DATE: FEB 19 2013
OFFICE: NEBRASKA SERVICE CENTER
FILE: 
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 AAO inappropriately applied the law in reaching its decision, or you have additional information that you wish to have considered, you may file a motion to reconsider or a motion to reopen in accordance with the instructions on Form I-290B, Notice of Appeal or Motion, with a fee of $630. The specific requirements for filing such a motion can be found at 8 C.F.R. § 103.5. **Do not file any motion directly with the AAO.** Please be aware that 8 C.F.R. § 103.5(a)(1)(i) requires any motion to be filed within 30 days of the decision that the motion seeks to reconsider or reopen.

Thank you,

[Signature]

Ron Rosenberg
Acting Chief, Administrative Appeals Office
DISCUSSION: The Director, Nebraska Service Center (director), denied the employment-based immigrant visa petition. The petitioner appealed the decision to the Administrative Appeals Office (AAO). The appeal will be dismissed.

The petitioner describes itself as a prosthetics and orthotics manufacturing and fitting business. It seeks to employ the beneficiary permanently in the United States as a prosthetist and orthotist. As required by statute, a Form ETA 750, Application for Alien Employment Certification approved by the Department of Labor (the DOL), accompanied the petition. Upon reviewing the petition, the director determined that the petitioner failed to demonstrate that the beneficiary satisfied the minimum level of education stated on the labor certification.

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

Section 203(b)(3)(A)(ii) of the Immigration and Nationality Act (the Act), 8 U.S.C. § 1153(b)(3)(A)(ii), provides for the granting of preference classification to qualified immigrants who hold baccalaureate degrees and are members of the professions.

To be eligible for approval, a beneficiary must have all the education, training, and experience specified on the labor certification as of the petition’s priority date. See Matter of Wing’s Tea House, 16 I&N 158 (Act. Reg. Comm. 1977). The priority date of the petition is August 18, 2004, which is the date the labor certification was accepted for processing by the DOL. See 8 C.F.R. § 204.5(d).

The job qualifications for the certified position of prosthetist and orthotist are found on Form ETA-750 Part A. Item 13 describes the job duties to be performed as follows:

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1 After March 28, 2005, the correct form to apply for labor certification is the Form ETA 9089.
2 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).
3 If the petition is approved, the priority date is also used in conjunction with the Visa Bulletin issued by the Department of State to determine when a beneficiary can apply for adjustment of status or for an immigrant visa abroad. Thus, the importance of reviewing the bona fides of a job opportunity as of the priority date is clear.
[W]ill be responsible for fitting and training patients with prosthetic and orthotic devices. Also, will be involved in the evaluation and fabrication process along with the fitting and adjustment of the prosthetic and orthotic components.

The minimum education, training, experience, and skills required to perform the duties of the offered position are set forth at Part A of the labor certification and reflects the following requirements:

**Block 14:**

**Education (number of years):**

- Grade school: 8
- High school: 4
- College: 4
- College Degree Required: Bachelor's degree
- Major Field of Study: Prosthetics and orthotics

**Experience:**

- Job Offered: None
- Related Occupation: None

**Block 15:**

**Other Special Requirements:** None

As set forth above, the proffered position requires four years of college culminating in a bachelor’s degree in prosthetics and orthotics.

In support of the beneficiary’s educational qualifications, the petitioner submitted a copy of the beneficiary’s diploma and transcripts from the [Redacted]. The diploma indicates that the beneficiary was awarded a Bachelor of Science degree in prosthetics and orthotics from the [Redacted] completed in 1998. The petitioner additionally submitted a credentials evaluation, dated April 23, 2003, from [Redacted] for the [Redacted].

The evaluation concludes that the beneficiary’s bachelor’s degree from the [Redacted] is equivalent to three years of academic studies leading to a bachelor’s of science degree in prosthetics and orthotics from an accredited U.S. college or university and that, when combined with the beneficiary’s work
experience, is the equivalent of a Bachelor of Science degree in prosthetics and orthotics from an accredited institution of higher education in the United States.

The director denied the petition on April 14, 2009 and subsequently reaffirmed the decision on May 19, 2009. He determined that the beneficiary’s Bachelor of Science degree could not be accepted as a foreign equivalent degree to a U.S. bachelor’s degree in prosthetics and orthotics because the length of the beneficiary’s educational program was only three years.

