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

**FORM 8-K**

**CURRENT REPORT  
Pursuant to Section 13 or 15(d)  
of The Securities Exchange Act of 1934**

**Date of Report (Date of earliest event reported): October 23, 2024**

**UGI Corporation**

(Exact Name of Registrant as Specified in Its Charter)

**Pennsylvania  
(State or Other Jurisdiction  
of Incorporation)**

**1-11071  
(Commission  
File Number)**

**23-2668356  
(IRS Employer  
Identification No.)**

**500 North Gulph Road, King of Prussia, PA 19406  
(Address of Principal Executive Offices) (Zip Code)**

**Registrant's Telephone Number, Including Area Code: 610 337-1000**

**Not Applicable**

**Former Name or Former Address, if Changed Since Last Report**

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Securities registered pursuant to Section 12(b) of the Act:

<u>Title of each class</u>	<u>Trading Symbol(s)</u>	<u>Name of each exchange on which registered</u>
Common Stock, without par value	UGI	New York Stock Exchange

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (§230.405 of this chapter) or Rule 12b-2 of the Securities Exchange Act of 1934 (§240.12b-2 of this chapter).

Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.

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#### Item 4.01 Changes in Registrant's Certifying Accountant.

(a) The Audit Committee (the "Audit Committee") of the Board of Directors of UGI Corporation (the "Company") conducted a comprehensive process to determine the Company's independent registered public accounting firm for the fiscal year ending September 30, 2025, and issued a Request for Proposal ("RFP") to several qualified accounting firms, including Ernst & Young LLP ("EY"), the Company's then current independent registered public accounting firm. As a result of this process, following the review and evaluation of proposals from participating firms, on October 23, 2024, the Audit Committee approved the appointment of KPMG LLP ("KPMG") as the Company's new independent registered public accounting firm for the fiscal year ending September 30, 2025 and the dismissal of EY. The dismissal of EY and the appointment of KPMG will become effective upon the issuance by EY of its report on the Company's consolidated financial statements as of and for the fiscal year ended September 30, 2024 and the effectiveness of internal control over financial reporting as of September 30, 2024 for inclusion in the Company's Annual Report on Form 10-K for the fiscal year ended September 30, 2024.

EY's audit reports on the Company's consolidated financial statements as of and for the fiscal years ended September 30, 2023 and 2022 did not contain an adverse opinion or a disclaimer of opinion, and were not qualified or modified as to uncertainty, audit scope or accounting principles.

During the fiscal years ended September 30, 2023 and 2022, and in the subsequent period through October 23, 2024, (i) there were no disagreements (as defined in Item 304(a)(1)(iv) of Regulation S-K and the related instructions to Item 304 of Regulation S-K) between the Company and EY on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedure, which disagreements, if not resolved to the satisfaction of EY, would have caused EY to make reference thereto in its reports, and (ii) there were no "reportable events" (as defined in Item 304(a)(1)(v) of Regulation S-K).

The Company provided EY with a copy of this Current Report on Form 8-K and requested that EY furnish the Company with a letter addressed to the U.S. Securities and Exchange Commission stating whether or not EY agrees with the statements made herein. The Company has received the requested letter from EY, and a copy of EY's letter dated October 29, 2024 is filed as Exhibit 16.1 to this Current Report on Form 8-K.

(b) During the fiscal years ended September 30, 2023 and 2022 and subsequent period through October 23, 2024, neither the Company nor anyone on its behalf consulted with KPMG regarding (i) the application of accounting principles to a specified transaction, either completed or proposed; or the type of audit opinion that might be rendered on the Company's financial statements, and neither a written report nor oral advice was provided to the Company that KPMG concluded was an important factor considered by the Company in reaching a decision as to the accounting, auditing or financial reporting issue; or (ii) any matter that was either the subject of a "disagreement" (as defined in Item 304(a)(1)(iv) of Regulation S-K and the related instructions to Item 304 of Regulation S-K) or a "reportable event" (as defined in Item 304(a)(1)(v) of Regulation S-K).

#### Item 9.01. Financial Statements and Exhibits.

(d) Exhibits.

Exhibit Number:	Description
16.1	<a href="#">Letter from Ernst &amp; Young LLP to the U.S. Securities and Exchange Commission, dated October 29, 2024.</a>
104	Cover Page Interactive Data File (formatted as inline XBRL).

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**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

UGI Corporation

*October 29, 2024*

*By: /s/ Jessica A. Milner*

*Name: Jessica A. Milner*

*Title: Secretary*

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October 29, 2024

Securities and Exchange Commission  
100 F Street, N.E.  
Washington, DC 20549

Commissioners:

We have read Item 4.01 of Form 8-K dated October 29, 2024, of UGI Corporation and are in agreement with the statements contained in the third sentence of the first paragraph, and the second, third and fourth paragraphs. We have no basis to agree or disagree with other statements of the registrant contained therein.

/s/ Ernst & Young LLP

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