



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

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

MATTER OF I-C-A-, LLC

DATE: OCT. 22, 2018

APPEAL OF CALIFORNIA SERVICE CENTER DECISION

PETITION: FORM I-129, PETITION FOR A NONIMMIGRANT WORKER

The Petitioner, an investment banking firm, seeks to temporarily employ the Beneficiary as a “investment banking associate” under the H-1B nonimmigrant classification for specialty occupations. Immigration and Nationality Act (the Act) section 101(a)(15)(H)(i)(b), 8 U.S.C. § 1101(a)(15)(H)(i)(b). The H-1B program allows a U.S. employer to temporarily employ a qualified foreign worker in a position that requires both (a) the theoretical and practical application of a body of highly specialized knowledge and (b) the attainment of a bachelor’s or higher degree in the specific specialty (or its equivalent) as a minimum prerequisite for entry into the position.

The Director of the California Service Center denied the petition, concluding that the proffered position does not qualify as a specialty occupation.

On appeal, the Petitioner submits a brief and asserts that the Director’s decision was erroneous.

Upon *de novo* review, we will dismiss the appeal.¹

I. LEGAL FRAMEWORK

Section 214(i)(1) of the Act, 8 U.S.C. § 1184(i)(1), defines the term “specialty occupation” as an occupation that requires:

- (A) theoretical and practical application of a body of highly specialized knowledge, and
- (B) attainment of a bachelor’s or higher degree in the specific specialty (or its equivalent) as a minimum for entry into the occupation in the United States.

¹ We follow the preponderance of the evidence standard as specified in *Matter of Chawathe*, 25 I&N Dec. 369, 375-76 (AAO 2010).

The regulation at 8 C.F.R. § 214.2(h)(4)(ii) largely restates this statutory definition, but adds a non-exhaustive list of fields of endeavor. In addition, the regulations provide that the proffered position must meet one of the following criteria to qualify as a specialty occupation:

- (1) A baccalaureate or higher degree or its equivalent is normally the minimum requirement for entry into the particular position;
- (2) The degree requirement is common to the industry in parallel positions among similar organizations or, in the alternative, an employer may show that its particular position is so complex or unique that it can be performed only by an individual with a degree;
- (3) The employer normally requires a degree or its equivalent for the position; or
- (4) The nature of the specific duties [is] so specialized and complex that knowledge required to perform the duties is usually associated with the attainment of a baccalaureate or higher degree.

8 C.F.R. § 214.2(h)(4)(iii)(A). We construe the term “degree” to mean not just any baccalaureate or higher degree, but one in a specific specialty that is directly related to the proposed position. *See Royal Siam Corp. v. Chertoff*, 484 F.3d 139, 147 (1st Cir. 2007) (describing “a degree requirement in a specific specialty” as “one that relates directly to the duties and responsibilities of a particular position”); *Defensor v. Meissner*, 201 F.3d 384, 387 (5th Cir. 2000).

II. PROFFERED POSITION

The Petitioner stated that the Beneficiary will be employed as an “investment banking associate.” In response to the Director’s request for evidence (RFE), the Petitioner provided an expanded list of job duties for the position, set forth in relevant part below:

- Perform complex financial modeling and analysis on companies and assets from varying industries
- Construct discounted cash flow models to value assets, companies, and projects.
- Assist in building investment banking documents and structuring deals for both buy side and sell side.
- Participate in all equity and debt private placements, which involves conducting financial analysis, creation of transaction marketing materials and supporting document preparation, under the supervision of senior Company personnel.
- Participate in all Company project assessment engagements, including but not limited to, project site visits, client correspondence, and analytical work.
- Perform valuation of companies, assets, and projects via financial models, in order to ascertain a fair market price excluding any distortions.

- Solicit and present investment opportunities to prospective investors domestically and internationally.
- Participate in all placement agent and other investment banking related engagements[.]
- Prepare securities related documentation.
- Perform thorough underwriting, due diligence and compliance related activities on multiple projects in varying asset classes ranging from multi-family, residential, hotel, retail, commercial, and industrial real estate.
- Review and analyze all financials, the capital structure of the project, project location, construction budget, projected P & L, background information on the developers, licenses, permits, patents and rights received to date, total capital raise, term sheets from lenders, sensitivity analysis, market trend analysis, business plan analysis, Proforma income statement analysis, Economic Impact report analysis, feasibility study analysis, appraisal analysis, market analysis, and exit strategy analysis.
- Communicate with project developers and investors on a daily basis about EB-5 and non EB-5 U.S. investment opportunities[.]
- Assist with business development initiatives.
- Perform EB-5 advisory and support services.

