



**U.S. Citizenship  
and Immigration  
Services**

**Non-Precedent Decision of the  
Administrative Appeals Office**

In Re: 26928553

Date: AUG. 15, 2023

Appeal of Texas Service Center Decision

Form I-140, Immigrant Petition for Alien Workers (National Interest Waiver)

The Petitioner, an accountant, seeks employment-based second preference (EB-2) immigrant classification as a member of the professions holding an advanced degree or, in the alternative, as an individual of exceptional ability in the sciences, arts or business. See Immigration and Nationality Act (the Act) section 203(b)(2), 8 U.S.C. § 1153(b)(2). The Petitioner also seeks a national interest waiver of the job offer requirement that is attached to this EB-2 immigrant classification. See section 203(b)(2)(B)(i) of the Act, 8 U.S.C. § 1153(b)(2)(B)(i). U.S. Citizenship and Immigration Services (USCIS) may grant this discretionary waiver of the required job offer, and thus of a labor certification, when it is in the national interest to do so.

The Director of the Texas Service Center denied the petition, concluding that the record did not establish that the Petitioner merits a discretionary waiver of the job offer requirement “in the national interest”. The matter is now before us on appeal. 8 C.F.R. § 103.3.

The Petitioner bears the burden of proof to demonstrate eligibility by a preponderance of the evidence. *Matter of Chawathe*, 25 I&N Dec. 369, 375-76 (AAO 2010). We review the questions in this matter de novo. *Matter of Christo’s, Inc.*, 26 I&N Dec. 537, 537 n.2 (AAO 2015). Upon de novo review, we will dismiss the appeal.

## **I. LAW**

To establish eligibility for a national interest waiver, a petitioner must first demonstrate qualification for the underlying EB-2 visa classification, as either an advanced degree professional or an individual of exceptional ability in the sciences, arts, or business. Because this classification requires that the individual’s services be sought by a U.S. employer, a separate showing is required to establish that a waiver of the job offer requirement is in the national interest.

An advanced degree is any U.S. academic or professional degree or a foreign equivalent degree above that of a bachelor’s degree.<sup>1</sup> 8 C.F.R. § 204.5(k)(2). A U.S. bachelor’s degree or a foreign equivalent

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<sup>1</sup> Profession shall include, but not be limited to, architects, engineers, lawyers, physicians, surgeons, and teachers in elementary or secondary schools, colleges, academics, or seminaries. Section 101(a)(32) of the Act.

degree followed by five years of progressive experience in the specialty is the equivalent of a master's degree. *Id.*

Exceptional ability means a degree of expertise significantly above that ordinarily encountered in the sciences, arts, or business. 8 C.F.R. § 204.5(k)(2). A petitioner must initially submit documentation that satisfies at least three of six categories of evidence:

- (A) An official academic record showing that the [noncitizen] has a degree, diploma, certificate, or similar award from a college, university, school, or other institution of learning relating to the area of exceptional ability;
- (B) Evidence in the form of letter(s) from current or former employer(s) showing that the [noncitizen] has at least ten years of full-time experience in the occupation for which he or she is being sought;
- (C) A license to practice the profession or certification for a particular profession or occupation;
- (D) Evidence that the [noncitizen] has commanded a salary, or other remuneration for services, which demonstrates exceptional ability;
- (E) Evidence of membership in professional associations; or
- (F) Evidence of recognition for achievements and significant contributions to the industry or field by peers, governmental entities, or professional or business organizations.

8 C.F.R. § 204.5(k)(3)(ii).<sup>2</sup>

The regulation at 8 C.F.R. § 204.5(k)(3)(iii) provides, “If the above standards do not readily apply to the beneficiary’s occupation, the petitioner may submit comparable evidence to establish the beneficiary’s eligibility.”

Where a petitioner meets these initial evidence requirements, we then consider the totality of the material provided in a final merits determination and assess whether the record shows that the petitioner is recognized as having a degree of expertise significantly above that ordinarily encountered in the field.<sup>3</sup> See *Kazarian v. USCIS*, 596 F.3d 1115 (9th Cir. 2010) (discussing a two-part review where the documentation is first counted and then, if fulfilling the required number of criteria, considered in the context of a final merits determination); see also *Visinscaia v. Beers*, 4 F. Supp. 3d 126, 131-32 (D.D.C. 2013); *Rijal v. USCIS*, 772 F. Supp. 2d 1339 (W.D. Wash. 2011). This two-step

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<sup>2</sup> In determining whether an individual has exceptional ability under section 203(b)(2)(A) of the Act, the possession of a degree, diploma, certificate, or similar award from a college, university, school or other institution of learning or a license to practice or certification for a particular profession or occupation shall not by itself be considered sufficient evidence of such exceptional ability. Section 203(b)(2)(C) of the Act.

