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U.S. Citizenship and Immigration Services

B6

[redacted]

FILE: [redacted] Office: CALIFORNIA SERVICE CENTER Date: DEC 23 2008

WAC 03 242 51447

IN RE: Petitioner:
Beneficiary: [redacted]

PETITION: Immigrant Petition for Alien Worker as a Skilled Worker or Professional pursuant to section 203(b)(3) of the Immigration and Nationality Act, 8 U.S.C. § 1153(b)(3)

ON BEHALF OF PETITIONER:

[redacted]

INSTRUCTIONS:

This is the decision of the Administrative Appeals Office in your case. All documents have been returned to the office that originally decided your case. Any further inquiry must be made to that office.

If you believe the law was inappropriately applied or you have additional information that you wish to have considered, you may file a motion to reconsider or a motion to reopen. Please refer to 8 C.F.R. § 103.5 for the specific requirements. All motions must be submitted to the office that originally decided your case by filing a Form I-290B, Notice of Appeal or Motion, with a fee of $585. Any motion must be filed within 30 days of the decision that the motion seeks to reconsider or reopen, as required by 8 C.F.R. § 103.5(a)(1)(i).

John F. Grissom, Acting Chief
Administrative Appeals Office

DISCUSSION: The director, California Service Center, denied the preference visa petition. The matter is now before the Administrative Appeals Office (AAO). The appeal will be dismissed.

The petitioner is a restaurant. It seeks to employ the beneficiary permanently in the United States as a Chinese food chef. As required by statute, the petition is accompanied by a Form ETA 750, Application for Alien Employment Certification, approved by the Department of Labor. The director determined that the petitioner had not established that the beneficiary was qualified to perform the duties of the proffered position. The petitioner failed to provide sufficient evidence to show the beneficiary's two years of relevant work experience, as stipulated by the Form ETA 750. The director denied the petition accordingly.

The record shows that the appeal is properly filed and timely and makes a specific allegation of error in law or fact. The procedural history in this case has been discussed in these proceedings previously and is documented by the record and incorporated into the decision. Further elaboration of the procedural history will be made only as necessary.

As set forth in the director's January 5, 2007 denial, the single issue in this case is whether or not the petitioner has demonstrated that the beneficiary is qualified to perform the duties of the proffered position. The director noted in her decision that based on an independent investigation undertaken in China with the beneficiary's former manager, the beneficiary's work experience at the Chinese restaurant in Tianjin consisted of cooking Western style food. Consequently, the letter provided to document the beneficiary's prior experience did not accurately describe the beneficiary's duties or meet the requirements stipulated on the ETA Form 750, which required experience as a Chinese food chef. The director also noted that in response to the director's NOID, counsel submitted a statement that claimed that the U.S. Citizenship and Immigration Services (USCIS) investigator in China "jumped to conclusions." The director stated that the petitioner also submitted a new work verification letter from the beneficiary's former manager accompanied by an English translation. The director stated that the new work verification letter did not comment on whether the beneficiary's former employer had discussed the beneficiary's work experience with the USCIS investigator, but rather in contrast to the investigation noted that the beneficiary worked as a Chinese chef. The director also stated that the new letter included no details concerning how the facts outlined in the director's earlier NOID conflicted with the Chinese restaurant manager's recollection of his conversation with the investigator. The director determined that the new letter of work verification did not resolve the inconsistencies in the two letters of work verification with regard to the beneficiary's duties. The director accordingly denied the petition.

Section 203(b)(3)(A)(i) of the Immigration and Nationality Act (the Act), 8 U.S.C. § 1153(b)(3)(A)(i), provides for the granting of preference classification to qualified immigrants who are capable, at the time of petitioning for classification under this paragraph, of performing skilled labor (requiring at least two years training or experience), not of a temporary nature, for which qualified workers are not available in the United States. *See* also 8 C.F.R. § 204.5(l)(2).

The petitioner must demonstrate that, on the priority date, the beneficiary had the qualifications stated on its Form ETA 750 Application for Alien Employment Certification as certified by the U.S.

Department of Labor and submitted with the instant petition. *Matter of Wing's Tea House*, 16 I&N Dec. 158 (Act. Reg. Comm. 1977). Here, the Form ETA 750 was accepted on October 15, 2001.

