

*Exhibit No.:*  
*Issue(s):* Pensions, Other Post-  
Employment Benefits,  
Supplemental Employee  
Retirement Plan  
*Witness:* Melanie Marek  
*Sponsoring Party:* MoPSC Staff  
*Type of Exhibit:* Surrebuttal / Cross-  
Surrebuttal Testimony  
*Case No.:* GR-2025-0107  
*Date Testimony Prepared:* June 30, 2025

# **MISSOURI PUBLIC SERVICE COMMISSION**

## **FINANCIAL & BUSINESS ANALYSIS DIVISION**

### **AUDITING DEPARTMENT**

#### **SURREBUTTAL / CROSS-SURREBUTTAL TESTIMONY**

**OF**

**MELANIE MAREK**

**SPIRE MISSOURI INC.,  
d/b/a Spire**

**CASE NO. GR-2025-0107**

*Jefferson City, Missouri  
June 2025*

**SURREBUTTAL / CROSS-SURREBUTTAL**

**TESTIMONY OF**

**MELANIE MAREK**

**SPIRE MISSOURI INC.,  
d/b/a Spire**

**CASE NO. GR-2025-0107**

Q. Please state your name and business address.

A. My name is Melanie Marek and my business address is 200 Madison Street,  
P.O. Box 360, Jefferson City, Missouri 65102.

Q. By whom are you employed and in what capacity?

A. I am employed by the Missouri Public Service Commission (“Commission”) as  
a Lead Senior Utility Regulatory Auditor in the Auditing Department, Financial and Business  
Analysis Division, a member of Commission Staff (“Staff”).

Q. Are you the same Melanie Marek who filed direct testimony on April 23, 2025,  
in this case?

A. Yes, I am.

Q. What is the purpose of your surrebuttal testimony?

A. The purpose of my surrebuttal testimony is to explain updates to Staff’s qualified  
and non-qualified pension expense adjustments and Supplemental Employee Retirement Plan  
(“SERP”) adjustments included in my direct testimony and to comment on the rebuttal  
testimony of Spire Missouri Inc., d/b/a Spire’s (“Spire Missouri” or “Spire East” or “Spire  
West”) witness Eric Bouselli’s rebuttal testimony regarding these topics.

**PENSIONS & OTHER POST-EMPLOYMENT BENEFITS (“OPEB”)**

Q. What did Spire Missouri’s witness Bouselli, state regarding Staff’s adjustments to its pension expense?

A. Witness Bouselli stated Spire Missouri agrees with Staff’s approach for Spire Missouri’s pension expense and OPEBs. However, Spire Missouri suggested a two-year amortization period instead of three-year for its post GR-2021-0108 pension tracker as Spire Missouri anticipates filing a rate case sooner than three years.<sup>1</sup>

Q. What is Staff’s recommendation with Spire Missouri’s suggestion in mind?

A. Staff supports the two-year amortization of the post GR-2021-0108 pension tracker. Staff will reflect a two-year amortization period in the true-up filing in this case.

**SERP**

Q. What did Spire Missouri’s witness, Bouselli, state regarding SERP expenses?

A. Witness Bouselli stated he believes Staff’s adjustments “arbitrarily lowered the amounts included in Staff’s three-year average calculation” and proposed using the estimated actuarial costs, excluding settlements, for the total company and allocating costs to Spire East and Spire West using a “3-Factor allocation rate.”<sup>2</sup>

Q. What is Staff’s position on Spire Missouri’s recommendation?

A. Staff’s position is the lump sums removed from the calculations included in my direct testimony were outliers in the overall average of Spire Missouri’s payouts.

Historically, Staff’s approach to SERP recovery in cost of service has been based on a normalized level of actual cash payments. Unlike pensions and OPEB, SERP funds are not

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<sup>1</sup> Rebuttal Testimony of Spire Missouri’s witness, Bouselli, pages 24-25.

<sup>2</sup> Rebuttal Testimony of Spire Missouri’s witness, Bouselli, page 25.

1 required to be pre-funded and contributed to a trust. Therefore, it is Staff's position that the  
2 calculations accompanying my direct testimony are the best indication of Spire Missouri's  
3 actual average SERP costs.

4 Q. Does this conclude your surrebuttal testimony?

5 A. Yes, it does.

**BEFORE THE PUBLIC SERVICE COMMISSION**

**OF THE STATE OF MISSOURI**

In the Matter of Spire Missouri Inc. d/b/a Spire's     )  
Request for Authority to Implement a General     )  
Rate Increase for Natural Gas Service Provided     )  
in the Company's Missouri Service Areas     )

Case No. GR-2025-0107

**AFFIDAVIT OF MELANIE MAREK**

STATE OF MISSOURI     )  
                                      )  
COUNTY OF COLE     )     ss.

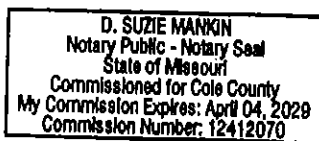
**COMES NOW MELANIE MAREK** and on her oath declares that she is of sound mind and lawful age; that she contributed to the foregoing *Surrebuttal / Cross-Surrebuttal Testimony of Melanie Marek*; and that the same is true and correct according to her best knowledge and belief.

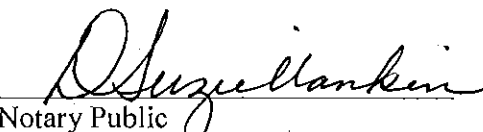
Further the Affiant sayeth not.

  
\_\_\_\_\_  
MELANIE MAREK

**JURAT**

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 26<sup>th</sup> day of June 2025.



  
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Notary Public