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U.S. Department of Homeland Security
U. S. Citizenship and Immigration Services
Office of Administrative Appeals MS 2090
Washington, DC 20529-2090



U.S. Citizenship
and Immigration
Services

B6

FILE:



Office: TEXAS SERVICE CENTER

Date OCT 05 2010

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:



INSTRUCTIONS:

Enclosed please find the decision of the Administrative Appeals Office in your case. All of the documents related to this matter have been returned to the office that originally decided your case. Please be advised that any further inquiry that you might have concerning your case must be made to that office.

If you believe the law was inappropriately applied by us in reaching our decision, or you have additional information that you wish to have considered, you may file a motion to reconsider or a motion to reopen. The specific requirements for filing such a request can be found at 8 C.F.R. § 103.5. 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. Please be aware that 8 C.F.R. § 103.5(a)(1)(i) requires that any motion must be filed within 30 days of the decision that the motion seeks to reconsider or reopen.

Thank you,

Perry Rhew
Chief, Administrative Appeals Office

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

The petitioner operates a convenience store and gas station. It seeks to employ the beneficiary permanently in the United States as a night store manager. As required by statute, the petition is accompanied by a Form ETA 750, Application for Alien Employment Certification, approved by the United States Department of Labor (DOL).¹ 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.

The record shows that the appeal is properly filed, timely and makes a specific allegation of error in law or fact. The procedural history in this case 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 May 1, 2008 denial, the single issue in this case is whether or not the petitioner has the ability to pay the proffered wage as of the priority date and continuing until the beneficiary obtains lawful permanent residence.

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.

The regulation at 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

¹ The instant petition is for a substituted beneficiary. See 72 Fed. Reg. 27904 (May 17, 2007) (codified at 20 C.F.R. § 656). DOL's final rule became effective July 16, 2007 and prohibits the substitution of alien beneficiaries on permanent labor certification applications and resulting certifications. As the filing of the instant case predates the rule, substitution will be allowed for the present petition. Memo. From Donald Neufeld, Acting Associate Director, Domestic Operations, United States Citizenship and Immigration Services (USCIS), to Regional Directors, *et al.*, *Interim Guidance Regarding the Impact of the [DOL's] final rule, Labor Certification for Permanent Employment of Aliens in the United States; Reducing the Incentives and Opportunities for Fraud and Abuse and Enhancing Program Integrity, on Determining Labor Certification Validity and the Prohibition of Labor Certification Substitution Requests*, <http://www.uscis.gov/files/pressrelease/DOLPermRule060107.pdf> (accessed May 29, 2009).

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.

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 DOL. *See* 8 C.F.R. § 204.5(d). The petitioner must also 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 DOL and submitted with the instant petition. *Matter of Wing's Tea House*, 16 I&N Dec. 158 (Act. Reg. Comm. 1977).

The AAO conducts appellate review on a *de novo* basis. *See Soltane v. DOJ*, 381 F.3d 143, 145 (3d Cir. 2004). The AAO considers all pertinent evidence in the record, including new evidence properly submitted upon appeal.²

The evidence in the record of proceeding shows that the petitioner is structured as an S corporation.³ On the petition, the petitioner claimed to have been established in 1985 and to currently employ two workers. According to the tax returns in the record, the petitioner's fiscal year is based on a calendar year except in 2000 and 2001 when the petitioner's U.S. Corporation Income Tax Returns were based on the tax year beginning July 1, 2000 to June 30, 2000 and July 1, 2001 to December 31, 2001, respectively. The Form ETA 750 was accepted on April 30, 2001. The proffered wage as stated on the Form ETA 750 is \$17.48 per hour which equates to \$36,358 per year based on a 40-hour week. The Form ETA 750 states that the position requires two years of experience in the job offered.

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, United States Citizenship and Immigration Services (USCIS) requires the petitioner to demonstrate financial resources sufficient to pay the beneficiary's proffered wages, although the totality of the circumstances

² The submission of additional evidence on appeal is allowed by the instructions to the Form I-290B, which are incorporated into the regulations 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).

³ [REDACTED], states in his letter dated April 1, 2008 that his firm has been the petitioner's accountants since 2000 and that the petitioner operates as a Subchapter S corporation in the State of California.

affecting the petitioning business will be considered if the evidence warrants such consideration. See *Matter of Sonogawa*, 12 I&N Dec. 612 (Reg. Comm. 1967).

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, the petitioner has not established that it employed and paid the beneficiary the full proffered wage. Further, no Forms W-2⁴ or other payroll information was submitted as evidence of payment by the petitioner to the beneficiary. The petitioner has not established that it employed and paid the beneficiary the full proffered wage or any wages from the priority date, April 30, 2001 and onwards.