The AAO maintains plenary power to review each appeal on a de novo basis. 5 U.S.C. § 557(b) ("On appeal from or review of the initial decision, the agency has all the powers which it would have in making the initial decision except as it may limit the issues on notice or by rule."); *see also, Janka v. U.S. Dept. of Transp., NTSB,* 925 F.2d 1147, 1149 (9th Cir. 1991). The AAO's de novo authority has been long recognized by the federal courts. *See, e.g. Dor v. INS*, 891 F.2d 997, 1002 n. 9 (2d Cir. 1989). The AAO considers all pertinent evidence in the record, including new evidence properly submitted upon appeal[1].

With the initial petition, the petitioner submitted a copy of a document entitled "Cooking Technology Grade Certificate" issued by the Cooking Technology Assessment Committee Tianjin Food and Beverage Company dated April 1993. The certificate has the beneficiary's photo on it. The petitioner also submitted a document on letterhead entitled "Employment Certificate," signed by [redacted] Manager, [redacted]. The document states that the beneficiary worked as a cook from September 1987 to April 1996, and that he specialized in Sichuan flavor cuisine and Shandong flavor cuisine. This document is dated August 6, 2001.

In response to the director's Request for Evidence (RFE) dated September 24, 2004, the petitioner submitted the following Chinese language documents with certified English language translations:

> A letter of Employment Verification signed by [redacted] and dated October 12, 2004. This letter primarily reiterated the contents of the first letter of work verification, but also stated the beneficiary worked 40 hours a week. This letter is typed on slightly different letterhead although the zip code and the telephone numbers are the same as the first letter.
>
> A copy of the beneficiary's Work ID dated October 22, 1987. This document stated the beneficiary age was 18 and his job title was cook. The employer is identified as [redacted]
>
> A copy of the Employment Contract that identifies the [redacted] as a collectively owned enterprise. The contract lists the beneficiary's terms of employment as October 30, 1987 to October 29, 1990 as a cook. The document also has an addendum for an additional work period of November 1, 1990 to November 30, 1993. The document is translated apparently with regard to any information that pertains to the beneficiary. The major text of the employment contract is not translated.

The record also contains the fraud investigation report conducted by the USCIS investigator. The investigator stated that she called the cell phone of [redacted] and he confirmed that the beneficiary

[1] The submission of additional evidence on appeal is allowed by the instructions to the Form I-290B, which are incorporated into the regulations by the regulation at 8 C.F.R. § 103.2(a)(1).

did work at the restaurant years ago. The report indicated that [redacted] stated that the beneficiary worked as a department manager for the restaurant and had worked previously as a cook as a specialist in Western food, not in Chinese food.

The director then issued a Notice of Intent to Deny, dated November 13, 2006, that referred to a telephone investigation done by a consular officer in Beijing with the restaurant's manager. In response, the petitioner submitted an additional letter of work verification from [redacted] dated November 30, 2006. In his letter [redacted] states that he is the manager of [redacted] Restaurant and that the restaurant provides both Chinese and western style dishes. [redacted] further stated that the beneficiary worked for the restaurant as a Chinese chef from September 1987 to April 1996. [redacted] also stated that in October, a woman officer from the U.S. Consulate telephoned him inquiring about the restaurant and about the beneficiary's work. [redacted] stated that he told the investigator that the restaurant serves both Chinese food and western style food. [redacted] then stated that the beneficiary worked for the restaurant as a Chinese chef. In a cover letter that accompanied this letter, counsel states that it appeared the investigator discovered the restaurant serving western style food in addition to the Chinese food, and jumped to the conclusion that the beneficiary worked for the restaurant cooking western style food. In contrast, the most recent letter from [redacted] established that the beneficiary worked as a Chinese food chef for more than eight years.

On appeal, counsel submits three English language affidavits to the record from the following persons: [redacted] General Manager of [redacted] restaurant; [redacted], identified as one of the beneficiary's co-workers at the [redacted] restaurant; and [redacted] identified as another Chinese chef who worked with the beneficiary at the [redacted] restaurant. In his affidavit, [redacted] reiterates that the beneficiary worked for the [redacted] restaurant in Tianjin, China as a Chinese chef from September 1987 to April 1996. [redacted] states that he told the USCIS investigator that the restaurant served both Chinese and western food. He also stated that during his conversation with the investigator he did not state that the beneficiary worked as a western food chef. [redacted] that she has worked at the [redacted] restaurant as a waitress from 1986 to 1997 and as a manager from 1997 to the present. [redacted] states that the beneficiary worked with her in the same restaurant from 1987 to 1996 as a Chinese food chef. She also states that the restaurant serves both western and Chinese food. [redacted] states that he or she currently works as a Chinese food cook and that he or she also worked at the [redacted] restaurant as a Chinese food chef. The affiant also states that many chefs worked in the restaurant, some as western food chefs and some as Chinese food chefs. The writer states that like himself, the beneficiary worked as a Chinese food chef.

