

Before the Public Service Commission of Utah

IN THE MATTER OF THE APPLICATION OF MOUNTAIN SEWER COMPANY FOR APPROVAL OF A GENERAL RATE INCREASE	DOCKET NO. 22-097-01 Mountain Sewer EXHIBIT NO. 4.0 D
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DIRECT TESTIMONY OF LYNN WOOD, CPA

For Mountain Sewer

January 30, 2023

CONFIDENTIAL SUBJECT TO UTAH PUBLIC SERVICE COMMISSION RULES R746-1-602 AND 603

1 **Identification of Witness**

2 Q. Please state your name, occupation and for whom you will provide testimony.

3 A. My name is Lynn Wood. I am a licensed CPA with Child Richards CPA. I will testify for Mountain
4 Sewer.

5 Q. Please describe your work experience with Mountain Sewer.

6 A. I have overseen the production of financial statements of Mountain Sewer since 2011.

7 Q. What certifications do you currently hold?

8 A. I have been a licensed CPA in Utah since 1977.

9 **Purpose of Testimony**

10 Q. What is the purpose of your testimony?

11 A. My testimony will certify the accuracy of the Mountain Sewer financial statements.

12 Q. Did you prepare or cause to be prepared the Annual Report of Mountain Sewer to the Public
13 Service Commission of Utah (PSC).

14 A. Yes. My firm has prepared those reports since 2011.

15 Q. Have the annual reports to the PSC been prepared using Generally Accepted Accounting
16 Practices (GAAP) standards.

17 A. Yes.

18 Q. Do you believe that the Annual Reports of Lakeview Water to the PSC accurately reflect the
19 financial position of Mountain Sewer?

20 A. Yes.

21 Q. Does this conclude your testimony.

22 A. Yes.