

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)

2022 DEPRECIATION STUDY

**CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF SEPTEMBER 30, 2022**

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. 51

PA P.U.C. NO. 2S, SUPPLEMENT NO. 7

DOCKET NO. R-2022-3037368

Issued: January 27, 2023

Effective: March 28, 2023

UGI Electric Exhibit C (Historic)
Witness: J. F. Wiedmayer

UGI UTILITIES, INC. - ELECTRIC DIVISION

DOCKET NO. R-2022-3037368

2022 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AT SEPTEMBER 30, 2022

Prepared by:



GANNETT FLEMING

Excellence Delivered As Promised

UGI UTILITIES, INC. - ELECTRIC DIVISION

Docket No. R-2022-3037368

2022 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC PLANT
AT SEPTEMBER 30, 2022

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



Gannett Fleming
Valuation and Rate Consultants, LLC

Corporate Headquarters
207 Senate Avenue
Camp Hill, PA 17011
P 717.763.7211 | F 717.763.8150

gannettfleming.com

January 17, 2023

Mr. Christopher R. Brown
Vice President and General Manager, Rates and Supply
UGI Utilities, Inc. - Electric Division
1 UGI Drive
Denver, PA 17517

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to electric plant at September 30, 2022. 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), "2023 Depreciation Study - Calculated Annual Depreciation Accruals Related to Electric Plant at September 30, 2023".

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

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

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

JFW:mle

073630.100

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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, 2022.

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, 2022, are set forth in Table 1 and are based on company data through 2021. 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 May 2022.

Remaining Life Annual Accruals

For the purpose of calculating remaining life accruals at September 30, 2022, 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, 2022, are set forth in Part III of this report.

Amortization of Net Salvage

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

PART II. RESULTS OF STUDY

PART II. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

The tables on pages II-3 through II-7 summarize the results of the depreciation studies for electric plant at September 30, 2022. Table 1 sets forth, by depreciable group, the estimated survivor curves, original cost, book depreciation reserve, and calculated annual accrual at September 30, 2022.

Table 2 presents the amortization of experienced net salvage based on the five-year period, 2018-2022. The total amortization amount is incorporated at the end of the annual accrual amount column in Table 1 on page II-3.

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 AS OF SEPTEMBER 30, 2022

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)		
ELECTRIC PLANT									
DISTRIBUTION PLANT									
361		50 - R3	627,496	36,400	591,096	2.45	15,372		
362		40 - S1	10,981,236	796,511	10,184,725	3.32	364,561		
364		59 - R2.5	54,077,226	15,594,836	38,482,390	1.90	1,025,883		
365		58 - R1.5	54,595,611	14,111,095	40,484,516	2.13	1,162,621		
365.7		40 - SQ	(711,827)	(83,047)	(628,780)	2.29	(16,332)		
366		65 - R3	8,779,918	2,409,512	6,370,406	1.58	138,468		
367		42 - R1.5	14,750,367	4,071,859	10,678,508	2.98	439,540		
368.1		45 - S1	16,660,208	8,046,476	8,613,732	1.99	331,767		
368.2		39 - R2	11,197,561	6,195,958	5,001,603	1.98	221,283		
369		53 - R2	15,753,385	7,527,834	8,225,551	1.68	264,868		
370.1		34 - R1	2,949,899	2,073,283	876,616	1.75	51,724		
370.2		75 - R4	1,972,304	778,252	1,194,052	1.26	24,945		
370.3		20 - S3	5,037,891	4,010,096	1,027,795	2.73	137,298		
371		30 - O1	2,219,114	873,689	1,345,425	4.25	94,254		
371.5		23 - R1	347,706	334,801	12,905	0.44	1,521		
373		28 - L0	2,331,583	980,610	1,350,973	4.41	102,747		
TOTAL DISTRIBUTION PLANT			201,569,678	67,758,165	133,811,513	2.16	4,360,520		
GENERAL PLANT									
390.1									
		6-2032	*	100 - L0	2,773,772	745,320	2,028,452	7.84	217,488
				FULLY ACCRUED	15,111	15,111	0	-	0
		6-2046	*	100 - L0	49,926	11,035	38,891	3.78	1,887
				FULLY ACCRUED	76,179	76,179	0	-	0
				FULLY ACCRUED	19,895	19,895	0	-	0
		7-2056	*	100 - L0	1,891,888	326,294	1,565,594	3.00	56,700
					<u>4,826,771</u>	<u>1,193,834</u>	<u>3,632,937</u>	<u>5.72</u>	<u>276,075</u>
391				20 - SQ	66,068	15,334	50,734	7.27	4,802
391.1				5 - SQ	369,215	130,617	238,598	41.96	154,925
391.9				5 - SQ	4,023,657	660,150	3,363,507	-	748,719
393				10 - SQ	14,618	4,135	10,483	11.97	1,750
394				20 - SQ	1,634,223	615,343	1,018,880	5.16	84,339
395				10 - SQ	97,830	83,568	14,262	2.94	2,881
397				10 - SQ	1,023,287	152,259	871,028	18.92	193,580
398				10 - SQ	410,294	51,910	358,384	13.40	54,979
TOTAL GENERAL PLANT					12,465,963	2,907,150	9,558,813	12.21	1,522,050

UGI UTILITIES, INC. - ELECTRIC DIVISION

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF SEPTEMBER 30, 2022

ACCOUNT (1)	PROBABLE	SURVIVOR	ORIGINAL COST	BOOK	FUTURE	CALCULATED	
	RETIREMENT					CURVE	RESERVE
	YEAR		(4)	(5)	(6)	(7)	(8)
SPECIAL DEPRECIABLE PLANT							
392.1		7 - L3	302,097	123,694	178,403	13.85	41,834
392.2		11 - L3	1,394,971	140,850	1,254,121	11.21	156,409
392.4		14 - S3	490,636	35,877	454,759	8.08	39,644
396		20 - S0	176,632	6,317	170,315	7.92	13,990
TOTAL SPECIAL DEPRECIABLE PLANT			2,364,336	306,738	2,057,598	10.65	251,877
TOTAL DEPRECIABLE PLANT			216,399,977	70,972,053	145,427,924	2.83	6,134,447
NONDEPRECIABLE PLANT							
301			1,602				
302.1			6,436				
360.1			294,162				
360.2			14,336				
389.1			202,584	14,257			
TOTAL NONDEPRECIABLE PLANT			519,120	14,257			
TOTAL ELECTRIC PLANT			216,919,097	70,986,310			
LESS GENERAL AND INTANGIBLE PLANT ALLOCATED TO TRANSMISSION - 25.6247%			3,854,191	827,202	2,976,670		454,563
TOTAL ELECTRIC PLANT RELATED TO DISTRIBUTION OPERATIONS			213,064,906	70,159,108	142,451,254		5,679,884
OTHER UTILITY PLANT ALLOCATED TO ELECTRIC DIVISION							
COMMON PLANT							
301			138,964				
389.1			6,947,108				
390.1	1-2069	* 70 - R1	35,781,259	3,018,983	32,762,276	2.92	1,045,229
390.2		FULLY ACCRUED	0	10,628	(10,628)	-	
391		20 - SQ	5,149,957	1,011,569	4,138,388	5.33	274,631
391.1		5 - SQ	1,442,199	272,031	1,170,168	30.76	443,561
392.1		7 - L2.5	71,637	71,637	0	-	0
TOTAL COMMON PLANT			49,531,124	4,384,848	38,060,204	3.56	1,763,421
TOTAL COMMON PLANT ALLOCATED TO ELECTRIC DIVISION - 9.83%			4,868,909	431,031	3,741,318		173,344

UGI UTILITIES, INC. - ELECTRIC DIVISION

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF SEPTEMBER 30, 2022

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)	
INFORMATION SERVICES (IS)								
391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE		20 - SQ	30,702	28,853	1,849	2.90	890	
391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT		5 - SQ	20,341,486	13,083,477	7,258,009	17.57	3,573,527	
391.2 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE								
SUCCESS FACTORS	9-2024	** SQUARE	2,803,866	1,289,824	1,514,042	27.00	757,021	
UNITE ERP	9-2034	*** SQUARE	10,695,816	1,640,083	9,055,733	7.06	754,644	
TOTAL OFFICE FURNITURE AND EQUIPMENT - SOFTWARE			<u>13,499,682</u>	<u>2,929,907</u>	<u>10,569,775</u>	11.20	<u>1,511,665</u>	
391.3 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 10 YEARS		10 - SQ	54,302,404	22,617,829	31,684,575	8.00	4,344,724	
391.4 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEV. COSTS - 15 YEARS		15 - SQ	141,049,948	48,592,264	92,457,684	6.38	8,995,919	
TOTAL INFORMATION SERVICES			<u>229,224,222</u>	<u>87,252,330</u>	<u>141,971,892</u>	8.04	<u>18,426,725</u>	
TOTAL INFORMATION SERVICES ALLOCATED TO ELECTRIC DIVISION - 9.08%			20,813,559	7,922,512	12,891,048		1,673,147	
EMPIRE YARD BUILDING								
390.1 STRUCTURES AND IMPROVEMENTS	12-2047	* 80 - R1.5	14,670,918	8,535,610	6,135,309	1.84	269,942	
TOTAL EMPIRE BUILDING ALLOCATED TO ELECTRIC DIVISION - 13.07%			<u>1,917,489</u>	<u>1,115,604</u>	<u>801,885</u>		<u>35,281</u>	
TOTAL OTHER UTILITY PLANT ALLOCATED TO ELECTRIC DIVISION			<u>27,599,957</u>	<u>9,469,147</u>	<u>17,434,251</u>		<u>1,881,772</u>	
LESS OTHER UTILITY PLANT ALLOCATED TO ELECTRIC TRANSMISSION - 25.6247%			<u>7,072,406</u>	<u>2,426,441</u>	<u>4,467,475</u>		<u>482,198</u>	
TOTAL OTHER PLANT ALLOCATED TO ELECTRIC RELATED TO DISTRIBUTION OPERATIONS			<u>20,527,551</u>	<u>7,042,706</u>	<u>12,966,776</u>		<u>1,399,574</u>	
TOTAL PLANT IN SERVICE RELATED TO DISTRIBUTION OPERATIONS			<u>233,592,457</u>	<u>77,201,814</u>	<u>155,418,030</u>		<u>7,079,458</u>	
AMORTIZATION OF NEGATIVE NET SALVAGE								688,007
GRAND TOTAL			<u>233,592,457</u>	<u>77,201,814</u>	<u>155,418,030</u>		<u>7,767,465</u>	

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

** REGULATORY ASSET DEPRECIATED OVER FOUR YEARS. TWO YEARS REMAINING.

*** REGULATORY ASSET DEPRECIATED OVER FOURTEEN YEARS. TWELVE YEARS REMAINING.

UGI UTILITIES, INC. - ELECTRIC DIVISION

TABLE 2. AMORTIZATION OF EXPERIENCED NET SALVAGE

ACCOUNT (1)	2018		2019		2020		2021		2022		FIVE YEAR NET SALVAGE TOTAL (12)	NET SALVAGE ACCRUAL (13)=(12)/5
	GROSS SALVAGE (2)	COST OF REMOVAL (3)	GROSS SALVAGE (4)	COST OF REMOVAL (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	GROSS SALVAGE (8)	COST OF REMOVAL (9)	GROSS SALVAGE (10)	COST OF REMOVAL (11)		
ELECTRIC PLANT												
DISTRIBUTION PLANT												
361	0	0	0	0	0	0	0	0	1,103	0	1,103	221
362	(6,395)	31,267	0	5,944	0	24,880	0	5,721	0	9,451	70,868	14,174
364	0	224,701	0	178,476	0	695,428	0	628,085	0	441,244	2,167,934	433,587
365	0	48,433	0	54,263	0	121,069	0	175,874	0	138,834	538,473	107,695
366	0	4,203	0	3,977	0	9,269	0	49	0	500	17,998	3,600
367	0	6,274	0	4,285	0	14,036	0	23,539	0	16,452	64,586	12,917
368.1	0	15,300	0	235	0	3,020	0	4,895	0	7,807	31,257	6,251
368.2	0	45,925	0	17,595	0	58,648	0	25,689	0	33,600	181,457	36,291
369	0	74,029	0	88,722	0	81,584	0	72,000	0	39,522	355,857	71,171
370.1	0	0	0	0	(59,469)	0	0	(76,928)	0	(68,289)	(204,686)	(40,937)
370.2	0	4,074	0	6,489	0	3,781	0	3,263	0	3,331	20,938	4,188
370.3	0	0	0	0	0	0	0	0	0	2,299	2,299	460
371	0	10,164	0	7,910	0	9,609	0	30,601	0	32,911	91,195	18,239
371.5	0	0	0	0	0	0	0	0	0	0	0	0
373	0	10,708	0	7,411	0	19,433	0	14,719	0	28,409	80,680	16,136
TOTAL	(6,395)	475,078	0	375,307	(59,469)	1,040,757	0	907,507	0	687,174	3,419,959	683,993
GENERAL PLANT												
390.1	0	0	0	0	0	0	0	0	174	0	174	35
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	(13,693)	0	0	(112)	0	1,099	(12,706)	(2,541)
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	63	0	0	63	13
398	0	0	0	0	0	419	0	8,277	0	30,752	39,448	7,890
TOTAL	0	0	0	0	(13,693)	419	0	8,228	0	32,025	26,979	5,397
TOTAL ELECTRIC	(6,395)	475,078	0	375,307	(73,162)	1,041,176	0	915,735	0	719,199	3,446,938	689,390
LESS GENERAL PLANT ALLOCATED TO TRANSMISSION - 25.6247%												
	0	0	0	0	(3,509)	107	0	2,108	0	8,206	6,913	1,383
TOTAL	(6,395)	475,078	0	375,307	(69,653)	1,041,069	0	913,627	0	710,993	3,440,025	688,007



UGI UTILITIES, INC. - ELECTRIC DIVISION

TABLE 2. AMORTIZATION OF EXPERIENCED NET SALVAGE

ACCOUNT (1)	2018		2019		2020		2021		2022		FIVE YEAR NET SALVAGE TOTAL (12)	NET SALVAGE ACCRUAL (13)=(12)/5
	GROSS SALVAGE (2)	COST OF REMOVAL (3)	GROSS SALVAGE (4)	COST OF REMOVAL (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	GROSS SALVAGE (8)	COST OF REMOVAL (9)	GROSS SALVAGE (10)	COST OF REMOVAL (11)		
OTHER UTILITY PLANT ALLOCATED TO ELECTRIC DIVISION												
COMMON PLANT												
390.2	0	0	0	0	0	0	0	0	0	0	0	0
391	0	0	0	0	0	0	0	0	0	0	0	0
391.1	0	0	0	0	0	0	0	0	0	0	0	0
392.1	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	0	0	0	0
INFORMATION SERVICES												
391	0	0	0	0	0	0	0	0	0	0	0	0
391.1	0	0	0	0	0	0	0	0	0	0	0	0
391.3	0	0	0	0	0	0	0	0	0	0	0	0
391.4	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	0	0	0	0
GRAND TOTAL	(6,395)	475,078	0	375,307	(69,653)	1,041,069	0	913,627	0	710,993	3,440,025	688,007