On appeal, with regard to the beneficiary’s qualifying academic credentials, counsel, submitted a written statement; copies of two classified job advertisements for the offered position; a letter from human resources generalist with California requesting that a copy of a job opening for the position of assistant to financial analyst be posted in the college binder; and a copy of an undated and unsigned Posting Notice for the offered position.

The occupational classification of the offered position is not one of the occupations statutorily defined as a profession at section 101(a)(32) of the Act, which states: "The term 'profession' shall include but not be limited to architects, engineers, lawyers, physicians, surgeons, and teachers in elementary or secondary schools, colleges, academies, or seminaries."

Part A of the Form ETA 750 indicates that the DOL assigned the occupational code of 29-2091 with accompanying job title orthotists and prosthetists, to the proffered position. The DOL’s occupational codes are assigned based on normalized occupational standards. The occupational classification of the offered position is determined by the DOL (or applicable State Workforce Agency) during the labor certification process, and the applicable occupational classification code is noted on the labor certification form. O*NET is the current occupational classification system used by the DOL. Located online at http://online.onetcenter.org, O*NET is described as "the nation's primary source of occupational information, providing comprehensive information on key attributes and characteristics of workers and occupations." O*NET incorporates the Standard Occupational Classification (SOC) system, which is designed to cover all occupations in the United States.

In the instant case, the DOL categorized the offered position under the SOC code 29-2091. The O*NET online database states that this occupation falls within Job Zone Five, requiring “extensive preparation” for the occupation type closest to the proffered position.

The DOL assigns a standard vocational preparation (SVP) of 8.0 and above to the occupation, which means that “[A] bachelor’s degree is the minimum formal education required for these occupations. However, many also require graduate school. For example, they may require a master’s degree, and some require a Ph.D., M.D., or J.D. (law degree).” Additionally, the DOL states the following concerning the training and overall experience required for these occupations:

Extensive skill, knowledge, and experience are needed for these occupations. Many require more than five years of experience.

Employees may need some on-the-job training, but most of these occupations assume that the person will already have the required skills, knowledge, work-related experience, and/or training.

See id.

The position requires four years of college culminating in a bachelor’s degree in prosthetics and orthotics. Thus, combined with the DOL’s classification and assignment of educational and experiential requirements for the occupation, the certified position must be considered as a professional occupation.

The regulation at 8 C.F.R. § 204.5(l)(3)(ii)(C) states the following:

If the petition is for a professional, the petition must be accompanied by evidence that the alien holds a United States baccalaureate degree or a foreign equivalent degree and by evidence that the alien is a member of the professions. Evidence of a baccalaureate degree shall be in the form of an official college or university record showing the date the baccalaureate degree was awarded and the area of concentration of study. To show that the alien is a member of the professions, the petitioner must submit evidence that the minimum of a baccalaureate degree is required for entry into the occupation.

The above regulation uses a singular description of foreign equivalent degree. Thus, the plain meaning of the regulatory language concerning the professional classification sets forth the requirement that a beneficiary must produce one degree that is determined to be the foreign equivalent of a U.S. baccalaureate degree in order to be qualified as a professional for third preference visa category purposes.

On September 7, 2012, the AAO issued a request for evidence (RFE) to the petitioner. In this request, the AAO noted that there was no evidence in the record of proceeding that the beneficiary ever enrolled in classes beyond the academic studies at the completed in 1998. The AAO also noted that the petitioner did not specify on the Form ETA 750 that the minimum academic requirements of four years of college and a bachelor's degree in prosthetics and orthotics might be met through a combination of lesser degrees and/or a quantifiable amount of work experience. The AAO further advised that according to the Fifth Edition (2003) of the American Association of Collegiate Registrars and Admissions Officer (AACRAO) Foreign Educational Credentials Required, a bachelor’s degree in India is equivalent to three years of undergraduate study in the United States and that the labor certification application, as certified, did not demonstrate that the petitioner would accept a combination of degrees that are individually less than a four-year U.S. bachelor’s degree or
its foreign equivalent and/or a quantifiable amount of work experience when the labor market test was conducted.

