

UNITED STATES OF AMERICA
BEFORE THE
DEPARTMENT OF ENERGY
GRID DEPLOYMENT OFFICE

ALTOP ENERGY INVESTMENTS LP

Docket No. EA-

APPLICATION OF ALTOP ENERGY INVESTMENTS LP
FOR AUTHORIZATION TO TRANSMIT ELECTRIC ENERGY TO MEXICO

Pursuant to Section 202(e) of the Federal Power Act (16 U.S.C. § 824a(e)), and regulations thereunder (10 C.F.R. §§ 205.300, et seq.), Altop Energy Investments LP hereby submits this application (the “Application”) for blanket authorization from the Department of Energy (“DOE” or the “Department”) to transmit electric energy from the United States to Mexico for a term of five years. In support of its Application, Altop Energy Investments LP respectfully shows as follows:

I. DESCRIPTION OF THE APPLICANT

Altop Energy Investments LP is a Delaware Limited Partnership with its principal place of business in Houston, TX. Altop Energy Investments LP, through its subsidiaries, is engaged in the trading and marketing of both financial and physical electricity in the wholesale power markets in North America.

Altop Energy Investments is a Delaware limited partnership, that is controlled by Altop Energy General Partner LP (GP), a Delaware limited partnership with nexus in Texas and is the sole general partner of Altop Energy Investments LP. The general partner of GP is Altop Energy GP LLC, a Delaware limited liability company that in turn has majority owned by Raj Nagarsheth. Altop Energy Investments LP is not engaged in any other business in the energy industry. Additionally, the general partner does not sit on the board of any other energy companies and does not hold interest in any other energy related companies. Altop Energy Investments LP has no obligation to serve native load, does not own or operate any electric distribution or transmission facilities, does not own or operate any natural gas distribution or transmission facilities, and does not own or operate any generation assets.

Altop Energy Investments LP is authorized via its subsidiaries to sell wholesale electric energy, capacity, and ancillary services at market-based rates in all regions in the United States. A Market-Based Rate Authorization from FERC (Docket No. ER22-434-000) is held by the subsidiary Altop Energy Trading LLC.

II. PARTNERS

Altop Energy Investments LP is not seeking authorization to export power on behalf of, or in conjunction with, any partners.

III. COMMUNICATIONS

Communications regarding this Application should be addressed to the following persons:

Gebre-Egziabher Gebre, Principal
440 Louisiane Street, Suite 575
Houston TX, 77002
713-258-0088

IV. JURISDICTION

Altop Energy Investments LP believes that the DOE is the only state or federal agency that has jurisdiction over this application.

V. TECHNICAL DISCUSSION OF PROPOSAL

Altop Energy Investments LP seeks blanket authority to transmit electric power across international transmission facilities into Mexico as a power marketer for a term of five years.

The electric power will either be purchased from the bordering wholesale markets of ERCOT or CAISO, or a variety of third parties such as power marketers, independent power producers, electric utilities, or federal power marketing entities. This energy would be purchased with voluntary agreements and thus be surplus to the requirements of the selling entities and the overall electrical system and its export will not impair the reliability of the grid.

Altop Energy Investments LP intends to wheel this electricity to the border using existing third-party transmission facilities. Exhibit C to the Application provides the present owner, location, voltage, and presidential permit number of all cross-border transmission facilities currently in operation.

At the border, the electric power will be exchanged with the Mexican wholesale market or counterparties with authorization to import electric power into Mexico.

VI. PROCEDURES

Altop Energy Investments LP will ensure that all commercial arrangements and the required regulatory approvals to support the export of excess power from the U.S are completed and complied with. This includes:

- (a) Scheduling with the appropriate balancing authorities.
- (b) Following all relevant procedures and/or market structures, and coordination with all parties as required pursuant to the applicable market rules.
- (c) Compliance with the applicable reliability standards and guidelines of the North American Electric Reliability Corporation (NERC) and the applicable reliability coordinators.
- (d) Following the existing export limitations and other terms and conditions contained in the existing Presidential Permits and Export Authorizations associated with the necessary transmission facilities.

VII. VERIFICATION, REQUIRED COPIES AND FEE

The verification executed by the authorized representative of Altop Energy Investments LP in accordance with 10 C.F.R. § 205.302(h) is enclosed with the Application. In accordance with 10 C.F.R. § 205.307, an original of the Application and two additional copies are being provided to the Department. A check in the amount of \$500.00 payable to the Treasurer of the United States has been submitted through Pay.gov on 10/15/2024. A copy of the receipt is attached as Exhibit E.