**PART III. DETAILED DEPRECIATION
CALCULATIONS**

CUMULATIVE DEPRECIATED ORIGINAL COST

ELECTRIC PLANT

UGI UTILITIES, INC. - ELECTRIC DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1917	7,418	7,370		48	48	0.0
1918	408	406		2	50	0.0
1919	7,333	7,144		189	239	0.0
1920	5,553	5,443		110	349	0.0
1921	899	825		74	423	0.0
1922	47	46		1	424	0.0
1923	12,736	12,548		188	612	0.0
1924	17,283	17,263		20	632	0.0
1925	23,289	23,210		79	711	0.0
1926	56,043	55,981		62	773	0.0
1927	63,509	55,873	7,636		8,409	0.0
1928	23,303	23,094		209	8,618	0.0
1929	39,465	39,302		163	8,781	0.0
1930	38,974	37,540	1,434		10,215	0.0
1931	14,505	14,224		281	10,496	0.0
1932	20,173	19,591		582	11,078	0.0
1933	31,413	30,219	1,194		12,272	0.0
1934	25,264	24,143	1,121		13,393	0.0
1935	22,093	20,695	1,398		14,791	0.0
1936	24,518	21,737	2,781		17,572	0.0
1937	14,584	13,593		991	18,563	0.0
1938	22,486	20,198	2,288		20,851	0.0
1939	26,158	24,451	1,707		22,558	0.0
1940	22,132	20,453	1,679		24,237	0.0
1941	28,146	25,924	2,222		26,459	0.0
1942	17,942	16,602	1,340		27,799	0.0
1943	21,116	18,805	2,311		30,110	0.0
1944	19,354	17,033	2,321		32,431	0.0
1945	25,335	22,586	2,749		35,180	0.0
1946	46,217	41,197	5,020		40,200	0.0
1947	52,571	46,783	5,788		45,988	0.0
1948	73,043	64,942	8,101		54,089	0.0
1949	82,144	73,336	8,808		62,897	0.0
1950	91,941	76,559	15,382		78,279	0.1
1951	84,052	71,262	12,790		91,069	0.1
1952	76,837	62,003	14,834		105,903	0.1
1953	55,767	46,935	8,832		114,735	0.1
1954	79,073	67,672	11,401		126,136	0.1
1955	141,283	121,549	19,734		145,870	0.1
1956	94,519	75,446	19,073		164,943	0.1
1957	124,185	104,749	19,436		184,379	0.1
1958	176,786	149,618	27,168		211,547	0.1
1959	139,161	114,375	24,786		236,333	0.2
1960	103,743	85,410	18,333		254,666	0.2
1961	150,350	121,076	29,274		283,940	0.2
1962	159,522	123,415	36,107		320,047	0.2

UGI UTILITIES, INC. - ELECTRIC DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1963	192,853	152,311	40,542		360,589	0.2
1964	249,971	198,157	51,814		412,403	0.3
1965	303,453	231,098	72,355		484,758	0.3
1966	277,270	213,509	63,761		548,519	0.4
1967	361,201	283,128	78,073		626,592	0.4
1968	438,970	352,399	86,571		713,163	0.5
1969	666,746	516,113	150,633		863,796	0.6
1970	732,161	579,333	152,828		1,016,624	0.7
1971	819,630	636,247	183,383		1,200,007	0.8
1972	867,189	704,049	163,140		1,363,147	0.9
1973	959,593	739,780	219,813		1,582,960	1.1
1974	1,053,679	775,069	278,610		1,861,570	1.3
1975	1,201,193	888,482	312,711		2,174,281	1.5
1976	976,662	717,096	259,566		2,433,847	1.7
1977	1,159,525	813,619	345,906		2,779,753	1.9
1978	1,104,102	773,560	330,542		3,110,295	2.1
1979	1,262,954	885,252	377,702		3,487,997	2.4
1980	1,145,279	805,595	339,684		3,827,681	2.6
1981	989,752	659,078	330,674		4,158,355	2.9
1982	1,147,440	882,501	264,939		4,423,294	3.0
1983	1,047,966	788,880	259,086		4,682,380	3.2
1984	1,013,880	754,160	259,720		4,942,100	3.4
1985	1,158,650	874,790	283,860		5,225,960	3.6
1986	1,280,546	932,028	348,518		5,574,478	3.8
1987	1,409,807	1,004,990	404,817		5,979,295	4.1
1988	1,710,592	1,183,412	527,180		6,506,475	4.5
1989	2,176,229	1,461,839	714,390		7,220,865	5.0
1990	2,254,478	1,493,085	761,393		7,982,258	5.5
1991	2,521,949	1,623,262	898,687		8,880,945	6.1
1992	3,031,343	1,917,652	1,113,691		9,994,636	6.9
1993	2,226,553	1,378,571	847,982		10,842,618	7.5
1994	2,801,146	1,688,673	1,112,473		11,955,091	8.2
1995	3,846,777	2,233,845	1,612,932		13,568,023	9.3
1996	3,707,838	2,123,198	1,584,640		15,152,663	10.4
1997	3,610,606	2,062,795	1,547,811		16,700,474	11.5
1998	3,337,781	1,846,083	1,491,698		18,192,172	12.5
1999	3,050,470	1,716,916	1,333,554		19,525,726	13.4
2000	2,730,617	1,458,704	1,271,913		20,797,639	14.3
2001	3,234,467	1,596,416	1,638,051		22,435,690	15.4
2002	2,818,857	1,318,486	1,500,371		23,936,061	16.5
2003	3,088,320	1,454,436	1,633,884		25,569,945	17.6
2004	3,409,637	1,550,736	1,858,901		27,428,846	18.9
2005	4,516,466	1,947,960	2,568,506		29,997,352	20.6
2006	3,350,743	1,375,534	1,975,209		31,972,561	22.0
2007	6,151,731	3,391,065	2,760,666		34,733,227	23.9
2008	5,257,883	1,929,233	3,328,650		38,061,877	26.2

UGI UTILITIES, INC. - ELECTRIC DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
2009	3,522,566	1,138,161	2,384,405		40,446,282	27.8
2010	3,110,414	951,532	2,158,882		42,605,164	29.3
2011	3,537,462	1,068,446	2,469,016		45,074,180	31.0
2012	3,566,312	959,663	2,606,649		47,680,829	32.8
2013	5,657,727	1,855,080	3,802,647		51,483,476	35.4
2014	5,061,201	1,112,923	3,948,278		55,431,754	38.1
2015	5,683,807	1,156,233	4,527,574		59,959,328	41.2
2016	8,626,597	1,578,999	7,047,598		67,006,926	46.1
2017	9,549,627	1,353,494	8,196,133		75,203,059	51.7
2018	8,469,931	1,129,495	7,340,436		82,543,495	56.8
2019	16,622,359	1,607,211	15,015,148		97,558,643	67.1
2020	14,931,512	1,213,882	13,717,630		111,276,273	76.5
2021	12,127,225	533,886	11,593,339		122,869,612	84.5
2022	22,915,614	357,295	22,558,319		145,427,931	100.0
TOTAL	216,399,982	70,972,051	145,427,931			

COMMON PLANT

UGI UTILITIES, INC. - COMMON PLANT

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
1952						0.0
1953						0.0
2003	7,183	6,074		1,109	1,109	0.0
2004	38,772	36,420		2,352	3,461	0.0
2005	39,966	30,331		9,635	13,096	0.0
2006	2,469	1,767		702	13,798	0.0
2007	878	591		287	14,085	0.0
2008	23,109	22,896		213	14,298	0.0
2009	4,753	2,782		1,971	16,269	0.0
2010	747,319	405,108		342,211	358,480	0.9
2014	22,225	22,225			358,480	0.9
2017					358,480	0.9
2018	88,618	36,360		52,258	410,738	1.1
2019	33,790,493	3,422,485		30,368,008	30,778,746	80.8
2020	1,917,931	136,025		1,781,906	32,560,652	85.5
2021	1,730,955	176,889		1,554,066	34,114,718	89.6
2022	4,030,382	74,267		3,956,115	38,070,833	100.0
SUBTOTAL	42,445,053	4,374,220		38,070,833		
NONDEPRECIABLE	7,086,071			7,086,071		
TOTAL	49,531,124	4,374,220		45,156,904		

INFORMATION SERVICES

UGI UTILITIES, INC. - INFORMATION SERVICES

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
2000	802,206	802,206				0.0
2001	18,800	18,800				0.0
2002	447,659	447,659				0.0
2003	22,684	22,184		500	500	0.0
2004	1,408,963	1,408,552		411	911	0.0
2005	990,669	990,669			911	0.0
2006	3,975,788	3,975,788			911	0.0
2007	6,303,993	6,303,601		392	1,303	0.0
2008	3,168,505	3,047,016		121,489	122,792	0.1
2009	481,827	481,827			122,792	0.1
2010	172,048	172,048			122,792	0.1
2011	450,138	347,920		102,218	225,010	0.2
2012	3,393,988	3,271,150		122,838	347,848	0.2
2013	524,329	429,117		95,212	443,060	0.3
2014	1,430,788	1,022,650		408,138	851,198	0.6
2015	732,103	514,083		218,020	1,069,218	0.8
2016	2,349,695	1,175,880		1,173,815	2,243,033	1.6
2017	77,621,819	28,417,778		49,204,041	51,447,074	36.2
2018	7,130,189	5,623,892		1,506,297	52,953,371	37.3
2019	74,177,124	22,101,849		52,075,275	105,028,646	74.0
2020	14,501,914	3,914,637		10,587,277	115,615,923	81.4
2021	15,645,524	2,039,996		13,605,528	129,221,451	91.0
2022	13,473,468	723,030		12,750,438	141,971,889	100.0
TOTAL	229,224,221	87,252,332		141,971,889		

EMPIRE YARD

UGI UTILITIES, INC. - ELECTRIC DIVISION - EMPIRE YARD

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1960	128,305	105,830	22,475		22,475	0.4
1961	89,121	69,422	19,699		42,174	0.7
1962	152,532	119,964	32,568		74,742	1.2
1963	9,480	7,254	2,226		76,968	1.3
1964	3,902	3,020	882		77,850	1.3
1965	959	842	117		77,967	1.3
1966	297	224	73		78,040	1.3
1967	860	643	217		78,257	1.3
1968	3,570	2,654	916		79,173	1.3
1969	661	488	173		79,346	1.3
1970	2,325	1,706	619		79,965	1.3
1971	74,835	54,564	20,271		100,236	1.6
1972	10,126	8,670	1,456		101,692	1.7
1973	65,201	63,554	1,647		103,339	1.7
1974	1,078	769	309		103,648	1.7
1975	20,112	14,249	5,863		109,511	1.8
1976	99,072	69,857	29,215		138,726	2.3
1977	271,633	192,256	79,377		218,103	3.6
1978	38,988	34,408	4,580		222,683	3.6
1979	31,857	22,025	9,832		232,515	3.8
1980	58,980	42,891	16,089		248,604	4.1
1981	101,394	85,426	15,968		264,572	4.3
1982	38,391	33,837	4,554		269,126	4.4
1983	15,919	11,273	4,646		273,772	4.5
1984	59,022	44,680	14,342		288,114	4.7
1985	68,750	47,642	21,108		309,222	5.0
1986	251,503	182,455	69,048		378,270	6.2
1987	107,089	76,047	31,042		409,312	6.7
1988	94,714	68,521	26,193		435,505	7.1
1989	142,488	96,971	45,517		481,022	7.8
1990	95,811	95,296	515		481,537	7.8
1991	12,757	8,228	4,529		486,066	7.9
1992	114,341	74,766	39,575		525,641	8.6
1993	240,589	150,605	89,984		615,625	10.0
1994	48,088	44,535	3,553		619,178	10.1
1995	137,699	85,194	52,505		671,683	10.9
1996	79,155	47,515	31,640		703,323	11.5
1997	4,625,955	2,689,647	1,936,308		2,639,631	43.0
1998	284,105	164,037	120,068		2,759,699	45.0
1999	84,873	47,451	37,422		2,797,121	45.6
2000	89,744	49,161	40,583		2,837,704	46.3
2001	731,950	393,162	338,788		3,176,492	51.8
2002	50,954	30,643	20,311		3,196,803	52.1
2003	207,758	118,644	89,114		3,285,917	53.6
2004	408,869	334,525	74,344		3,360,261	54.8
2005	195,225	107,774	87,451		3,447,712	56.2

UGI UTILITIES, INC. - ELECTRIC DIVISION - EMPIRE YARD

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
2006	140,016	64,428		75,588	3,523,300	57.4
2007	877,150	389,638		487,512	4,010,812	65.4
2008	108,603	63,019		45,584	4,056,396	66.1
2009	54,132	22,081		32,051	4,088,447	66.6
2010	385,597	265,362		120,235	4,208,682	68.6
2011	532,395	332,856		199,539	4,408,221	71.9
2012	49,423	17,053		32,370	4,440,591	72.4
2013	122,684	39,468		83,216	4,523,807	73.7
2014	183,686	68,442		115,244	4,639,051	75.6
2015	94,908	25,753		69,155	4,708,206	76.7
2016	645,132	184,896		460,236	5,168,442	84.2
2017	101,170	55,398		45,772	5,214,214	85.0
2018	130,300	71,610		58,690	5,272,904	85.9
2019	845,729	839,987		5,742	5,278,646	86.0
2020	45,676	5,055		40,621	5,319,267	86.7
2021	221,492	15,589		205,903	5,525,170	90.1
2022	781,786	171,649		610,137	6,135,307	100.0
TOTAL	14,670,916	8,535,609		6,135,307		

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 AS OF SEPTEMBER 30, 2022

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	626	379	263	1.24	212
1971	7,177.62	5,811	3,519	3,659	9.52	384
1975	12,539.90	9,668	5,854	6,686	11.45	584
1977	485.00	363	220	265	12.53	21
2018	50,277.08	5,138	3,111	47,166	39.55	1,193
2019	240,869.72	19,221	11,639	229,231	40.36	5,680
2020	34,409.01	1,979	1,198	33,211	40.98	810
2021	163,744.75	5,698	3,450	160,295	41.60	3,853
2022	111,114.35	1,311	794	110,320	41.87	2,635
	627,496.44	56,051	36,400	591,096		15,372
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					38.5	2.45