To determine whether a beneficiary is eligible for an employment based immigrant visa, USCIS must examine whether the alien's credentials meet the requirements set forth in the labor certification. In evaluating the beneficiary's qualifications, USCIS must look to the job offer portion of the labor certification to determine the required qualifications for the position. USCIS may not ignore a term of the labor certification, nor may it impose additional requirements. *See Matter of Silver Dragon Chinese Restaurant*, 19 I&N Dec. 401, 406 (Comm. 1986). *See also*, *Mandany v. Smith*, 696 F.2d 1008, (D.C. Cir. 1983); *K.R.K. Irvine, Inc. v. Landon*, 699 F.2d 1006 (9th Cir. 1983); *Stewart Infra-Red Commissary of Massachusetts, Inc. v. Coomey*, 661 F.2d 1 (1st Cir. 1981).

In the instant case, the Application for Alien Employment Certification, Form ETA-750A, items 14 and 15, set forth the minimum education, training, and experience that an applicant must have for the position of a Chinese food cook. In the instant case, item 14 describes the requirements of the proffered position as follows:

14.	Education	
	Grade School	(blank)
	High School	(blank)
	College	(blank)
	College Degree Required	(blank)
	Major Field of Study	(blank)

The applicant must also have 2 years of experience in the job offered, the duties of which are delineated at Item 13 of the Form ETA 750A and since this is a public record, will not be recited in this decision.[2] Item 15 of Form ETA 750A does not reflect any special requirements.

The beneficiary set forth his credentials on Form ETA-750B and signed his name under a declaration that the contents of the form are true and correct under the penalty of perjury. On Part 15, eliciting information of the beneficiary's work experience, he represented that he worked as a cook at the [redacted] Restaurant, Tianjin, China, from September 1987 to April 1996. The beneficiary specifically states his job duties as the following: "From 1987 to 1989, I learned cooking from the cooks in the restaurant. From 1989 to 1994 I worked as a cook. I read menu to estimate food requirements; set or regulated temperature of ovens, roasters, and steam kettles; measured and mixed ingredients according to recipe using variety of kitchen utensils and equipment; added seasoning to foods during mixing or cooking according to personal judgment and experience; and carved meats and vegetables, portioned food on serving plates, added gravies and sauces, and garnished servings to fill orders." He does not provide any additional information concerning his employment background or that he cooked Chinese style food as opposed to Western food on that form.

The regulation at 8 C.F.R. § 204.5(l)(3) provides:

> (ii) *Other documentation*—
>
> > (A) *General.* Any requirements of training or experience for skilled workers, professionals, or other workers must be supported by letters from trainers or employers giving the name, address, and title of the trainer or employer, and a description of the training received or the experience of the alien.
> >
> > (B) *Skilled workers.* If the petition is for a skilled worker, the petition must be accompanied by evidence that the alien meets the educational, training or

[2] The AAO notes that only the job title listed on the ETA 750 identifies the proffered position as Chinese food chef. The job duties include no instructions as to cooking specific regional Chinese dishes, such as suggested by the petitioner in its cover letter.

> experience, and any other requirements of the individual labor certification, meets the requirements for Schedule A designation, or meets the requirements for the Labor Market Information Pilot Program occupation designation. The minimum requirements for this classification are at least two years of training or experience.

Based on the letters of work experience submitted to the record, and the investigation report, the beneficiary accurately identified his previous place of employment in China. Based on [redacted] conversation with the USCIS investigator, the beneficiary worked as a Western style chef initially and then worked as a department manager.[3] The record is unclear how long the beneficiary worked as a manager as opposed to a cook. What is also less clear is whether the beneficiary during his period of employment as a cook was responsible for cooking Western style food or the specific Szechuan style cooking that the petitioner identified in its cover letter.