<sup>3</sup> USCIS has previously confirmed the applicability of this two-part adjudicative approach in the context of individuals of exceptional ability. See generally 6 USCIS Policy Manual F.5(B)(2), <https://www.uscis.gov/policy-manual>.

analysis is consistent with our holding that the “truth is to be determined not by the quantity of evidence alone but by its quality,” as well as the principle that we examine “each piece of evidence for relevance, probative value, and credibility, both individually and within the context of the totality of the evidence, to determine whether the fact to be proven is probably true.” *Matter of Chawathe*, 25 I&N Dec. at 376.

Once a petitioner demonstrates eligibility as either a member of the professions holding an advanced degree or an individual of exceptional ability, they must then establish eligibility for a discretionary waiver of the job offer requirement “in the national interest.” Section 203(b)(2)(B)(i) of the Act. While neither the statute nor the pertinent regulations define the term “national interest,” *Matter of Dhanasar*, 26 I&N Dec. 884, 889 (AAO 2016), provides the framework for adjudicating national interest waiver petitions. *Dhanasar* states that USCIS may, as matter of discretion<sup>4</sup>, grant a national interest waiver if the petitioner demonstrates that:

- The proposed endeavor has both substantial merit and national importance;
- The individual is well-positioned to advance their proposed endeavor; and
- On balance, waiving the job offer requirement would benefit the United States.

## II. ANALYSIS

The Petitioner proposes to work in the United States as an accountant and financial specialist having earned a bachelor of accounting sciences from Universidade [redacted] in Brazil in 2013 and a course certificate for an MBA in financial management from [redacted] in Brazil in 2016. The Petitioner indicates that she has worked in the finance and accounting fields. The Director determined that the Petitioner established her eligibility as a member of the professions holding an advanced degree, however, she did not establish that a waiver of the requirement of a job offer, and thus a labor certification, would be in the national interest.

We note that in her petition, the Petitioner submitted evidence asserting that she is eligible for the EB-2 classification either as a member of the professions holding an advanced degree or as an individual of exceptional ability. For the reasons discussed below, we conclude that the Petitioner has not established her eligibility for either EB-2 classification.

### A. Member of Professions Holding an Advanced Degree

The Director found that the Petitioner qualifies for classification as a professional holding an advanced degree, however, the Director did not explain the basis for this determination. After reviewing the record, we disagree with the Director’s determination.

The Petitioner demonstrated that she has a foreign equivalent of a U.S. bachelor’s degree with a copy of her diploma and academic transcripts from Universidade [redacted] in Brazil along with an academic evaluation. However, although the Petitioner submitted a course certificate and transcripts for an MBA in financial management from [redacted] in Brazil in 2016, the record does not demonstrate that this course certificate is an advanced degree “above” that of her bachelor’s

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<sup>4</sup> See also *Poursina v. USCIS*, 936 F.3d 868 (9th Cir. 2019) (finding USCIS’ decision to grant or deny a national interest waiver to be discretionary in nature).

degree pursuant to 8 C.F.R. § 204.5(k)(2). An academic evaluation submitted by the Petitioner states that the evaluator reviewed the Petitioner's academic records for her bachelor's degree in accounting services and her course certificate for her MBA in financial management, as well as her curriculum vitae. The evaluation states that the Petitioner's foreign bachelor's degree in accounting sciences completed in 2012 combined with her seven years of professional experience from 2012 to 2019, are equivalent to a U.S. master of business administration and financial management. Although the academic evaluation indicated review of the Petitioner's course certificate and transcript for her MBA in financial management, it did not provide an opinion about it. Therefore, without an evaluation as to the U.S. equivalency of the Petitioner's foreign course certificate for the MBA in financial management, we are unable to determine whether it is the U.S. equivalent of a degree above that of a bachelor's degree.

