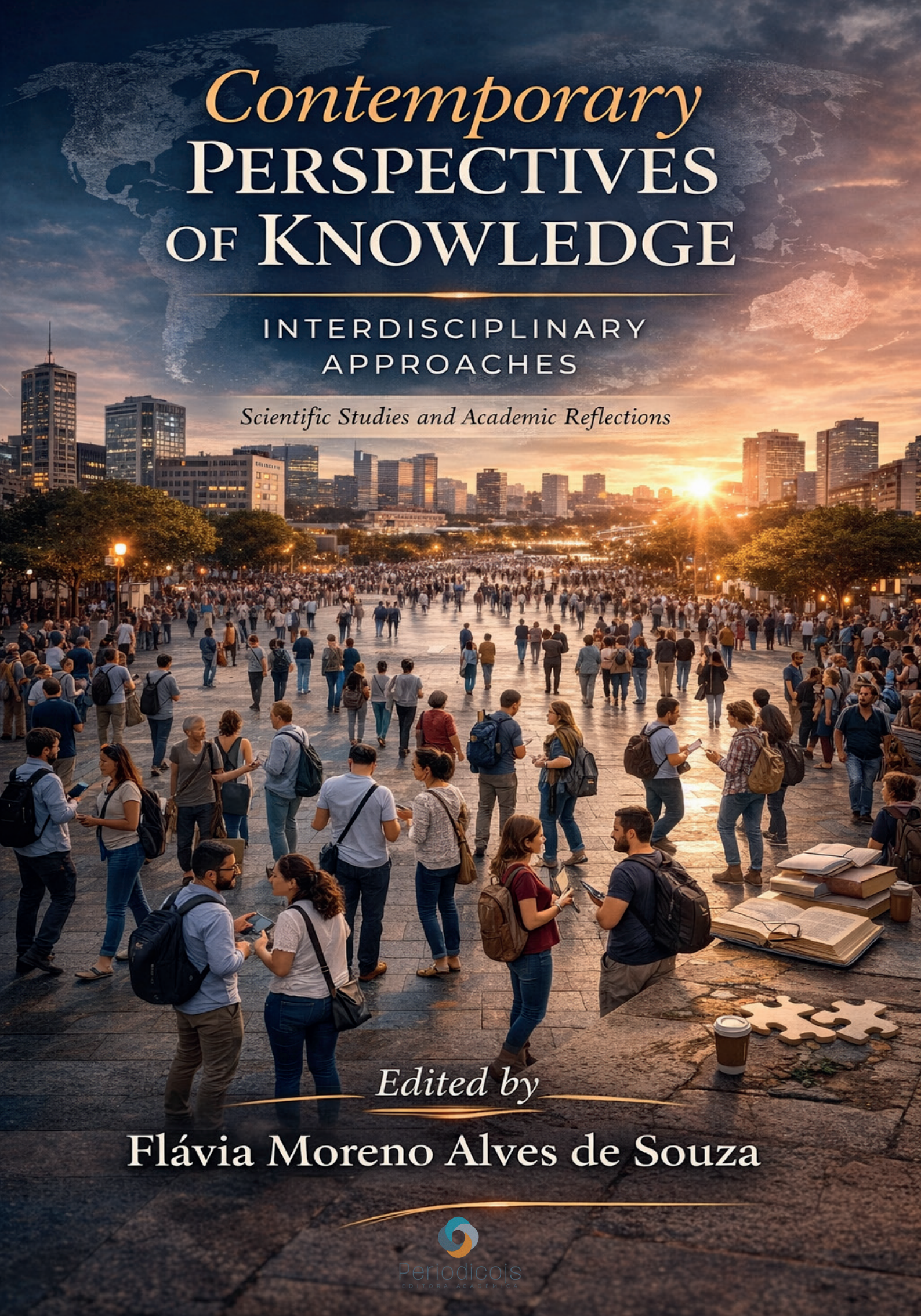




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INTERDISCIPLINARY
APPROACHES

