

Mail Stop 3561

April 25, 2008

Lon R. Greenberg  
Chairman and Chief Executive Officer  
UGI Corporation  
460 North Gulph Road  
King of Prussia, PA 19406

**Re: UGI Corporation**  
**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**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed December 18, 2007**  
**File No. 1-11071**

Dear Mr. Greenberg:

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

cc: Linda Griggs  
Morgan Lewis & Bockius