According to the Petitioner, the position requires at least a “Master’s degree in Finance, Accounting, Business Administration, or related field.”

III. ANALYSIS

Upon review of the record in its totality and for the reasons set out below, we determine that the Petitioner has not demonstrated that the proffered position qualifies as a specialty occupation.² Specifically, the record does not establish that the job duties require an educational background, or its equivalent, commensurate with a specialty occupation.³

A. Minimum Educational Requirements

The Petitioner claims that the proffered position requires at least a “Master’s degree in Finance, Accounting, Business Administration, or related field.” The Petitioner’s claimed requirement of a degree in the field of “Business Administration” for the proffered position, without further specialization, is inadequate to establish that the proposed position qualifies as a specialty occupation. A petitioner must demonstrate that the proffered position requires a precise and specific course of study that relates directly and closely to the position in question. Since there must be a

² Although some aspects of the regulatory criteria may overlap, we will address each of the criteria individually.

³ The Petitioner submitted documentation to support the H-1B petition, including evidence regarding the proffered position and its business operations. Although we may not discuss every document submitted, we have reviewed and considered each one.

close correlation between the required specialized studies and the position, the requirement of a degree with a generalized title, such as business administration, without further specification, does not establish the position as a specialty occupation. *Cf. Matter of Michael Hertz Assocs.*, 19 I&N Dec. 558, 560 (Comm'r 1988).

To prove that a job requires the theoretical and practical application of a body of highly specialized knowledge as required by section 214(i)(1) of the Act, a petitioner must establish that the position requires the attainment of a bachelor's or higher degree in a specialized field of study or its equivalent. As discussed *supra*, we interpret the degree requirement at 8 C.F.R. § 214.2(h)(4)(iii)(A) to require a degree in a specific specialty that is directly related to the proposed position. Although a general-purpose bachelor's degree, such as a degree in business administration, may be a legitimate prerequisite for a particular position, requiring such a degree, without more, will not justify a conclusion that a particular position qualifies for classification as a specialty occupation. *Royal Siam Corp.*, 484 F.3d at 147.

B. First Criterion

The criterion at 8 C.F.R. § 214.2(h)(4)(iii)(A)(I) requires that a baccalaureate or higher degree in a specific specialty, or its equivalent, is normally the minimum requirement for entry into the particular position. To inform this inquiry, we recognize the U.S. Department of Labor's (DOL) *Occupational Outlook Handbook (Handbook)* as an authoritative source on the duties and educational requirements of the wide variety of occupations that it addresses.⁴

On the labor condition application (LCA)⁵ submitted in support of the H-1B petition, the Petitioner designated the proffered position under the occupational category "Financial Specialists, All Other" corresponding to the Standard Occupational Classification (SOC) code 13-2099, and states that it is most akin to the subcategory of 13-2099.03, "Investment Underwriters." The *Handbook* does not cover certain occupational categories in detail, and instead provides only summary data.⁶ The *Handbook* provides only summary data for the occupational category "Financial Specialists, All Other."

⁴ We do not maintain that the *Handbook* is the exclusive source of relevant information. The occupational category designated by the Petitioner is considered as an aspect in establishing the general tasks and responsibilities of a proffered position, and we regularly review the *Handbook* on the duties and educational requirements of the wide variety of occupations that it addresses. Nevertheless, to satisfy the first criterion, the burden of proof remains on the Petitioner to submit sufficient evidence to support a finding that its particular position would normally have a minimum, specialty degree requirement, or its equivalent, for entry.

⁵ A petitioner submits an LCA to DOL to demonstrate that it will pay an H-1B worker the higher of either the prevailing wage for the occupational classification in the area of employment or the actual wage paid by the employer to other employees with similar duties, experience, and qualifications. Section 212(n)(1) of the Act; 20 C.F.R. § 655.731(a).

⁶ The *Handbook* provides summary data for a range of occupations including, for example: postmasters and mail superintendents; agents and business managers of artists, performers, and athletes; farm and home management advisors; audio-visual and multimedia collections specialists; clergy; merchandise displayers and window trimmers; radio operators; first-line supervisors of police and detectives; travel guides; and agricultural inspectors. See Bureau of Labor Statistics, U.S. Dep't of Labor, *Occupational Outlook Handbook*, Data for Occupations Not Covered in Detail, <https://www.bls.gov/ooh/about/data-for-occupations-not-covered-in-detail.htm> (last visited Oct. 19, 2018).

