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U.S. Citizenship  
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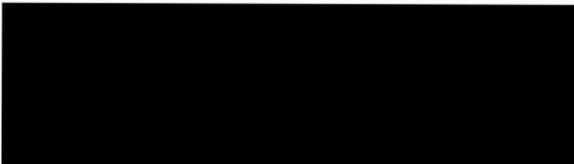
Office: NEBRASKA SERVICE CENTER

Date: JUL 06 2009

IN RE: Petitioner: [REDACTED]  
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:



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 preference visa petition was denied by the Director, Nebraska Service Center, and is now before the Administrative Appeals Office (AAO) on appeal. The appeal will be dismissed.

The petitioner is a school. It seeks to employ the beneficiary permanently in the United States as a pattern-making instructor. As required by statute, the petition is accompanied by Form ETA 750, Application for Alien Employment Certification, approved by the United States Department of Labor (DOL). The director determined that the petitioner had not established that it had the continuing ability to pay the beneficiary the proffered wage beginning on the priority date of the visa petition. The director denied the petition accordingly.

On appeal, counsel states that the petitioner made an error in that, in response to a Request for Evidence issued by the director, the petitioner submitted documents and information that did not relate to the petitioner. Counsel has not alleged any error of law or fact made by the director. As stated in 8 C.F.R. § 103.3(a)(1)(v), any appeal that fails to specifically identify any erroneous conclusion of law or statement of fact will be summarily dismissed.

A review of the decision reveals that the director accurately set forth a legitimate basis for denial of the petition. On appeal, the petitioner has not presented additional evidence. Nor has the petitioner specifically addressed the basis for denial. The appeal must therefore be summarily dismissed.<sup>1</sup>

**ORDER:** The appeal is dismissed.

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<sup>1</sup> Even if the appeal was not being summarily dismissed for failure to identify an erroneous conclusion of law or statement of fact, the appeal would be dismissed based on the petitioner's failure to establish its continuing ability to pay the proffered wage. In support of the appeal, the petitioner has submitted unaudited financial statements to establish its ability to pay the proffered wage. Reliance on unaudited financial records is misplaced. 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. Failure to submit requested evidence that precludes a material line of inquiry shall be grounds for denying the petition. 8 C.F.R. § 103.2(b)(14).