The USCIS investigator's telephone conversation with [redacted] that found the beneficiary cooked Western style food contradicts [redacted]s original letter of work verification submitted with the I-140 petition. *Matter of Ho*, 19 I&N Dec. 582, 591-592 (BIA 1988) states: "It is incumbent on the petitioner to resolve any inconsistencies in the record by independent objective evidence, and attempts to explain or reconcile such inconsistencies, absent competent objective evidence pointing to where the truth, in fact, lies, will not suffice."

On appeal, the petitioner submits three additional affidavits in the English language. Since previous affidavits from [redacted] were submitted in Chinese and then translated into certified English language documents, the AAO would question the submission of English language documents for both [redacted] The AAO would also question whether the documents submitted on appeal are affidavits, as they were not sworn to by the declarant before an officer that has confirmed the declarant's identity and administered an oath. *See Black's Law Dictionary* 58 (West 1999). Statements made in support of a motion are not evidence and thus are not entitled to any evidentiary weight. *See INS v. Phinpathya*, 464 U.S. 183, 188-89 n.6 (1984); *Matter of Ramirez-Sanchez*, 17 I&N Dec. 503 (BIA 1980). As the declarations are unsworn, the three statements provided by counsel on appeal are given no weight in these proceedings. Thus, the petitioner has not provided sufficient evidentiary documentation to clarify the beneficiary's previous work experience in China and whether he was a Western food cook or Chinese cook.

The AAO thus affirms the director's decision that the preponderance of the evidence does not demonstrate that the beneficiary had the required two years of relevant work experience from the evidence submitted into this record of proceeding. Thus, the petitioner has not demonstrated that the beneficiary is qualified to perform the duties of the proffered position.

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[3] The AAO notes that the beneficiary's passport dated April 2, 1996 lists the beneficiary's profession as "manager."

Beyond the decision of the director, the AAO determines that the petitioner has not established that it has the ability to pay the proffered wage. An application or petition that fails to comply with the technical requirements of the law may be denied by the AAO even if the Service Center does not identify all of the grounds for denial in the initial decision. *See Spencer Enterprises, Inc. v. United States*, 299 F. Supp. 2d 1025, 1043 (E.D. Cal. 2001), *aff'd.* 345 F.3d 683 (9th Cir. 2003); *see also Dor v. INS*, 891 F.2d 997, 1002 n. 9 (2d Cir. 1989)(noting that the AAO reviews appeals on a de novo basis). Although the director in his RFE dated September 24, 2004 requested further evidence with regard to the petitioner's ability to pay the proffered wage, the director did not address this issue in his denial.

The regulation 8 C.F.R. § 204.5(g)(2) states in pertinent part:

> *Ability of prospective employer to pay wage.* Any petition filed by or for an employment-based immigrant which requires an offer of employment must be accompanied by evidence that the prospective United States employer has the ability to pay the proffered wage. The petitioner must demonstrate this ability at the time the priority date is established and continuing until the beneficiary obtains lawful permanent residence. Evidence of this ability shall be in the form of copies of annual reports, federal tax returns, or audited financial statements. . . . In appropriate cases, additional evidence, such as profit/loss statements, bank account records, or personnel records, may be submitted by the petitioner or requested by the [USCIS].

The petitioner must demonstrate the continuing ability to pay the proffered wage beginning on the priority date, which is the date the Form ETA 750 Application for Alien Employment Certification, was accepted for processing by any office within the employment system of the U.S. Department of Labor. *See* 8 C.F.R. § 204.5(d). The petitioner must establish that its job offer to the beneficiary is a realistic one. Because the filing of an ETA 750 labor certification application establishes a priority date for any immigrant petition later based on the ETA 750, the petitioner must establish that the job offer was realistic as of the priority date and that the offer remained realistic for each year thereafter, until the beneficiary obtains lawful permanent residence. The petitioner's ability to pay the proffered wage is an essential element in evaluating whether a job offer is realistic. *See Matter of Great Wall*, 16 I&N Dec. 142 (Acting Reg. Comm. 1977). *See also* 8 C.F.R. § 204.5(g)(2). In evaluating whether a job offer is realistic, USCIS requires the petitioner to demonstrate financial resources sufficient to pay the beneficiary's proffered wages, although the totality of the circumstances affecting the petitioning business will be considered if the evidence warrants such consideration. *See Matter of Sonegawa*, 12 I&N Dec. 612 (Reg. Comm. 1967).