The *Handbook* reports that the typical entry-level education for this occupation is a “Bachelor’s degree,” without indicating that the degree must be in a specific specialty. *Id.* Therefore, the *Handbook* does not indicate that the minimum requirement for entry into positions in this occupational category is at least a bachelor’s degree in a specific specialty, or its equivalent.

The Petitioner provided articles from various Internet sources that provide an overview of careers in investment underwriting. While acknowledged, we note that these articles generally state that a bachelor’s degree or higher, without further specification, is the typical minimum entry requirement, with MBA graduates often applying for such positions. Therefore, we do not find these articles sufficient to establish that a degree *in a specific specialty*, or the equivalent, is the minimum requirement for entry into this occupation.

The Petitioner cites to *Residential Finance Corp. v. USCIS*, 839 F. Supp. 2d 985 (S.D. Ohio 2012), to support its claim that the first regulatory criterion does not preclude the finding of a specialty occupation position when multiple disciplines may be permitted. Specifically, the Petitioner asserts that “[t]he knowledge and not the title of the degree is what is important. Diplomas rarely come bearing occupation-specific majors.”

We agree with the aforementioned proposition that “[t]he knowledge and not the title of the degree is what is important.” In general, provided the specialties are closely related, e.g., chemistry and biochemistry, a minimum of a bachelor’s or higher degree in more than one specialty is recognized as satisfying the “degree in the specific specialty (or its equivalent)” requirement of section 214(i)(1)(B) of the Act. In such a case, the required “body of highly specialized knowledge” would essentially be the same. Since there must be a close correlation between the required “body of highly specialized knowledge” and the position, however, a minimum entry requirement of a degree in two disparate fields, such as philosophy and engineering, would not meet the statutory requirement that the degree be “in *the* specific specialty (or its equivalent),” unless the Petitioner establishes how each field is directly related to the duties and responsibilities of the particular position. Section 214(i)(1)(B) of the Act (emphasis added). For the aforementioned reasons, however, the Petitioner has not met its burden to establish that the particular position offered in this matter requires a bachelor’s or higher degree in a specific specialty, or its equivalent, directly related to its duties in order to perform those tasks.

In any event, the Petitioner has furnished no evidence to establish that the facts of the instant petition are sufficiently analogous to those in *Residential Finance*, which concerned a marketing-related, not a financial specialist, occupation.⁷ We also note that, in contrast to the broad precedential authority of the case law of a United States circuit court, we are not bound to follow the published decision of a United States district court in matters arising even within the same district. *See Matter of K-S-*, 20 I&N Dec. 715, 719-20 (BIA 1993). Although the reasoning underlying a district judge’s decision

⁷ It is important to note that the district judge’s decision in *Residential Finance* appears to have been based largely on the many factual errors made by the service center in its decision denying the petition. *See, e.g.*, 839 F. Supp. 2d at 996-97.

will be given due consideration when it is properly before us, the analysis does not have to be followed as a matter of law. *Id.*

The Petitioner also cites *Next Generation Tech., Inc. v. Johnson*, (S.D.N.Y. Sept. 29, 2017) as relevant here. This case arises out of a different jurisdiction than the instant matter.⁸ Nevertheless, even if we considered the logic underlying the matter, we find that the Petitioner has not demonstrated that the proffered position is a specialty occupation.

First, the court in *Next Generation* discussed our reading of the *Handbook's* discussion of the entry requirements for positions located within a different and separate occupational category “Computer Programmers” rather than the “Financial Specialists, All Other” category designated by the Petitioner in the LCA relating to this case. Moreover, the court in *Next Generation* relied in part on a U.S. Citizenship and Immigration (USCIS) policy memorandum regarding “Computer Programmers” indicating generally preferential treatment toward computer programmers, and “especially” toward companies in that particular petitioner’s industry. However, USCIS rescinded the policy memorandum cited by the court in *Next Generation*.⁹

For all of these reasons, we conclude that the Petitioner has not established that the proffered position is located within an occupational category for which the *Handbook*, or any other relevant, authoritative source, indicates that the normal minimum entry requirement is at least a bachelor’s degree in a specific specialty, or the equivalent. Moreover, the Petitioner has not provided documentation from another probative source to substantiate its assertion regarding the minimum requirement for entry into this particular position. The Petitioner therefore has not satisfied the criterion at 8 C.F.R. § 214.2(h)(4)(iii)(A)(1).