In addition, the record does not reflect that the Petitioner has five years of progressive post-baccalaureate experience in her specialty. The regulation at 8 C.F.R. § 204.5(k)(3)(i)(B) provides that a petitioner present "evidence in the form of letters from current or former employer(s) showing that the [petitioner] has at least five years of progressive post-baccalaureate experience in the specialty."

The Petitioner submitted recommendation letters from individuals she worked with at two of her former employers. A letter from an executive director at [REDACTED] [REDACTED] Brazil details the Petitioner's dates of employment from July 2013 to August 2015 and her work duties. The letter establishes that the Petitioner has two years and one month of progressive post-baccalaureate experience in her specialty. The Petitioner also submitted two letters from her former colleagues at [REDACTED] indicating her being hired in 2015 and describing some of her job accomplishments, including a project she completed in 2017. However, both letters do not detail the dates of her employment. Therefore, the letters from the Petitioner's former employers do not establish at least five years of progressive post-baccalaureate experience.

To demonstrate the Petitioner's work experience in her specialty, the Petitioner also submitted a letter from her personal accountant. Although her accountant's letter provides details for the Petitioner's previous employment, including names of employers, her positions, her work duties, and her dates of employment with each employer, the record does not explain why the Petitioner did not submit letters from her previous employers, or how the Petitioner's personal accountant since 2020 has knowledge of the details of her previous employment. Experience letters are required initial evidence pursuant to the regulations. See 8 C.F.R. § 204.5(g)(1). When required evidence is unavailable, the regulations permit the submission of other documentation relating to the petitioner's experience. See 8 C.F.R. § 204.5(g)(1). There is no evidence in the record addressing the unavailability of experience letters from the Petitioner's former employers in the manner specified in the regulations. Therefore, the letter from the Petitioner's personal accountant, instead of from her former employers, is not sufficient to demonstrate her experience pursuant to the regulations. See 8 C.F.R. § 204.5(k)(3)(i)(B).

In sum, the record does not demonstrate that the Petitioner has at least five years progressive experience following her bachelor's degree as required by 8 C.F.R. § 204.5(k)(2).

The Petitioner has not established that she has an advanced degree above that of her bachelor's degree or that she has at least five years of post-baccalaureate experience. Therefore, we withdraw the

Director's determination that the Petitioner is eligible to be classified as a member of the professions possessing an advanced degree.

#### B. Individual of Exceptional Ability

Because the Director determined that the Petitioner established her eligibility as a member of the professions possessing an advanced degree, the Director did not evaluate her claim that she qualifies as an individual of exceptional ability.

The Petitioner claimed that she meets all six evidentiary criteria under 8 C.F.R. § 204.5(k)(3)(ii). For the reasons provided below, we conclude that the Petitioner does not meet at least three of the regulatory criteria required for classification as an individual of exceptional ability.

An official academic record showing that the individual has a degree, diploma, certificate, or similar award from a college, university, school, or other institution of learning relating to the area of exceptional ability. 8 C.F.R. § 204.5(k)(3)(ii)(A).

As discussed above, the Petitioner submitted a copy of her diploma and academic transcripts for her bachelor of accounting sciences from Universidade [redacted] in Brazil. Based on these documents, the Petitioner has established that she meets the criterion.

Evidence in the form of letter(s) from current or former employer(s) showing that the individual has at least ten years of full-time experience in the occupation for which he or she is being sought. 8 C.F.R. § 204.5(k)(3)(ii)(B).

As discussed above, the Petitioner submitted a letter from her personal accountant to show her work experience in her occupation. However, her accountant's letter is not a letter from her former employers, as required under the plain language of the criterion. Furthermore, as discussed above, the letters from her colleagues at her previous employer, [redacted] lack sufficient details of her dates of employment and also do not indicate whether her position was full-time, as required by the criterion. Similarly, the letter from [redacted] does not indicate whether her work was full-time.

Therefore, the record does not demonstrate the Petitioner has at least ten years of full-time experience in the relevant occupation.

A license to practice the profession or certification for a particular profession or occupation. 8 C.F.R. § 204.5(k)(3)(ii)(C).

For this criterion, the Petitioner submitted a professional identity card from the Regional Council of Accounting of the [redacted] indicating the Petitioner's registration as an accountant with an expiration date of August 9, 2020. She also submitted a two-paragraph summary for [redacted] Regional Accounting Council indicating that it registers and supervises professionals and accounting services companies, and it has responsibility for continuing education and an integration program with university students.