Scientific Studies and Academic Reflections

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Filipe Lins dos Santos
President and Senior Editor of Periodicojs

CNPJ: 39.865.437/0001-23

Rua Josias Lopes Braga, n. 437, Bancários, João Pessoa - PB - Brazil
website: www.periodicojs.com.br
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Chapter

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CLOSING THE FINANCIAL CAPABILITY GAP IN U.S. SMALL BUSINESSES: AN EVIDENCE- BASED EVALUATION OF A FRACTIONAL CFO MODEL AND ITS PROJECTED INPUT- OUTPUT IMPACT



CLOSING THE FINANCIAL CAPABILITY GAP IN U.S. SMALL BUSINESSES: AN EVIDENCE-BASED EVALUATION OF A FRACTIONAL CFO MODEL AND ITS PROJECTED INPUT-OUTPUT IMPACT

Odailton José Moreira de Souza¹

Abstract: This technical report provides an integrated assessment of the education, professional trajectory, and proposed endeavor of Odailton José Moreira de Souza in the field of Fractional Executive Financial Management for U.S. small and mid-sized businesses, to be conducted through SKYE FINANCIAL MANAGEMENT LLC, an entity to be formed in the State of North Carolina. The documentary analysis identifies a career of more than two decades in accounting, controllership, audit, and strategic financial management, spanning private settings (accounting practice, fuel distribution, industry, real-estate development, binational maquila operations) and public settings (Municipal Secretariat of Financial Management and a mixed-economy company in Ponta Grossa, Brazil), and examines, under the Matter of Dhanasar framework, the substantial merit and national importance of the proposed endeavor, the petitioner's positioning to advance it, and the balance of factors favoring a waiver of the job-offer and labor-certification requirements.

Keywords: Fractional executive financial management · Controllership · Regional economic impact · National Interest Waiver · Matter of Dhanasar · Small and mid-sized businesses · Financial governance.

Introduction

This report consolidates evidence drawn from six documents: four core documents — the

1 Fractional Financial Executive and Strategic Financial Management Specialist



Résumé of Odailton José Moreira de Souza, the IMPACTO® Economic Impact Analysis, the Statement of Intentions, and the V002 Methodology: CLEAR Financial Clarity and Execution Framework — and two administrative exhibits, the Statement of Professional Service and the Certificate of Recognition, both issued by the Municipal Government of Ponta Grossa.

Unlike a petition grounded in competitive awards or selective memberships, the documentary record assembled here conforms to the evidentiary standard for a National Interest Waiver (NIW), which USCIS adjudicates under the three-prong framework set forth in *Matter of Dhanasar*, 26 I&N Dec. 884 (AAO 2016): (a) the substantial merit and national importance of the proposed endeavor; (b) the petitioner’s positioning to advance it; and (c) whether, on balance, it would be beneficial to waive the job-offer and labor-certification requirements. The report is organized around this framework while maintaining the same standard of technical scoping applied in prior assessments of this kind: each assertion is examined in terms of what the evidence actually demonstrates and what remains prospective, projected, or pending formalization.

Methodology

The assessment was conducted through qualitative analysis and documentary triangulation of the four core documents provided — the Résumé, the IMPACTO® Economic Impact Analysis, the Statement of Intentions, and the V002 CLEAR Methodology. Each factual assertion was cross-checked across sources whenever the same data point appeared in more than one document, in order to identify convergences, complementarities, and any discrepancies warranting clarification before the petition is filed. The two administrative exhibits — the Statement of Professional Service and the Certificate of Recognition, both issued by the Municipal Government of Ponta Grossa — were used specifically to verify the period in which the municipal office was held and the dates of the institutional recognitions. No documents other than those listed above were used in this report; consequently, evidentiary categories commonly found in similar petitions — expert opinion letters, RFEs, proof



of the LLC’s formation filing, the complete financial workbook underlying the Business Plan, and original professional certifications — could not be examined directly and are identified, throughout the report and in Section 3.8, as documentary limitations rather than as deficiencies of the endeavor itself.