C. Second Criterion

The second criterion presents two alternative prongs: “The degree requirement is common to the industry in parallel positions among similar organizations or, in the alternative, an employer may show that its particular position is so complex or unique that it can be performed only by an individual with a degree[.]” 8 C.F.R. § 214.2(h)(4)(iii)(A)(2). The first prong addresses the common industry practice, while the alternative prong focuses on the Petitioner’s specific position.

⁸ In contrast to the broad precedential authority of the case law of a United States circuit court, we are not bound to follow the published decision of a United States district court in matters arising even within the same district. *See K-S-*, 20 I&N Dec. at 719-20. Although the reasoning underlying a district judge’s decision will be given due consideration when it is properly before us, the analysis does not have to be followed as a matter of law. *Id.*

⁹ *See* USCIS Policy Memorandum PM-602-0142, *Rescission of the December 22, 2000 “Guidance memo on H1B computer related positions”* (Mar. 31, 2017), <https://www.uscis.gov/sites/default/files/files/nativedocuments/PM-6002-0142-H-1BComputerRelatedPositionsRecission.pdf>.

1. First Prong

To satisfy the first prong of the second criterion, the Petitioner must establish that the “degree requirement” (i.e., a requirement of a bachelor’s or higher degree in a specific specialty, or its equivalent) is common to the industry in parallel positions among similar organizations.

As previously discussed, the Petitioner has not established that its proffered position is one for which an authoritative source reports a requirement for at least a bachelor’s degree in a specific specialty, or its equivalent. Thus, we incorporate by reference the previous discussion on the matter. Also, there are no submissions from the industry’s professional association indicating that it has made a degree a minimum entry requirement. Furthermore, the Petitioner did not submit any letters or affidavits from similar firms or individuals in the Petitioner’s industry attesting that such firms “routinely employ and recruit only degreed individuals.”

In response to the RFE, the Petitioner submits numerous job announcements and asserts that they establish that a degree in finance, accounting, or business administration is required for entry into positions similar to that proffered. However, we find this assertion unpersuasive. First, we have discussed at length that positions requiring only a general degree in business or business administration for minimum entry are not specialty occupations. *See, e.g., Matter of Michael Hertz*, 19 I&N Dec. at 560; *Royal Siam*, 484 F.3d at 147. Further, the job announcements provided by the Petitioner do not reflect a universal specific bachelor’s degree requirement for entry. Although the advertisements submitted indicate that a degree in finance, accounting, or a related field is required, most state that a degree in business would suffice.

The record also does not contain documentary evidence sufficient to establish that these job vacancy announcements were placed by companies that (1) conduct business in the Petitioner’s industry and (2) are also “similar” to the Petitioner. The Petitioner is an investment banking firm that claimed to employ 5 individuals at the time of filing. While numerous postings appear to be by investment banking firms, at least one is a Fortune 500 company and several have thousands of employees with offices in multiple countries. Moreover, numerous postings are only partial postings, and some do not even identify the entity seeking to hire as they are posted by employment recruiters. The advertisements overall do not include sufficient detailed information regarding the hiring employers. The Petitioner also did not supplement the record of proceedings to establish that these advertising organizations are similar to it.¹⁰

¹⁰ It must be noted that even if all of the job postings indicated that a requirement of a bachelor’s degree in a specific specialty is common to the industry in parallel positions among similar organizations (which they do not), the Petitioner has not demonstrated what statistically valid inferences, if any, can be drawn from the advertisements with regard to determining the common educational requirements for entry into parallel positions in similar organizations. *See generally* Earl Babbie, *The Practice of Social Research* 186-228 (1995). Moreover, given that there is no indication that the advertisements were randomly selected, the validity of any such inferences could not be accurately determined even if the sampling unit were sufficiently large. *See id.* at 195-196 (explaining that “[r]andom selection is the key to [the] process [of probability sampling]” and that “random selection offers access to the body of probability theory, which provides the basis for estimates of population parameters and estimates of error”).

The evidence of record does not establish that a requirement of a bachelor's or higher degree in a specific specialty, or its equivalent, is common to parallel positions with organizations that are in the Petitioner's industry and otherwise similar to the Petitioner. Accordingly, the Petitioner has not satisfied the first alternative prong of 8 C.F.R. § 214.2(h)(4)(iii)(A)(2).