In response to the RFE, the petitioner submits a written statement; copies of two classified job advertisements for the offered position; a letter from human resources generalist requesting that a copy of a job opening for the position of assistant to financial analyst be posted in the college binder; and a copy of an undated and unsigned Posting Notice for the offered position.

The AAO notes that the letter from does not appear to related to the petitioner in this case nor to the offered position. The Posting Notice is unsigned and not dated, and thus, it is not clear that this notice was actually posted or that its description of the offered position and the required educational credentials were made known to potential job applicants. Further, the Posting Notice lists the requirements as a bachelor’s degree in prosthetics and orthotics and fails to state that any other combination of education and experience would suffice. The classified job advertisements similarly state that the position requires a bachelor’s degree in prosthetics and orthotics and do not state that any combination of education and experience would be considered.

At the outset, it is noted that section 212(a)(5)(A)(i) of the Act and the scope of the regulation at 20 C.F.R. § 656.1(a) describe the role of the DOL in the labor certification process as follows:

In general—Any alien who seeks to enter the United States for the purpose of performing skilled or unskilled labor is inadmissible, unless the Secretary of Labor has determined and certified to the Secretary of State and the Attorney General that—

(I) there are not sufficient workers who are able, willing, qualified (or equally qualified in the case of an alien described in clause (ii)) and available at the time of application for a visa and admission to the United States and at the place where the alien is to perform such skilled or unskilled labor, and

(II) the employment of such alien will not adversely affect the wages and working conditions of workers in the United States similarly employed.

It is left to United States Citizenship and Immigration Services (USCIS) to determine whether the proffered position and alien qualify for a specific immigrant classification or even the job offered. This fact has not gone unnoticed by Federal Circuit Courts:

There is no doubt that the authority to make preference classification decisions rests with INS. The language of section 204 cannot be read otherwise. See Castaneda-Gonzalez v. INS, 564 F.2d 417, 429 (D.C. Cir. 1977). In turn, DOL has the authority to make the two determinations listed in section 212(a)(14). See id. at 423.
necessary result of these two grants of authority is that section 212(a)(14)
determinations are not subject to review by INS absent fraud or willful
misrepresentation, but all matters relating to preference classification eligibility not
expressly delegated to DOL remain within INS’ authority.

* * *

Given the language of the Act, the totality of the legislative history, and the agencies’
own interpretations of their duties under the Act, we must conclude that Congress did
not intend DOL to have primary authority to make any determinations other than the
two stated in section 212(a)(14). If DOL is to analyze alien qualifications, it is for
the purpose of “matching” them with those of corresponding United States workers so
that it will then be “in a position to meet the requirement of the law,” namely the
section 212(a)(14) determinations.


In 1991, when the final rule for 8 C.F.R. § 204.5 was published in the Federal Register, the
Immigration and Naturalization Service (now USCIS or the Service), responded to criticism that the
regulation required an alien to have a bachelor’s degree as a minimum and that the regulation did not
allow for the substitution of experience for education. After reviewing section 121 of the
Immigration Act of 1990, Pub. L. 101-649 (1990), and the Joint Explanatory Statement of the
Committee of Conference, the Service specifically noted that both the Act and the legislative history
indicate that an alien must have at least a bachelor’s degree: “[B]oth the Act and its legislative
history make clear that, in order to qualify as a professional under the third classification or to have
experience equating to an advanced degree under the second, an alien must have at least a bachelor’s degree.” 56 Fed. Reg. 60897, 60900 (November 29, 1991)(emphasis added).

6 The Ninth Circuit, citing K.R.K. Irvine, Inc., 699 F.2d at 1006, has stated:

The Department of Labor (DOL) must certify that insufficient domestic workers are
available to perform the job and that the alien’s performance of the job will not
adversely affect the wages and working conditions of similarly employed domestic
workers. Id. § 212(a)(14), 8 U.S.C. § 1182(a)(14). The INS then makes its own
determination of the alien’s entitlement to sixth preference status. Id. § 204(b),
1008 9th Cir.1983).

The INS, therefore, may make a de novo determination of whether the alien is in fact
qualified to fill the certified job offer.

