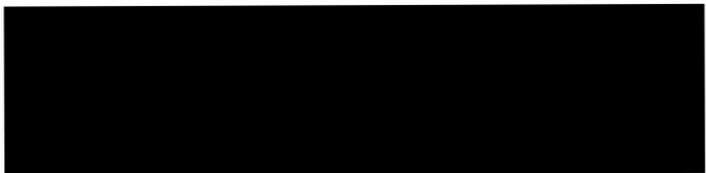




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FILE:



Office: CALIFORNIA SERVICE CENTER

Date: MAR 24 2006

WAC-03-184-50162

IN RE:

Petitioner:

Beneficiary:



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:

SELF-REPRESENTED

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.

Robert P. Wiemann, Director
Administrative Appeals Office

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

The petitioner is a medical staffing service. It seeks to employ the beneficiary permanently in the United States as a registered nurse. The petitioner asserts that the beneficiary qualifies for blanket labor certification pursuant to 20 C.F.R. § 656.10, Schedule A, Group I. As required by statute, a Form ETA 750, Application for Alien Employment Certification accompanied the petition. The director determined that the petitioner had not established that it had filed the posting notice for the proffered position as prescribed by 20 C.F.R. §§ 656.20(g) and (g) (8). Thus, the director determined that the petitioner had not demonstrated that the position qualified for Schedule A certification, and denied the petition accordingly.

On appeal, the petitioner submits a brief statement and additional evidence.¹

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 granting 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. Section 203(b)(3)(A)(ii) of the Act also provides for the granting of preference classification to qualified immigrants who hold baccalaureate degrees and are members of the professions.

In this case, the petitioner filed an Immigrant Petition for Alien Worker (Form I-140) for classification of the beneficiary under section 203(b)(3)(A)(i) of the Act as a registered nurse on June 3, 2003. Aliens who will be permanently employed as professional nurses are listed on Schedule A as occupations set forth at 20 C.F.R. § 656.10 for which the Director of the United States Employment Service has determined that there are not sufficient United States workers who are able, willing, qualified and available, and that the employment of aliens in such occupations will not adversely affect the wages and working conditions of United States workers similarly employed. Also, according to 20 C.F.R. § 656.10, aliens who will be permanently employed as professional nurses must have (1) passed the Commission on Graduates of Foreign Nursing Schools (CGFNS) Examination, or (2) hold a full and unrestricted license to practice professional nursing in the [s]tate of intended employment.

An employer shall apply for a labor certification for a Schedule A occupation by filing an Application for Alien Employment Certification (Form ETA-750 at Part A) in duplicate with the appropriate Citizenship and Immigration Services (CIS) office. The Application for Alien Employment Certification shall include:

1. Evidence of prearranged employment for the alien beneficiary by having an employer complete and sign the job offer description portion of the application form.
2. Evidence that notice of filing the Application for Alien Employment Certification was provided to the bargaining representative or the employer's employees as prescribed in 20 C.F.R. § 656.20(g)(3).

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). The record in the instant case provides no reason to preclude consideration of any of the documents newly submitted on appeal. *See Matter of Soriano*, 19 I&N Dec. 764 (BIA 1988). The AAO will first evaluate the decision of the director, based on the evidence submitted prior to the director's decision. The evidence submitted for the first time on appeal will then be considered.

The regulation at 20 C.F.R. § 656.20(g)(1) provides, in pertinent part,

In applications filed under § 656.21 (Basic Process), § 656.21a (Special Handling) and § 656.22 (Schedule A), the employer shall document that notice of the filing of the Application for Alien Employment Certification was provided:

(i) To the bargaining representative(s) (if any) of the employer's employees in the occupational classification for which certification of the job opportunity is sought in the employer's location(s) in the area of intended employment.

(ii) If there is no such bargaining representative, by posted notice to the employer's employees at the facility or location of the employment. The notice shall be posted for at least 10 consecutive days. The notice shall be clearly visible and unobstructed while posted and shall be posted in conspicuous places, where the employer's U.S. workers can readily read the posted notice on their way to or from their place of employment. Appropriate locations for posting notices of the job opportunity include, but are not limited to, locations in the immediate vicinity of the wage and hour notices required by 20 CFR 516.4 or occupational safety and health notices required by 20 CFR 1903.2(a).