Here, the Form ETA 750 was accepted on October 15, 2001. The proffered wage as stated on the Form ETA 750 is $24,000 per year.

With the initial petition, the petitioner submitted its IRS Forms 1120, U.S. Income Tax Return for A Corporation, for tax years 2000 and 2001.[4] In response to the director's RFE, the petitioner

[4] On its tax returns, the petitioner identified its tax year as December 1 to November 30. Therefore

submitted the following evidence: an unaudited balance sheet and income statement as of July 31, 2004;[5] the petitioner's Form 1120 for tax year 2002;[6] and copies of the petitioner's California Employment Development Department (EDD) Forms DE-6, Quarterly Wage and Withholding Report for the first three quarters of tax year 2004. This document indicated the beneficiary received wages of $15,000 for these three quarters. The record does not contain any other evidence relevant to the petitioner's ability to pay the wage.

The evidence in the record of proceeding shows that the petitioner is structured as a C corporation. On the petition, the petitioner claimed to have been established in 1990, to have a gross annual income of $400,000, and to currently employ nine workers. On the Form ETA 750B, signed by the beneficiary on October 2, 2001, the beneficiary did not claim to have worked for the petitioner.

In determining the petitioner's ability to pay the proffered wage during a given period, USCIS will first examine whether the petitioner employed and paid the beneficiary during that period. If the petitioner establishes by documentary evidence that it employed the beneficiary at a salary equal to or greater than the proffered wage, the evidence will be considered *prima facie* proof of the petitioner's ability to pay the proffered wage. In the instant case, through the DE-6 Forms submitted to the record, the petitioner has established that it employed and paid the beneficiary $15,000 during the first three quarters of 2004. However, the petitioner did not establish that it paid the beneficiary the proffered wage as of the 2001 priority date to the present time. Thus, the petitioner has to establish its ability to pay the entire proffered wage in tax years 2001 to 2003, and the difference between the beneficiary's actual wages and the proffered wage in 2004.[7]

If the petitioner does not establish that it employed and paid the beneficiary an amount at least equal to the proffered wage during that period, USCIS will next examine the net income figure reflected

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to examine the petitioner's ability to pay the proffered wage as of October 15, 2001, the petitioner had to submit its 2000 tax year return, that ran from December 1, 2000 to November 30, 2001.

[5] The regulation at 8 C.F.R. § 204.5(g)(2) makes clear that where a petitioner relies on financial statements to demonstrate its ability to pay the proffered wage, those financial statements must be audited. As there is no accountant's report accompanying these statements, the AAO cannot conclude that they are audited statements. Unaudited financial statements are the representations of management. The unsupported representations of management are not reliable evidence and are insufficient to demonstrate the ability to pay the proffered wage.

[6] The petitioner also resubmitted its Form 1120 for tax year 2001.

[7] It is noted that the record of proceedings closed with the submission of the petitioner's response to the director's request for further evidence dated December 6, 2004. As stated previously the petitioner's tax year runs from December 1 to November 30. On December 6, 2004, the petitioner would have been beginning its 2004 tax year, and thus the petitioner's tax returns would not have been available. Since the petitioner's 2003 tax year would have closed on November 31, 2004, it does not seem plausible that the petitioner's 2003 tax return would have been available at this date either. Therefore the AAO will not examine whether the petitioner had sufficient net income or net current assets to pay the entire proffered wage in 2003 or sufficient net income or net current assets to pay the difference between the beneficiary's actual 2004 wages and the proffered wage.

on the petitioner's federal income tax return, without consideration of depreciation or other expenses. Reliance on federal income tax returns as a basis for determining a petitioner's ability to pay the proffered wage is well established by judicial precedent. *Elatos Restaurant Corp. v. Sava*, 632 F. Supp. 1049, 1054 (S.D.N.Y. 1986) (*citing Tongatapu Woodcraft Hawaii, Ltd. v. Feldman*, 736 F.2d 1305 (9th Cir. 1984)); *see also Chi-Feng Chang v. Thornburgh*, 719 F. Supp. 532 (N.D. Texas 1989); *K.C.P. Food Co., Inc. v. Sava*, 623 F. Supp. 1080 (S.D.N.Y. 1985); *Ubeda v. Palmer*, 539 F. Supp. 647 (N.D. Ill. 1982), *aff'd*, 703 F.2d 571 (7th Cir. 1983). Reliance on the petitioner's gross sales and profits and wage expense is misplaced. Showing that the petitioner's gross sales and profits exceeded the proffered wage is insufficient. Similarly, showing that the petitioner paid wages in excess of the proffered wage is insufficient.

