

Mail Stop 3561

April 9, 2008

David W. Trego
President and Chief Executive Officer
UGI Utilities, Inc.
100 Kachel Boulevard, Suite 400
Green Hills Corporate Center
Reading, PA 19607

Re: UGI Utilities, Inc.
Form 10-K for Fiscal Year Ended September 30, 2007
Filed November 29, 2007
Form 10-Q for the Fiscal Quarter Ended December 31, 2007
Filed February 8, 2008
File No. 1-1398

Dear Mr. Trego:

We have completed our review of your Form 10-K for the fiscal year ended September 30, 2007 and have no further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director