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

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	660	660			
1942	4,298.16	4,298	4,298			
1944	1,667.13	1,648	1,202	465	0.47	465
1945	169.98	167	122	48	0.74	48
1948	2,581.26	2,482	1,810	771	1.54	501
1949	933.81	892	651	283	1.81	156
1950	9,640.41	9,137	6,664	2,976	2.09	1,424
1951	6,911.66	6,502	4,742	2,170	2.37	916
1952	19,999.85	18,680	13,623	6,377	2.64	2,416
1955	3,999.73	3,650	2,662	1,338	3.50	382
1956	4,320.90	3,911	2,852	1,469	3.79	388
1957	946.99	850	620	327	4.09	80
1958	31,931.85	28,435	20,738	11,194	4.38	2,556
1959	11,300.76	9,979	7,278	4,023	4.68	860
1960	4,956.55	4,338	3,164	1,793	4.99	359
1961	9,143.13	7,934	5,786	3,357	5.29	635
1962	32,156.01	27,654	20,168	11,988	5.60	2,141
1963	5,613.46	4,783	3,488	2,125	5.92	359
1964	6,090.69	5,142	3,750	2,341	6.23	376
1965	4,496.86	3,760	2,742	1,755	6.55	268
1966	3,389.69	2,807	2,047	1,343	6.88	195
1967	25,575.36	20,965	15,290	10,285	7.21	1,426
1968	3,084.45	2,503	1,825	1,259	7.54	167
1969	40,224.28	32,300	23,557	16,667	7.88	2,115
1970	1,831.84	1,455	1,061	771	8.22	94
1971	737.50	580	423	314	8.56	37
1972	24,515.81	19,049	13,893	10,623	8.92	1,191
1973	2,774.69	2,132	1,555	1,220	9.27	132
1974	2,828.91	2,148	1,567	1,262	9.63	131
1975	5,724.08	4,293	3,131	2,593	10.00	259
1976	1,029.97	763	556	474	10.37	46
1977	7,297.57	5,336	3,892	3,406	10.75	317
1978	518.65	374	273	246	11.13	22
1982	3,032.25	2,368	1,727	1,305	11.30	115
1984	2,671.18	2,033	1,483	1,188	12.00	99

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

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	14,198	10,355	10,390	14.41	721
1997	24,305.09	14,690	10,713	13,592	16.69	814
2008	8,584.00	3,447	2,514	6,070	21.60	281
2011	2,255.73	747	545	1,711	23.22	74
2015	60,452.48	13,735	10,017	50,435	25.50	1,978
2016	16,194.19	3,221	2,349	13,845	26.18	529
2017	1,267,799.99	215,526	157,184	1,110,616	26.86	41,348
2018	226,531.10	31,714	23,129	203,402	27.65	7,356
2019	2,526,973.54	277,714	202,538	2,324,436	28.35	81,991
2020	1,494,081.39	118,032	86,081	1,408,000	29.15	48,302
2021	1,118,861.05	53,258	38,841	1,080,020	30.04	35,953
2022	3,899,673.31	62,005	45,221	3,854,452	30.95	124,538
	10,981,236.18	1,080,019	796,511	10,184,725		364,561
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.9 3.32

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

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 59-R2.5						
NET SALVAGE PERCENT.. 0						
1919	6,555.46	6,373	6,501	54	1.64	33
1920	5,315.99	5,145	5,248	68	1.90	36
1921	63.46	61	62	1	2.17	
1922	46.87	45	46	1	2.45	
1923	203.56	194	198	6	2.72	2
1924	125.36	119	121	4	3.00	1
1926	1,503.55	1,414	1,442	62	3.53	18
1927	1,180.99	1,106	1,128	53	3.77	14
1928	1,338.43	1,247	1,272	66	4.01	16
1929	853.45	792	808	45	4.24	11
1930	3,031.98	2,802	2,858	174	4.47	39
1931	371.99	342	349	23	4.69	5
1932	2,942.03	2,697	2,751	191	4.91	39
1933	6,977.32	6,372	6,500	477	5.12	93
1934	6,010.53	5,467	5,577	434	5.34	81
1935	12,437.59	11,265	11,491	947	5.56	170
1936	14,870.44	13,414	13,683	1,187	5.78	205
1937	7,022.55	6,308	6,434	589	6.00	98
1938	3,642.58	3,258	3,323	320	6.23	51
1939	5,512.02	4,909	5,007	505	6.46	78
1940	7,487.24	6,638	6,771	716	6.69	107
1941	15,433.14	13,620	13,893	1,540	6.93	222
1942	10,703.38	9,404	9,593	1,110	7.16	155
1943	14,863.64	12,999	13,260	1,604	7.40	217
1944	13,354.15	11,623	11,856	1,498	7.65	196
1945	15,683.42	13,583	13,855	1,828	7.90	231
1946	21,652.52	18,661	19,035	2,618	8.15	321
1947	15,949.61	13,676	13,950	2,000	8.41	238
1948	24,475.25	20,874	21,292	3,183	8.68	367
1949	18,926.77	16,053	16,375	2,552	8.96	285
1950	17,518.57	14,775	15,071	2,448	9.24	265
1951	33,940.69	28,458	29,028	4,913	9.53	516
1952	24,956.45	20,798	21,215	3,741	9.83	381
1953	22,507.29	18,635	19,009	3,498	10.15	345
1954	26,758.93	22,010	22,451	4,308	10.47	411
1955	41,851.06	34,183	34,868	6,983	10.81	646
1956	28,749.19	23,316	23,783	4,966	11.15	445
1957	26,444.31	21,281	21,708	4,736	11.52	411
1958	45,153.60	36,054	36,777	8,377	11.89	705
1959	45,640.49	36,141	36,865	8,775	12.28	715
1960	37,154.60	29,169	29,754	7,401	12.68	584
1961	52,864.83	41,127	41,951	10,914	13.10	833
1962	44,734.22	34,468	35,159	9,575	13.54	707

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

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 59-R2.5						
NET SALVAGE PERCENT.. 0						
1963	61,087.52	46,613	47,547	13,541	13.98	969
1964	62,585.28	47,257	48,204	14,381	14.45	995
1965	101,875.09	76,113	77,639	24,236	14.92	1,624
1966	77,999.78	57,614	58,769	19,231	15.42	1,247
1967	58,572.41	42,768	43,625	14,947	15.92	939
1968	91,306.73	65,865	67,185	24,122	16.44	1,467
1969	133,913.91	95,373	97,285	36,629	16.98	2,157
1970	161,199.68	113,304	115,575	45,625	17.53	2,603
1971	217,342.16	150,703	153,724	63,618	18.09	3,517
1972	158,453.04	108,312	110,483	47,970	18.67	2,569
1973	238,262.79	160,484	163,701	74,562	19.26	3,871
1974	315,462.71	209,275	213,470	101,993	19.86	5,136
1975	247,901.22	161,892	165,137	82,764	20.47	4,043
1976	265,577.43	170,599	174,019	91,558	21.10	4,339
1977	289,930.96	183,146	186,817	103,114	21.73	4,745
1978	318,076.27	197,424	201,381	116,695	22.38	5,214
1979	384,304.55	234,230	238,925	145,380	23.04	6,310
1980	276,470.60	165,368	168,683	107,788	23.71	4,546
1981	267,002.37	156,626	159,766	107,236	24.39	4,397
1982	281,777.17	181,464	185,101	96,676	22.25	4,345
1983	315,365.72	199,280	203,275	112,091	22.86	4,903
1984	327,889.54	203,160	207,232	120,658	23.48	5,139
1985	306,537.98	186,130	189,861	116,677	24.10	4,841
1986	373,525.13	222,061	226,512	147,013	24.73	5,945
1987	446,154.21	259,483	264,684	181,470	25.36	7,156
1988	466,715.88	265,375	270,695	196,021	25.99	7,542
1989	693,343.46	387,302	395,066	298,277	26.27	11,354
1990	662,969.94	361,319	368,562	294,408	26.92	10,936
1991	730,855.14	388,230	396,012	334,843	27.58	12,141
1992	977,220.02	505,516	515,649	461,571	28.23	16,350
1993	750,934.32	381,024	388,662	362,272	28.64	12,649
1994	962,237.40	474,383	483,892	478,345	29.31	16,320
1995	1,303,724.94	623,832	636,337	667,388	29.97	22,269
1996	1,261,674.98	585,165	596,895	664,780	30.64	21,696
1997	956,152.88	429,121	437,723	518,430	31.32	16,553
1998	928,001.28	402,381	410,447	517,554	32.00	16,174
1999	776,408.25	324,772	331,282	445,126	32.68	13,621
2000	705,049.23	283,994	289,687	415,362	33.36	12,451
2001	949,998.54	367,649	375,018	574,981	34.06	16,881
2002	817,325.88	303,228	309,306	508,020	34.75	14,619
2003	974,166.61	347,583	354,550	619,617	35.15	17,628
2004	1,103,497.74	375,631	383,161	720,337	35.85	20,093
2005	1,121,323.51	363,085	370,363	750,961	36.55	20,546

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

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 59-R2.5						
NET SALVAGE PERCENT.. 0						
2006	1,080,218.34	331,519	338,164	742,054	37.26	19,916
2007	882,272.62	255,683	260,808	621,465	37.98	16,363
2008	1,075,995.80	293,316	299,196	776,800	38.69	20,078
2009	1,068,825.97	274,154	279,649	789,177	39.13	20,168
2010	1,013,895.37	242,118	246,971	766,924	39.85	19,245
2011	1,377,025.39	304,047	310,142	1,066,883	40.58	26,291
2012	867,125.76	176,634	180,175	686,951	41.05	16,734
2013	1,187,555.26	219,935	224,344	963,211	41.78	23,054
2014	1,692,517.73	283,327	289,006	1,403,512	42.26	33,211
2015	1,562,273.94	233,091	237,763	1,324,511	42.75	30,983
2016	1,806,295.46	234,818	239,525	1,566,770	43.50	36,018
2017	2,231,093.66	247,875	252,844	1,978,250	44.00	44,960
2018	1,677,459.92	154,662	157,762	1,519,698	44.28	34,320
2019	4,183,756.78	304,577	310,682	3,873,075	44.58	86,879
2020	2,967,437.66	156,681	159,822	2,807,616	44.89	62,544
2021	2,993,074.45	97,574	99,530	2,893,544	44.58	64,907
2022	3,803,417.65	43,359	44,228	3,759,190	43.17	87,079
	54,077,225.51	15,288,380	15,594,836	38,482,390		1,025,883
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						37.5 1.90

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

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 58-R1.5						
NET SALVAGE PERCENT.. 0						
1924	3,536.66	3,210	3,537			
1925	16,094.82	14,546	16,095			
1926	44,582.38	40,109	44,582			
1927	16,782.45	15,029	16,782			
1928	20,180.12	17,988	20,122	58	6.30	9
1929	15,218.58	13,500	15,101	118	6.55	18
1930	30,364.74	26,800	29,979	386	6.81	57
1931	13,616.11	11,956	13,374	242	7.07	34
1932	16,397.87	14,323	16,022	376	7.34	51
1933	23,450.72	20,374	22,791	660	7.61	87
1934	17,872.33	15,444	17,276	596	7.88	76
1935	8,263.96	7,101	7,943	321	8.16	39
1936	1,899.66	1,623	1,816	84	8.44	10
1937	4,509.81	3,831	4,285	225	8.73	26
1938	9,575.50	8,086	9,045	530	9.02	59
1939	18,571.96	15,591	17,440	1,132	9.31	122
1940	12,416.23	10,359	11,588	828	9.61	86
1941	8,634.53	7,159	8,008	627	9.91	63
1942	2,227.20	1,835	2,053	174	10.21	17
1943	5,034.33	4,121	4,610	424	10.52	40
1944	3,644.50	2,963	3,314	330	10.84	30
1945	8,517.29	6,878	7,694	823	11.16	74
1946	22,202.96	17,808	19,920	2,283	11.48	199
1947	31,950.41	25,445	28,463	3,487	11.81	295
1948	27,408.78	21,667	24,237	3,172	12.15	261
1949	41,486.25	32,553	36,414	5,072	12.49	406
1950	35,534.12	27,674	30,957	4,577	12.83	357
1951	33,104.22	25,576	28,610	4,494	13.19	341
1952	21,734.79	16,657	18,633	3,102	13.55	229
1953	21,715.88	16,504	18,462	3,254	13.92	234
1954	35,837.04	27,001	30,204	5,633	14.30	394
1955	57,265.49	42,772	47,846	9,419	14.68	642
1956	35,135.43	26,006	29,091	6,044	15.07	401
1957	51,921.23	38,063	42,578	9,343	15.48	604
1958	25,708.26	18,665	20,879	4,829	15.89	304
1959	33,979.25	24,430	27,328	6,651	16.30	408
1960	35,796.06	25,471	28,492	7,304	16.73	437
1961	57,009.69	40,133	44,893	12,117	17.17	706
1962	55,010.40	38,308	42,852	12,158	17.61	690
1963	81,488.58	56,101	62,756	18,733	18.07	1,037
1964	115,193.00	78,391	87,690	27,503	18.53	1,484
1965	96,138.19	64,644	72,312	23,826	19.00	1,254
1966	55,711.13	37,000	41,389	14,322	19.48	735

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

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 58-R1.5						
NET SALVAGE PERCENT.. 0						
1967	64,487.54	42,284	47,300	17,188	19.97	861
1968	100,665.15	65,137	72,863	27,802	20.47	1,358
1969	215,200.63	137,358	153,651	61,550	20.98	2,934
1970	182,715.65	115,016	128,659	54,057	21.49	2,515
1971	211,396.18	131,138	146,693	64,703	22.02	2,938
1972	128,594.41	78,575	87,895	40,699	22.56	1,804
1973	167,850.01	100,999	112,979	54,871	23.10	2,375
1974	268,300.47	158,898	177,746	90,554	23.65	3,829
1975	286,533.66	166,932	186,733	99,801	24.21	4,122
1976	222,504.16	127,441	142,558	79,946	24.78	3,226
1977	343,712.18	193,427	216,371	127,341	25.36	5,021
1978	255,085.48	141,001	157,726	97,359	25.94	3,753
1979	224,494.14	121,768	136,212	88,282	26.54	3,326
1980	163,524.70	87,007	97,328	66,197	27.14	2,439
1981	204,649.46	106,735	119,396	85,253	27.75	3,072
1982	213,535.43	133,225	149,028	64,507	24.26	2,659
1983	120,797.42	73,964	82,737	38,060	24.85	1,532
1984	98,189.51	58,963	65,957	32,233	25.45	1,267
1985	119,298.97	70,219	78,548	40,751	26.04	1,565
1986	158,573.42	91,973	102,883	55,690	26.25	2,122
1987	140,067.10	79,488	88,917	51,150	26.86	1,904
1988	253,486.41	140,634	157,316	96,170	27.48	3,500
1989	299,678.08	163,414	182,798	116,880	27.73	4,215
1990	326,137.46	173,538	194,123	132,014	28.36	4,655
1991	516,485.48	267,953	299,737	216,748	28.99	7,477
1992	644,064.61	327,314	366,139	277,926	29.27	9,495
1993	386,640.45	192,779	215,646	170,994	29.67	5,763
1994	535,284.22	259,345	290,108	245,176	30.32	8,086
1995	849,523.35	401,825	449,488	400,035	30.64	13,056
1996	825,559.89	380,666	425,820	399,740	30.97	12,907
1997	682,692.68	304,617	340,750	341,943	31.65	10,804
1998	692,692.30	300,351	335,978	356,714	32.00	11,147
1999	540,399.48	226,049	252,862	287,537	32.68	8,799
2000	433,248.80	175,466	196,279	236,970	33.06	7,168
2001	659,211.14	257,949	288,546	370,665	33.45	11,081
2002	454,617.95	171,482	191,823	262,795	33.85	7,764
2003	618,792.70	224,436	251,058	367,735	34.26	10,734
2004	605,691.43	210,659	235,647	370,044	34.69	10,667
2005	1,052,202.59	349,857	391,356	660,847	35.13	18,811
2006	718,514.98	227,626	254,626	463,889	35.58	13,038
2007	1,182,989.85	355,725	397,920	785,070	36.05	21,777
2008	1,222,820.03	349,237	390,662	832,158	36.26	22,950
2009	1,166,812.19	313,406	350,581	816,231	36.75	22,210

