



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

April 29, 2021

Ted J. Jastrzebski
Chief Financial officer
UGI Corporation
460 North Gulph Road
King of Prussia, PA 19406

Re: UGI Corporation
Form 10-K for the Fiscal Year Ended September 30, 2020
Filed November 20, 2020
File No. 001-11071

Dear Mr. Jastrzebski:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Energy & Transportation