In *K.C.P. Food Co., Inc. v. Sava*, 623 F. Supp. at 1084, the court held that the Immigration and Naturalization Service, now USCIS, had properly relied on the petitioner's net income figure, as stated on the petitioner's corporate income tax returns, rather than the petitioner's gross income. The court specifically rejected the argument that the Service should have considered income before expenses were paid rather than net income. The court in *Chi-Feng Chang* further noted:

> Plaintiffs also contend the depreciation amounts on the 1985 and 1986 returns are non-cash deductions. Plaintiffs thus request that the court *sua sponte* add back to net cash the depreciation expense charged for the year. Plaintiffs cite no legal authority for this proposition. This argument has likewise been presented before and rejected. *See Elatos*, 632 F. Supp. at 1054. [USCIS] and judicial precedent support the use of tax returns and the *net income figures* in determining petitioner's ability to pay. Plaintiffs' argument that these figures should be revised by the court by adding back depreciation is without support.

(Emphasis in original.) *Chi-Feng Chang,* 719 F. Supp. at 537.

The tax returns demonstrate the following financial information concerning the petitioner's ability to pay the proffered wage of $24,000 per year from the priority date:

- In 2000, the Form 1120 stated a net income[8] of $1,715.
- In 2001, the Form 1120 stated a net income of $3,106.
- In 2002, the Form 1120 stated a net income of $7,826.

Therefore, for the tax years 2000 to 2002, encompassing 2001, the year of the priority date, the petitioner did not have sufficient net income to pay the entire proffered wage.

If the net income the petitioner demonstrates it had available during that period, if any, added to the wages paid to the beneficiary during the period, if any, do not equal the amount of the proffered wage or more, USCIS will review the petitioner's assets. The petitioner's total assets include

[8]The petitioner's net income is its taxable income before NOL deduction and special deductions, as reported on Line 28 of the Form 1120.

depreciable assets that the petitioner uses in its business. Those depreciable assets will not be converted to cash during the ordinary course of business and will not, therefore, become funds available to pay the proffered wage. Further, the petitioner's total assets must be balanced by the petitioner's liabilities. Otherwise, they cannot properly be considered in the determination of the petitioner's ability to pay the proffered wage. Rather, USCIS will consider net current assets as an alternative method of demonstrating the ability to pay the proffered wage.

Net current assets are the difference between the petitioner's current assets and current liabilities.[9] A corporation's year-end current assets are shown on Schedule L, lines 1 through 6. Its year-end current liabilities are shown on lines 16 through 18. If the total of a corporation's end-of-year net current assets and the wages paid to the beneficiary (if any) are equal to or greater than the proffered wage, the petitioner is expected to be able to pay the proffered wage using those net current assets.

- The petitioner's net current assets during 2000 were $96,113.
- The petitioner's net current assets during 2001 were $9,830.
- The petitioner's net current assets during 2002 were $17,185.

Therefore, while the petitioner had sufficient net current assets to pay the entire proffered wage of $24,000 in the tax year 2000, the year of the priority date, it did not have sufficient net current assets to pay the proffered wage in tax years 2001 or 2002.

Therefore, from the date the Form ETA 750 was accepted for processing by the U. S. Department of Labor, the petitioner has not established that it had the continuing ability to pay the beneficiary the proffered wage as of the priority date through an examination of wages paid to the beneficiary, or its net income or net current assets except for the tax year 2000, including the year of the priority date.

The petition will be denied for the above stated reasons, with each considered as an independent and alternative basis for denial. In visa petition proceedings, the burden of proving eligibility for the benefit sought remains entirely with the petitioner. Section 291 of the Act, 8 U.S.C. § 1361. Here, that burden has not been met.

ORDER: The appeal is dismissed.

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[9]According to *Barron's Dictionary of Accounting Terms* 117 (3rd ed. 2000), "current assets" consist of items having (in most cases) a life of one year or less, such as cash, marketable securities, inventory and prepaid expenses. "Current liabilities" are obligations payable (in most cases) within one year, such accounts payable, short-term notes payable, and accrued expenses (such as taxes and salaries). *Id.* at 118.