With the petition, the petitioner submitted a document entitled "Notice of Available Positions." This notice was addressed to all of the petitioner's employees. The document further stated the general and specific duties of the position, along with minimum requirements, special requirements, pay rate, or conditions, and where to apply for the registered nurse position. The pay rate was noted as \$22.17 an hour, or a yearly salary of \$41,502.24. The petitioner also submitted a notice dated May 21, 2003, and signed by [REDACTED] (Mr. [REDACTED] Chief Executive Officer. This notice, entitled "Employer's Certification Re Compliance with Job Posting Notice Requirement," stated the following:

I hereby certify that this notice was posted in a conspicuous place at all of the offices of [the petitioner] for a period of ten (10) consecutive days. The job notice remained clearly visible and unobstructed during the entire period of posting.

On July 2, 2004, the director issued a request for evidence (RFE). The director specially requested the petitioner to submit evidence to establish that a notice of filing the application for Alien Employment Certification (form ETA-750) was provided to the bargaining representatives or the petitioner's employees. The RFE states that if there is no such bargaining representatives, the petitioner must show that the notice was posted to the employees at the facility or location of the intended employment. Also, the notice must be posted for at least 10 consecutive days in an unobstructed and conspicuous place where the petitioner's U.S. workers can readily read it. In response, the petitioner submitted another "Notice of Available Positions" which is exactly the same as the first one except for the pay rate of \$22.33 per hour instead of \$21.17. With the new posting notice, the petitioner also submitted a "Certification Re Compliance with Job Posting Notice Requirement" stating that the notice was posted at Orange Coast Medical Center for 10 consecutive days and signed on August 26, 2004. An accompanying "Letter of Confirmation Travel Agreement" reflects that the beneficiary has been assigned to work at Orange Coast Medical Center.

On October 4, 2004, the director denied the petition. In his decision, the director stated that the petitioner had not submitted evidence that the job posting was posted in accordance with 20 C.F.R. § 656.20(g)(1), and that the petitioner had indicated in the certification that the notice was posted at the petitioner's administrative

offices. The director further stated that CIS interprets the reference at 20 C.F.R. § 656.20(g)(1)(ii) to mean the place of physical employment. The director further noted that in the instant petition, the place of physical employment would be the healthcare facilities where the beneficiary would perform services as a registered nurse. The director then determined that the record indicated that the notice of filing had not been posted at the correct location. The director also stated that the notice had to be posted at least ten consecutive days prior to filing with the appropriate information contained in the notice, and that any subsequent effort by the petitioner to correct the notice of posting would constitute a material change to the petition. If the petitioner was not already eligible when the petition was filed, subsequent developments cannot retroactively establish eligibility as of the filing date, and cited *Matter of Katigbak, 14 I&N Dec. 45, 49 (Reg. Com. 1971.)*

On appeal, the petitioner lists reasons why it is not required to post its job notice at the hospital where the beneficiary will be employed. The reasons are summarized as follows:

1. Prior to September 23, 2004, the placement of the petitioner's job posting at its place of business was never questioned, and the petitioner has received more than six hundred twenty-five approvals on I-140 positions filed on behalf of registered nurses. The CIS requirement to file the posting notice started on September 23, 2004; however, the instant petition was filed on June 3, 2003.
2. The petitioner hired the beneficiary on November 5, 2003 as an employee and assigned her to work at Orange Coast Memorial Medical Center (OCMMC). The employer's proffered wage of \$22.17 to the beneficiary exceeded the prevailing wage of \$21.31 for 2003 for Orange County, the beneficiary's specific geographical location in the job posting.
3. The petitioner makes sure that all its employees are well aware of job openings. All the nursing staff is required to report for work in person or via telephone each work day or week so that they can be then assigned to a specific client hospital.
4. The petitioner posts the job posting in all of its places of business so that any qualified applicant for the job opportunity could be directed directly the petitioner, as the employer, or to the petitioner's employment interviewer.
5. The petitioner does not own the hospital facilities where its nursing staff is assigned. The petitioner has no right to post notices nor does the petitioner have access to hospital bulletin boards. The petitioner added that it was in no position to post job notices at the client's hospital facilities, which could be a serious violation of the petitioner's staffing contract with the client hospital because there is a conflict of interest. The petitioner states that it may only post such notices at the sole discretion of each client hospital.
6. The petitioner states that although 20 C.F.R. § 656.22 states that the job notice must be posted at the "facility or location of employment", the Board of Alien Labor Certification Appeals (BALCA) states that "the employer must document that it has posted a notice of the job opportunity at its place of business." The petitioner submits a copy of a page of the BALCA Deskbook in support of this interpretation.
7. The petitioner refers to *In the Matter of Bison Turf/Fun Co. Inc.* 90 INA 280, a BALCA decision and states that the BALCA in this decision confirmed that the job notice must be posted at the employer's place of business.