The identity card and the summary of the council who issued the card does not support a finding that it is a license to practice the profession or a certification to be an accountant, but instead merely identifies the Petitioner as an accountant under the regional council.

Based on the evidence provided, we conclude that the Petitioner has not established eligibility under this criterion.

Evidence that the alien has commanded a salary, or other remuneration for services, which demonstrates exceptional ability. 8 C.F.R. § 204.5(k)(3)(ii)(D).

In support of this criterion, the Petitioner submitted a letter from her accountant detailing the Petitioner's total income for each of the years 2015 to 2018 and 9 months of 2019. The letter further states dates she worked as a reporting and management analyst and as an external auditor. The Petitioner also submitted articles relating to salaries for external auditors in Brazil.

The accountant's letter details the Petitioner's salary during the time period she worked as a reporting and management analyst for [REDACTED] from September 2015 to May 2019. However, the record does not include evidence that the Petitioner's salary as an analyst commanded a salary demonstrating her exceptional ability. The articles submitted relate to salaries for external auditors, instead of her occupation as a reporting and management analyst.

The accountant's letter indicates she worked as an external auditor from July 2013 to August 2015 and from July 2019 to September 2019. Although she submitted articles relating to average salaries for external auditors, the record does not demonstrate her income as an external auditor. The record does not include any evidence of the Petitioner's income during 2013 or 2014. Also, while she submitted her total income for 2015, we presume some of that income would have been for her work as an analyst since she started her work as an analyst in September 2015. Therefore, we are unable to determine what portion of her income for 2015 was for her external auditor work. Also, she submitted her total income for the first nine months of 2019 and did not document what portion of that income was for her work as an external auditor from July to September of 2019. Therefore, without evidence documenting her income as an external auditor, we are unable to determine if the average external auditor salaries indicated in the submitted articles demonstrate that she commanded a salary demonstrating her exceptional ability.

Therefore, the Petitioner did not submit evidence that she has commanded a salary, or other remuneration for services, which demonstrates exceptional ability. For the foregoing reasons, the Petitioner has not established eligibility under this criterion.

Evidence of membership in professional associations. 8 C.F.R. § 204.5(k)(3)(ii)(E).

This criterion requires evidence of membership in a professional association. The regulation at 8 C.F.R. § 204.5(k)(2) defines "profession" as any occupation having a minimum requirement of a United States bachelor's degree or foreign equivalent for entry into the occupation.

To meet this criterion, the Petitioner submitted a printout of her membership profile as a "CPA exam candidate affiliate" with the Association of International Certified Professional Accountants (AICPA)

having joined on May 15, 2020, and a one paragraph summary of AICPA. The AICPA summary indicates it “represents the CPA profession nationally” and explains its professional commitments, including commitments to advocacy, development and monitoring of professional and ethical standards, development and grading of certified public accountant (CPA) examinations, CPA licensing, and enforcing compliance with professional standards.

The evidence provided does not show that AICPA requires at a minimum a U.S. bachelor’s degree or its foreign equivalent for entry into the Petitioner’s occupation, or that AICPA otherwise qualifies as a professional association as contemplated by 8 C.F.R. § 204.5(k)(3)(ii)(E). The record does not contain evidence demonstrating the membership requirements for AICPA. The Petitioner has not established that AICPA’s members are professionals as required by the plain language of the regulations. 8 C.F.R. § 204.5(k)(2). Therefore, she did not meet her burden to establish that it qualifies as a professional association.

The Petitioner also submitted her professional identity card with the Regional Council of Accounting of the [REDACTED] to meet this criterion. As discussed above under the licensing criterion at 8 C.F.R. § 204.5(k)(3)(ii)(C), the professional identity card states the Petitioner is registered as an accountant. The two-paragraph summary about the [REDACTED] Regional Accounting Council gives an overview of the council as “the accounting profession’s registration and inspection system.”

Although we acknowledge that the Petitioner’s identification card relates to her occupation as an accountant, the Petitioner has not established the requirements for an individual to be registered with the Regional Council for Accountants, and as such has not established that the council qualifies as a “professional association” within the meaning of the regulations. See 8 C.F.R. § 204.5(k)(2). Moreover, we note that the Petitioner has not claimed that an accountant in Brazil must possess the equivalent of a U.S. bachelor’s degree. Since the Petitioner has not provided evidence establishing that the council requires its members to be professionals as defined in the regulations, she did not meet her burden to establish that it qualifies as a professional association.