The analysis in Section 3.4 (projected economic impact) is limited to reporting and contextualizing the results and methodological caveats already set out in the IMPACTO® report itself, without reopening the input-output calculations or substituting for the independent technical judgment required for USCIS’s final determination.

Results and Findings

Technical Education and Professional Credentials

The education of Odailton José Moreira de Souza combines formal training in accounting and a graduate specialization in financial management, supplemented by specific technical certifications:

Bachelor’s Degree in Accounting — State University of Ponta Grossa (UEPG), attended from January 1999 to December 2003, with degree conferred on February 13, 2004 and a total of 3,106 instructional hours (source: Résumé, Education section).

MBA in Financial Management, Controllershship, and Auditing — Fundação Getulio Vargas (FGV), attended from March 25, 2011 to October 22, 2012, completed on October 22, 2012, with 444 instructional hours (source: Résumé, Education section).

Technical Program in Management — Concentration in Business Management, completed on December 7, 2001, with 576 hours (source: Résumé, Education section).

High School Diploma with Technical Qualification in Data Processing — Colégio Sant’Ana, Ponta Grossa, Paraná, completed on December 5, 1997, with a total of 3,816 hours (1st year: 1,150 hours; 2nd year: 1,304 hours; 3rd year: 1,362 hours) (source: Résumé, Education section).

The résumé includes a Certificate of Professional Standing from the Regional Accounting



Council of Paraná (CRC-PR) and registration as a member of the National Registry of Forensic Accountants (CNPc). The registration number and issue date are not transcribed in this report.

Certification in Strategic Management and Balanced Scorecard (BSC) — GBA Global Business Administration, completed on May 27, 2011, with 24 hours (source: Résumé, courses and certifications section).

English (advanced/professional proficiency) and Spanish (professional proficiency), with certificates from prior course modules on file (source: IMPACTO® §2.4, items 8–9; Résumé).

Professional Trajectory — More Than Two Decades in Financial Management

The documented professional experience spans nine separate organizations, with concurrent engagements during certain periods, reflecting the typical pattern of accounting and controllership professionals who maintain ownership and advisory roles alongside executive positions. The résumé also reports results associated with clients or organizations served through Esphera, such as TRR São José and the FEX group; these names are not treated as separate employment relationships in the table below.

Organization	Position / Period	Nature of Work and Key Results
Madalozzo Organizações Contábeis	A c c o u n t a n t 0 3 / 0 1 / 2 0 0 3 – 02/12/2008	Financial, tax, and fixed-asset bookkeeping for multiple companies; consolidation of monthly balance sheets; technical foundation in corporate accounting.
GFA Associados	A c c o u n t a n t and Consultant 0 4 / 0 1 / 2 0 0 8 – 05/17/2010	Balance-sheet and performance analysis; opportunity-cost analysis; tax planning; recovery of ICMS, PIS, and COFINS tax credits.
Correia & Souza Contabilidade e Auditoria	Partner Accou- ntant, Auditor, and Consultant 0 1 / 3 0 / 2 0 0 9 – 12/18/2016	Financial-statement auditing; balance-sheet analysis; annual budgeting; strategic planning; implementation of internal controls and financial governance.