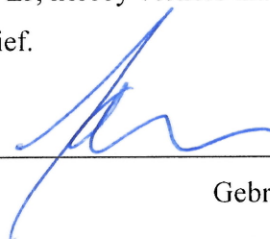
VIII. REQUIRED EXHIBITS AND ATTACHMENTS

The following information is provided pursuant with 10 C.F.R. § 205.303:

Attachment I	Verification
Exhibit A	Transmission Agreements
Exhibit B	Opinion of Counsel & Compliance Certificate
Exhibit C	International Transmission Facilities (Submitted in lieu of maps)
Exhibit D	Designation of Agent and Power of Attorney (Not Applicable)
Exhibit E	Statement of Any Corporate Relationship or Existing Contract (Not Applicable)
Exhibit F	Operating Procedures (Not Applicable)
Exhibit G	Market Based Rate Authority
Exhibit E	Receipt of \$500 fee Payment from Pay.gov

ATTACHMENT I: VERIFICATION

I, **Gebre-Egziabher Gebre**, being authorized to execute this verification and having knowledge of the matters set forth in this application of Altop Energy Investments LP, hereby verifies that the contents thereof are true and correct to the best of my knowledge and belief.



Gebre-Egziabher Gebre
Principal



[NAME OF NOTARY PUBLIC]

Notary Public, [JURISTITION OF NOTARY PUBLIC]

My Commission Expires: 06/28/2025

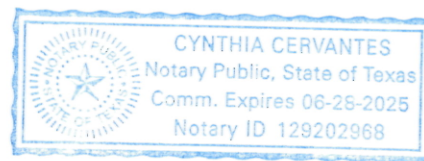


EXHIBIT A: TRANSMISSION AGREEMENTS

Altop Energy Investments LP has not entered into any transmission agreements currently.

EXHIBIT B: OPINION OF COUNSEL AND COMPLIANCE CERTIFICATE



October 15, 2024

U.S. Department of Energy
Grid Deployment Office
1000 Independence Ave. SW
Washington DC 20585

Re: Altop Energy Investments LP Authorization to Transmit Electric Energy
to Mexico, Docket No. EA-

Ladies and Gentlemen:

We have acted as special Delaware counsel to Altop Energy Investments LP, a Delaware limited Partnership (the "Partnership"), solely for the purpose of delivering this opinion letter, which is being delivered to you pursuant to 10 C.F.R. §§ 205.303(b) in connection with the Application of the Partnership for Authorization to Transmit Electric Energy to Mexico (the "Application"). Capitalized terms used but not otherwise defined in this letter have the meanings assigned thereto in the Fourth Amended and Restated Limited Partnership Agreement of the Partnership, effective as of January 1, 2023 (the "LP Agreement"), by and among Altop Energy General Partner LP, as the general partner (the "General Partner"), and the parties who sign copies of such agreement to become limited partners, except that reference in this letter to any document shall mean such document as in effect on the date hereof.

For purposes of giving the opinions hereinafter set forth, our examination of documents has been limited to the examination of originals or copies furnished to us of the following:

- (a) the Certificate of Limited Partnership of the Partnership filed in the office of the Secretary of State of the State of Delaware (the "Secretary of State") on January 10, 2020 (the "Certificate of Limited Partnership"), pursuant to the Delaware Revised Uniform Limited Partnership Act, 6 *Del. C.* § 17-101, *et seq.* (the "LP Act");
- (b) the LP Agreement;
- (c) a Certificate of Good Standing for the Partnership, dated a recent date, obtained from the Secretary of State;
- (d) the Application; and

16984473/1

500 Delaware Avenue, Suite 1500 | Wilmington, DE 19801-1494 T 302.888.6800 F 302.888.6989

Mailing Address P.O. Box 2306 | Wilmington, DE 19899-2306 www.morrisjames.com

U.S. Department of Energy
Grid Deployment Office
October 15, 2024

(e) a certificate of the General Partner, dated on or about the date hereof (the “Fact Certificate”), certifying as to certain matters.

Initially capitalized terms used herein and not otherwise defined are used as defined in the Partnership Agreement.