The petitioner then states that in order to comply with the CIS requirement in the future, it has negotiated with its client hospitals and they have agreed to post the petitioner's job notices at their premises as of the date of the petitioner's letter, and in the future. The petitioner asserts that even though it posted the job notice at its business premises for the required number of days, and the regulations do not require the petitioner to post the notice at its client hospitals, the petitioner is willing to comply with the new CIS requirement in its next filings. The petitioner then requested that the instant petition be approved.

The petitioner submits an excerpt from the Department of Labor (DOL) OnLine Wage Library (OWL) that indicates the wage for a Level One registered nurse in Orange County is \$21.31 an hour, while the wage for a Level Two registered nurse would be \$28.44 an hour. The petitioner also submits a page from the BALCA Deskbook that discusses DOL regulatory requirements for a posting notice. This latter document refers to the BALCA decision *Bison Fun/Turf Co. Inc.* 90-INA-280 (April 19, 1991) and the discussion in this decision as to why the posting requirement cannot be avoided based on use of a wider means of publication.

The record contains no indication that the petitioner's nurses are represented by collective bargaining. The Form ETA 750 states, at Item 7, Address Where Alien Will Work, "see Exhibit 2 (Petitioner's Notice of Available Positions)." Exhibit two to the initial filing is the posting of the proffered position with Employer's Certification dated May 21, 2003. Under "Job Location", the May 21, 2003 posting notice states that the "RN will report to Employer at its address at Orange County for daily or weekly assignments at various hospitals or facilities." The certification with the May 21, 2003 posting notice states that "this notice was posted in a conspicuous place at all of the offices of [the petitioner] for a period of ten (10) consecutive days." The certification does not indicate the dates during which the posting notice was posted. The certification itself, however, is dated May 21, 2003.

The beneficiary will not be employed at the petitioner's offices but at some other location. The record of proceeding indicates that the beneficiary will work at OCMMC instead. However, the certification verifies the notice was posted at all of the offices of the petitioner. Therefore, the posting notice was not posted at the place of employment at the priority date as required by 20 C.F.R. § 656.20(g)(1). If the petitioner merely posted the notice at its administrative office(s), the petitioner has not complied with this requirement. The purpose of requiring the employer to post notice of the job opportunity is to provide U.S. workers with a meaningful opportunity to compete for the job and to assure that the wages and working conditions of United States workers similarly employed will not be adversely affected by the employment of aliens in Schedule A occupations.² In the instant petition, it is noted those "similarly employed" would be nurses in the client hospitals.

The petitioner submitted another posting notice dated August 26, 2004 in response to the director's request for evidence (RFE). The August 26, 2004 posting notice uses Orange County, CA as the job location. The certification accompanying with the August 26, 2004 posting notice certifies that the notice was posted at OCMMC for at least ten (10) consecutive days in an unobstructed and conspicuous place where the petitioner's U.S. workers could have read it. As previously noted the beneficiary will work at OCMMC. OCMMC is the facility or location of the employment for the beneficiary. Therefore, August 26, 2004 posting notice was posted at the facility or location of the employment. However, the priority date in the instant case is June 3, 2003. The August 26, 2004 posting notice does not establish that it was posted at the place of employment at the priority date as required by 20 C.F.R. §§ 656.20(g)(1) and (g)(8).