Accordingly, we conclude that the Petitioner has not provided sufficient documentary evidence to establish this criterion.

Evidence of recognition for achievements and significant contributions to the industry or field by peers, governmental entities, or professional or business organizations. 8 C.F.R. § 204.5(k)(3)(ii)(F).

To meet this criterion, the Petitioner submitted letters of recommendation from her professor and from her former employers, and certificates of her completion of training courses.

The letters of recommendation and certificates of her trainings show that the Petitioner received training related to her field. The letter from her professor attests to her being an active, successful student who later became a consultant and speaker in courses the professor taught. The letters from her former employers praise the Petitioner’s work ethic and understanding of her work. The record shows the Petitioner has continued her training in accounting and finance, and that her employers and professor value her knowledge and her dedication to her work and to her field. However, it does not

demonstrate that the Petitioner has been recognized for achievements and significant contributions to the industry or field, as required under the criterion.

Therefore, the Petitioner has not demonstrated she meets this criterion.

The Petitioner has not established that she meets at least three of the evidentiary criteria at 8 C.F.R. § 204.5(k)(3)(ii)(A) through (F). Since the Petitioner did not satisfy the initial evidence requirements, we need not conduct a final merits analysis to determine whether the evidence in its totality shows that she is recognized as having a degree of expertise significantly above that ordinarily encountered in the sciences, arts, or business. 8 C.F.R. § 204.5(k)(2). Nevertheless, we advise that we have reviewed the record in the aggregate and conclude that it does not support a finding that the Petitioner has established the recognition required for classification as an individual of exceptional ability.

### C. Substantial Merit and National Importance

The Director determined that while the Petitioner established that the proposed endeavor has substantial merit, she did not establish that the proposed endeavor is of national importance as set forth under the first prong of the Dhanasar analytical framework. We agree, for the reasons explained below.

The first prong of the Dhanasar framework, substantial merit and national importance, focuses on the specific endeavor that the individual proposes to undertake. The endeavor's merit may be demonstrated in a range of areas such as business, entrepreneurialism, science, technology, culture, health, or education.<sup>5</sup> In determining national importance, the relevant question is not the importance of the field, industry, or profession in which the individual will work; instead, we focus on the "the specific endeavor that the foreign national proposes to undertake." *Matter of Dhanasar*, 26 I&N Dec. at 889.

The Petitioner initially submitted a professional plan with a broad description of her proposed endeavor, "I intend to continue performing my [a]ccountant services." The Petitioner explains in her Counsel's letter that she proposes "to advance her career as an [a]ccountant by developing, implementing, advising, and using her in-depth knowledge acquired through years of experience in the field. [The Petitioner] will make her services available to small and large businesses belonging to both the private and public sectors in the United States." The Petitioner's plan generally explained that her proposed endeavor would aim to have a potential impact on the United States by creating jobs, generating tax revenue, producing intellectual property, monitoring investment funds, increasing companies' profits and tax revenues, increasing business efficiencies, and preparing companies for external audits. Her plan also highlighted her academic and professional experience, and described work generally performed by accountants and auditors and the intended growth of the accounting industry. The initial description of the proposed endeavor did not include any specific plans or evidence about starting an accounting services consulting business.

Given the general description of the Petitioner's proposed endeavor, the Director requested she provide specific insight and details of the proposed endeavor. In response, the Petitioner submitted a

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<sup>5</sup> See generally 6 USCIS Policy Manual, *supra*, at F.5(D)(1).



business plan describing a proposed new financial and accounting services business, [REDACTED] Financial and Accounting Services, for which the Petitioner would be its chief executive officer, accountant, and financial specialist. The business plan states that the business will be based in Florida and “will provide accounting and financial services to small businesses and individuals who want to open their own companies.” We agree with the Director that the Petitioner’s endeavor has substantial merit.

However, the Director found that the Petitioner did not establish that her work would impact the field more broadly, stating, “. . . the [P]etitioner has not shown her proposed endeavor in this case stands to sufficiently extend beyond her proposed business and its clients, or the individuals the [P]etitioner would serve to impact the industry or field more broadly.” Accordingly, the Director found that the Petitioner did not establish the proposed endeavor is of national importance.