For purposes of this opinion letter, we have not reviewed any documents other than the documents listed in paragraphs (a) through (e) above. In particular, we have not reviewed any document (other than the documents listed in paragraphs (a) through (e) above) that is referred to in or incorporated by reference into any document reviewed by us. We have assumed that there exists no provision in any document that we have not reviewed that bears upon or is inconsistent with the opinions stated herein. We have conducted no factual investigation of our own, but rather have relied solely upon the foregoing documents, the statements and information set forth therein and the additional matters recited or assumed herein, all of which we have assumed to be true, complete and accurate in all material respects. We have also assumed that the Company will receive the authorization from the U.S. Department of Energy prior to transmitting electric energy to Mexico.

With respect to all documents examined by us, we have assumed that (i) all signatures on all documents reviewed by us are genuine; (ii) all documents furnished to us as originals are authentic; (iii) all documents furnished to us as copies or specimens conform to the originals thereof; (iv) all documents furnished to us in final draft or final or execution form conform to the final, executed originals of such documents; and (v) each document reviewed by us constitutes the entire agreement among the parties thereto with respect to the subject matter thereof. Without limiting the generality of the foregoing, we have assumed that the Partnership Agreement constitutes the entire partnership agreement (as defined in Section 17-101(12) of the LP Act) of the Partnership as in effect on the date hereof.

For purposes of this opinion letter, we have assumed (i) that any amendment, correction or restatement of any document reviewed by us has been accomplished in accordance with, and was permitted by, the relevant provisions of said document prior to its amendment, correction or restatement from time to time, (ii) the due organization or due formation, as the case may be, and valid existence in good standing of each of the parties (other than the Partnership as stated in paragraph 1 below) and each of the signatories (other than natural persons) to the documents reviewed by us under the laws of the jurisdiction governing its organization or formation and the legal capacity of all relevant natural persons, (iii) that each of such parties (other than the Partnership as stated in paragraph 2 below) and signatories had and has the power and authority to execute, deliver and perform (and, as applicable, file) each of such documents, (iv) the due authorization, execution, and delivery (and, as applicable, filing) of each of such documents by each of the parties thereto and each of the signatories thereto (including, without limitation, the due authorization, execution, delivery and filing (as applicable) of the Partnership Agreement and

U.S. Department of Energy
Grid Deployment Office
October 15, 2024

the Certificate of Limited Partnership by the General Partner), (v) that each document reviewed by us constitutes a valid and binding obligation of the parties thereto, and is enforceable against the parties thereto, in accordance with its terms, (vi) that the General Partner and all limited partners have been duly and validly admitted to the Partnership as partners of the Partnership and continue to be so admitted on the date hereof, (vii) the payment by all limited partners to the Partnership of the full consideration when and as the same shall become due from such Partner for the limited partnership interest acquired by it, and (viii) that any waiver under any document reviewed by us has been given voluntarily, intelligently, and knowingly. We have not participated in the preparation of any offering material relating to any of the Partners or the Partnership, and assume no responsibility for the contents of any such material.

The opinions in this letter are limited to the laws of the State of Delaware (other than the tax laws and the securities laws and blue sky laws of the State of Delaware and rules, regulations, orders, and decisions relating thereto) in effect on the date hereof, and we have not considered and express no opinion on the effect of or concerning matters involving the laws of any other jurisdiction, including, without limitation, the federal laws of the United States of America, the laws of Mexico, or of Texas, or rules, regulations, orders and decisions relating to such laws.

Based upon the foregoing, and subject to the assumptions, qualifications, limitations and exceptions set forth herein, we are of the opinion that:

1. The Partnership is duly formed and validly existing in good standing as a limited partnership under the LP Act.
2. The Partnership has the requisite partnership power and authority under the Partnership Agreement and the LP Act to transmit electric energy from the United States to Mexico, as contemplated by the Application.
3. The Partnership has taken all requisite limited partnership action to cause each of Gebre-Egziabher Gebre and Raj Nagarsheth, as its officer or agent, to take all necessary steps to comply with applicable state and federal laws in connection with the actions to be taken under the Application.

This opinion letter may not, without our prior written consent, be disclosed to or relied upon by any person other than the Addressee apart from: (a) such disclosure as may be required by applicable law or regulation binding on the Addressee or court order or in connection with any judicial proceedings, or pursuant to the rules and regulations of any supervisory or regulatory body with binding authority on any Addressee; or (b) any professional adviser, auditor, insurer, reinsurer, (re)insurance broker, credit risk protection provider or affiliate of an Addressee; and any such disclosure to the parties referred to in paragraphs (a) or (b) above is subject to the condition that they may not rely upon this opinion letter. There are no implied opinions in this

Morris James LLP

U.S. Department of Energy
Grid Deployment Office
October 15, 2024

letter. This letter speaks only as of the date hereof, and we assume no obligation to advise you of any changes in the foregoing subsequent to the delivery of this letter.