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 on the petitioner's federal income tax return, without consideration of depreciation or other expenses. *River Street Donuts, LLC v. Napolitano*, 558 F.3d 111 (1st Cir. 2009); *Taco Especial v. Napolitano*, --- F. Supp. 2d. ---, 2010 WL 956001, at *6 (E.D. Mich. 2010). 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 receipts and wage expense is misplaced. 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 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 USCIS should have considered income before expenses were paid rather than net income. See *Taco Especial v. Napolitano*, --- F. Supp. 2d. at *6 (gross profits overstate an employer's ability to pay because it ignores other necessary expenses).

With respect to depreciation, the court in *River Street Donuts* noted:

⁴ The director in his decision states that the petitioner submitted copies of W-2's for the beneficiary. The record as it is presently constituted does not contain such copies. The dollar amounts cited in the director's decision, which are supposed to be taken from copies of the beneficiary's Forms W-2, are the petitioner's owner's adjusted gross income figures taken from line 22 of the petitioner's owner's U.S. Individual Income Tax Returns contained in the record for the years 2001 through 2006.

The AAO recognized that a depreciation deduction is a systematic allocation of the cost of a tangible long-term asset and does not represent a specific cash expenditure during the year claimed. Furthermore, the AAO indicated that the allocation of the depreciation of a long-term asset could be spread out over the years or concentrated into a few depending on the petitioner's choice of accounting and depreciation methods. Nonetheless, the AAO explained that depreciation represents an actual cost of doing business, which could represent either the diminution in value of buildings and equipment or the accumulation of funds necessary to replace perishable equipment and buildings. Accordingly, the AAO stressed that even though amounts deducted for depreciation do not represent current use of cash, neither does it represent amounts available to pay wages.

We find that the AAO has a rational explanation for its policy of not adding depreciation back to net income. Namely, that the amount spent on a long term tangible asset is a "real" expense.

River Street Donuts at 116. “[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.” *Chi-Feng Chang* at 537 (emphasis added).

The record before the director closed on April 8, 2008 with the receipt by the director of the petitioner’s submissions in response to the director’s request for evidence (RFE). As of that date, the petitioner’s 2008 federal income tax return was not yet due. Therefore, the petitioner’s income tax return for 2007 is the most recent return available. The director’s RFE requested evidence that the beneficiary possessed the required experience specified in the job offered and documentary evidence of the petitioner’s ability to pay the proffered wage. The director states in the RFE that the petitioner may submit evidence of its net income, or evidence that its net current assets are equal to or greater than the proffered wage, or evidence that the petitioner employed and paid or is currently paying the proffered wage. The director states that he will also consider audited annual reports or copies of audited financial statements.

The petitioner submitted the first page of its 2002 through 2006, Form 1120S, U.S. Income Tax Returns for an S Corporation, which indicates that it elected S corporation status on January 1, 2002.⁵ The petitioner did not include a full copy of each federal income tax form submitted, including all schedules. The petitioner’s tax returns demonstrate its net income as shown on line 21 of page one of Form 1120S in the table below.

- In 2002, the petitioner’s Form 1120S stated net income on line 21 of \$48,010.
- In 2003, the petitioner’s Form 1120S stated net income on line 21 of \$32,313.
- In 2004, the petitioner’s Form 1120S stated net income on line 21 of -\$20,451.

⁵ Prior to S corporation election, the petitioner was structured as a C corporation.

- In 2005, the petitioner's Form 1120S stated net income on line 21 of \$13,115.
- In 2006, the petitioner's Form 1120S stated net income on line 21 of -\$2,420.

While only the petitioner's 2002 net income would be sufficient to pay the proffered wage, as the petitioner did not provide a full copy of its federal income tax returns, the AAO cannot accurately determine the petitioner's net income⁶ and its ability to pay the proffered wage as of the priority date and onwards.

The petitioner also did not provide a full copy of its 2000 and 2001, Form 1120, U.S. Corporation Income Tax Returns and only provided the first page. The petitioner also provided the first page of its Form 1120X, Amended U.S. Corporation Income Tax Return for the tax year ending June 2001. The petitioner's tax returns demonstrate its net income as shown on line 28 of page one of its Form 1120S in the table below.

- In 2000, the petitioner's Form 1120 stated net income on line 28 of \$13,380, and after the 2000 income tax return was amended, it showed net income of \$11,364.⁷
- In 2001, the petitioner's Form 1120 stated net income on line 28 of -\$2,016.

The petitioner did not establish its ability to pay the proffered wage in fiscal years 2000 or 2001.