The Petitioner contends on appeal that the Director’s decision has numerous errors in law and fact. The Petitioner argues that her proposed work has broad implications in that it would result in “enhancement of the American business structure and financial planning, with potential to have positive cascading effects disseminating to other economic fields.” She emphasizes her business plan detailing her role in the business and projections for the business’ revenue and job creation. She also points to evidence in the record to show her knowledge in the field, specifically her academic records, certifications, licenses, letters of her work experience, an article where she was interviewed for auditing procedures, her employee of the month recognition, documents of her lecturing on accounting, and letters from businesses interested in engaging her proposed business’ services.

The standard of proof in this proceeding is a preponderance of evidence, meaning that a petitioner must show that what is claimed is “more likely than not” or “probably” true. *Matter of Chawathe*, 25 I&N Dec. at 375-76. To determine whether a petitioner has met the burden under the preponderance standard, we consider not only the quantity, but also the quality (including relevance, probative value, and credibility) of the evidence. *Id.*; *Matter of E-M-*, 20 I&N Dec. 77, 79-80 (Comm’r 1989). Here, the Director properly analyzed the Petitioner’s documentation and weighed the evidence to evaluate the Petitioner’s eligibility by a preponderance of evidence. Upon de novo review, we find the Petitioner did not demonstrate by a preponderance of the evidence that her endeavor satisfies the national importance element of *Dhanasar*’s first prong, as discussed below.

The Petitioner argues on appeal that her assistance to small and medium-sized businesses will help U.S. businesses “prosper and reach financial success” which will “enhance the economy as a whole, reaching the financial and banking system, international trade, domestic sales, health care and education.” (emphasis in original). She contends her contributions will influence the field by “increasing national security and national competitiveness, improving operations and achieving better productivity and profitability levels, generating revenues . . . , and creating employment opportunities through the use of better organizational techniques, financial automated systems and tax planning.” (emphasis in original). She explains that the increase in tax revenue would make funding available for hospitals, schools, roads, and other services. The Petitioner also argues that her proposed endeavor has societal benefits since society and individuals are dependent on the financial system, and having standards of efficiency and quality will enhance “every aspect of life.” For instance, the Petitioner’s work would allow “for better internal financial structures and processes that result in high-quality finance reporting, which is key to improve transparency, facilitate investment,

create a sound investment environment and foster investor confidence, thus promoting financial stability and avoiding fraud.”

The Petitioner’s business plan explains her plans “to continue performing her accounting services” in the United States with intentions to take the CPA exam; her academic and professional experience; establishment of office in [redacted] Florida area for projected six employees in five years; analysis of the demand for accounting and financial services and expected growth of the industry in the United States; intent to serve small and medium businesses and individuals due to their tendency to outsource accounting services; national impact of the business, including reduction of client costs, increase business operation efficiencies, ensure tax compliance, and generation of direct and indirect jobs; and the business’ proposed marketing, staffing, and financial forecasts. However, while the business plan provides descriptions of the proposed business, its intent to service small and medium-sized business, an analysis of the financial management and accounting industry, and the Petitioner’s experience, it does not document the potential prospective impact, including the asserted economic benefits to the United States.

With the petition, the Petitioner submitted a statement contending her proposed endeavor has national importance based on the potential economic benefits asserted in the appeal. The Petitioner’s claims that her financial and accounting services business will benefit the U.S. economy with her contributions “reaching the financial and banking system, international trade, domestic sales, health care and education” has not been established through independent and objective evidence. The Petitioner has not provided corroborating evidence, aside from claims in her statements and her business plan, that her business’s activities stand to provide substantial economic benefits to the United States. The Petitioner’s statements are not sufficient to demonstrate her endeavor has the potential to provide economic, societal, and security benefits to the United States. The Petitioner must support her assertions with relevant, probative, and credible evidence. See *Matter of Chawathe*, 25 I&N Dec. at 376. Also, without sufficient documentary evidence that her proposed job duties as the chief executive officer and the lead financial and accounting specialist for her business would impact the finance and accounting industry more broadly rather than benefiting her business and her proposed clients, the Petitioner has not demonstrated by a preponderance of the evidence that her proposed endeavor is of national importance.