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

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 58-R1.5						
NET SALVAGE PERCENT.. 0						
2010	853,825.15	215,591	241,164	612,661	37.00	16,558
2011	827,016.29	195,010	218,142	608,874	37.28	16,332
2012	1,296,563.90	283,170	316,759	979,805	37.58	26,073
2013	1,847,495.02	370,238	414,155	1,433,340	37.90	37,819
2014	1,759,809.80	321,693	359,851	1,399,959	38.01	36,831
2015	2,094,682.69	343,947	384,745	1,709,938	38.16	44,810
2016	2,385,940.22	347,393	388,600	1,997,340	38.14	52,369
2017	2,776,079.17	349,786	391,277	2,384,802	38.17	62,478
2018	2,025,997.31	215,161	240,683	1,785,314	37.87	47,143
2019	4,239,212.38	362,029	404,971	3,834,241	37.48	102,301
2020	5,605,104.70	355,924	398,143	5,206,962	36.87	141,225
2021	3,780,125.74	153,473	171,677	3,608,449	35.40	101,934
2022	5,273,314.44	82,264	92,022	5,181,292	31.65	163,706
	54,595,611.46	12,615,250	14,111,095	40,484,516		1,162,621
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.8 2.13

UGI UTILITIES, INC. - ELECTRIC DIVISION

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 40-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	711,827.21-	26,694-	83,047-	628,780-		16,332-
	711,827.21-	26,694-	83,047-	628,780-		16,332-
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						38.5 2.29

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

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	11,107	11,559			
1925	37.18	35	37			
1928	977.05	920	977			
1955	321.43	262	314	7	12.09	1
1957	1,089.51	872	1,045	45	13.00	3
1966	171.19	124	149	22	17.78	1
1967	2,233.28	1,602	1,919	314	18.38	17
1968	5,305.30	3,755	4,499	806	18.99	42
1969	482.65	337	404	79	19.62	4
1970	3,078.47	2,119	2,539	539	20.26	27
1971	3,756.90	2,548	3,053	704	20.91	34
1972	7,229.66	4,830	5,787	1,443	21.57	67
1973	9,574.39	6,297	7,545	2,029	22.25	91
1974	12,540.35	8,116	9,724	2,816	22.93	123
1975	9,522.75	6,061	7,262	2,261	23.63	96
1976	14,345.28	8,976	10,755	3,590	24.33	148
1977	17,590.28	10,811	12,953	4,637	25.05	185
1978	25,021.43	15,097	18,089	6,932	25.78	269
1979	43,579.82	25,806	30,920	12,660	26.51	478
1980	7,270.58	4,221	5,057	2,214	27.26	81
1981	11,294.79	6,428	7,702	3,593	28.01	128
1982	11,192.02	6,803	8,151	3,041	25.97	117
1983	14,496.16	8,648	10,362	4,134	26.54	156
1984	5,717.07	3,346	4,009	1,708	27.11	63
1985	15,585.87	8,940	10,711	4,875	27.69	176
1986	48,278.74	26,949	32,289	15,990	28.69	557
1987	29,523.06	16,131	19,327	10,196	29.26	348
1988	76,661.56	40,960	49,076	27,586	29.85	924
1989	113,372.28	59,180	70,907	42,465	30.45	1,395
1990	144,531.37	73,176	87,676	56,855	31.45	1,808
1991	53,431.24	26,384	31,612	21,819	32.04	681
1992	99,809.99	48,009	57,522	42,288	32.64	1,296
1993	36,156.76	16,958	20,318	15,839	33.40	474
1994	118,794.48	54,170	64,904	53,890	34.00	1,585
1995	150,384.17	66,590	79,785	70,599	34.61	2,040
1996	91,378.94	39,229	47,002	44,377	35.23	1,260
1997	233,401.22	96,418	115,523	117,878	36.23	3,254
1998	151,590.70	60,545	72,542	79,049	36.85	2,145
1999	192,024.40	74,006	88,670	103,354	37.48	2,758
2000	160,172.66	59,104	70,816	89,357	38.48	2,322
2001	227,349.82	80,664	96,648	130,702	39.10	3,343
2002	321,940.17	108,880	130,455	191,485	40.11	4,774
2003	161,435.90	52,257	62,612	98,824	40.74	2,426

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

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	53,410	63,993	108,856	41.38	2,631
2005	430,305.70	125,735	150,650	279,656	42.38	6,599
2006	313,210.56	86,822	104,026	209,185	43.02	4,863
2007	95,642.88	25,058	30,023	65,620	43.67	1,503
2008	693,812.85	169,984	203,667	490,146	44.67	10,973
2009	66,961.89	15,368	18,413	48,549	45.32	1,071
2010	173,900.46	36,954	44,277	129,623	46.32	2,798
2011	38,275.92	7,525	9,016	29,260	46.98	623
2012	105,122.31	18,985	22,747	82,375	47.64	1,729
2013	153,776.20	25,127	30,106	123,670	48.64	2,543
2014	138,890.11	20,417	24,463	114,427	49.31	2,321
2015	90,029.54	11,686	14,002	76,028	50.30	1,511
2016	421,879.54	47,715	57,170	364,710	50.97	7,155
2017	544,253.07	52,357	62,731	481,522	51.65	9,323
2018	751,950.64	59,554	71,355	680,596	52.32	13,008
2019	1,561,494.51	96,813	115,996	1,445,499	52.99	27,279
2020	200,300.10	8,913	10,679	189,621	53.68	3,532
2021	46,993.55	1,259	1,509	45,485	54.37	837
2022	136,059.64	1,238	1,483	134,577	54.45	2,472
	8,779,918.41	2,012,591	2,409,512	6,370,406		138,468
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						46.0 1.58

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R1.5						
NET SALVAGE PERCENT.. 0						
1957	20,742.69	18,105	17,608	3,135	5.34	587
1966	125.80	102	99	27	7.98	3
1967	11,829.84	9,492	9,232	2,598	8.30	313
1968	5,919.87	4,703	4,574	1,346	8.63	156
1969	6,623.95	5,209	5,066	1,558	8.97	174
1970	10,492.59	8,164	7,940	2,553	9.32	274
1971	10,473.00	8,062	7,841	2,632	9.67	272
1972	41,082.28	31,262	30,404	10,678	10.04	1,064
1973	34,520.43	25,956	25,244	9,276	10.42	890
1974	70,857.67	52,620	51,177	19,681	10.81	1,821
1975	100,844.65	73,929	71,901	28,944	11.21	2,582
1976	45,049.69	32,586	31,692	13,358	11.62	1,150
1977	84,764.87	60,465	58,806	25,959	12.04	2,156
1978	51,416.51	36,139	35,148	16,269	12.48	1,304
1979	60,840.40	42,125	40,970	19,870	12.92	1,538
1980	31,270.23	21,308	20,724	10,546	13.38	788
1981	36,288.12	24,313	23,646	12,642	13.86	912
1982	27,045.68	20,465	19,904	7,142	12.94	552
1983	57,895.80	43,404	42,213	15,683	13.10	1,197
1984	25,470.30	18,802	18,286	7,184	13.56	530
1985	32,916.83	23,911	23,255	9,662	14.03	689
1986	74,963.92	53,532	52,064	22,900	14.51	1,578
1987	56,921.44	39,930	38,835	18,086	15.00	1,206
1988	119,971.79	82,996	80,719	39,253	15.26	2,572
1989	170,312.77	115,523	112,354	57,959	15.77	3,675
1990	128,330.80	85,263	82,924	45,407	16.29	2,787
1991	206,945.26	134,514	130,824	76,121	16.83	4,523
1992	118,472.93	75,621	73,547	44,926	17.14	2,621
1993	143,802.60	90,366	87,887	55,916	17.45	3,204
1994	140,100.58	85,854	83,499	56,602	18.01	3,143
1995	218,463.23	130,379	126,803	91,660	18.58	4,933
1996	314,048.99	183,091	178,069	135,980	18.95	7,176
1997	347,815.86	196,899	191,498	156,318	19.55	7,996
1998	271,377.92	149,584	145,481	125,897	19.95	6,311
1999	195,532.47	104,766	101,892	93,640	20.36	4,599
2000	204,244.75	105,697	102,798	101,447	20.98	4,835
2001	430,658.90	215,760	209,842	220,817	21.42	10,309
2002	160,057.25	77,436	75,312	84,745	21.87	3,875
2003	40,690.43	18,962	18,442	22,248	22.34	996
2004	102,021.26	45,675	44,422	57,599	22.82	2,524
2005	296,987.96	127,348	123,855	173,133	23.31	7,427
2006	195,690.23	80,076	77,880	117,810	23.82	4,946
2007	130,425.47	50,736	49,344	81,081	24.34	3,331

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R1.5						
NET SALVAGE PERCENT.. 0						
2008	560,791.88	207,381	201,693	359,099	24.71	14,533
2009	106,414.08	37,202	36,182	70,232	25.11	2,797
2010	239,045.56	78,598	76,442	162,604	25.52	6,372
2011	196,619.32	60,362	58,706	137,913	25.96	5,313
2012	95,712.69	27,240	26,493	69,220	26.40	2,622
2013	437,131.52	114,616	111,472	325,660	26.73	12,183
2014	361,138.74	86,565	84,190	276,949	26.96	10,273
2015	136,611.99	29,508	28,699	107,913	27.22	3,964
2016	184,210.69	35,203	34,237	149,974	27.51	5,452
2017	1,082,163.61	179,747	174,816	907,348	27.61	32,863
2018	1,139,614.48	159,546	155,170	984,444	27.65	35,604
2019	1,250,994.66	141,362	137,484	1,113,511	27.46	40,550
2020	1,430,402.48	120,440	117,137	1,313,265	27.18	48,317
2021	1,257,225.93	67,890	66,028	1,191,198	26.28	45,327
2022	1,437,981.73	29,910	29,089	1,408,893	23.54	59,851
	14,750,367.37	4,186,700	4,071,859	10,678,508		439,540
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.3 2.98

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 368.1 TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-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	1,729	1,824			
1948	8,714.34	7,872	8,714			
1949	12,761.42	11,446	12,761			
1952	508.91	446	509			
1953	670.00	583	670			
1954	6,421.85	5,543	6,422			
1955	21,636.63	18,526	21,637			
1956	2,448.69	2,080	2,449			
1957	12,079.64	10,174	12,030	50	7.10	7
1958	52,850.62	44,136	52,187	664	7.42	89
1959	25,837.47	21,388	25,290	547	7.75	71
1960	16,681.29	13,686	16,183	498	8.08	62
1961	15,886.33	12,917	15,273	613	8.41	73
1962	5,500.17	4,432	5,240	260	8.74	30
1963	6,819.27	5,443	6,436	383	9.08	42
1964	21,641.31	17,106	20,226	1,415	9.43	150
1965	15,691.33	12,281	14,521	1,170	9.78	120
1966	38,803.45	30,068	35,553	3,250	10.13	321
1967	66,968.61	51,358	60,727	6,242	10.49	595
1968	87,565.13	66,452	78,574	8,991	10.85	829
1969	61,750.21	46,368	54,826	6,924	11.21	618
1970	87,944.02	65,293	77,204	10,740	11.59	927
1971	69,653.56	51,141	60,470	9,184	11.96	768
1972	91,296.96	66,241	78,324	12,973	12.35	1,050
1973	119,058.96	85,378	100,952	18,107	12.73	1,422
1974	142,964.77	101,251	119,721	23,244	13.13	1,770
1975	201,667.05	141,032	166,759	34,908	13.53	2,580
1976	142,756.59	98,565	116,545	26,212	13.93	1,882
1977	162,636.86	110,809	131,022	31,615	14.34	2,205
1978	165,586.26	111,274	131,572	34,014	14.76	2,304
1979	162,247.01	107,479	127,085	35,162	15.19	2,315
1980	185,527.62	121,129	143,225	42,303	15.62	2,708
1981	106,522.45	68,506	81,003	25,519	16.06	1,589
1982	224,085.43	165,061	195,171	28,914	14.39	2,009
1983	168,226.79	122,149	144,431	23,796	14.81	1,607
1984	167,946.59	120,132	142,046	25,901	15.22	1,702
1985	233,781.32	164,582	194,604	39,177	15.66	2,502
1986	165,835.24	115,421	136,476	29,359	15.83	1,855
1987	248,285.86	169,778	200,748	47,538	16.30	2,916