As an alternate means of determining the petitioner's ability to pay the proffered wage, USCIS may review the petitioner's net current assets. Net current assets are the difference between the petitioner's current assets and current liabilities.⁸ A corporation's year-end current assets are shown

⁶ Where an S corporation's income is exclusively from a trade or business, USCIS considers net income to be the figure for ordinary income, shown on line 21 of page one of the petitioner's IRS Form 1120S. However, where an S corporation has income, credits, deductions or other adjustments from sources other than a trade or business, they are reported on Schedule K. If the Schedule K has relevant entries for additional income, credits, deductions or other adjustments, net income is found on line 23* (1997-2003) line 17e* (2004-2005) line 18* (2006) of Schedule K. See Instructions for Form 1120S, 2006, at <http://www.irs.gov/pub/irs-pdf/i1120s.pdf> (September 14, 2010) (indicating that Schedule K is a summary schedule of all shareholder's shares of the corporation's income, deductions, credits, etc.). Because the AAO cannot determine whether the petitioner had additional income, credits, deductions, or other adjustments shown on its Schedule K for all the relevant years from 2002 through 2006, the petitioner's net income cannot be definitively determined.

⁷ The figures for 2000 cover the time period from July 1, 2000 to July 30, 2001 and therefore includes approximately two relevant months following the April 2001 priority date.

⁸ 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.

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 did not provide the Form 1120, Schedule Ls for any of the federal income tax returns included in this record. Therefore, the AAO is unable to calculate or consider the petitioner's end-of-year net current assets.

The petitioner submitted a copy of its Historical (November 12, 2000 to May 30, 2008) Daily Book Report showing total sales of \$28,472,068.72 (in total sales) and its Historical (November 12, 2000 to November 12, 2001) Daily Book report showing total sales of \$2,916,635.26.⁹ The petitioner submitted a letter and compiled financial statements for the period ending September 30, 2007 from its accountant, [REDACTED] dated November 19, 2007. The reports and statements have not been audited. 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.

The record also contains a letter dated May 22, 2008 from [REDACTED]. The letter states that [REDACTED] owner of the petitioning entity, has been maintaining several accounts with Wells Fargo since 1997 and that his financial transactions and accounts balances are satisfactory and up to date. The owner also submitted his stock investment statements from [REDACTED] showing a total portfolio as of April 1, 2008 of \$117,185 and his money fund statement from [REDACTED] showing his mutual funds amount to \$239,000. In his letter, [REDACTED] states that if the corporation ever needs any funds, he will use the monies from his personal savings.¹⁰ Further, [REDACTED] submitted his U.S Individual Income Tax Returns for the years 2001 through 2004 and 2006.

Bank statements show the amount in an account on a given date, and cannot show the sustainable ability to pay a proffered wage. Here, the statements are dated in 2008, and the priority date is 2001. The petitioner must establish its ability to pay from the 2001 priority date. Additionally, the petitioning entity is a corporation and the shareholder(s) of the corporation are provided legal liability protection. Unlike a sole proprietorship, a corporation exists as an entity apart from the individual owner(s). See *Matter of United Investment Group*, 19 I&N Dec. 248, 250 (Comm. 1984). Contrary to the petitioner's assertions, USCIS may not "pierce the corporate veil" and look to the assets of the

⁹ It is unclear from the record where the petitioner derived these numbers from, as the total sales from November 2000 to November 2001 grossly exceed the petitioner's reported tax return gross receipts. The same is true for the petitioner's total sales, which similarly grossly exceed the numbers reflected on the petitioner's tax returns in gross receipts. It is incumbent upon the applicant to resolve any inconsistencies in the record by independent objective evidence. Any attempt to explain or reconcile such inconsistencies will not suffice unless the petitioner submits competent objective evidence pointing to where the truth lies. No evidence of record resolves these inconsistencies. See *Matter of Ho*, 19 I&N Dec. 582, 591-92 (BIA 1988).

¹⁰ Without the company's full tax returns, the AAO cannot confirm that [REDACTED] is the company's sole shareholder.

corporation's owner to satisfy the corporation's ability to pay the proffered wage. It is an elementary rule that a corporation is a separate and distinct legal entity from its owners and shareholders. See *Matter of M*, 8 I&N Dec. 24 (BIA 1958), *Matter of Aphrodite Investments, Ltd.*, 17 I&N Dec. 530 (Comm. 1980), and *Matter of Tessel*, 17 I&N Dec. 631 (Act. Assoc. Comm. 1980). Consequently, assets of its shareholders or of other enterprises or corporations cannot be considered in determining the petitioning corporation's ability to pay the proffered wage.

In a similar case, the court in *Sitar v. Ashcroft*, 2003 WL 22203713 (D. Mass. Sept. 18, 2003) stated, "nothing in the governing regulation, 8 C.F.R. § 204.5, permits [USCIS] to consider the financial resources of individuals or entities who have no legal obligation to pay the wage." The premise of *Sitar* lies in the regulation at 8 C.F.R. § 204.5(g)(2), which is binding on USCIS. The regulation clearly states that the "prospective United States employer" must show it has the ability to pay the proffered wage. Therefore, the shareholder's individual assets will not be considered to establish the petitioner's ability to pay.