Municipal Government of Ponta Grossa, Paraná	Municipal Secretary of Financial Management 01/03/2013 – 04/30/2017	Reduction of R\$23 million in outstanding financial liabilities, including a 61% drop in floating debt; tax recovery projected at more than R\$3 million; update of the IPTU (municipal property tax) registry with a projected increase of R\$9 million.
Companhia Pontagrossense de Serviços (CPS)	Chief Executive Officer (President) 02/11/2012 – 08/31/2016	Executive leadership of a municipal mixed-capital (public-private) company with authorized capital of R\$2.5 million; management of the Asfalto Cidadão (Citizen Paving) program and of administrative, personnel, and public-procurement matters.
Esphera Contabilidade	Partner, Accountant, Auditor, and Controller 12/19/2016–present	Accounting, tax, and financial support to companies across various industries; since 2025, financial and accounting support to an agricultural biotechnology company headquartered in St. Louis, Missouri.
Linentec SRL (Paraguay)	Co-Founding Partner and CFO 11/12/2018–present	Financial structuring of a binational maquila operation manufacturing hospital linens, uniforms, face masks, and PPE, with production in Hernandarias and export to Brazil; annual revenue of approximately US\$2 million and an estimated 30% net margin.
Skye Enxovais Inteligentes	Co-Founding Partner and CFO 08/21/2018–present	Distribution in Brazil of Linentec's output; financial coordination of the binational supply chain; conversion of production to face masks during the COVID-19 pandemic.
Skye Empreendimentos Imobiliários	Founding Partner and Developer 12/22/2020–present	Financial structuring of the Skye Laguna Park project, comprising 106 lots and approximately 42,000 m ² (about 452,000 sq ft) of developed urban land, from feasibility through full sell-out; estimated appreciation from US\$1.2 million to US\$2.5 million.

Table 1 — Consolidated professional trajectory. Source: Résumé.

With respect to institutional recognition, the two new exhibits verify and corroborate the information in the résumé. The Statement of Professional Service issued by the Municipal Government of Ponta Grossa on April 15, 2026 confirms that Odailton served as Municipal Secretary of Financial Management from January 3, 2013 to April 30, 2017. The same statement records the honor conferred



on April 20, 2017, expressly citing 1,560 days of service within the documented period of office. The Certificate of Recognition issued by the Municipal Government of Ponta Grossa confirms his participation in the design and execution of the Tax Justice Project (Projeto Justiça Fiscal), later recognized at the Paraná Public Manager Award (Prêmio Gestor Público Paraná – PGP-PR 2018), issued in Ponta Grossa on December 12, 2018. Accordingly, the key dates in the résumé and in this report are consistent with the exhibits. Both exhibits constitute documentary support for the dates and recognitions mentioned.

Second, the résumé shows an apparent overlap among GFA Associados (04/01/2008–05/17/2010), Correia & Souza Contabilidade e Auditoria (01/30/2009–12/18/2016), Companhia Pontagrossense de Serviços — CPS (02/11/2014–08/31/2016), and Esfera Contabilidade (12/19/2016–present). The résumé itself already clarifies² that some of these engagements were ownership and/or advisory in nature and were held concurrently with other activities. The only remaining caveat concerns the absence, in the documentary record, of a detailed account of the hours or level of time commitment corresponding to each of these concurrent engagements.

The Proposed Endeavor — SKYE Financial Management LLC

The proposed endeavor consists of providing fractional executive financial management services to small and mid-sized U.S. businesses in the healthcare, agribusiness, real estate, and manufacturing/services sectors, under NAICS code 541611 (Administrative Management and General Management Consulting Services — financial planning and budgeting). The entity — SKYE FINANCIAL MANAGEMENT LLC — is designed as a limited liability company (LLC) to be formed in the State of North Carolina, headquartered in Charlotte, with subsequent offices in St. Louis (Year 3) and Seattle (Years 4–5).

The methodological core of the endeavor is the CLEAR cycle (Capture, Link, Establish,

² (*) Some of these engagements were ownership/advisory roles held concurrently (source: Résumé, note to the Professional History table).



