

**EMPIRE YARD**



UGI UTILITIES, INC. - ELECTRIC DIVISION - EMPIRE YARD

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)
EMPIRE YARD - MAJOR STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. 0						
1960	100,930.51	68,733	75,525	25,405	22.35	1,137
1961	86,871.16	58,813	64,625	22,246	22.48	990
1962	141,136.69	95,003	104,391	36,746	22.60	1,626
1963	9,480.45	6,342	6,969	2,512	22.73	111
1964	3,689.12	2,453	2,695	994	22.85	44
1965	479.00	316	347	132	22.97	6
1966	297.39	195	214	83	23.08	4
1967	860.37	561	616	244	23.19	11
1968	3,570.31	2,312	2,540	1,030	23.30	44
1969	661.27	425	467	194	23.41	8
1970	2,325.05	1,484	1,631	694	23.51	30
1971	74,835.43	47,413	52,098	22,737	23.62	963
1972	5,279.41	3,320	3,648	1,631	23.71	69
1973	5,863.34	3,658	4,019	1,844	23.81	77
1974	1,077.54	667	733	345	23.90	14
1975	20,112.15	12,338	13,557	6,555	24.00	273
1976	98,397.02	59,858	65,773	32,624	24.08	1,355
1977	262,518.62	158,244	173,882	88,637	24.17	3,667
1978	14,862.88	8,878	9,755	5,108	24.25	211
1979	31,316.64	18,526	20,357	10,960	24.33	450
1980	50,253.77	29,431	32,339	17,914	24.41	734
1981	48,963.34	28,378	31,182	17,781	24.49	726
1982	16,098.09	9,978	10,964	5,134	23.61	217
1983	15,919.21	9,730	10,692	5,228	23.85	219
1984	47,604.50	28,844	31,694	15,910	23.74	670
1985	68,749.88	41,002	45,054	23,696	24.02	987
1986	220,372.23	130,020	142,869	77,504	23.98	3,232
1987	95,726.84	55,799	61,313	34,414	23.97	1,436
1988	78,940.78	45,407	49,894	29,047	24.00	1,210
1989	133,833.58	75,884	83,383	50,451	24.06	2,097
1990	1,474.46	823	904	570	24.14	24
1991	12,756.63	7,000	7,692	5,065	24.26	209
1992	108,291.24	58,326	64,090	44,201	24.41	1,811
1993	238,990.24	126,856	139,392	99,598	24.31	4,097
1994	9,228.65	4,793	5,267	3,962	24.52	162
1995	133,112.29	67,887	74,596	58,517	24.50	2,388
1996	77,622.54	38,796	42,630	34,993	24.52	1,427
1997	4,624,824.64	2,260,614	2,484,007	2,140,818	24.58	87,096
1998	280,621.46	133,856	147,084	133,538	24.67	5,413
1999	84,872.92	39,602	43,515	41,357	24.58	1,683
2000	89,743.66	40,654	44,671	45,072	24.75	1,821

UGI UTILITIES, INC. - ELECTRIC DIVISION - EMPIRE YARD

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)
EMPIRE YARD - MAJOR STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. 0						
2001	725,398.24	319,683	351,274	374,124	24.75	15,116
2002	42,268.05	18,065	19,850	22,418	24.79	904
2003	180,782.36	74,989	82,399	98,383	24.69	3,985
2004	146,160.24	58,362	64,129	82,031	24.82	3,305
2005	167,022.30	64,203	70,548	96,475	24.82	3,887
2006	140,015.92	51,778	56,895	83,121	24.71	3,364
2007	877,150.17	309,108	339,654	537,496	24.81	21,664
2008	79,300.50	26,566	29,191	50,109	24.81	2,020
2009	54,131.55	17,181	18,879	35,253	24.73	1,426
2010	196,247.48	58,521	64,304	131,943	24.71	5,340
2011	314,990.40	87,378	96,013	218,978	24.75	8,848
2012	49,422.81	12,642	13,891	35,532	24.72	1,437
2013	122,684.15	28,610	31,437	91,247	24.66	3,700
2014	163,988.66	34,323	37,715	126,274	24.56	5,141
2015	94,908.17	17,387	19,105	75,803	24.53	3,090
2016	608,702.23	94,775	104,141	504,562	24.40	20,679
2017	58,203.25	7,357	8,084	50,119	24.20	2,071
2018	71,772.28	6,782	7,452	64,320	23.96	2,684
2019	14,245.99	855	939	13,306	23.50	566
	11,409,960.05	5,071,784	5,572,975	5,836,985		237,976