The Petitioner emphasizes on appeal her business plan’s projection of creating direct and indirect jobs having reach beyond her clients since “it will generate a final-demand impact in employment equivalent to 121 jobs in five years . . . .” The business plan projects that in five years the consulting business will hire six direct employees which will generate wages of over \$142,000, create 121 indirect jobs with final demand impact in output of over \$700,000, and pay over \$64,000 in federal taxes. The record does not sufficiently detail the basis for its financial and staffing projections, or adequately explain how these projections will be realized. While the Petitioner expresses her desire to contribute to the United States and assist small and medium sized businesses, she has not established with specific, probative evidence that her endeavor will have broader implications in her field, will have significant potential to employ U.S. workers, or will have other substantial positive economic effects. The Petitioner must support her assertions with relevant, probative, and credible evidence. See *id.* Even if we were to assume everything the Petitioner claims will happen, the record lacks evidence showing that creating six direct jobs and 121 indirect jobs, and that paying wages of over \$142,000 and federal taxes of over \$64,000 over a five-year period rises to the level of national importance.

The Petitioner emphasizes on appeal that her past achievements show that her proposed endeavor has significant prospective impact. For instance, her professional experience in financial systems and external auditing will meet the demands of the economy to “ensure corporation’s internal financial processes, teams and operations are well-structured and planned and, thus, enhance workflow productivity and reduce costs.” She points to her experience in “guiding colleagues on SAP, a leading ERP software that facilitates data processing and information flow.” Her business would “help small and medium businesses implement SAP and benefit from all of the system’s advantages to better control and use their financial data. She also emphasizes a recommendation from her current employer who praises her work in its financial department and her “implementation of new controls and improvement efforts” which have helped the “to improve the operations and achieve better productivity.”

However, the Petitioner’s reliance on her previous professional achievements and experience to establish the national importance of her proposed endeavor is misplaced. Her academic credentials, achievements, and professional experience relate to the second prong of the Dhanasar framework, which “shifts the focus from the proposed endeavor to the foreign national.” *Matter of Dhanasar*, 26 I&N Dec. at 890. The issue here is whether the specific endeavor that the Petitioner proposes to undertake has national importance under Dhanasar’s first prong. To evaluate whether the Petitioner’s proposed endeavor satisfies the national importance requirement, we look to evidence documenting the “potential prospective impact” of her work. See *id.* at 889.

In *Dhanasar*, we determined that the petitioner’s teaching activities did not rise to the level of having national importance because they would not impact his field more broadly. *Id.* at 893. The record does not demonstrate that the Petitioner’s proposed endeavor will substantially benefit the U.S. business industries and the field of financial and accounting services, as contemplated by *Dhanasar*: “[a]n undertaking may have national importance for example, because it has national or even global implications within a particular field, such as those resulting from certain improved manufacturing processes or medical advances.” *Id.* The evidence does not suggest that the Petitioner’s financial and accounting services would impact the accounting field more broadly.

The Petitioner further emphasizes that her field of accounting is a “major economic driver of the U.S. economy” and provides an analysis contending the accounting field has a major impact on the growth of global wealth. (emphasis in original). The record includes accounting and financial industry articles and reports. The reports and articles relate to companies conducting external audits; corporate accounting; financial analysis; labor statistics for accountants, auditors, and financial analysts; small business economic trends; and the United States’ need for foreign workers.

We recognize the importance of the accounting and financial services industry and related careers, as well as the significance of immigrants to the U.S. workforce; however, merely working in the financial analysis and accounting services fields or starting a financial and accounting services business is insufficient to establish the national importance of the proposed endeavor. Instead, we focus on the “the specific endeavor that the foreign national proposes to undertake.” *Id.* at 889. In *Dhanasar*, we noted that “we look for broader implications” of the proposed endeavor and that “[a]n undertaking may have national importance for example, because it has national or even global implications within a particular field.” *Id.* We also stated that “[a]n endeavor that has significant potential to employ U.S.

workers or has other substantial positive economic effects, particularly in an economically depressed area, for instance, may well be understood to have national importance.” Id. at 890. The industry reports and articles submitted do not discuss any projected U.S. economic impact or job creation specifically attributable to the Petitioner’s proposed endeavor.

We further note that the record includes two expert opinions attesting to the Petitioner’s eligibility for the national interest waiver with analyses of the national importance of Petitioner’s endeavor. An opinion from [redacted] visiting assistant professor of accounting at [redacted] University in New York, states that the Petitioner’s “proposed endeavor has both substantial merit and national importance . . . .” The opinion points out that the Petitioner’s proposed endeavor has national importance based on the expected growth of job opportunities for accountants and auditors, the Petitioner’s business’ intent to service small businesses which are of import to the U.S. economy, and the business’ projected personnel, gross revenue, and rental of office space. The opinion explains the Petitioner’s work experience in financial audits for national and multinational corporations in Brazil and her progress in the accounting and finance field in the United States where she helped improve her employers’ financial controls and cash flow.