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 368.1 TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S1						
NET SALVAGE PERCENT.. 0						
1988	240,016.09	161,123	190,515	49,501	16.77	2,952
1989	289,884.63	191,817	226,808	63,077	17.00	3,710
1990	325,630.21	211,074	249,577	76,053	17.50	4,346
1991	300,975.98	191,872	226,873	74,103	17.77	4,170
1992	367,721.25	230,267	272,271	95,450	18.06	5,285
1993	215,987.22	133,178	157,472	58,515	18.34	3,191
1994	267,453.83	160,847	190,188	77,266	18.89	4,090
1995	328,379.28	193,251	228,503	99,876	19.23	5,194
1996	347,086.39	199,575	235,981	111,105	19.59	5,672
1997	331,988.12	185,382	219,199	112,789	20.16	5,595
1998	386,366.72	210,145	248,479	137,888	20.55	6,710
1999	394,973.68	208,862	246,962	148,012	20.94	7,068
2000	420,195.96	215,561	254,883	165,313	21.36	7,739
2001	255,214.78	126,740	149,859	105,356	21.79	4,835
2002	339,390.23	162,805	192,503	146,887	22.24	6,605
2003	179,675.60	83,046	98,195	81,481	22.69	3,591
2004	275,583.08	122,359	144,679	130,904	23.17	5,650
2005	272,517.16	115,874	137,011	135,506	23.65	5,730
2006	112,879.80	45,818	54,176	58,704	24.15	2,431
2007	441,505.33	170,421	201,509	239,996	24.66	9,732
2008	504,507.80	184,347	217,975	286,533	25.18	11,379
2009	420,083.53	144,593	170,969	249,115	25.72	9,686
2010	112,033.57	36,131	42,722	69,312	26.26	2,639
2011	318,305.98	95,555	112,986	205,320	26.81	7,658
2012	417,219.62	115,236	136,257	280,963	27.52	10,209
2013	312,316.17	78,922	93,319	218,997	28.09	7,796
2014	190,849.75	43,628	51,586	139,264	28.68	4,856
2015	325,856.71	66,214	78,293	247,564	29.40	8,421
2016	237,163.32	42,239	49,944	187,219	30.00	6,241
2017	499,808.15	75,871	89,711	410,097	30.73	13,345
2018	569,381.33	71,230	84,224	485,157	31.47	15,416
2019	506,512.79	49,638	58,693	447,820	32.21	13,903
2020	564,054.25	39,597	46,820	517,234	33.09	15,631
2021	1,177,544.11	49,810	58,896	1,118,648	33.96	32,940
2022	1,071,014.02	15,208	17,982	1,053,032	34.83	30,233
	16,660,207.62	6,808,537	8,046,476	8,613,732		331,767

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.0 1.99

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 368.2 TRANSFORMER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

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 39-R2						
NET SALVAGE PERCENT.. 0						
1961	1,102.22	1,016	1,102			
1962	806.54	738	807			
1963	551.14	500	551			
1964	1,114.87	1,003	1,115			
1965	582.21	520	582			
1966	2,073.07	1,834	2,073			
1967	2,171.52	1,905	2,172			
1968	531.87	462	532			
1970	1,338.80	1,143	1,339			
1971	5,193.89	4,394	5,194			
1972	19,389.76	16,238	19,390			
1973	36,534.42	30,286	36,534			
1974	25,830.70	21,188	25,831			
1975	77,222.77	62,649	77,223			
1976	53,862.54	43,186	53,863			
1977	19,827.62	15,704	19,587	241	8.11	30
1978	15,484.66	12,110	15,104	381	8.50	45
1979	83,875.10	64,734	80,739	3,136	8.90	352
1980	59,278.94	45,113	56,267	3,012	9.32	323
1981	55,816.14	41,848	52,195	3,621	9.76	371
1982	68,532.57	55,717	68,533			
1983	64,528.69	51,668	64,454	75	9.77	8
1984	62,113.98	49,182	61,353	761	10.06	76
1985	107,195.38	83,452	104,103	3,092	10.60	292
1986	132,903.73	102,137	127,412	5,492	10.92	503
1987	112,966.03	85,222	106,311	6,655	11.48	580
1988	142,398.69	105,831	132,020	10,379	11.83	877
1989	171,799.36	125,104	156,062	15,737	12.41	1,268
1990	170,667.36	122,198	152,437	18,230	12.79	1,425
1991	224,798.59	158,056	197,169	27,630	13.20	2,093
1992	347,636.46	238,722	297,796	49,840	13.80	3,612
1993	235,547.05	159,136	198,516	37,031	14.17	2,613
1994	330,013.78	218,205	272,202	57,812	14.60	3,960
1995	416,071.68	268,866	335,400	80,672	15.06	5,357
1996	340,140.08	213,608	266,467	73,673	15.70	4,693
1997	395,465.23	242,025	301,916	93,549	16.17	5,785
1998	306,285.24	182,362	227,489	78,796	16.65	4,732
1999	274,195.58	157,882	196,952	77,244	17.31	4,462
2000	220,040.19	122,782	153,166	66,874	17.82	3,753
2001	244,261.31	131,803	164,419	79,842	18.34	4,353
2002	274,461.19	142,912	178,277	96,184	18.87	5,097
2003	457,142.11	229,120	285,818	171,324	19.41	8,827
2004	313,458.73	150,774	188,084	125,375	19.96	6,281

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 368.2 TRANSFORMER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

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 39-R2						
NET SALVAGE PERCENT.. 0						
2005	282,705.27	130,101	162,296	120,409	20.52	5,868
2006	312,876.74	137,322	171,304	141,573	21.09	6,713
2007	341,351.24	142,343	177,567	163,784	21.67	7,558
2008	241,221.99	95,138	118,681	122,541	22.26	5,505
2009	227,989.20	84,630	105,572	122,417	22.87	5,353
2010	170,797.08	59,574	74,316	96,481	23.34	4,134
2011	99,169.83	32,161	40,120	59,050	23.96	2,465
2012	204,623.09	61,448	76,654	127,969	24.47	5,230
2013	275,807.21	75,985	94,788	181,019	24.98	7,247
2014	153,812.87	38,438	47,950	105,863	25.51	4,150
2015	204,738.46	45,902	57,261	147,477	25.95	5,683
2016	280,837.77	55,494	69,227	211,611	26.39	8,019
2017	373,270.95	63,456	79,159	294,112	26.86	10,950
2018	94,317.45	13,374	16,683	77,634	27.24	2,850
2019	1,038,937.24	117,400	146,452	892,485	27.46	32,501
2020	384,436.80	31,985	39,900	344,537	27.53	12,515
2021	350,077.32	18,204	22,708	327,369	27.32	11,983
2022	285,379.12	5,422	6,764	278,615	25.82	10,791
	11,197,561.42	4,971,712	6,195,958	5,001,603		221,283
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.6 1.98

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 369 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

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 53-R2						
NET SALVAGE PERCENT.. 0						
1947	69.98	61	70			
1954	118.41	99	118			
1955	333.15	277	333			
1956	128.96	106	129			
1958	217.29	176	217			
1959	640.93	516	636	5	10.36	
1960	1,286.86	1,026	1,264	23	10.73	2
1961	478.27	378	466	12	11.11	1
1962	5,141.54	4,026	4,961	181	11.50	16
1963	13,934.56	10,803	13,312	623	11.91	52
1964	20,651.36	15,851	19,532	1,119	12.32	91
1965	23,270.54	17,677	21,782	1,489	12.74	117
1966	27,708.38	20,823	25,659	2,049	13.17	156
1967	55,979.34	41,594	51,253	4,726	13.62	347
1968	86,487.36	63,511	78,260	8,227	14.08	584
1969	164,001.42	119,009	146,646	17,355	14.54	1,194
1970	234,774.08	168,239	207,309	27,465	15.02	1,829
1971	230,865.51	163,305	201,229	29,637	15.51	1,911
1972	199,899.40	139,514	171,913	27,986	16.01	1,748
1973	269,839.68	185,731	228,863	40,977	16.52	2,480
1974	152,399.64	103,373	127,379	25,021	17.05	1,468
1975	142,520.68	95,247	117,366	25,155	17.58	1,431
1976	155,370.48	102,221	125,960	29,410	18.13	1,622
1977	155,016.59	100,381	123,692	31,325	18.68	1,677
1978	168,567.81	107,342	132,270	36,298	19.25	1,886
1979	198,898.76	124,481	153,389	45,510	19.83	2,295
1980	147,503.69	90,673	111,730	35,774	20.42	1,752
1981	190,309.08	114,832	141,499	48,810	21.02	2,322
1982	162,991.20	110,215	135,810	27,181	19.27	1,411
1983	178,547.92	119,127	146,792	31,756	19.58	1,622
1984	203,395.71	133,041	163,937	39,459	20.23	1,951
1985	175,251.01	112,932	139,158	36,093	20.55	1,756
1986	212,029.41	133,748	164,808	47,221	21.22	2,225
1987	240,418.51	149,156	183,794	56,625	21.57	2,625
1988	249,879.57	151,477	186,654	63,226	22.25	2,842
1989	262,893.61	156,474	192,812	70,082	22.61	3,100
1990	276,667.19	160,605	197,902	78,765	23.31	3,379
1991	262,526.28	149,325	184,003	78,523	23.69	3,315
1992	253,192.08	140,167	172,718	80,474	24.39	3,299
1993	188,922.24	102,547	126,361	62,561	24.85	2,518
1994	163,394.29	86,615	106,730	56,664	25.26	2,243
1995	315,293.58	162,124	199,774	115,520	25.98	4,446
1996	290,036.33	145,250	178,981	111,055	26.41	4,205

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 369 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

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 53-R2						
NET SALVAGE PERCENT.. 0						
1997	337,772.75	163,651	201,656	136,117	27.13	5,017
1998	293,253.03	137,946	169,981	123,272	27.58	4,470
1999	327,057.39	149,105	183,732	143,325	28.05	5,110
2000	176,500.61	77,448	95,434	81,067	28.78	2,817
2001	197,155.03	83,515	102,910	94,245	29.26	3,221
2002	237,193.60	96,775	119,249	117,945	29.75	3,965
2003	221,676.57	86,897	107,077	114,600	30.25	3,788
2004	284,493.31	106,315	131,004	153,489	31.00	4,951
2005	420,370.39	150,072	184,923	235,447	31.52	7,470
2006	148,095.54	50,338	62,028	86,068	32.04	2,686
2007	594,734.65	191,742	236,270	358,465	32.58	11,003
2008	488,025.77	148,604	183,114	304,912	33.12	9,206
2009	340,560.70	97,468	120,103	220,458	33.67	6,548
2010	355,781.68	95,172	117,274	238,508	34.23	6,968
2011	241,540.60	60,289	74,290	167,251	34.58	4,837
2012	384,096.54	88,342	108,858	275,239	35.16	7,828
2013	479,396.78	101,105	124,585	354,812	35.55	9,981
2014	440,835.25	83,935	103,427	337,408	36.14	9,336
2015	420,839.39	71,627	88,261	332,578	36.56	9,097
2016	502,716.07	75,508	93,043	409,673	36.79	11,135
2017	415,496.01	53,474	65,892	349,604	37.24	9,388
2018	389,477.41	41,908	51,640	337,837	37.34	9,048
2019	435,400.49	37,183	45,818	389,582	37.48	10,394
2020	411,120.96	25,818	31,814	379,307	37.34	10,158
2021	592,217.13	23,215	28,606	563,611	36.81	15,311
2022	535,724.70	7,607	9,374	526,351	34.59	15,217

15,753,385.03 6,109,134 7,527,834 8,225,551 264,868

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.1 1.68

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.1 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

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-R1						
NET SALVAGE PERCENT.. 0						
1946	67.51	68	68			
1948	62.81	63	63			
1957	476.96	463	477			
1958	566.33	544	566			
1959	875.34	832	875			
1961	1,919.08	1,788	1,919			
1962	6,370.55	5,880	6,371			
1963	3,408.87	3,116	3,409			
1964	2,460.74	2,228	2,461			
1965	4,888.47	4,382	4,888			
1966	4,198.14	3,726	4,198			
1967	6,231.70	5,475	6,232			
1968	13,999.72	12,167	14,000			
1969	12,323.67	10,595	12,324			
1970	13,110.01	11,144	13,110			
1971	31,750.00	26,670	31,750			
1972	167,556.35	139,072	165,680	1,876	5.78	325
1973	31,065.36	25,465	30,337	728	6.13	119
1974	18,112.20	14,655	17,459	653	6.49	101
1975	25,368.43	20,250	24,124	1,244	6.86	181
1976	40,662.56	32,016	38,142	2,521	7.23	349
1977	34,780.73	26,996	32,161	2,620	7.61	344
1978	59,246.51	45,306	53,974	5,273	8.00	659
1979	34,754.49	26,178	31,187	3,567	8.39	425
1980	42,782.00	31,709	37,776	5,006	8.80	569
1981	21,997.02	16,038	19,107	2,890	9.21	314
1982	43,350.39	35,595	42,405	945	8.77	108
1983	29,370.22	23,749	28,293	1,077	9.29	116
1984	30,902.85	24,704	29,431	1,472	9.60	153
1985	40,095.93	31,664	37,722	2,374	9.92	239
1986	57,456.61	44,782	53,350	4,107	10.26	400
1987	50,329.14	38,673	46,072	4,257	10.62	401
1988	58,167.72	44,027	52,451	5,717	11.00	520
1989	66,300.38	49,381	58,829	7,471	11.39	656
1990	88,730.69	64,960	77,389	11,342	11.80	961
1991	73,646.06	52,937	63,065	10,581	12.23	865
1992	125,977.74	88,789	105,777	20,201	12.67	1,594
1993	93,922.14	65,107	77,564	16,358	13.06	1,253
1994	112,043.69	76,324	90,927	21,117	13.34	1,583
1995	106,623.19	70,958	84,534	22,089	13.82	1,598
1996	81,200.43	52,935	63,063	18,137	14.15	1,282
1997	68,208.64	43,312	51,599	16,610	14.66	1,133
1998	162,081.96	100,458	119,678	42,404	15.03	2,821

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.1 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

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-R1						
NET SALVAGE PERCENT.. 0						
1999	78,550.23	47,444	56,521	22,029	15.41	1,430
2000	205,130.78	120,002	142,962	62,169	15.96	3,895
2001	18,661.47	10,592	12,619	6,042	16.38	369
2002	5,961.52	3,287	3,916	2,046	16.68	123
2003	41,458.30	22,072	26,295	15,163	17.13	885
2004	108,600.17	55,647	66,293	42,307	17.60	2,404
2005	3,479.18	1,717	2,046	1,433	17.96	80
2006	18,161.25	8,601	10,247	7,914	18.34	432
2017	92,232.24	18,926	22,547	69,685	21.31	3,270
2018	367,054.74	64,235	76,524	290,531	21.21	13,698
2020	143,166.11	15,534	18,506	124,660	20.54	6,069
	2,949,899.32	1,743,238	2,073,283	876,616		51,724
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.9 1.75

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.2 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

