Index of Exhibit JD-11 (4/3/14) Documents in Support of Testimony

Tab No.	Document Description
1.	PRICE OUT
2.	SUMMARY PRICE OUT
3.	FLY SHEET
4.	ACCOUNTANT'S INDEPENDENT COMPILATION REPORT
5.	NEW IMPROVED LURITO - GALLAGHER FORMULA
6.	RESULTS OF OPERATIONS
7.	SUMMARY OF SIGNIFICANT FORECAST ASSUMPTIONS
8.	SCHEDULE 1 - EXPLANATION OF RESTATING Adjustments
9.	SCHEDULE 1 - SUMMARY OF RESTATING (continued)
10.	SCHEDULE 2 - EXPLANATION OF FORECAST Adjustments
11.	SCHEDULE 2 - SUMMARY OF FORECAST ADJUSTMENTS, Continued
12.	SCHEDULE 3 - EXPLANATION OF RECLASS ADJUSTMENTS
13.	SCHEDULE 3 - SUMMARY OF RECLASS ADJUSTMENTS, Continued
14.	SCHEDULE 4 - CALCULATE THE TWELVE MONTHS
15.	WORKPAPER 1 - EXPENSE MATRIX
16.	WORKPAPER 1 - EXPENSE MATRIX, Continued
17.	WORKPAPER 2 - DEPRECIATION
18.	WORKPAPER 2 - DEPRECIATION, Continued
19.	WORKPAPER 3 - LABOR ANALYSIS
20.	WORKPAPER 3 - LABOR ANALYSIS, Continued
21.	WORKPAPER 3 - LABOR ANALYSIS, (Benefits Analysis) Continued
22.	WORKPAPER 4 - LICENSE FEE ANALYSIS
23.	WORKPAPER 5 - DUES AND SUBSCRIPTIONS ANALYSIS
24.	WORKPAPER 6 - CAPITAL STRUCTURE/COST OF DEBT/ROE ANALYSIS
25.	WORKPAPER 6 - CAPITAL STRUCTURE/COST OF DEBT/ROE ANALYSIS,
	CONTINUED
26.	WORKPAPER 7 - TRANSACTIONS WITH AFFILIATED COMPANIES
27.	WORKPAPER 8 - CUSTOMER COUNTS
28.	WORKPAPER 9 - FUEL ANALYSIS
29.	WORKPAPER 10 - MISCELLANEOUS GENERAL LEDGER ADJUSTMENTS
30.	WORKPAPER 11- BAD DEBTS
31.	WORKPAPER 12- UTILITIES
32.	WORKPAPER 13- LAND RENTS
33.	WORKPAPER 14- TIRES
34.	WORKPAPER 15-PROPERTY TAX
35.	WORKPAPER 15-PROPERTY TAX, CONTINUED
36.	WORKPAPER 16-DISPOSAL FEES
37.	WORKPAPER 17-ROUTE STUDY
38.	WORKPAPER 18-RATE CASE COSTS
39.	WORKPAPER 19 - TRUCK RENTS
40.	INCOME STATEMENT BY MONTH PROVIDED BY CLIENT - USED TO
	CALCULATE THE TWELVE MONTHS