Very truly yours,

SSF

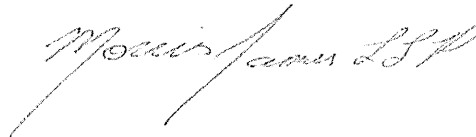
A handwritten signature in cursive script that reads "Morris James LLP". The signature is written in dark ink and is positioned below the "Very truly yours," text.

EXHIBIT C: INTERNATIONAL TRANSMISSION FACILITIES

Owner	Location	Voltage	Presidential Permit No. ⁷
Comisión Federal de Electricidad	Falcon Dam, TX	138 KV	N/A
	Redford, TX	7.2 KV	PP-51
	Presidio, TX	13.8 KV	PP-03
Baja California Power, Inc.	Imperial Valley, CA	230 KV	PP-234
Generadora del Desierto – WAPA	San Luis, AZ	230 KV	PP-304*
AEP Texas Inc.	Brownsville, TX	138 KV	PP-425
		69 KV	PP-425
	Laredo, TX	138 KV	PP-423
		230 KV	PP-423
	Eagle Pass, TX	138 KV	PP-424
El Paso Electric Company	Diablo, NM	115 KV	PP-92
	Ascarate, TX	115 KV	PP-48
San Diego Gas & Electric	Miguel, CA	230 KV	PP-68
	Imperial Valley, CA	230 KV	PP-79
Sharyland Utilities	McAllen, TX	138 KV	PP-285
Nogales Transmission	Nogales, AZ	230 KV	PP-420*

*These transmission facilities have been authorized but are not yet constructed or operational.

EXHIBIT D: DESIGNATION OF AGENT AND POWER OF ATTORNEY

Not Applicable.

EXHIBIT E: STATEMENT OF ANY CORPORATE RELATIONSHIP OR EXISTING CONTRACT

Not Applicable.

EXHIBIT F: OPERATING PROCEDURES

Not Applicable.

EXHIBIT G: MARKET BASED RATE TARIFF

FEDERAL ENERGY REGULATORY COMMISSION
Washington, D.C. 20426

OFFICE OF ENERGY MARKET REGULATION

In Reply Refer To:
Altop Energy Trading LLC
Docket No. ER22-434-000

Issued: March 1, 2022

Raj Nagarsheth
Altop Energy Trading LLC
440 Louisiana Street
Suite 710
Houston, Texas 77002

Reference: Market-Based Rate Authorization

On November 19, 2021, as amended on November 24, 2021, January 4, 2022, and January 6, 2022, you filed on behalf of Altop Energy Trading LLC (Applicant) an application for market-based rate authority with an accompanying tariff. The proposed market-based rate tariff provides for the sale of energy, capacity, and ancillary services at market-based rates.¹ You request on behalf of Applicant waivers commonly granted to similar market-based rate applicants. Applicant's market-based rate tariff is accepted for filing, effective January 19, 2022.² Based on your representations, Applicant meets the

¹ Applicant requests authorization to sell ancillary services in all of the regional transmission organization or independent system operator markets for which the Commission has approved sales of specific ancillary services. Applicant also requests authorization to engage in the sale of certain ancillary services as a third-party provider in other markets.

² Altop Energy Trading LLC, FERC Market-Based Rate Tariff; FERC - MBR Tariff, MBR Tariff (0.0.0). The next time Applicant makes a market-based rate filing with the Commission, it must include a revised tariff in compliance with Order Nos. 697 and 697-A to include appropriate citations. *See Market-Based Rates for Wholesale Sales of Elec. Energy, Capacity & Ancillary Servs. by Pub. Utils.*, Order No. 697, 119 FERC ¶ 61,295, at P 916 (2007), *order on reh'g*, Order No. 697-A, 123 FERC ¶ 61,055, at P 384 (2008). *See also Niagara Mohawk Power Corporation*, 121 FERC ¶ 61,275 (2007) at P 8.

criteria for a Category 1 seller in all regions and is so designated.³

Your filings were noticed on November 19, 2021, November 26, 2021, and January 7, 2022, with comments, protests, or interventions due on or before January 20, 2022. None was filed.