EMPIRE YARD - MINOR STRUCTURES  
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5  
PROBABLE RETIREMENT YEAR.. 3-2022  
NET SALVAGE PERCENT.. 0

1960	27,374.98	26,633	27,375
1961	2,250.14	2,188	2,250
1962	11,395.40	11,078	11,395
1964	212.41	206	212
1965	479.69	466	480
1972	4,846.95	4,690	4,847
1973	59,338.04	57,377	59,338
1976	674.99	651	675
1977	9,114.69	8,790	9,115
1978	24,124.85	23,247	24,125
1979	540.75	521	541
1980	8,726.53	8,396	8,727
1981	52,430.77	50,399	52,431

UGI UTILITIES, INC. - ELECTRIC DIVISION - EMPIRE YARD

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)
EMPIRE YARD - MINOR STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 3-2022						
NET SALVAGE PERCENT.. 0						
1982	22,292.87	21,457	22,293			
1984	11,417.15	10,960	11,417			
1986	31,130.64	29,857	31,131			
1987	11,362.33	10,886	11,362			
1988	15,773.37	15,071	15,773			
1989	8,654.63	8,260	8,655			
1990	94,337.02	90,054	94,337			
1992	6,049.58	5,741	6,035	14	1.53	9
1993	1,598.34	1,517	1,595	4	1.48	3
1994	38,859.45	36,761	38,645	214	1.51	142
1995	4,586.75	4,328	4,550	37	1.53	24
1996	1,532.27	1,445	1,519	13	1.48	9
1997	1,129.92	1,062	1,116	13	1.50	9
1998	3,483.10	3,268	3,436	48	1.48	32
2001	6,551.41	6,081	6,393	159	1.51	105
2002	8,685.69	8,034	8,446	240	1.50	160
2003	26,975.97	24,831	26,104	872	1.51	577
2004	262,708.52	241,009	253,362	9,347	1.49	6,273
2005	28,203.02	25,704	27,021	1,182	1.51	783
2008	29,302.79	26,153	27,493	1,809	1.51	1,198
2010	189,349.18	165,813	174,312	15,037	1.49	10,092
2011	217,404.63	187,751	197,374	20,030	1.50	13,353
2014	19,697.18	16,018	16,839	2,858	1.49	1,918
2016	36,430.01	27,344	28,746	7,684	1.50	5,123
2017	42,967.09	30,107	31,650	11,317	1.50	7,545
2018	58,528.05	36,627	38,504	20,024	1.50	13,349
2019	838,990.00	420,166	441,702	397,288	1.50	264,859
	2,219,511.15	1,650,947	1,731,320	488,191		325,563
	13,629,471.20	6,722,731	7,304,295	6,325,176		563,539
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.2 4.13

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## PART IV. EXPERIENCED NET SALVAGE

