



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

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

In Re: 31161108

Date: JUN. 11, 2024

Appeal of Nebraska Service Center Decision

Form I-140, Immigrant Petition for Alien Workers (Multinational Managers or Executives)

The Petitioner, a public accounting and management consulting firm, seeks to permanently employ the Beneficiary as an audit manager under the first preference immigrant classification for multinational executives or managers. *See* Immigration and Nationality Act (the Act) section 203(b)(1)(C), 8 U.S.C. § 1153(b)(1)(C). This classification allows a U.S. employer to permanently transfer a qualified foreign employee to the United States to work in a managerial or executive capacity.

The Director of the Nebraska Service Center denied the petition, concluding that the company named as the Petitioner on the Form I-140, Immigrant Petition for Alien Worker, is not the Beneficiary's intended United States employer.¹ The matter is now before us on appeal pursuant to 8 C.F.R. § 103.3.

The record indicates that the Beneficiary of this petition is also the beneficiary of a new Form I-140, which was filed by [redacted] while this appeal was pending. The Director approved that petition on March 7, 2024, and granted the Beneficiary classification as a multinational executive or manager under section 203(b)(1)(C) of the Act. As the Beneficiary has an approved Form I-140 in the requested classification, further pursuit of this matter is moot.²

ORDER: The appeal is dismissed.

¹ Specifically, the Director concluded that the Beneficiary's intended U.S. employer would be [redacted]. The company named on the instant petition is [redacted]. The record reflects that the named Petitioner had legally changed its company name to [redacted] approximately five years prior to the date of filing.

² We dismiss the appeal as moot without prejudice. If the denial of this petition becomes an issue in relation to the adjudication of the Beneficiary's pending Form I-485, Application to Register Permanent Residence or Adjust Status, we will reopen the matter *sua sponte* upon the Petitioner's request.