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 75-R4						
NET SALVAGE PERCENT.. 0						
1924	1,642.55	1,564	1,643			
1925	143.96	137	144			
1926	1,426.26	1,349	1,426			
1927	2,472.29	2,329	2,472			
1928	402.46	378	402			
1929	1,969.88	1,842	1,970			
1930	1,163.48	1,084	1,163			
1931	445.79	414	446			
1932	767.37	709	767			
1933	719.01	662	719			
1934	988.80	907	989			
1935	841.89	769	842			
1936	1,517.87	1,380	1,517	1	6.83	
1937	1,970.39	1,783	1,960	10	7.13	1
1938	1,565.44	1,410	1,550	15	7.44	2
1939	1,683.08	1,509	1,659	24	7.76	3
1940	1,632.55	1,456	1,601	32	8.10	4
1941	1,234.51	1,096	1,205	30	8.44	4
1942	575.86	508	558	18	8.80	2
1943	576.13	506	556	20	9.18	2
1944	688.35	601	661	27	9.57	3
1945	905.14	785	863	42	9.98	4
1946	1,959.04	1,687	1,855	104	10.41	10
1947	4,489.63	3,840	4,221	269	10.86	25
1948	6,548.87	5,560	6,112	437	11.33	39
1949	6,264.43	5,277	5,801	463	11.82	39
1950	6,264.17	5,234	5,754	510	12.34	41
1951	7,237.13	5,995	6,590	647	12.87	50
1952	6,410.50	5,263	5,786	624	13.43	46
1953	6,628.34	5,390	5,925	703	14.01	50
1954	5,807.11	4,676	5,140	667	14.61	46
1955	7,029.44	5,602	6,158	871	15.23	57
1956	7,054.06	5,562	6,114	940	15.86	59
1957	6,502.32	5,071	5,575	927	16.51	56
1958	10,416.69	8,032	8,830	1,587	17.17	92
1959	6,191.27	4,719	5,188	1,003	17.84	56
1960	5,206.43	3,921	4,310	896	18.52	48
1961	6,155.91	4,579	5,034	1,122	19.21	58
1962	4,832.44	3,550	3,903	929	19.91	47
1963	6,758.22	4,900	5,387	1,371	20.62	66
1964	5,907.10	4,227	4,647	1,260	21.33	59
1965	9,137.29	6,450	7,091	2,046	22.06	93
1966	8,226.81	5,726	6,295	1,932	22.80	85

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.2 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

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 75-R4						
NET SALVAGE PERCENT.. 0						
1967	11,002.39	7,548	8,298	2,704	23.55	115
1968	10,092.63	6,823	7,501	2,592	24.30	107
1969	12,575.28	8,372	9,204	3,371	25.07	134
1970	11,919.79	7,811	8,587	3,333	25.85	129
1971	13,530.79	8,726	9,593	3,938	26.63	148
1972	13,371.59	8,481	9,323	4,049	27.43	148
1973	17,929.00	11,178	12,288	5,641	28.24	200
1974	13,827.36	8,470	9,311	4,516	29.06	155
1975	11,535.20	6,940	7,629	3,906	29.88	131
1976	10,164.83	6,001	6,597	3,568	30.72	116
1977	17,973.30	10,408	11,442	6,531	31.57	207
1978	16,047.71	9,111	10,016	6,032	32.42	186
1979	28,716.68	15,974	17,561	11,156	33.28	335
1980	21,372.34	11,641	12,797	8,575	34.15	251
1981	45,518.50	24,258	26,667	18,852	35.03	538
1982	27,304.32	14,946	16,431	10,873	33.28	327
1983	18,859.62	10,141	11,148	7,712	33.74	229
1984	23,990.96	12,571	13,820	10,171	34.74	293
1985	32,483.36	16,576	18,222	14,261	35.74	399
1986	32,248.75	16,131	17,733	14,516	36.22	401
1987	34,888.93	16,970	18,656	16,233	37.22	436
1988	33,863.71	16,004	17,594	16,270	38.22	426
1989	34,393.64	15,780	17,347	17,047	39.22	435
1990	31,762.75	14,239	15,653	16,110	39.69	406
1991	29,703.79	12,903	14,185	15,519	40.69	381
1992	34,237.09	14,397	15,827	18,410	41.69	442
1993	27,602.21	11,317	12,441	15,161	42.45	357
1994	31,665.96	12,546	13,792	17,874	43.44	411
1995	35,531.90	13,680	15,039	20,493	43.93	466
1996	27,275.92	10,119	11,124	16,152	44.93	359
1997	35,354.15	12,621	13,875	21,479	45.93	468
1998	18,212.36	6,247	6,867	11,345	46.93	242
2000	32,330.57	10,184	11,196	21,135	48.93	432
2001	3,048.10	917	1,008	2,040	49.93	41
2002	57,999.50	16,762	18,427	39,572	50.43	785
2003	120,585.50	33,161	36,455	84,130	51.42	1,636
2004	123,372.42	32,176	35,372	88,000	52.43	1,678
2005	164,416.83	40,578	44,608	119,809	53.42	2,243
2006	21,256.88	4,944	5,435	15,822	54.43	291
2007	22,560.24	4,932	5,422	17,138	55.42	309
2008	43,906.69	8,975	9,866	34,041	56.43	603
2009	30,704.57	5,846	6,427	24,278	57.42	423
2010	20,824.68	3,669	4,033	16,792	58.43	287

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.2 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

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 75-R4						
NET SALVAGE PERCENT.. 0						
2011	12,949.29	2,100	2,309	10,640	59.42	179
2012	32,811.94	4,856	5,338	27,474	60.43	455
2013	43,331.64	5,806	6,383	36,949	61.42	602
2014	48,195.11	5,774	6,347	41,848	62.43	670
2015	116,518.90	12,409	13,641	102,878	62.92	1,635
2016	24,228.20	2,236	2,458	21,770	63.92	341
2017	27,103.13	2,117	2,327	24,776	64.92	382
2018	17,054.92	1,090	1,198	15,857	65.92	241
2019	27,035.74	1,344	1,478	25,558	66.92	382
2020	11,437.05	406	446	10,991	67.92	162
2021	20,944.44	446	491	20,453	68.92	297
2022	24,370.21	173	190	24,180	69.92	346
	1,972,303.62	708,270	778,252	1,194,052		24,945
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						47.9 1.26

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 370.3 ELECTRONIC METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

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	264	280			
1996	68,883.81	64,255	68,884			
1997	102,737.04	94,837	102,737			
1998	28,763.57	26,215	28,764			
1999	188,041.11	169,237	188,041			
2000	79,287.63	70,288	79,288			
2001	138,189.12	120,625	137,605	584	3.13	187
2002	53,297.66	45,559	51,972	1,326	3.48	381
2003	91,737.08	76,747	87,551	4,186	3.81	1,099
2004	199,255.57	162,553	185,435	13,821	4.18	3,306
2005	296,348.56	234,945	268,018	28,331	4.57	6,199
2006	207,413.16	159,127	181,527	25,886	5.01	5,167
2007	2,301,040.99	1,701,390	1,940,891	360,150	5.46	65,962
2008	303,024.99	214,420	244,603	58,422	5.99	9,753
2010	88,994.13	56,404	64,344	24,650	7.22	3,414
2011	231,480.17	137,083	156,380	75,100	7.92	9,482
2012	101,602.74	55,577	63,400	38,203	8.69	4,396
2013	64,307.89	32,193	36,725	27,583	9.48	2,910
2014	85,443.25	38,569	43,998	41,445	10.33	4,012
2015	44,174.73	17,661	20,147	24,028	11.26	2,134
2016	129,029.77	44,877	51,194	77,836	12.19	6,385
2018	4,662.78	1,125	1,283	3,380	14.16	239
2022	229,894.69	6,161	7,029	222,866	18.16	12,272
	5,037,890.80	3,530,112	4,010,096	1,027,795		137,298
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.5 2.73

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

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	2,701	2,701			
1962	2,255.35	2,255	2,255			
1963	5,671.86	5,600	4,763	909	0.38	909
1964	8,035.28	7,802	6,635	1,400	0.87	1,400
1965	3,704.69	3,534	3,006	699	1.38	507
1966	9,174.56	8,600	7,314	1,861	1.88	990
1967	13,870.71	12,775	10,865	3,006	2.37	1,268
1968	14,200.92	12,838	10,918	3,283	2.88	1,140
1969	9,906.37	8,790	7,475	2,431	3.38	719
1970	14,122.73	12,301	10,461	3,662	3.87	946
1971	5,824.84	4,974	4,230	1,595	4.38	364
1972	9,178.06	7,685	6,536	2,642	4.88	541
1973	8,790.25	7,217	6,138	2,652	5.37	494
1974	13,190.14	10,605	9,019	4,171	5.88	709
1975	4,362.97	3,435	2,921	1,442	6.38	226
1976	3,177.16	2,450	2,084	1,093	6.87	159
1977	8,577.39	6,467	5,500	3,077	7.38	417
1978	2,737.09	2,018	1,716	1,021	7.88	130
1979	1,616.62	1,166	992	625	8.37	75
1980	11,925.65	8,396	7,140	4,786	8.88	539
1981	16,141.57	11,095	9,436	6,706	9.38	715
1982	18,883.68	15,352	13,056	5,828	9.26	629
1983	16,411.21	13,204	11,229	5,182	9.53	544
1984	22,000.61	17,420	14,815	7,186	10.06	714
1985	18,787.13	14,695	12,497	6,290	10.37	607

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

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	7,626	6,486	3,437	10.92	315
1987	16,483.16	12,493	10,625	5,858	11.26	520
1988	23,966.98	17,894	15,218	8,749	11.62	753
1989	33,211.86	24,404	20,754	12,458	12.00	1,038
1990	35,050.72	25,321	21,534	13,517	12.39	1,091
1991	24,596.13	17,448	14,839	9,757	12.80	762
1992	35,762.34	24,883	21,162	14,600	13.23	1,104
1993	11,592.34	7,969	6,777	4,815	13.42	359
1994	42,356.58	28,489	24,229	18,128	13.87	1,307
1995	59,961.02	39,574	33,656	26,305	14.17	1,856
1996	12,276.38	7,938	6,751	5,525	14.48	382
1997	31,396.73	19,855	16,886	14,511	14.82	979
1998	28,411.16	17,541	14,918	13,493	15.18	889
1999	15,625.56	9,438	8,027	7,599	15.41	493
2000	34,452.28	20,310	17,273	17,179	15.67	1,096
2001	43,335.86	24,875	21,155	22,181	15.96	1,390
2002	72,442.64	40,394	34,353	38,090	16.26	2,343
2003	29,016.52	15,730	13,378	15,639	16.47	950
2004	23,409.96	12,300	10,461	12,949	16.71	775
2005	12,053.15	6,117	5,202	6,851	16.98	403
2006	122,072.81	59,816	50,871	71,202	17.17	4,147
2007	69,471.83	32,735	27,840	41,632	17.39	2,394
2008	56,319.94	25,479	21,669	34,651	17.55	1,974
2009	33,569.02	14,549	12,373	21,196	17.65	1,201
2010	20,156.51	8,315	7,071	13,086	17.80	735
2011	91,834.61	36,018	30,632	61,203	17.82	3,435
2012	25,438.26	9,402	7,996	17,442	17.91	974
2013	61,860.47	21,453	18,245	43,615	17.90	2,437
2014	40,611.98	13,118	11,156	29,456	17.82	1,653
2015	189,149.16	56,177	47,776	141,373	17.75	7,965
2016	201,370.11	54,450	46,307	155,063	17.54	8,841
2017	130,859.86	31,590	26,865	103,995	17.28	6,018
2018	105,309.30	22,136	18,825	86,484	16.91	5,114
2019	49,677.75	8,763	7,453	42,225	16.34	2,584
2020	34,301.17	4,761	4,049	30,252	15.52	1,949
2021	25,224.02	2,411	2,050	23,174	14.20	1,632
2022	89,421.39	3,800	3,232	86,189	11.26	7,654
	2,219,113.60	1,020,840	873,689	1,345,425		94,254

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.3 4.25

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 AS OF SEPTEMBER 30, 2022

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 23-R1						
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	4,632	4,697			
1978	4,229.73	4,110	4,230			
1979	5,985.23	5,728	5,985			
1980	4,861.55	4,583	4,862			
1981	2,917.37	2,711	2,917			
1982	1,561.73	1,496	1,562			
1983	2,231.26	2,119	2,231			
1984	2,149.66	2,023	2,150			
1985	2,342.27	2,181	2,342			
1986	990.28	915	990			
1987	1,925.20	1,758	1,925			
1988	2,301.67	2,081	2,302			
1989	1,493.31	1,336	1,493			
1990	4,328.13	3,824	4,328			
1991	2,572.95	2,243	2,573			
1992	4,859.73	4,175	4,860			
1993	2,315.34	1,967	2,315			
1994	8,619.58	7,222	8,620			
1995	9,663.67	7,973	9,664			
1996	37,963.03	30,682	37,963			
1997	53,663.03	42,555	53,004	659	6.66	99
1998	61,778.99	48,132	59,950	1,829	6.95	263
1999	61,882.53	47,117	58,686	3,197	7.36	434
2000	30,918.71	23,028	28,682	2,237	7.71	290
2008	14,410.22	8,171	10,177	4,233	11.07	382
2017	1,150.61	321	400	751	14.22	53
	347,705.91	278,976	334,801	12,905		1,521

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.5 0.44

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

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 28-L0						
NET SALVAGE PERCENT.. 0						
1917	290.75	269	243	48	2.12	23
1918	8.56	8	7	2	2.24	1
1919	777.88	712	643	135	2.36	57
1920	236.79	216	195	42	2.48	17
1921	402.50	365	330	72	2.60	28
1923	973.52	875	791	183	2.84	64
1924	85.02	76	69	16	2.96	5
1925	398.99	355	321	78	3.09	25
1927	670.06	590	533	137	3.34	41
1928	404.81	355	321	84	3.47	24
1930	2,085.16	1,808	1,634	451	3.72	121
1931	70.92	61	55	16	3.85	4
1932	65.64	56	51	15	3.98	4
1933	152.49	130	117	35	4.12	8
1934	392.04	333	301	91	4.25	21
1935	549.53	464	419	131	4.38	30
1936	6,230.32	5,225	4,721	1,509	4.52	334
1937	678.72	566	511	168	4.66	36
1938	312.54	259	234	79	4.80	16
1939	180.12	148	134	46	4.94	9
1940	398.21	326	295	103	5.08	20
1941	95.84	78	70	26	5.22	5
1942	137.88	111	100	38	5.37	7
1945	26.87	21	19	8	5.81	1
1946	51.14	40	36	15	5.96	3
1947	111.15	87	79	32	6.11	5
1948	1,800.49	1,398	1,263	537	6.26	86
1949	1,299.52	1,002	905	395	6.42	62
1950	2,643.12	2,022	1,827	816	6.58	124
1951	1,727.67	1,312	1,185	543	6.73	81
1952	3,098.96	2,335	2,110	989	6.90	143
1953	4,245.68	3,175	2,869	1,377	7.06	195
1954	2,406.91	1,786	1,614	793	7.22	110
1955	3,328.48	2,450	2,214	1,114	7.39	151
1956	16,611.39	12,126	10,957	5,654	7.56	748
1957	2,522.60	1,826	1,650	873	7.73	113
1958	1,471.26	1,056	954	517	7.90	65
1959	10,592.19	7,539	6,812	3,780	8.07	468
1960	1,153.70	814	736	418	8.25	51
1961	3,089.66	2,159	1,951	1,139	8.43	135
1962	2,715.20	1,880	1,699	1,016	8.61	118
1963	7,519.15	5,159	4,662	2,857	8.79	325
1964	6,074.26	4,126	3,728	2,346	8.98	261