Tongatapu Woodcraft Hawaii, Ltd. v. Feldman, 736 F. 2d 1305, 1309 (9th Cir. 1984).
There is no provision in the statute or the regulations that would allow a beneficiary to qualify under section 203(b)(3)(A)(ii) of the Act with anything less than a full baccalaureate degree. More specifically, a three-year bachelor’s degree will not be considered to be the “foreign equivalent degree” to a United States baccalaureate degree. A United States baccalaureate degree is generally found to require four years of education. Matter of Shah, 17 I&N Dec. 244 (Reg. Comm. 1977). Where the analysis of the beneficiary’s credentials relies on work experience alone or a combination of multiple lesser degrees, the result is the “equivalent” of a bachelor’s degree rather than a single-source “foreign equivalent degree.” In order to have experience and education equating to a bachelor’s degree under section 203(b)(3)(A)(ii) of the Act, the beneficiary must have a single degree that is the “foreign equivalent degree” to a United States baccalaureate degree.

The AAO notes the decision in Snapnames.com, Inc. v. Michael Chertoff, 2006 WL 3491005 (D. Or. November 30, 2006). In that case, the labor certification application specified an educational requirement of four years of college and a ‘B.S. or foreign equivalent.’ The district court determined that ‘B.S. or foreign equivalent’ relates solely to the alien’s educational background, precluding consideration of the alien’s combined education and work experience. Id. at *11-13. Additionally, the court determined that the word ‘equivalent’ in the employer’s educational requirements was ambiguous and that in the context of skilled worker petitions (where there is no statutory educational requirement), deference must be given to the employer’s intent. Id. at *14. However, in professional and advanced degree professional cases, where the beneficiary is statutorily required to hold a baccalaureate degree, the court determined that USCIS properly concluded that a single foreign degree or its equivalent is required. Id. at *17, 19. In the instant case, unlike the labor certification in Snapnames.com, Inc., the petitioner’s intent regarding educational equivalence is clearly stated on the ETA 750 and does not include alternatives to a four-year bachelor’s degree. The court in Snapnames.com, Inc. recognized that even though the labor certification may be prepared with the alien in mind, USCIS has an independent role in determining whether the alien meets the labor certification requirements. Id. at *7. Thus, the court concluded that where the plain language of those requirements does not support the petitioner’s asserted intent, USCIS “does not err in applying the requirements as written.” Id. See also Maramjaya v. USCIS, Civ. Act No. 06-2158 (RCL) (D.C. Cir. March 26, 2008)(upholding an interpretation that a “bachelor’s or equivalent” requirement necessitated a single four-year degree). In this matter, the Form ETA 750 does not specify an equivalency to the requirement of a bachelor’s degree in prosthetics and orthotics.

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 Madany 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). Where the job requirements in a labor certification are not otherwise unambiguously prescribed, e.g., by professional regulation, USCIS must examine “the language of the labor certification job requirements” in order to determine what the petitioner must demonstrate that the beneficiary has to be found qualified for the position. Madany, 696 F.2d at 1015. The only rational manner by which USCIS can be expected to interpret the meaning of terms used to describe the requirements of a job
in a labor certification is to “examine the certified job offer exactly as it is completed by the prospective employer.” *Rosedale Linden Park Company v. Smith*, 595 F. Supp. 829, 833 (D.D.C. 1984) (emphasis added). USCIS’s interpretation of the job’s requirements, as stated on the labor certification must involve “reading and applying the plain language of the [labor certification application form].” *Id.* at 834 (emphasis added). USCIS cannot and should not reasonably be expected to look beyond the plain language of the labor certification that DOL has formally issued or otherwise attempt to divine the employer’s intentions through some sort of reverse engineering of the labor certification.