² See the Immigration Act of 1990, Pub.L. No. 101-649, 122(b)(1), 1990 Stat. 358 (1990); see also Labor Certification Process for the Permanent Employment of Aliens in the United States and Implementation of the Immigration Act of 1990, 56 Fed. Reg. 32, 244 (July 15, 1991).

With regard to the petitioner's assertions, none of the reasons listed as reasons why the petitioner does not have to post its job notices at the beneficiary's actual place of employment, are persuasive. The fact that the petitioner's posting notice was not questioned until September 2004 does not support a positive finding as to the posting of the notice for the instant petition. The fact that the petitioner is the actual employer of the beneficiary is not in question; however, this fact would not negate the petitioner's responsibility to post the job notice at the actual place of employment so as to provide the U.S. workers that are "similarly employed" with an opportunity to comment on the posting. The fact that the petitioner has posted job notices in its administrative offices does not establish that the petitioner fulfilled the regulatory criteria for posting notices identified at 20 C.F.R. § 656.20(g)(1). The BALCA excerpt submitted by the petitioner that refers to *Bison Turf/Fun Co., Inc.* also does not appear relevant to the proceedings. The two mentions of *Bison Turf/Fun Co.* in the BALCA excerpt refer to posting requirements that cannot be avoided based on either company policy or the use of a wider means of publicizing available job openings. In addition, the petitioner does not state how the Department of Labor's (DOL) BALCA precedent decision would be binding on the AAO. While 8 C.F.R. § 103.3(c) provides that precedent decisions of CIS are binding on all its employees in the administration of the Act, BALCA decisions are not similarly binding. Furthermore, as correctly noted by the director, a petitioner must establish the elements for the approval of the petition at the time of filing. A petition may not be approved if eligibility is not established at the priority date, with the expectation of eligibility at a subsequent time. *Matter of Katigbak*, 14 I&N Dec. 45, 49 (Comm. 1971). Thus, the August 26, 2004 posting notice does not establish eligibility at the priority date regardless of curing the defect of the location of the posting. The director's decision shall stand, and the petition will be denied.

Beyond the decision of the director, the petitioner has not established that it has the ability to pay the proffered wage as of the priority date and onward. 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). In the instant petition, the petitioner has not established that it has the ability to pay the proffered wage. 8 C.F.R. § 204.5(g)(2) states:

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 either in the form of copies of annual reports, federal tax returns, or audited financial statements. In a case where the prospective United States employer employs 100 or more workers, the director may accept a statement from a financial officer of the organization which establishes the prospective employer's ability to pay the proffered wage. 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 [CIS].

The petitioner must demonstrate the continuing ability to pay the proffered wage beginning on the priority date, the day the completed, signed petition, including all initial evidence and the correct fee, was filed with CIS. *See* 8 CFR § 204.5(d). Here, the petition was filed with CIS on June 3, 2003. The proffered wage as stated on the Form ETA 750 is \$22.17 per hour, which equals \$46,113.60 per year.

On the petition, the petitioner stated that it was established on January 30, 1996 and that it employs 531 workers. On the Form ETA 750, Part B, signed by the beneficiary, the beneficiary did not claim to have worked for the petitioner.

In support of the petition, the petitioner submitted a letter, dated May 28, 2003, from [REDACTED] its president and CEO. That letter stated that the petitioner has the ability to pay the proffered wage, stating that it has eight branch offices, and that for the period ending December 31, 2002, the petitioner had a gross annual income of \$25.3 million in contrast to a gross annual income of \$19.5 million in 2001, and \$17.8 million in 2000. Mr. [REDACTED] stated that the petitioner realized a net income of \$584,366 in 2002.