Allocate, Review), described in the Statement of Intentions as a five-step protocol applied to each client: (i) capturing and reconciling ledgers, bank statements, tax records, and contracts into a single baseline before any recommendation is made; (ii) linking financial totals to their operational drivers (volume, price, cost, time, area, named accountability); (iii) establishing controls, owners, review cadence, and exception thresholds; (iv) allocating capital and managerial effort according to materiality, cash exposure, time horizon, and reversibility; and (v) reviewing results against the frozen baseline, with the residual variance recorded. This operational design corresponds directly to Odailton’s documented experience in controllership, auditing, and internal-control implementation throughout his career in Brazil (Section 3.2), and to his training in the Balanced Scorecard, his MBA in Controllership and Auditing, and his multi-industry accounting practice.

The CLEAR Cycle in Detail: Documentary Origins of the Five Pillars

The Statement of Intentions refers to a specific methodology document — V002 Methodology: CLEAR Financial Clarity and Execution Framework (August 2026) — which details the operational logic of each pillar of the cycle and anchors it in concrete documentary records from Odailton’s career, rather than in generic management theory applied after the fact. The table below summarizes, for each pillar, the corresponding control question and the documented practice that serves as evidence of its origin, as presented in that document.

Pillar	Control Question	Documented Practice and Evidence of Origin
Capture	What is true right now?	Reconciliation of municipal accounts payable, accounting records, and registry data before selecting courses of action (regional press coverage, Aug. 2, 2013; letter from Madalozzo Organizações Contábeis, Jan. 15, 2026).
Link	What drives the number?	Linking fuel volume, revenue, production cost, tax burden, land area, and sales status (letter from TRR São José by Flavio André Correia, May 24, 2026; Skye statements, Apr. 4, 2026).



Establish	Who owns the exception?	Implementation of management systems, information flows, and recurring internal controls (TRR São José letter, May 24, 2026; Esfera Contabilidade statement, Apr. 4, 2026).
Allocate	Where should resources go?	Application of feasibility analysis, budget discipline, cost build-up, pricing, and liquidity review to public and private operations (Correia & Souza statement, Apr. 4, 2026; Linentec statement, Apr. 4, 2026).
Review	What changed, and why?	Comparison of the baseline with the verified outcome, preserving the causal record for the next cycle (regional press coverage, Aug. 2, 2013; FEX letter by Dalmir Gattermann, Feb. 5, 2026).

Table prepared from the table “Five Pillars, Five Control Questions” in the V002 Methodology document (2026).

The methodology document characterizes CLEAR as a retrospective synthesis of documented decisions across six distinct operating environments — accounting, municipal public finance, wholesale fuel distribution, industrial manufacturing, real estate development, and binational operations — rather than as a generic conceptual framework adapted to the endeavor on paper only. This characterization is relevant to the second Dhanasar prong (Section 3.5), insofar as it ties the proprietary methodology offered to SKYE’s clients to an already documented track record of application, and not merely to a conceptual proposal lacking practical grounding. The six operating environments referenced here and the eight applications detailed in Section 3.3.2 describe the same body of evidence at different levels of granularity — general fields of practice on the one hand, and specific, individually verifiable cases in which the CLEAR method was applied within those fields on the other — and are not divergent sources.

For the real estate development, the résumé reports 106 lots sold, approximately 42,000 m² of developed land, and an estimated increase in value from US\$1.2 million to US\$2.5 million. This assessment adopts those figures; any different figures in secondary documents should be reconciled with the primary evidence.



Eight Documented Applications of the CLEAR Method

Drawing on the same records that support the Résumé (Table 1), the methodology document consolidates eight applications in which the capture, link, establish, allocate, and review sequence was applied with a verifiable result and an identified source. The table below reproduces those results, maintaining the same caution regarding attribution adopted throughout this report: each organization's aggregate results may also reflect market, capital, and staffing factors unrelated to the professional's individual contribution, and not solely the financial-control mechanism attributed to him.