Moreover, for classification as a member of the professions, the regulation at 8 C.F.R. § 204.5(l)(3)(ii)(C) requires the submission of “an official college or university record showing the date the baccalaureate degree was awarded and the area of concentration of study.” (Emphasis added.) Moreover, it is significant that both the statute, section 203(b)(3)(A)(ii) of the Act, and relevant regulations use the word “degree” in relation to professionals. A statute should be construed under the assumption that Congress intended it to have purpose and meaningful effect. *Mountain States Tel. & Tel. v. Pueblo of Santa Ana*, 472 U.S. 237, 249 (1985); *Sutton v. United States*, 819 F.2d. 1289, 1295 (5th Cir. 1987). It can be presumed that Congress’ narrow requirement of a “degree” for members of the professions is deliberate. Significantly, in another context, Congress has broadly referenced “the possession of a degree, diploma, certificate, or similar award from a college, university, school, or other institution of learning.” Section 203(b)(2)(C) (relating to aliens of exceptional ability). Thus, the requirement at section 203(b)(3)(A)(ii) that an eligible alien both have a baccalaureate “degree” and be a member of the professions reveals that member of the profession must have a degree and that a diploma or certificate from an institution of learning other than a college or university is a potentially similar but distinct type of credential. Thus, even if we did not require “a” degree that is the foreign equivalent of a U.S. baccalaureate, we could not consider education earned at an institution other than a college or university.

Moreover, as advised in the request for evidence issued to the petitioner by this office, we have reviewed the Electronic Database for Global Education (EDGE) created by the American Association of Collegiate Registrars and Admissions Officers (AACRAO). According to its website, AACRAO is “a nonprofit, voluntary, professional association of more than 11,000 higher education admissions and registration professionals who represent more than 2,600 institutions and agencies in the United States and in over 40 countries around the world.” See http://www.aacrao.org/About-AACRAO.aspx. Its mission “is to serve and advance higher education by providing leadership in academic and enrollment services.” *Id.* EDGE is “a web-based resource for the evaluation of foreign educational credentials.” http://edge.aacrao.org/info.php. Authors for EDGE are not merely expressing their personal opinions. Rather, they must work with a publication consultant and a Council Liaison with AACRAO’s National Council on the Evaluation of Foreign Educational Credentials. If placement recommendations are included, the Council Liaison works

with the author to give feedback and the publication is subject to final review by the entire Council. *Id.* USCIS considers EDGE to be a reliable, peer-reviewed source of information about foreign credentials equivalencies.  

EDGE’s credential advice provides that a three-year Bachelor of Science degree from India is comparable to “two to three years of university study in the United States.”

The evaluation in the record used the rule to equate three years of experience for one year of education, but that equivalence applies to non-immigrant H-1B petitions, not to immigrant petitions. See 8 C.F.R. § 214.2(h)(4)(iii)(D)(5). The beneficiary was required to have a bachelor’s degree on the Form ETA 750. The petitioner’s actual minimum requirements could have been clarified or changed before the Form ETA 750 was certified by the Department of Labor.

USCIS may, in its discretion, use as advisory opinions statements submitted as expert testimony. However, where an opinion is not in accord with other information or is in any way questionable, the Service is not required to accept or may give less weight to that evidence. *Matter of Caron International*, 19 I&N Dec. 791 (Comm. 1988); see also *Matter of D-R*, 25 I&N Dec. 445 (BIA 2011)(expert witness testimony may be given different weight depending on the extent of the expert’s qualifications or the relevance, reliability, and probative value of the testimony). Additionally, the regulation at 8 C.F.R. § 204.5(l)(3)(ii)(C) is clear in allowing only for the equivalency of one foreign degree to a United States baccalaureate.

The Form ETA 750 does not provide that the minimum academic requirements of four years of college and a Bachelor of Science degree in prosthetics and orthotics might be met through three years of college or some other formula other than that explicitly stated on the Form ETA 750. The copies of the notices of newspaper advertisements, provided with the petitioner’s response to the RFE issued by this office, also fail to advise any otherwise qualified U.S. workers that the educational requirements for the job may be met through a quantitatively lesser degree or defined equivalency.