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

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 28-L0						
NET SALVAGE PERCENT.. 0						
1965	43,667.99	29,367	26,535	17,133	9.17	1,868
1966	49,254.06	32,789	29,627	19,627	9.36	2,097
1967	36,466.43	24,029	21,712	14,754	9.55	1,545
1968	19,810.88	12,913	11,668	8,143	9.75	835
1969	9,743.47	6,281	5,675	4,068	9.95	409
1970	9,633.21	6,141	5,549	4,084	10.15	402
1971	7,898.36	4,979	4,499	3,399	10.35	328
1972	3,175.95	1,978	1,787	1,389	10.56	132
1973	21,957.12	13,512	12,209	9,748	10.77	905
1974	9,888.41	6,011	5,431	4,457	10.98	406
1975	49,579.52	29,748	26,879	22,701	11.20	2,027
1976	16,856.29	9,981	9,019	7,837	11.42	686
1977	12,234.31	7,148	6,459	5,775	11.64	496
1978	19,607.26	11,295	10,206	9,401	11.87	792
1979	15,685.12	8,912	8,053	7,632	12.09	631
1980	15,785.92	8,834	7,982	7,804	12.33	633
1981	30,670.82	16,913	15,282	15,389	12.56	1,225
1982	61,558.37	48,317	43,658	17,900	11.03	1,623
1983	47,337.15	36,790	33,242	14,095	11.25	1,253
1984	30,494.43	23,444	21,183	9,311	11.50	810
1985	17,491.93	13,357	12,069	5,423	11.53	470
1986	7,603.27	5,733	5,180	2,423	11.83	205
1987	16,121.42	12,048	10,886	5,235	11.92	439
1988	43,161.84	31,931	28,852	14,310	12.05	1,188
1989	32,662.53	23,893	21,589	11,074	12.20	908
1990	30,482.09	22,020	19,897	10,585	12.39	854
1991	21,108.78	15,040	13,590	7,519	12.61	596
1992	20,706.27	14,594	13,187	7,519	12.67	593
1993	122,104.77	85,009	76,811	45,294	12.87	3,519
1994	37,204.97	25,552	23,088	14,117	13.00	1,086
1995	26,017.57	17,601	15,904	10,114	13.15	769
1996	10,312.44	6,860	6,198	4,114	13.34	308
1997	9,652.54	6,326	5,716	3,937	13.41	294
1998	5,709.09	3,665	3,312	2,397	13.67	175
1999	5,778.94	3,640	3,289	2,490	13.81	180
2000	29,045.10	17,973	16,240	12,805	13.86	924
2001	67,382.50	40,713	36,787	30,596	14.09	2,171
2002	24,169.10	14,269	12,893	11,276	14.22	793
2003	73,029.64	42,153	38,088	34,942	14.28	2,447
2004	64,808.73	36,332	32,828	31,981	14.50	2,206
2005	73,841.53	40,317	36,429	37,413	14.55	2,571
2008	29,146.56	14,369	12,983	16,164	14.91	1,084
2009	8,582.55	4,066	3,674	4,909	14.99	327

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

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 28-L0						
NET SALVAGE PERCENT.. 0						
2010	21,672.11	9,835	8,887	12,785	15.05	850
2011	1,726.35	746	674	1,052	15.10	70
2012	24,178.90	9,901	8,946	15,233	15.14	1,006
2013	2,011.43	776	701	1,310	15.13	87
2014	7,921.18	2,848	2,573	5,348	15.14	353
2015	28,584.43	9,476	8,562	20,022	15.12	1,324
2016	15,031.38	4,533	4,096	10,935	15.05	727
2017	31,781.03	8,530	7,707	24,074	14.99	1,606
2018	375,600.98	87,365	78,940	296,661	14.84	19,991
2019	13,877.06	2,675	2,417	11,460	14.65	782
2020	221,880.46	32,949	29,772	192,108	14.34	13,397
2021	84,884.01	8,302	7,501	77,383	13.84	5,591
2022	126,917.10	4,785	4,324	122,593	12.76	9,608
	2,331,583.34	1,085,263	980,610	1,350,973		102,747
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.1 4.41

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

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-L0						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
1927	41,564.72	36,562	34,119	7,445	9.20	809
1930	2,328.61	2,043	1,907	422	9.21	46
1933	113.59	99	92	21	9.22	2
1938	7,165.64	6,239	5,822	1,343	9.24	145
1949	217.87	187	175	43	9.28	5
1950	20,323.38	17,434	16,269	4,054	9.28	437
1951	120.00	103	96	24	9.28	3
1964	216.76	181	169	48	9.33	5
1966	434.07	361	337	97	9.33	10
1967	5,811.38	4,825	4,503	1,309	9.34	140
1972	3,446.06	2,823	2,634	812	9.35	87
1974	1,004.63	818	763	241	9.36	26
1975	1,263.13	1,025	957	307	9.36	33
1978	2,476.76	1,988	1,855	622	9.37	66
1979	17,025.00	13,608	12,699	4,326	9.38	461
1980	177,705.09	141,476	132,024	45,681	9.38	4,870
1981	624.19	495	462	162	9.38	17
1982	2,589.66	2,105	1,964	625	9.26	67
1983	288.18	233	217	71	9.29	8
1984	9,938.45	7,983	7,450	2,489	9.37	266
1985	20,517.47	16,432	15,334	5,183	9.26	560
1986	1,426.45	1,132	1,056	370	9.41	39
1987	5,748.63	4,539	4,236	1,513	9.39	161
1989	6,883.34	5,379	5,020	1,864	9.30	200
1990	29,189.02	22,592	21,083	8,106	9.42	861
1991	53,558.93	41,176	38,425	15,134	9.40	1,610
1992	1,682.78	1,283	1,197	485	9.43	51
1993	11,025.36	8,359	7,801	3,225	9.41	343
1994	51,976.41	39,107	36,494	15,482	9.38	1,651
1995	26,858.78	20,015	18,678	8,181	9.40	870
1998	3,257.06	2,354	2,197	1,060	9.40	113
2005	22,104.06	14,390	13,429	8,675	9.38	925
2006	73,525.00	46,828	43,699	29,826	9.41	3,170
2011	22,834.53	12,552	11,713	11,121	9.42	1,181
2014	9,393.33	4,455	4,157	5,236	9.42	556
2015	309,928.38	137,360	128,183	181,746	9.42	19,294
2016	130,028.86	53,078	49,532	80,497	9.42	8,545
2018	51,103.80	16,512	15,409	35,695	9.43	3,785

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

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-L0						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
2020	34,214.66	7,185	6,705	27,510	9.40	2,927
2021	242,042.55	33,402	31,170	210,872	9.37	22,505
2022	1,371,815.45	69,963	65,289	1,306,527	9.29	140,638
	2,773,772.02	798,681	745,320	2,028,452		217,488
PLYMOUTH STOREROOM (BRICK STRUCTURE)						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1917	7,127.10	7,127	7,127			
1951	556.54	557	557			
1976	902.76	903	903			
1984	1,008.80	1,009	1,009			
2008	5,516.25	5,516	5,516			
	15,111.45	15,112	15,111			
IDETOWN						
INTERIM SURVIVOR CURVE.. IOWA 100-L0						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
1979	930.87	575	535	396	21.53	18
1983	13,610.31	8,868	8,256	5,354	20.99	255
2021	35,384.32	2,410	2,244	33,141	20.53	1,614
	49,925.50	11,853	11,035	38,890		1,887
NANTICOKE SERVICE CENTER						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1971	4,029.19	4,029	4,029			
1975	21,022.88	21,023	21,023			
1985	36,364.35	36,364	36,364			
1986	4,788.36	4,788	4,788			
1987	9,974.00	9,974	9,974			
	76,178.78	76,178	76,179			

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EMPIRE YARD						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
2014	19,894.79	19,895	19,895			
	19,894.79	19,895	19,895			
SYSTEM CONTROL CENTER						
INTERIM SURVIVOR CURVE.. IOWA 100-L0						
PROBABLE RETIREMENT YEAR.. 7-2056						
NET SALVAGE PERCENT.. 0						
2016	1,875,841.31	357,160	325,903	1,549,938	27.63	56,096
2021	3,575.00	191	174	3,401	26.59	128
2022	12,471.61	237	216	12,255	25.75	476
	1,891,887.92	357,588	326,294	1,565,594		56,700
	4,826,770.46	1,279,307	1,193,834	3,632,936		276,075
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.2 5.72

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

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						
2007	13,833.00	10,721	6,193	7,640	4.50	1,698
2015	15,627.39	5,860	3,385	12,242	12.50	979
2016	17,280.62	5,616	3,244	14,037	13.50	1,040
2018	19,327.09	4,349	2,512	16,815	15.50	1,085
	66,068.10	26,546	15,334	50,734		4,802
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.6 7.27

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	359,391.70	251,574	130,109	229,283	1.50	152,855
2022	9,823.55	982	508	9,316	4.50	2,070
	369,215.25	252,556	130,617	238,598		154,925
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.5 41.96

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 391.92 OFFICE FURNITURE AND EQUIPMENT - OUTAGE MANAGEMENT SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

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						
2013	607,693.18	607,693	607,693			
2016	54,362.66	54,363	54,363			
2021	20,008.56	6,003	34-	20,043	3.50	5,727
2022	3,341,592.33	334,159	1,872-	3,343,464	4.50	742,992
	4,023,656.73	1,002,218	660,150	3,363,507		748,719
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.5 18.61

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - CARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

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-L3						
NET SALVAGE PERCENT.. 0						
2020	209,034.47	82,360	102,500	106,534	3.85	27,671
2021	59,173.85	14,285	17,778	41,396	4.71	8,789
2022	33,888.94	2,745	3,416	30,473	5.67	5,374
	302,097.26	99,390	123,694	178,403		41,834
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.3						13.85

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

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 11-L3						
NET SALVAGE PERCENT.. 0						
2020	709,058.60	181,377	106,154	602,905	7.27	82,931
2021	232,833.23	35,949	21,040	211,793	8.22	25,766
2022	453,079.46	23,334	13,656	439,423	9.21	47,712
	1,394,971.29	240,660	140,850	1,254,121		156,409
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.0 11.21

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

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	26,175	16,071	120,613	10.55	11,433
2021	243,704.15	28,026	17,207	226,497	11.54	19,627
2022	110,248.00	4,234	2,599	107,649	12.54	8,584
	490,636.43	58,435	35,877	454,759		39,644
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.5 8.08

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

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	2,413	1,896	1,321	2.50	528
2020	11,401.12	2,850	2,239	9,162	7.50	1,222
	14,617.94	5,263	4,135	10,483		1,750
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.0						11.97

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

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	78,913.16	76,940	74,917	3,996	0.50	3,996
2004	32,594.97	30,150	29,357	3,238	1.50	2,159
2005	67,810.09	59,334	57,774	10,036	2.50	4,014
2006	26,827.51	22,133	21,551	5,277	3.50	1,508
2007	75,903.01	58,825	57,278	18,625	4.50	4,139
2008	9,798.31	7,104	6,917	2,881	5.50	524
2009	52,062.46	35,142	34,218	17,844	6.50	2,745
2010	39,487.40	24,680	24,031	15,456	7.50	2,061
2011	76,427.62	43,946	42,791	33,637	8.50	3,957
2012	11,816.07	6,203	6,040	5,776	9.50	608
2013	69,050.65	32,799	31,937	37,114	10.50	3,535
2014	22,312.31	9,483	9,234	13,078	11.50	1,137
2015	64,165.13	24,062	23,429	40,736	12.50	3,259
2016	79,880.35	25,961	25,278	54,602	13.50	4,045
2017	64,019.56	17,605	17,142	46,878	14.50	3,233
2018	515,650.14	116,021	112,970	402,680	15.50	25,979
2019	162,882.48	28,504	27,755	135,127	16.50	8,190
2020	37,646.28	4,706	4,582	33,064	17.50	1,889
2021	93,757.93	7,032	6,847	86,911	18.50	4,698
2022	53,217.59	1,330	1,295	51,923	19.50	2,663
	1,634,223.02	631,960	615,343	1,018,880		84,339

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.1 5.16

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

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						
2013	23,858.97	22,666	23,859			
2014	36,231.68	30,797	36,043	189	1.50	126
2015	8,105.79	6,079	7,114	992	2.50	397
2016	16,836.39	10,944	12,808	4,028	3.50	1,151
2020	12,796.72	3,199	3,744	9,053	7.50	1,207
	97,829.55	73,685	83,568	14,262		2,881
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.0 2.94

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

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	59,262.02	10,146	4,339	54,923	12.10	4,539
2022	117,369.54	4,624	1,978	115,392	12.21	9,451
	176,631.56	14,770	6,317	170,315		13,990
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.2 7.92

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

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						
2013	92,135.10	87,528	36,768	55,367	0.50	55,367
2014	53,343.52	45,342	19,047	34,297	1.50	22,865
2016	166,321.59	108,109	45,413	120,909	3.50	34,545
2017	12,516.18	6,884	2,892	9,624	4.50	2,139
2018	22,527.08	10,137	4,258	18,269	5.50	3,322
2019	25,342.02	8,870	3,726	21,616	6.50	3,326
2020	204,414.03	51,104	21,468	182,946	7.50	24,393
2021	221,515.29	33,227	13,957	207,558	8.50	24,419
2022	225,172.48	11,259	4,730	220,442	9.50	23,204
	1,023,287.29	362,460	152,259	871,028		193,580
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.5 18.92

UGI UTILITIES, INC. - ELECTRIC DIVISION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

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	6,638	3,059	5,792	2.50	2,317
2016	81,148.36	52,746	24,308	56,840	3.50	16,240
2018	66,633.01	29,985	13,819	52,814	5.50	9,603
2020	14,868.03	3,717	1,713	13,155	7.50	1,754
2021	76,140.46	11,421	5,263	70,877	8.50	8,338
2022	162,653.03	8,133	3,748	158,905	9.50	16,727
	410,293.76	112,640	51,910	358,384		54,979
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.5 13.40

COMMON PLANT

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 301 ORGANIZATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NONDEPRECIABLE						
1952	96,447.19					
1953	42,516.33					
	138,963.52					
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 389.1 LAND AND LAND RIGHTS - LAND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

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

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

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						
2019	29,987,923.48	2,950,812	2,798,935	27,188,988	32.09	847,273
2020	1,890,627.83	140,285	133,065	1,757,563	31.17	56,386
2021	654,570.06	31,288	29,678	624,892	29.85	20,934
2022	3,248,137.93	60,415	57,305	3,190,832	26.45	120,636
	35,781,259.30	3,182,800	3,018,983	32,762,276		1,045,229
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					31.3	2.92