2. Second Prong

We will next consider the second alternative prong of 8 C.F.R. § 214.2(h)(4)(iii)(A)(2), which is satisfied if the Petitioner shows that its particular position is so complex or unique that it can be performed only by an individual with at least a bachelor's degree in a specific specialty, or its equivalent.

As discussed previously, the Petitioner has not submitted evidence from a probative source to establish that a bachelor's degree in a specific specialty, or the equivalent, is normally required for positions located within the occupational category designated by the Petitioner. Moreover, the evidence of record does not currently demonstrate that the proffered position is more complex or unique than such positions.

In support of its assertion that the proffered position qualifies as a specialty occupation under this criterion, the Petitioner submitted various documents including a more detailed description of the proffered position's duties and samples of the Beneficiary's work product. While this evidence provides some insight regarding the nature of the Beneficiary's duties, the record as constituted does not establish that the particular position is so complex or unique that it can only be performed by an individual with a baccalaureate or higher degree in a specific specialty, or its equivalent.

The Petitioner maintains that the duties of the proffered position "clearly require complex financial analysis skills and knowledge of financial modeling techniques at an advance level normally obtained by completing a bachelor's degree program in finance, accounting, business administration or related field." The Petitioner, however, has not demonstrated how the duties of the proffered position as described in the record require the theoretical and practical application of a body of highly specialized knowledge such that a bachelor's or higher degree in a specific specialty, or its equivalent, is required to perform them. For instance, the Petitioner did not submit information relevant to a detailed course of study leading to a specialty degree and did not establish how such a curriculum is necessary to perform the duties it may believe are so complex and unique. As previously noted, requiring and/or accepting a degree in a general field such as business administration does not establish that the proffered position is a specialty occupation. Contrary to the Petitioner's assertions, the description of the duties does not specifically identify any tasks that are so complex or unique that only a specialty degreed individual could perform them. Moreover, the samples of the Beneficiary's work product, while impressive, do not establish the level of complexity or uniqueness of this position as contemplated by this prong of the regulations.

While a few related courses may be beneficial, or even required, in performing certain duties of the position, the Petitioner has not demonstrated how an established curriculum of such courses leading

to a baccalaureate or higher degree in a specific specialty, or its equivalent, is required to perform the duties of the proffered position. This is further evidenced by the LCA submitted in support of the petition, which indicates a wage level based upon the occupational classification “Financial Specialists, All Other” at a Level II wage. In accordance with the relevant DOL explanatory information on wage levels, a Level II position is indicative that, relative to other positions falling under the occupational category, the Beneficiary is expected to have a good understanding of the occupation but that he will only perform moderately complex tasks that require limited judgment. Without further evidence, it is not credible that the proffered position is complex or unique as such a position falling under this occupational category would likely be classified at a higher-level, such as a Level III (experienced) or Level IV (fully competent) position, requiring a significantly higher prevailing wage. For example, a Level IV (fully competent) position is designated by DOL for employees who “use advanced skills and diversified knowledge to solve unusual and complex problems.”¹¹ The evidence of record does not establish that this position is significantly different from other positions in the occupational category.

The Petitioner claims that the Beneficiary is well-qualified for the position, and references his qualifications. However, the test to establish a position as a specialty occupation is not the education or experience of a proposed beneficiary, but whether the position itself requires at least a bachelor’s degree in a specific specialty, or its equivalent. We find that Petitioner did not sufficiently develop relative complexity or uniqueness as an aspect of the duties of the position, and that it did not identify any tasks that are so complex or unique that only a specifically degreed individual could perform them. Accordingly, the evidence of record does not currently satisfy the second alternative prong of 8 C.F.R. § 214.2(h)(4)(iii)(A)(2).

D. Third Criterion

The third criterion of 8 C.F.R. § 214.2(h)(4)(iii)(A) entails an employer demonstrating that it normally requires a bachelor’s degree in a specific specialty, or its equivalent, for the position.

The record must establish that a petitioner’s stated degree requirement is not a matter of preference for high-caliber candidates but is necessitated instead by performance requirements of the position. *See Defensor*, 201 F.3d at 387-88. Were USCIS limited solely to reviewing the Petitioner’s claimed self-imposed requirements, then any individual with a bachelor’s degree could be brought to the United States to perform any occupation as long as the Petitioner created a token degree requirement. *Id.* Evidence provided in support of this criterion may include, but is not limited to, documentation regarding the Petitioner’s past recruitment and hiring practices, as well as information regarding employees who previously held the position.