UGI UTILITIES, INC. - ELECTRIC DIVISION

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2016 TRANSACTION YEAR				
362.00		34.00-		34.00
364.00	176,018.00	351,318.00		351,318.00-
365.00	104,239.00	75,887.00		75,887.00-
366.00		884.00		884.00-
367.00	40,299.00	3,188.00		3,188.00-
368.20	25,735.00	20,208.00		20,208.00-
369.00	16,790.00	64,224.00		64,224.00-
370.10	21,549.00			
370.20	864.00	3,071.00		3,071.00-
370.30	7,738.00			
371.00	54,634.00	19,949.00		19,949.00-
373.00	62,121.00	15,458.00		15,458.00-
390.10		1,488.00		1,488.00-
390.20	243,472.00			
391.00	71,038.00			
391.10	9,330.00			
392.20	11,645.00			
392.40	32,354.00			
394.00	3,417.00			
397.00	16,880.00			
	898,123.00	555,641.00		555,641.00-
2017 TRANSACTION YEAR				
362.00	277,442.73			
364.00	210,177.63	315,585.00		315,585.00-
365.00	94,369.88	91,147.00		91,147.00-
366.00		13,832.00		13,832.00-
367.00	211,312.98	12,707.00		12,707.00-
368.10	317,792.58	7,007.00		7,007.00-
368.20	28,036.32	16,645.00		16,645.00-
369.00	18,978.40	59,124.00		59,124.00-
370.10	15,065.87			
370.20	6,450.60	2,789.00		2,789.00-
370.30	3,571.37			
371.00	50,228.27	13,648.00		13,648.00-
373.00	101,484.81	16,397.00		16,397.00-
390.10	9,395.77			
391.00	1,048.34			
391.92	174,246.74			
394.00	20,131.76			
395.00	2,807.47			
396.00	22,027.87			
397.00	74,837.58			
	1,639,406.97	548,881.00		548,881.00-

UGI UTILITIES, INC. - ELECTRIC DIVISION

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2018 TRANSACTION YEAR				
362.00	86,850.00	31,267.00	6,395.00	24,872.00-
364.00	182,695.00	224,701.00		224,701.00-
365.00	37,148.00	48,433.00		48,433.00-
366.00		4,203.00		4,203.00-
367.00	156,340.00	6,274.00		6,274.00-
368.10	8,486.00	15,300.00		15,300.00-
368.20	36,845.00	45,925.00		45,925.00-
369.00	10,731.00	74,029.00		74,029.00-
370.10	31,755.00			
370.20	1,899.00	4,074.00		4,074.00-
371.00	41,391.00	10,164.00		10,164.00-
373.00	29,079.00	10,708.00		10,708.00-
390.20	53,383.00			
393.00	12,439.00			
396.00	145,839.00			
397.00	229,963.00			
398.00	18,794.00			
	1,083,637.00	475,078.00	6,395.00	468,683.00-
2019 TRANSACTION YEAR				
362.00		5,944.00		5,944.00-
364.00	160,972.00	178,476.00		178,476.00-
365.00	36,704.00	54,263.00		54,263.00-
366.00		3,977.00		3,977.00-
367.00	133,789.00	4,285.00		4,285.00-
368.10		235.00		235.00-
368.20	30,908.00	17,595.00		17,595.00-
369.00	18,624.00	88,722.00		88,722.00-
370.10	41,739.00			
370.20	3,388.00	6,489.00		6,489.00-
371.00	51,349.00	7,910.00		7,910.00-
373.00	26,285.00	7,411.00		7,411.00-
394.00	17,552.00			
395.00	10,623.00			
397.00	346,775.00			
398.00	37,987.00			
	916,695.00	375,307.00		375,307.00-

UGI UTILITIES, INC. - ELECTRIC DIVISION

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2020 TRANSACTION YEAR				
362.00		24,880.00		24,880.00-
364.00	28,014.00	695,428.00		695,428.00-
365.00		121,069.00		121,069.00-
366.00		9,269.00		9,269.00-
367.00		14,036.00		14,036.00-
368.10		3,020.00		3,020.00-
368.20		58,648.00		58,648.00-
369.00		81,584.00		81,584.00-
370.10	222,832.00		59,469.00	59,469.00
370.20		3,781.00		3,781.00-
371.00		9,609.00		9,609.00-
373.00		19,433.00		19,433.00-
391.00	538.00			
391.10	10,122.00			
392.20			13,693.00	13,693.00
394.00	26,726.00			
397.00	337,961.00			
398.00	19,983.00	419.00		419.00-
	646,176.00	1,041,176.00	73,162.00	968,014.00-
TOTAL	5,184,037.97	2,996,083.00	79,557.00	2,916,526.00-