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8 In *Confluence Intern., Inc. v. Holder*, 2009 WL 825793 (D.Minn. March 27, 2009), the court determined that the AAO provided a rational explanation for its reliance on information provided by AACRAO to support its decision. In *Tisco Group, Inc. v. Napolitano*, 2010 WL 3464314 (E.D.Mich. August 30, 2010), the court found that USCIS had properly weighed the evaluations submitted and the information obtained from EDGE to conclude that the alien’s three-year foreign “baccalaureate” and foreign “Master’s” degree were only comparable to a U.S. bachelor’s degree. In *Sunshine Rehab Services, Inc.* 2010 WL 3325442 (E.D.Mich. August 20, 2010), the court upheld a USCIS determination that the alien’s three-year bachelor’s degree was not a foreign equivalent degree to a U.S. bachelor’s degree. Specifically, the court concluded that USCIS was entitled to prefer the information in EDGE and did not abuse its discretion in reaching its conclusion. The court also noted that the labor certification itself required a degree and did not allow for the combination of education and experience.
The beneficiary does not have a U.S. baccalaureate degree or a foreign equivalent degree, and, thus, does not qualify for preference visa classification under section 203(b)(3)(A)(ii) of the Act.

Even if the petition qualified for skilled worker consideration, the beneficiary does not meet the terms of the labor certification, and the petition would be denied on that basis as well. See 8 C.F.R. § 204.5(l)(3)(ii)(B) (requiring evidence that the alien meets the educational, training or experience, and any other requirements of the individual labor certification).

Beyond the decision of the director⁹, the petitioner has also failed to establish its ability to pay the proffered wage as of the priority date and continuing until the beneficiary obtains lawful permanent residence. See 8 C.F.R. § 204.5(g)(2).

In determining the petitioner’s ability to pay the proffered wage, USCIS first examines whether the petitioner has paid the beneficiary the full proffered wage each year from the priority date. If the petitioner has not paid the beneficiary the full proffered wage each year, USCIS will next examine whether the petitioner had sufficient net income or net current assets to pay the difference between the wage paid, if any, and the proffered wage.¹⁰ If the petitioner’s net income or net current assets is not sufficient to demonstrate the petitioner’s ability to pay the proffered wage, USCIS may also consider the overall magnitude of the petitioner’s business activities. See Matter of Sonegawa, 12 I&N Dec. 612 (Reg’l Comm’r 1967).

In the instant case, the petitioner was notified in the RFE dated September 7, 2012, that it must demonstrate that it has been able to pay the proffered wage from the priority date until the beneficiary obtains lawful permanent residence. See 8 C.F.R. § 204.5(g)(2). In order to establish ability to pay, the petitioner must submit its annual reports, federal tax returns, or audited financial statements for each year from the priority date. Id. The beneficiary has not yet obtained lawful permanent residence. The record of proceeding contained the petitioner’s federal tax returns for 2004, 2005, 2006, and 2007. Thus, the petitioner was asked to submit annual reports, federal tax returns, or audited financial statements for 2008, 2009, 2010, 2011, and 2012. The record contained copies of Forms W-2, Wage and Tax Statement issued by the petitioner to the beneficiary for 2004, 2005, 2006, 2007, and 2008. Thus, the

⁹ 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, 229 F. Supp. 2d 1025, 1043 (E.D. Cal. 2001), aff’d, 345 F.3d 683 (9th Cir. 2003); see also Soltane v. DOJ, 381 F.3d 143, 145 (3d Cir. 2004) (noting that the AAO conducts appellate review on a de novo basis).

petitioner was asked to submit any Forms W-2 Wage and Tax Statement or 1099 issued to the beneficiary for 2009, 2010, 2011, and 2012.

In response to the RFE, the petitioner submitted copies of Forms W-2 issued to the beneficiary for 2009, 2010, and 2011. No evidence of payments issued to the beneficiary in 2012 was submitted. No tax returns or other regulatory-prescribed evidence was submitted for 2008, 2009, 2010, 2011, or 2012. The AAO notes that none of the Forms W-2 reflected the full proffered wage of $60,000.00. Therefore, the petitioner did not pay the beneficiary the full proffered wage each year and failed to demonstrate that its net income and net current assets, when added to the wages paid to the beneficiary, were equal or greater to the proffered wage for 2008, 2009, 2010, 2011, and 2012. Further, the petitioner failed to establish that factors similar to Sonegawa existed in the instant case, which would permit a conclusion that the petitioner had the ability to pay the proffered wage despite its shortfalls in wages paid to the beneficiary, net income and net current assets.

Accordingly, after considering the totality of the circumstances, the petitioner has also failed to establish its continuing ability to pay the proffered wage to the beneficiary since 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.