Application	Verified Result	Documentary Source
Municipal financial management	Reduction of R\$23 million in outstanding financial liabilities and a 61% drop in floating debt.	Résumé, Municipal Government of Ponta Grossa history
Municipal real estate registry	Identification of irregularities in approximately 37% of properties; expected increase in IPTU (property tax) revenue from R\$31 million to R\$40 million.	Résumé, news article on the IPTU registry update
Fuel distribution (TRR São José)	Revenue of approximately R\$15 million and 6 million liters in 2005, growing to approximately R\$120–130 million and 25 million liters in 2016; subsequently, R\$317 million and 57 million liters.	Résumé, TRR São José entry
Tax management (GFA Associados)	Tax planning, recovery of ICMS, PIS, and COFINS tax credits, balance-sheet analysis, and opportunity-cost analysis.	Résumé, GFA Associados history
FEX Group (engagement through Esphera)	Growth from approximately R\$17 million to about R\$90 million in revenue; consolidation of a family holding company structured across eight companies, with revenue of around R\$100 million.	Résumé, Esphera stakeholders
Binational industrial operation (Linentec)	Annual revenue $\approx$ US\$2 million; production cost $\approx$ US\$1 million; tax burden $\approx$ 20%; net margin $\approx$ 30%.	Linentec statement, Apr. 4, 2026
Real estate development (Skye Laguna Park)	106 lots sold, 100% of inventory; approximately 42,000 m ² of developed land; estimated increase in value from US\$1.2 million to US\$2.5 million.	Résumé, Skye Empreendimentos history



Asfalto (Citizen Program (CPS)	Cidadão Paving)	After 40 days of implementation, the program had reached 50% of its stated target, offering residents paving with installment-based payment.	Résumé, Asfalto program	Cidadão
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Table prepared from the section “Eight Documented Applications of CLEAR” in the V002 Methodology document (2026); revenue figures are stated in Brazilian reais (R\$) or U.S. dollars (US\$) as in the original source.

The methodology document also specifies four transferability tests — traceability, comparability, controllability, and repeatability — that must be satisfied before the control logic demonstrated in one environment can be considered to extend to another. In the document’s own terms, transfer implies neither identical procedures nor automatic results: each new environment requires its own thresholds, records, legal obligations, and timelines, and the growth of any organization may reflect market, pricing, capital, and staffing factors beyond the contribution of financial control. This caveat is consistent with the position taken in this report (Sections 3.6 and 4) that prior experience in Brazil provides a reasonable foundation — not an automatic guarantee — for replicating results in the U.S. market.

Seven service lines structure the commercial offering: financial performance diagnostics, internal control design, integrated planning using the BSC, cash-flow engineering, financial modeling, IFRS/U.S. GAAP alignment, and in-house executive training — the latter organized as a 120-hour leadership program delivered in four 30-hour modules.

Projected Economic Impact — Summary of IMPACTO® Modules M1–M10

The IMPACTO® Economic Impact Analysis applies the BEA RIMS II Type II input-output methodology, calibrated to the published range for the professional services sector in large metropolitan areas (1.2x–1.6x) and supplemented by Economic Policy Institute employment multipliers



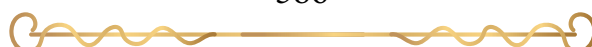
(Bivens, 2019), over a five-year horizon across three metropolitan areas: Charlotte-Concord-Gastonia, St. Louis, and Seattle-Tacoma-Bellevue. The report is explicit about the prospective nature of the exercise: until a Certificate of Formation and an EIN exist, SKYE is treated as a projected venture, and the founder’s Brazilian companies are cited solely as professional track-record context, not as the U.S. entity under analysis.