¹¹ For additional information regarding wage levels as defined by DOL, see U.S. Dep’t of Labor, Emp’t & Training Admin., *Prevailing Wage Determination Policy Guidance*, Nonagric. Immigration Programs (rev. Nov. 2009), available at http://www.foreignlaborcert.doleta.gov/pdf/NPWHC_Guidance_Revised_11_2009.pdf.

In response to the RFE, the Petitioner identified two individuals it claims held the position of investment banking associate (or a similar position) within its organization. Preliminarily, we note that one individual held the position of “investment banking analyst,” which differs in title from the proffered position. Absent an overview of the duties of this position, we cannot confirm whether it entails performance of the same duties as the position proffered here. Consequently, we will focus on the other individual who, according to the Petitioner, held the proffered position of “investment banking associate.”

The Petitioner provided the individual’s name, title, date of hire, and degree (master’s in finance), and also submitted a copy of his resume. However, we find this evidence insufficient to establish that the Petitioner routinely hires only specialty-degreed individuals for the proffered position.

First, the Petitioner provides no documentary evidence demonstrating that it actually employed this individual in the capacity claimed. We note the Petitioner’s assertion on appeal that submitting copies of payroll records or other tax documentation would create a “privacy issue.” Nevertheless, it is the Petitioner’s burden to establish eligibility. Absent sufficient evidence of the actual employment of this individual, we are unable to determine the nature of the Petitioner’s claimed hiring practices.

Moreover, the Petitioner has not established that this individual’s duties are sufficiently similar to the duties of the proffered position. We note the Petitioner’s assertion on appeal that it provided this information by way of the position description of the proffered position in the instant petition. However, we note that this individual’s resume notes numerous tasks that are not included in the Petitioner’s description of the duties. For example, the individual indicates that he works closely with the President and Vice President of the company in drafting business plan proposals and business development initiatives. Such tasks were not included in the Petitioner’s description of the Beneficiary’s duties for the proffered position of investment banking associate.

Accordingly, the Petitioner has not satisfied the criterion at 8 C.F.R. § 214.2(h)(4)(iii)(A)(3).

E. Fourth Criterion

The fourth criterion at 8 C.F.R. § 214.2(h)(4)(iii)(A) requires a petitioner to establish that the nature of the specific duties is so specialized and complex that the knowledge required to perform them is usually associated with the attainment of a baccalaureate or higher degree in a specific specialty, or its equivalent.

On appeal, the Petitioner generally asserts that the nature of the proffered position’s duties is sufficiently specialized and complex. Specifically, the Petitioner states that “one only has to have a very basic knowledge of the financial or investment banking industry (through television, movies, or social media) to know that positions in this industry are very complex....” While the Petitioner acknowledges that this statement “has no authority” in this adjudication, it nevertheless does not elaborate on how any of the proffered position’s duties are so specialized and complex that they

satisfy the fourth criterion. Instead, it simply concludes that all investment banking associate positions are sufficiently specialized and complex based on the nature of the industry.

Absent additional evidence, however, we cannot conclude that the nature of the duties in “Financial Specialists, All Other,” positions are categorically so specialized and complex that the knowledge required to perform them is usually associated with the attainment of a bachelor’s or higher degree *in a specific specialty*, or its equivalent. Instead of qualifying as a specialty occupation *per se*, the record must establish how the nature of a position’s specific duties requires specialized knowledge.

The proffered position’s description, as set forth in the record, does not establish that the nature of the duties are sufficiently specialized and complex. Many duties reiterate the essential tasks of financial analysis, such as company valuation, underwriting, and due diligence activities. Although the record contains samples of the Beneficiary’s work, the Petitioner does not establish how the preparation of any of the work product samples, or the proffered position’s duties in general, require knowledge usually associated with the attainment of a bachelor’s or higher degree in a specific specialty, or its equivalent.

In sum, the Petitioner has not demonstrated in the record that its proffered position is one with duties sufficiently specialized and complex to satisfy 8 C.F.R. § 214.2(h)(4)(iii)(A)(4).

IV. CONCLUSION

The Petitioner has not established eligibility for the benefit sought.

ORDER: The appeal is dismissed.

Cite as *Matter of I-C-A-, LLC*, ID# 1584660 (AAO Oct. 22, 2018)