Market-Based Rate Authorization

The Commission allows power sales at market-based rates if the seller and its affiliates do not have, or have adequately mitigated, horizontal and vertical market power.⁴

You represent that Applicant is owned by Altop Energy Investments LP and is a power marketer. You represent that Applicant and its affiliates do not own or control any generation capacity. Based on your representations, Applicant satisfies the Commission's requirements for market-based rate authority regarding horizontal market power.⁵

With respect to vertical market power, you represent that Applicant and its affiliates either do not own, operate, or control any transmission facilities; or own, operate, or control transmission facilities that: (a) have a Commission-approved Open Access Transmission Tariff (OATT) on file; (b) are under the operational control of a regional transmission organization or an independent system operator; (c) have received waiver of the OATT requirement under 18 C.F.R. § 35.28(d)(1); or (d) satisfy the requirements for a blanket waiver under 18 C.F.R. § 35.28(d)(2).⁶ Further, you

³ See *Refinements to Policies and Procedures for Market-Based Rates for Wholesale Sales of Elec. Energy, Capacity & Ancillary Servs. by Pub. Utils.*, Order No. 816, 153 FERC ¶ 61,065, at P 320 (2015). Order No. 697, 119 FERC ¶ 61,295 at PP 848-850.

⁴ Order No. 697, 119 FERC ¶ 61,295 at PP 62, 399, 408, 440.

⁵ We note that Applicant is not being granted authority to make third-party sales of operating reserves to a public utility that is purchasing ancillary services to satisfy its own open access transmission tariff requirements to offer ancillary services to its own customers. If Applicant seeks such authority, it must make the required showing and receive Commission authorization prior to making such sales. See *Third-Party Provision of Ancillary Servs.; Accounting and Financial Reporting for New Elec. Storage Technologies*, Order No. 784, 144 FERC ¶ 61,056, at PP 200-202 (2013), *order on clarification*, Order No. 784-A, 146 FERC ¶ 61,114 (2014).

⁶ See *Open Access and Priority Rights on Interconnection Customer's*

affirmatively state that Applicant and its affiliates have not erected barriers to entry and will not erect barriers to entry into the relevant market. Based on your representations, Applicant satisfies the Commission's requirements for market-based rate authority regarding vertical market power.

Waivers, Authorizations, and Reporting Requirements

Applicant's request for waiver of Subparts B and C of Part 35 of the Commission's regulations requiring the filing of cost-of-service information, except for sections 35.12(a), 35.13(b), 35.15 and 35.16 is granted. Applicant's request for waiver of Part 41 and Part 141 of the Commission's regulations concerning accounting and reporting requirements is granted with the exception of 18 C.F.R. § 141.15.⁷ Applicant's request for waiver of Part 101 of the Commission's regulations is hereby granted, with the exception that waiver of the provisions of Part 101 that apply to hydropower licensees is not granted with respect to licensed hydropower projects.⁸ Notwithstanding the waiver of the accounting and reporting requirements here, Applicant is expected to keep its accounting records in accordance with generally accepted accounting principles.

Applicant requests blanket authorization under Part 34 of the Commission's regulations for all future issuances of securities and assumptions of liability. A separate notice was published in the Federal Register establishing a period during which protests could be filed. None was filed. Applicant is authorized to issue securities and assume obligations or liabilities as guarantor, indorser, surety, or otherwise in respect of any security of another person; provided that such issue or assumption is for some lawful object within the corporate purposes of Applicant, compatible with the public interest,

Interconnection Facilities, Order No. 807, 150 FERC ¶ 61,211, *order on reh'g*, Order No. 807-A, 153 FERC ¶ 61,047 (2015).

⁷ See Order No. 697, 119 FERC ¶ 61,295 at PP 984-985.