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

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	7,003	6,074	1,109	0.50	1,109
2004	11,896.38	11,004	9,544	2,352	1.50	1,568
2005	39,965.68	34,970	30,331	9,635	2.50	3,854
2006	2,468.81	2,037	1,767	702	3.50	201
2007	878.14	681	591	287	4.50	64
2008	572.40	415	360	212	5.50	39
2009	4,753.12	3,208	2,782	1,971	6.50	303
2010	747,318.56	467,074	405,108	342,211	7.50	45,628
2019	3,525,373.71	616,940	535,091	2,990,283	16.50	181,229
2020	27,303.10	3,413	2,960	24,343	17.50	1,391
2022	782,244.07	19,556	16,961	765,283	19.50	39,245
	5,149,956.72	1,166,301	1,011,569	4,138,387		274,631
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						15.1 5.33

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

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						
2018	88,618.09	79,756	36,360	52,258	0.50	52,258
2019	277,195.89	194,037	88,459	188,737	1.50	125,825
2021	1,076,384.85	322,915	147,212	929,173	3.50	265,478
	1,442,198.83	596,708	272,031	1,170,168		443,561
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.6 30.76

UGI UTILITIES, INC. - COMMON PLANT

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - CARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

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	26,750	26,876			
2008	22,536.44	21,405	22,536			
2014	22,224.80	18,304	22,225			
	71,637.08	66,459	71,637			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

INFORMATION SERVICES

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

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	22,684.22	22,117	22,184	500	0.50	500
2004	5,698.56	5,271	5,287	412	1.50	275
2007	1,760.05	1,364	1,368	392	4.50	87
2022	558.68	14	14	545	19.50	28
	30,701.51	28,766	28,853	1,849		890
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.1 2.90

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

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						
2018	5,584,430.57	5,025,988	4,993,939	590,492	0.50	590,492
2019	9,507,270.50	6,655,089	6,612,651	2,894,620	1.50	1,929,747
2020	1,979,935.89	989,968	983,655	996,281	2.50	398,512
2021	847,064.50	254,119	252,499	594,566	3.50	169,876
2022	2,422,784.11	242,278	240,733	2,182,051	4.50	484,900
	20,341,485.57	13,167,442	13,083,477	7,258,009		3,573,527
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.0						17.57

UGI UTILITIES, INC. - INFORMATION SERVICES

ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUCCESS FACTORS						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 9-2024						
NET SALVAGE PERCENT.. 0						
2019	2,803,866.07	1,682,320	1,289,824	1,514,042	2.00	757,021
	2,803,866.07	1,682,320	1,289,824	1,514,042		757,021
UNITE ERP						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 9-2034						
NET SALVAGE PERCENT.. 0						
2019	10,695,816.43	2,139,163	1,640,083	9,055,733	12.00	754,644
	10,695,816.43	2,139,163	1,640,083	9,055,733		754,644
	13,499,682.50	3,821,483	2,929,907	10,569,775		1,511,665
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.0 11.20

UGI UTILITIES, INC. - INFORMATION SERVICES

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

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

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						
2012	2,890,937.57	2,890,938	2,890,938			
2013	381,964.34	362,866	339,740	42,225	0.50	42,225
2014	935,231.11	794,946	744,283	190,949	1.50	127,299
2015	732,102.69	549,077	514,083	218,019	2.50	87,208
2016	930,430.13	604,780	566,236	364,194	3.50	104,055
2017	1,349,992.48	742,496	695,175	654,817	4.50	145,515
2018	1,373,844.01	618,230	578,829	795,015	5.50	144,548
2019	7,509,579.44	2,628,353	2,460,843	5,048,737	6.50	776,729
2020	12,521,978.02	3,130,495	2,930,982	9,590,996	7.50	1,278,799
2021	7,759,405.05	1,163,911	1,089,733	6,669,672	8.50	784,667
2022	8,508,252.60	425,413	398,301	8,109,952	9.50	853,679
	44,893,717.44	13,911,505	13,209,142	31,684,575		4,344,724

FULLY ACCRUED
NET SALVAGE PERCENT.. 0

2000	802,205.51	802,206	802,206			
2001	18,799.62	18,800	18,800			
2002	447,659.05	447,659	447,659			
2004	1,403,264.52	1,403,265	1,403,265			
2005	122,880.00	122,880	122,880			
2006	2,314,890.18	2,314,890	2,314,890			
2007	3,259,581.05	3,259,581	3,259,581			
2008	259,506.50	259,506	259,507			
2009	481,827.39	481,827	481,827			
2010	172,048.21	172,048	172,048			
2011	24,265.04	24,265	24,265			
2012	101,760.00	101,760	101,760			
	9,408,687.07	9,408,687	9,408,687			
	54,302,404.51	23,320,192	22,617,829	31,684,575		4,344,724

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.3 8.00

UGI UTILITIES, INC. - INFORMATION SERVICES

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

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

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	1,660,898	1,660,898			
2007	3,042,652.35	3,042,652	3,042,652			
2008	2,908,998.47	2,812,042	2,787,509	121,489	0.50	121,489
2011	425,873.07	326,504	323,655	102,218	3.50	29,205
2012	401,290.13	280,903	278,452	122,838	4.50	27,297
2013	142,364.69	90,164	89,377	52,988	5.50	9,634
2014	495,556.48	280,817	278,367	217,189	6.50	33,414
2016	1,419,264.44	615,010	609,644	809,620	8.50	95,249
2017	76,271,826.62	27,966,591	27,722,603	48,549,224	9.50	5,110,445
2018	171,914.66	51,574	51,124	120,791	10.50	11,504
2019	43,660,591.71	10,187,326	10,098,448	33,562,144	11.50	2,918,447
2021	7,039,054.95	703,905	697,764	6,341,291	13.50	469,725
2022	2,541,873.11	84,721	83,982	2,457,891	14.50	169,510
	141,049,947.51	48,970,896	48,592,264	92,457,683		8,995,919
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.3 6.38

EMPIRE YARD

UGI UTILITIES, INC. - ELECTRIC DIVISION - EMPIRE YARD

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG - EMPIRE YARD - MAJOR STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. 0						
1960	100,930.51	70,894	78,455	22,476	20.85	1,078
1961	86,871.16	60,698	67,171	19,700	20.97	939
1962	141,136.69	98,106	108,569	32,568	21.08	1,545
1963	9,480.45	6,555	7,254	2,226	21.19	105
1964	3,689.12	2,537	2,808	882	21.30	41
1965	479.00	327	362	117	21.41	5
1966	297.39	202	224	74	21.51	3
1967	860.37	581	643	217	21.61	10
1968	3,570.31	2,398	2,654	917	21.71	42
1969	661.27	441	488	173	21.81	8
1970	2,325.05	1,542	1,706	619	21.90	28
1971	74,835.43	49,306	54,564	20,271	21.99	922
1972	5,279.41	3,455	3,823	1,456	22.08	66
1973	5,863.34	3,810	4,216	1,647	22.17	74
1974	1,077.54	695	769	308	22.26	14
1975	20,112.15	12,876	14,249	5,863	22.34	262
1976	98,397.02	62,515	69,182	29,215	22.42	1,303
1977	262,518.62	165,492	183,142	79,377	22.49	3,529
1978	14,862.88	9,292	10,283	4,580	22.57	203
1979	31,316.64	19,414	21,484	9,832	22.64	434
1980	50,253.77	30,872	34,164	16,089	22.72	708
1981	48,963.34	29,815	32,995	15,969	22.78	701
1982	16,098.09	10,432	11,545	4,554	22.00	207
1983	15,919.21	10,187	11,273	4,646	22.23	209
1984	47,604.50	30,057	33,263	14,342	22.48	638
1985	68,749.88	43,051	47,642	21,108	22.38	943
1986	220,372.23	136,741	151,324	69,048	22.32	3,094
1987	95,726.84	58,451	64,685	31,042	22.64	1,371
1988	78,940.78	47,664	52,747	26,193	22.64	1,157
1989	133,833.58	79,805	88,316	45,517	22.68	2,007
1990	1,474.46	867	959	515	22.75	23
1991	12,756.63	7,435	8,228	4,529	22.55	201
1992	108,291.24	62,094	68,716	39,575	22.69	1,744
1993	238,990.24	134,647	149,007	89,983	22.86	3,936
1994	9,228.65	5,129	5,676	3,553	22.78	156
1995	133,112.29	72,839	80,607	52,505	22.75	2,308
1996	77,622.54	41,551	45,982	31,640	23.00	1,376
1997	4,624,824.64	2,429,420	2,688,517	1,936,308	23.04	84,041
1998	280,621.46	145,081	160,554	120,068	22.89	5,245
1999	84,872.92	42,878	47,451	37,422	23.01	1,626
2000	89,743.66	44,423	49,161	40,583	22.95	1,768

UGI UTILITIES, INC. - ELECTRIC DIVISION - EMPIRE YARD

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG - EMPIRE YARD - MAJOR STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. 0						
2001	725,398.24	349,352	386,610	338,788	23.14	14,641
2002	42,268.05	19,841	21,957	20,311	23.17	877
2003	180,782.36	82,834	91,668	89,114	23.06	3,864
2004	146,160.24	64,895	71,816	74,344	23.17	3,209
2005	167,022.30	71,903	79,571	87,451	23.15	3,778
2006	140,015.92	58,219	64,428	75,588	23.18	3,261
2007	877,150.17	352,088	389,638	487,512	23.11	21,095
2008	79,300.50	30,467	33,716	45,584	23.24	1,961
2009	54,131.55	19,953	22,081	32,051	23.13	1,386
2010	196,247.48	68,687	76,012	120,235	23.21	5,180
2011	314,990.40	104,325	115,451	199,539	23.22	8,593
2012	49,422.81	15,410	17,053	32,369	23.17	1,397
2013	122,684.15	35,664	39,468	83,217	23.18	3,590
2014	163,988.66	44,047	48,745	115,244	23.15	4,978
2015	94,908.17	23,271	25,753	69,155	23.08	2,996
2016	608,702.23	134,158	148,466	460,236	23.00	20,010
2017	58,203.25	11,233	12,431	45,772	22.99	1,991
2018	71,772.28	11,821	13,082	58,691	22.82	2,572
2019	6,739.12	901	997	5,742	22.68	253
2020	45,676.11	4,568	5,055	40,621	22.50	1,805
2021	221,491.88	14,087	15,589	205,903	22.08	9,325
2022	626,285.02	14,592	16,148	610,137	20.96	29,110
	12,295,906.19	5,566,891	6,160,598	6,135,309		269,942

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

1960	27,374.98	27,375	27,375
1961	2,250.14	2,250	2,250
1962	11,395.40	11,395	11,395
1964	212.41	212	212
1965	479.69	480	480
1972	4,846.95	4,847	4,847
1973	59,338.04	59,338	59,338
1976	674.99	675	675
1977	9,114.69	9,115	9,115
1978	24,124.85	24,125	24,125

UGI UTILITIES, INC. - ELECTRIC DIVISION - EMPIRE YARD

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PNG - EMPIRE YARD - MINOR STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 80-R1.5						
PROBABLE RETIREMENT YEAR.. 3-2022						
NET SALVAGE PERCENT.. 0						
1979	540.75	541	541			
1980	8,726.53	8,727	8,727			
1981	52,430.77	52,431	52,431			
1982	22,292.87	22,293	22,293			
1984	11,417.15	11,417	11,417			
1986	31,130.64	31,131	31,131			
1987	11,362.33	11,362	11,362			
1988	15,773.37	15,773	15,773			
1989	8,654.63	8,655	8,655			
1990	94,337.02	94,337	94,337			
1992	6,049.58	6,050	6,050			
1993	1,598.34	1,598	1,598			
1994	38,859.45	38,859	38,859			
1995	4,586.75	4,587	4,587			
1996	1,532.27	1,532	1,532			
1997	1,129.92	1,130	1,130			
1998	3,483.10	3,483	3,483			
2001	6,551.41	6,551	6,551			
2002	8,685.69	8,686	8,686			
2003	26,975.97	26,976	26,976			
2004	262,708.52	262,709	262,709			
2005	28,203.02	28,203	28,203			
2008	29,302.79	29,303	29,303			
2010	189,349.18	189,349	189,349			
2011	217,404.63	217,405	217,405			
2014	19,697.18	19,697	19,697			
2016	36,430.01	36,430	36,430			
2017	42,967.09	42,967	42,967			
2018	58,528.05	58,528	58,528			
2019	838,990.00	838,990	838,990			
2022	155,500.81	155,501	155,501			
	2,375,011.96	2,375,013	2,375,012			
	14,670,918.15	7,941,904	8,535,610	6,135,309		269,942
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.7 1.84

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
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-
2021 TRANSACTION YEAR				
362.00		5,721.00		5,721.00-
364.00	210,322.00	628,085.00		628,085.00-
365.00	135,947.00	175,874.00		175,874.00-
366.00	3,158.00	49.00		49.00-
367.00	7,219.00	23,539.00		23,539.00-
368.10	259.00	4,895.00		4,895.00-
368.20	83,839.00	25,689.00		25,689.00-
369.00	26,812.00	72,000.00		72,000.00-
370.10	36,917.00	76,928.00-		76,928.00
370.20	26,564.00	3,263.00		3,263.00-
370.30	67,438.00			
371.00	141,173.00	30,601.00		30,601.00-
373.00	36,544.00	14,719.00		14,719.00-
391.10	7,084.00			
392.20		112.00-		112.00
395.00	55,959.00			
397.00	15,410.00	63.00		63.00-
398.00		8,277.00		8,277.00-
	854,645.00	915,735.00		915,735.00-

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
2022 TRANSACTION YEAR				
361.00		1,103.00		1,103.00-
362.00		9,451.00		9,451.00-
364.00	276,581.00	441,244.00		441,244.00-
365.00	133,125.00	138,834.00		138,834.00-
366.00	2,024.00	500.00		500.00-
367.00	25,277.00	16,452.00		16,452.00-
368.10	524,628.00	7,807.00		7,807.00-
368.20	95,304.00	33,600.00		33,600.00-
369.00	2,405.00	39,522.00		39,522.00-
370.10	28,484.00	68,289.00-		68,289.00
370.20	3,088.00	3,331.00		3,331.00-
370.30	21,404.00	2,299.00		2,299.00-
371.00	42,122.00	32,911.00		32,911.00-
373.00	70,453.00	28,409.00		28,409.00-
390.10		174.00		174.00-
391.00	2,580.00			
391.10	6,904.00			
392.20		1,099.00		1,099.00-
394.00	1,033.00			
395.00	17,678.00			
397.00	182,759.00			
398.00		30,752.00		30,752.00-
	1,435,849.00	719,199.00		719,199.00-
TOTAL	4,937,002.00	3,526,495.00	79,557.00	3,446,938.00-