Another letter, dated March 27, 2003 from [REDACTED] Ms. [REDACTED] Chief Financial Officer/Controller, stated that the petitioner has experienced tremendous growth in the business and provided a comparison of the petitioner's gross revenue and net income in the years 1998 to December 31, 2002. The gross annual revenues were \$11.9 million in 1998, \$15.6 million in 1999, \$17.8 million in 2000, and \$19.5 million in 2001. As of December 31, 2002 the petitioner generated gross receipts of \$25.3 million and a net income of \$584,366. Ms. [REDACTED] then stated that the petitioner has a \$3.5 million revolving line of credit from the Heritage Bank of Commerce, Heritage Capital Group. Ms. [REDACTED] concluded by stating based on the petitioner's previous and continuing growth, she had great confidence that the petitioner has more than sufficient assets and income to pay the proffered wage for all the beneficiaries of the petitions.

The petitioner also provided a copy of its 2002 Form 1120S, U.S. Income Tax Return for an S Corporation. That return shows that the petitioner declared ordinary income of \$584,366 during that year. The corresponding Schedule L shows that at the end of that year the petitioner's current assets were \$3,952,387, its current liabilities were \$4,059,784, and the petitioner's net current assets were -\$107,784. The petitioner also submitted a Form 941 for the second quarter of 2003 that indicated the petitioner had 626 employees and paid total wages of \$4,899,140.38 in that quarter.

The petitioner's chief financial officer asserts that its credit line permits the petitioner to continue paying wages notwithstanding delays and interruptions in its receipts. On that matter, the petitioner is correct. The chief financial officer also asserts that the credit line in itself demonstrates the ability to pay the proffered wage. This office does not agree with this contention.

In calculating the ability to pay the proffered salary, CIS will not augment the petitioner's net income or net current assets by adding in the corporation's credit limits, bank lines, or lines of credit. A "bank line" or "line of credit" is a bank's unenforceable commitment to make loans to a particular borrower up to a specified maximum during a specified time period. A line of credit is not a contractual or legal obligation on the part of the bank. *See Barron's Dictionary of Finance and Investment Terms*, 45 (1998).

Since the line of credit is a "commitment to loan" and not an existent loan, the petitioner has not established that the unused funds from the line of credit are available at the time of filing the petition. As noted above, a petitioner must establish eligibility at the time of filing; a petition cannot be approved at a future date after the petitioner becomes eligible under a new set of facts. *See Matter of Katigbak*, 14 I&N Dec. 45, 49 (Comm. 1971). Moreover, the petitioner's existent loans will be reflected in the balance sheet provided in the tax return or audited financial statement and will be fully considered in the evaluation of the corporation's net current assets. Comparable to the limit on a credit card, the line of credit cannot be treated as cash or as a cash asset. However, if the petitioner wishes to rely on a line of credit as evidence of ability to pay, the petitioner must submit documentary evidence, such as a detailed business plan and audited cash flow statements, to demonstrate that the line of credit will augment and not weaken its overall financial position.

Finally, CIS will give less weight to loans and debt as a means of paying salary since the debts will increase the firm's liabilities and will not improve its overall financial position. Although lines of credit and debt are an integral part of any business operation, CIS must evaluate the overall financial position of a petitioner to determine whether the employer is making a realistic job offer and has the overall financial ability to satisfy the proffered wage. *See Matter of Great Wall*, 16 I&N Dec. 142 (Acting Reg. Comm. 1977).

In determining the petitioner's ability to pay the proffered wage during a given period, CIS will examine whether the petitioner employed 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 the petitioner did not establish that it paid the beneficiary a salary equal to or greater than the proffered wage as of the priority date and onward.

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, the AAO will, in addition, examine the net income figure reflected on the petitioner's federal income tax return, without consideration of depreciation or other expenses. CIS may rely on federal income tax returns to assess a petitioner's ability to pay a proffered wage. *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).

Showing that the petitioner's gross receipts 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 CIS, 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 CIS should have considered income before expenses were paid rather than net income. Finally, no precedent exists that would allow the petitioner to add back to net cash the depreciation expense charged for the year. *Chi-Feng Chang* at 537. See also *Elatos Restaurant*, 623 F. Supp. at 1054.

As stated previously, the petitioner submitted its 2002 federal income tax return to the record. Since the Schedule A petition was filed in 2003, the petitioner's financial resources in 2002 are not dispositive. However, since the 2002 return is the only reliable documentary evidence contained in the record pertinent to petitioner's ability to pay the proffered wage, it shall be accorded some evidentiary value.