The second opinion from [redacted] professor of practice at [redacted] University in [redacted] Oklahoma similarly explains that the Petitioner’s areas of specialization, accounting, auditing, and financial management are “in demand and of national importance in the accounting field.” The opinion explains the duties of accountants and auditors, and that the Petitioner’s experience in accounting and auditing will help U.S. businesses improve operations, productivity, and profitability, thereby generating tax revenue. Like the first opinion, this opinion emphasizes the need for accountants, particularly since the COVID-19 pandemic.

However, the focus of both opinions on the need for accountants and auditors and how the Petitioner’s professional experience makes her well positioned to help businesses with her professional skills, does not demonstrate that the Petitioner’s specific endeavor would have a prospective impact in her field. The opinions do not focus on the Petitioner’s specific endeavor and it having a potential prospective impact on the U.S. economy, or in the field of financial and accounting services. Stating that her work would support an important industry is not sufficient to meet the “national importance” requirement under the Dhanasar framework.

The opinion from [redacted] also explains that companies doing or planning to do business abroad would benefit from the Petitioner’s expertise, stating, “it is critical for U.S. companies doing business or planning to do business abroad to benefit from her expertise as an Accountant, with an intimate and first-hand knowledge of the Brazilian financial arena.” However, the record does not indicate that the Petitioner’s proposed endeavor includes collaborative works between U.S. companies and Brazilian companies, or that she is actively targeting U.S. companies that do business, or plan to do business in Brazil. Where an opinion is not in accord with other information or is in any way questionable, USCIS is not required to accept it or may give it less weight. See *Matter of Sea, Inc.*, 19 I&N Dec. 817 (Comm’r 1988). The submission of letters from experts supporting the petition is not presumptive evidence of eligibility. *Matter of Caron Int’l*, 19 I&N Dec. 791, 795 (Comm’r. 1988); see also *Matter of D-R-*, 25 I&N Dec. 445, 460 n.13 (BIA 2011) (discussing the varying weight that may be given expert testimony based on relevance, reliability, and the overall probative value). The content of the opinion is lacking relevance because it discusses how the Petitioner’s expertise would be beneficial to

U.S. companies doing business in Brazil; instead of addressing how the specific proposed endeavor would satisfy the national importance element of the first prong of the Dhanasar framework.

The Petitioner does not demonstrate that her proposed endeavor extends beyond her business and her future clients to impact the field or any other industries or the U.S. economy more broadly at a level commensurate with national importance. Beyond general assertions, she has not demonstrated that the work she proposes to undertake as the chief executive officer and the lead financial and accounting specialist of her proposed business offers original innovations that contribute to advancements in her industry or otherwise has broader implications for her field. The economic benefits that the Petitioner claims depend on numerous factors and the Petitioner did not offer a sufficiently direct evidentiary tie between her proposed business's financial and accounting services work and the claimed economic results.

Because the documentation in the record does not sufficiently establish the national importance of the Petitioner's proposed endeavor as required by the first prong of the Dhanasar precedent decision, she has not demonstrated eligibility for a national interest waiver. Since the identified basis for denial is dispositive of the Petitioner's appeal, we decline to reach and hereby reserve the Petitioner's appellate arguments regarding her eligibility under the second and third prongs. See *INS v. Bagamasbad*, 429 U.S. 24, 25 (1976) ("courts and agencies are not required to make findings on issues the decision of which is unnecessary to the results they reach"); see also *Matter of L-A-C-*, 26 I&N Dec. 516, 526 n.7 (BIA 2015) (declining to reach alternative issues on appeal where an applicant is otherwise ineligible).

### III. CONCLUSION

As the record does not establish that the Petitioner qualifies for second-preference classification as a member of the professions holding an advanced degree or as an individual of exceptional ability, or that she has met the requisite first prong of the Dhanasar analytical framework, we find that the Petitioner is not eligible for a national interest waiver as a matter of discretion.

The appeal will be dismissed for the above stated reasons, with each considered as an independent and alternate basis for the decision.

ORDER:      The appeal is dismissed.