Aggregate Indicators (5-Year Projection)

Indicator	Projected Value	Source Module
Total economic output (5 years)	\$16,362,498	M1
Direct / indirect / induced output	\$11,771,581 / \$2,065,913 / \$2,525,004	M1
Sustained employment (stock, Year 5)	92 jobs	M2/M6
Direct payroll (5 years)	\$4,472,833	M3
Type II regional earnings (industry benchmark)	\$6,827,517	M3
Projected tax revenue (5 years)	\$1,564,527 (federal \$1,380,689; state \$183,838; local \$0)	M4
Supplier/operating expense categories (estimate)	16 modeled supplier/operating expense categories; \$4,623,597 in cumulative spending	M5
Adjusted EPI-derived employment multiplier (additional / aggregate)	2.27 / 3.27	M6

Table 2 — Consolidated executive dashboard (Module M10). Source: IMPACTO® Economic Impact Analysis.

The IMPACTO® report itself repeatedly distinguishes between quantities that should not be added together: the stock of jobs sustained in Year 5 (92, on an EPI basis applied to the direct headcount of 28 positions) is a different metric from the 100 cumulative payroll FTE-years over five years and from the equivalent of 164 output-based jobs derived from total output via RIMS II — the latter reported only as a cross-check in a different unit. Likewise, the company’s direct payroll (\$4,472,833) is reported separately from the Type II industry-benchmark earnings figure (\$6,827,517),



with neither constituting a ceiling or subset of the other. This methodological distinction matters because it prevents readings that add up indicators of different kinds to inflate the reported impact. The nomenclature of the 2.27 (additional) / 3.27 (aggregate) multiplier also warrants clarification: it is an adjusted employment multiplier derived from Economic Policy Institute (EPI) data after a haircut applied by IMPACTO® to the original EPI national multiplier, which would imply 4.183 additional jobs per direct position. It should therefore not be presented as an “EPI multiplier” without qualification, but rather as an adjusted, EPI-derived multiplier.

Regional and Sector Distribution

Five-year direct output is distributed 75% to Charlotte-Concord-Gastonia (entry in Year 1), 15% to St. Louis (entry in Year 3), and 10% to Seattle-Tacoma-Bellevue (entry in Year 4), based on the allocation of FTE-years per office. The projected staffing plan combines financial management and analysis roles (financial managers, management analysts, financial analysts, budget analysts) with administrative support and the induced chain of employee spending across the three metropolitan economies.

Sensitivity Analysis

Module M9 projects a base case of \$16.36 million, an upside case of \$19.76 million (demand shock of +15% and multiplier of +5%), and a downside case of \$11.78 million (demand of –20% and multiplier of –10%), explicitly classified as robustness-test parameters rather than econometric estimates derived from historical time series.



Public Policy Alignment

The report links the endeavor to federal priorities (small-business deregulation; National Small Business Week 2025), state priorities (North Carolina’s First in Opportunity 2026–2030 Strategic Plan; the EDPNC small-business advisory program), and local priorities (Charlotte Small Business Growth Fund; Business Matching Grants; SBE supplier certification), classifying each link as a qualitative match between a stated priority and a quantifiable operational dimension of the plan — not as a partnership, eligibility, or certification already obtained.

The Petitioner’s Positioning to Advance the Proposed Endeavor

The second prong of Matter of Dhanasar requires a showing that the petitioner is well positioned to advance the proposed endeavor, taking into account education, skills, record of success, plan of action, and progress already made. The convergence between the Résumé and the Statement of Intentions supports this point on four levels:

Directly applicable education and credentials: Bachelor’s Degree in Accounting; MBA in Financial Management, Controllershship, and Auditing; BSC certification; and active professional registration with the CRC-PR (Section 3.1), all mapped in the Résumé and the Statement of Intentions to the endeavor’s seven service lines.

Documented record of success in equivalent roles: more than twenty years of continuous practice in financial diagnostics, internal controls, budget planning, and tax recovery, in both private and public settings (Section 3.2), including end-to-end management of the Skye Laguna Park real estate project from feasibility through sell-out and the financial structuring of the Linentec/Skye Enxovais binational operation.