The petitioner declared ordinary income of \$584,366 during 2002. Thus, the petitioner's net income for 2002 is sufficient to cover many proffered wages; however, CIS computer records show that the petitioner filed 93 Form I-140 petitions during 2002, 140 such petitions during 2003, and another 57 petitions during 2004. Thus, in 2003 alone, the petitioner has to establish that it has sufficient financial resources to pay the beneficiaries of at least 140 petitions and possibly more if the petitions filed in earlier years were still pending. Assuming the other beneficiaries of other petitions filed in 2003 would earn a salary approximate to the one proffered to the beneficiary in the instant petition, namely \$41,502.24, the petitioner would need a net income of \$5,810,313.60 in 2003 to pay the salaries of 140 registered nurses. The petitioner's net income in 2002 was insufficient to pay such proffered wage and the petitioner did not submit evidence of such net income in 2003. Thus, the petitioner failed to demonstrate its ability to pay the proffered wages of all the beneficiaries for whom the petitioner filed I-140 petitions in 2003.

The petitioner's net income, however, is not the only statistic that may be used to show the petitioner's ability to pay the proffered wage. If the petitioner's net income, if any, during a given period, added to the wages paid to the beneficiary during the period, if any, do not equal the amount of the proffered wage or more, the AAO will review the petitioner's assets as an alternative method of demonstrating the ability to pay the proffered wage.

The petitioner's total assets, however, are not available to pay the proffered wage. The petitioner's total assets include those assets the petitioner uses in its business, which will not, in the ordinary course of business, be converted to cash, and will not, therefore, become funds available to pay the proffered wage. Only the petitioner's current assets, those expected to be converted into cash within a year, may be considered. Further, the petitioner's current assets cannot be viewed as available to pay wages without reference to the petitioner's current liabilities, those liabilities projected to be paid within a year. CIS will consider the petitioner's net current assets, its current assets net of its current liabilities, in the determination of the petitioner's ability to pay the proffered wage.

As previously stated, the corresponding Schedule L shows that at the end of 2002 the petitioner's current assets were \$3,952,387, its current liabilities were \$4,059,784, and the petitioner's net current assets were -\$107,784. Upon review of the record, the petitioner has shown considerable growth in recent years. No reason exists to assume that the petitioner will cease to grow. The petitioner's assertion, however, is that it will enjoy vast growth and continue to be profitable. In view of the fact that the petitioner is seeking approval of a large number of petitions, the petitioner must demonstrate the truth of that assertion in order to prevail. Assuming that the petitioner's business will flourish so markedly that it will be able to continue to add large numbers of aliens to its payroll and remain profitable is speculation.

The petitioner's 2002 ordinary income, although substantial, is insufficient to show the ability to pay the proffered wages of such a large number of beneficiaries. The petitioner has submitted no other reliable evidence pertinent to its ability to pay the proffered wage. The petitioner has not demonstrated its continuing ability to pay the proffered wage beginning on the priority date.

With regard to 2003, the priority year for the instant petition, the petitioner submitted no copies of annual reports, federal tax returns, or audited financial statements. With the petition, however, the petitioner submitted the letters from its president and its financial officer stating that it has the ability to pay the proffered wage. The regulation at 8 C.F.R. § 204.5(g)(2) states that such a letter may suffice to demonstrate the petitioner's ability to pay the proffered wage. The regulation at 8 C.F.R. § 204.5(g)(2) states that CIS may require additional evidence in appropriate cases. However, as previously noted, CIS computer records show that the petitioner filed 93 Form I-140 petitions during 2002, 140 such petitions during 2003, and another 57 petitions during 2004. The instant case appears to be an appropriate instance to require evidence to support the statements of the president and the financial officer, primarily because the petitioner has filed multiple alien worker petitions.

The petitioner failed to demonstrate that a notice of the proffered position was posted in accordance with 20 C.F.R. § 656.20(g)(1). The petitioner also failed to demonstrate that it has the ability to pay the wages proffered to the beneficiaries for whom it petitioned in 2003. For all of these reasons the petition may not be approved.

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.