⁸ Hydropower licensees are required to comply with the requirements of the Uniform System of Accounts pursuant to 18 C.F.R. Part 101 to the extent necessary to carry out their responsibilities under Part I of the Federal Power Act (FPA). We further note that a licensee's status as a market-based rate seller under Part II of the FPA does not exempt it from its accounting responsibilities as a licensee under Part I of the FPA. See Order No. 816, 153 FERC ¶ 61,065 at PP 345-350; *Seneca Gen., LLC*, 145 FERC ¶ 61,096, at P 23, n.20 (2013) (citing *Trafalgar Power, Inc.*, 87 FERC ¶ 61,207, at 61,798 (1999) (noting that "all licensees are required to comply with the requirements of the Uniform System of Accounts to the extent necessary to carry out their responsibilities under [s]ections 4(b), 10(d) and 14 of the FPA")).

and reasonably necessary or appropriate for such purposes.⁹

Applicant must file Electric Quarterly Reports (EQRs) with the Commission, consistent with Order Nos. 2001¹⁰ and 768.¹¹ Applicant must file EQRs electronically with the Commission consistent with the procedures set forth in Order No. 770.¹² Applicant further must timely report to the Commission any change in status that would reflect a departure from the characteristics the Commission relied upon in granting market-based rate authority.¹³

This action does not constitute approval of any service, rate, charge, classification, or any rule, regulation, or practice affecting such rate or service provided for in the filed documents; nor shall such action be deemed as recognition of any claimed contractual right or obligation affecting or relating to such service or rate; and such acceptance is without prejudice to any findings or orders which have been or may hereafter be made by the Commission in any proceeding now pending or hereafter instituted by or against any of the applicant(s).

This action is taken pursuant to the authority delegated to the Director, Division of Electric Power Regulation - West, under 18 C.F.R. § 375.307. This order constitutes final agency action. Requests for rehearing by the Commission may be filed within 30

⁹ See Order No. 697, 119 FERC ¶ 61,295 at PP 999-1000.

¹⁰ *Revised Pub. Util. Filing Requirements*, Order No. 2001, 99 FERC ¶ 61,107, *reh'g denied*, Order No. 2001-A, 100 FERC ¶ 61,074, *reh'g denied*, Order No. 2001-B, 100 FERC ¶ 61,342, *order directing filing*, Order No. 2001-C, 101 FERC ¶ 61,314 (2002), *order directing filing*, Order No. 2001-D, 102 FERC ¶ 61,334, *order refining filing requirements*, Order No. 2001-E, 105 FERC ¶ 61,352 (2003), *order on clarification*, Order No. 2001-F, 106 FERC ¶ 61,060 (2004), *order revising filing requirements*, Order No. 2001-G, 120 FERC ¶ 61,270, *order on reh'g and clarification*, Order No. 2001-H, 121 FERC ¶ 61,289 (2007), *order revising filing requirements*, Order No. 2001-I, 125 FERC ¶ 61,103 (2008).

¹¹ *Elec. Mkt. Transparency Provisions of Section 220 of the Fed. Power Act*, Order No. 768, 140 FERC ¶ 61,232 (2012), *order on reh'g*, Order No. 768-A, 143 FERC ¶ 61,054 (2013).

¹² See *Revisions to Elec. Quarterly Report Filing Process*, Order No. 770, 141 FERC ¶ 61,120, at P 3 (2012) (citing Order No. 2001, 99 FERC ¶ 61,107 at P 31).

¹³ 18 C.F.R. § 35.42 (2021); see also *Reporting Requirement for Changes in Status for Pub. Utils. with Market-Based Rate Auth.*, Order No. 652, 110 FERC ¶ 61,097, *order on reh'g*, Order No. 652-A, 111 FERC ¶ 61,413 (2005).

days of the date of issuance of this order, pursuant to 18 C.F.R § 385.713.

Issued by: Steven T. Wellner, Director, Division of Electric Power Regulation - West

EXHIBIT E: RECEIPT OF PAYMENT OF FEE



An official email of the United States government

PayGov

Your payment has been submitted to Pay.gov and the details are below. If you have any questions regarding this payment, please contact Carol Fuster at (301) 903-0534 or carol.fuster@hq.doe.gov.

Application Name: DOE General Collections Form
Pay.gov Tracking ID: 271G572B
Agency Tracking ID: 76856818994
Transaction Type: Sale
Transaction Date: 10/15/2024 02:15:00 PM EDT
Account Holder Name: Gebre-Egziabher Gebre
Transaction Amount: \$500.00
Card Type: MasterCard
Card Number: *****5381
Payment Type: Other
Bill Number:
PO Number:
WFO Number:
Other: Payment for Application fee for Export Authorization (Mexico) - Alltop Energy Investments LP
Comments:

THIS IS AN AUTOMATED MESSAGE. PLEASE DO NOT REPLY.



Pay.gov is a program of the U.S. Department of the Treasury, Bureau of the Fiscal Service