Counsel's assertions on appeal cannot be concluded to outweigh the evidence submitted by the petitioner that demonstrates that the petitioner could not pay the proffered wage from the day the Form ETA 750 was accepted for processing by the DOL.

USCIS may consider the overall magnitude of the petitioner's business activities in its determination of the petitioner's ability to pay the proffered wage. See *Matter of Sonogawa*, 12 I&N Dec. 612 (BIA 1967). The petitioning entity in *Sonogawa* had been in business for over 11 years and routinely earned a gross annual income of about \$100,000. During the year in which the petition was filed in that case, the petitioner changed business locations and paid rent on both the old and new locations for five months. There were large moving costs and also a period of time when the petitioner was unable to do regular business. The Regional Commissioner determined that the petitioner's prospects for a resumption of successful business operations were well established. The petitioner was a fashion designer whose work had been featured in *Time* and *Look* magazines. Her clients included Miss Universe, movie actresses, and society matrons. The petitioner's clients had been included in the lists of the best-dressed California women. The petitioner lectured on fashion design at design and fashion shows throughout the United States and at colleges and universities in California. The Regional Commissioner's determination in *Sonogawa* was based in part on the petitioner's sound business reputation and outstanding reputation as a couturiere. As in *Sonogawa*, USCIS may, at its discretion, consider evidence relevant to the petitioner's financial ability that falls outside of a petitioner's net income and net current assets. USCIS may consider such factors as the number of years the petitioner has been doing business, the established historical growth of the petitioner's business, the overall number of employees, the occurrence of any uncharacteristic business expenditures or losses, the petitioner's reputation within its industry, whether the beneficiary is replacing a former employee or an outsourced service, or any other evidence that USCIS deems relevant to the petitioner's ability to pay the proffered wage.

In the instant case, the petitioner was established in 1985 and currently employs two individuals. The petitioner has not provided a copy of its full tax returns to properly determine its net income and to calculate its net current assets. In the instant case, the petitioner has not provided its historical

growth, its reputation within the industry, a prospectus of its future business ventures or any other evidence to demonstrate its ability to pay the proffered wage. Thus, assessing the totality of the circumstances in this individual case, it is concluded that the petitioner has not established that it had the continuing ability to pay the proffered wage.

Thus, in assessing the totality of the evidence submitted, the petitioner has not established that it had the continuing ability to pay the proffered wage from the priority date, April 30, 2001, through the present.

Beyond the decision of the director, the petitioner has not established that the beneficiary met the experience requirements of the labor certification at the time of filing, April 30, 2001.

The petitioner must demonstrate that, on the priority date, the beneficiary had the qualifications stated on its labor certification application, as certified by the DOL and submitted with the instant petition. *Matter of Wing's Tea House*, 16 I&N Dec. 158 (Act. Reg. Comm. 1977). Here, the labor certification application was accepted on April 30, 2001.

To determine whether a beneficiary is eligible for an employment based immigrant visa, United States Citizenship and Immigration Services (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). According to the plain terms of the labor certification, the applicant must have two years of experience in the job offered.

The beneficiary set forth his credentials on the labor certification and signed his name under a declaration that the contents of the form are true and correct under the penalty of perjury. On the section of the labor certification eliciting information of the beneficiary's work experience, he represented that he was employed by a gas station [name not identified] located at [redacted] as a store manager from September 1997 to December 2000.

The petitioner must submit evidence that the beneficiary obtained the required experience in the job offered before April 30, 2001. The regulations at 8 C.F.R. § 204.5(g)(1) state in pertinent part that evidence relating to qualifying experience shall be in the form of letter(s) from current or former employer(s) giving the name, address, and title of the employer and a description of the experience of the alien, including specific dates of the employment and specific duties. In response to the director's RFE, counsel submitted a letter from [redacted] confirming the beneficiary's work experience with the gas station as its full-time assistant manager from September 1997 to December 2000. The letter also states that in the position of assistant manager, the beneficiary performed jobs that were in connection with the overall management of the store. However, as the letter is not signed by the stated manager, [redacted] the veracity of the letter is in question, and we

cannot definitely conclude that the beneficiary has the two years of experience required. Doubts cast on any aspect of the petitioner's proof may, of course, lead to reevaluation of the reliability and sufficiency of the remaining evidence offered in support of the visa petition. *Matter of Ho, supra*.

In conclusion, the petitioner has not established its continuing ability to pay the proffered wage and has not established that the beneficiary met the two years of experience requirements of the labor certification at the time the labor certification was accepted for processing, April 30, 2001. Therefore, the petition may not be approved.

Accordingly, 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.