Operational bridge to the U.S. market already in place: since 2025, Esphera Contabilidade has provided financial and accounting support, aligned with U.S. GAAP, to Elemental Enzymes, an



agricultural biotechnology company headquartered in St. Louis, Missouri — the same city planned for SKYE’s Year 3 expansion. This gives the plan’s geographic sequence a foundation in a pre-existing relationship rather than a generic market choice.

Detailed, sequenced plan of action: the Statement of Intentions specifies a 90-day formation timeline (LLC formation, EIN issuance, tax and employment compliance, standard contracts, and commercial launch), a five-stage client delivery design (diagnose, install, retain, train, expand), and a year-by-year headcount progression (13, 14, 18, 27, and 28 direct positions), with payroll and revenue projected line by line.

On this point, the document is deliberately conservative about what does not yet exist: in a dedicated table, the Statement of Intentions explicitly lists what “will be formed and activated” versus what “will not be claimed here” — including the express statement that the LLC does not yet exist or operate, that any partnerships with the city or local colleges have not yet been established, that SBE certification has not yet been obtained, and that prior private-sector results are not presumed to be automatically repeatable in the United States. This self-limitation strengthens, rather than weakens, the positioning assessment, as it shows that the plan distinguishes accomplishments already achieved from future goals — consistent with the evidentiary standard set out in the USCIS Policy Manual for the second Dhanasar prong.

Substantial Merit and National Importance of the Proposed Endeavor

The first prong of Matter of Dhanasar does not require that the endeavor already be producing an impact, but rather that it have, by its very nature, substantial merit and national importance — which may be assessed through evidence of potential reach and not merely immediate geographic scale. The documents present three types of evidence for this prong:

Scale of the problem addressed: according to data cited in the IMPACTO® report and the Statement of Intentions (SBA Office of Advocacy, Feb. 3, 2026), small businesses account for 99.9%



of U.S. businesses, employ 45.9% of the private-sector workforce, and generate 43.5% of GDP — a significant number of these firms lack a qualified in-house finance function, a gap the endeavor aims to fill on a fractional, replicable basis.

Documented occupational demand: the BLS Occupational Outlook Handbook data cited project 15% employment growth for Financial Managers between 2024 and 2034, with approximately 74,600 openings per year and a median annual wage of \$161,700 in 2024 — evidence of significant and growing occupational demand for executive financial talent that small businesses, on their own, find difficult to hire on a full-time basis.

Quantified projection of replicable regional impact: the \$16.36 million in output, 92 sustained jobs, and \$1.56 million in projected tax revenue over five years (Section 3.4) are not presented as an aggregate national result — Section 11.2 of the IMPACTO® report itself defines the scope as the endeavor’s “modeled seed phase,” located in three specific metropolitan areas, and not as a claim of nationwide scale.

This report does not convert these projections into a determination of “national importance” in the legal sense of the term — a determination reserved exclusively to USCIS — but notes that the evidentiary architecture (a nationwide market gap documented by a federal source + a business model replicable across multiple geographies + a proprietary delivery methodology) corresponds to the type of evidence that Matter of Dhanasar and the USCIS Policy Manual (6 USCIS-PM F.5) recognize as relevant to this prong.

On Balance, Waiving the Job-Offer and Labor-Certification Requirements Is Beneficial

The third Dhanasar prong weighs factors such as the impracticality of obtaining a labor certification for a self-directed endeavor, the benefit of allowing the petitioner to start the business immediately in light of an urgent need, and whether the national interest in the endeavor outweighs the benefits inherent in the labor-certification process (protection of U.S. workers).



Nature of the endeavor as structured self-employment: SKYE is conceived from the outset as a vehicle founded, technically directed, and scaled by the petitioner himself (“founder-directed calibration,” in the words of the Statement of Intentions), a circumstance in which the traditional labor-certification process — designed to fill a position with a third-party employer — is structurally ill-suited.

Net creation of U.S. jobs, not displacement: the hiring progression (13 → 28 direct positions over five years, plus 13 to 17 independent contractors) and the projected employment multiplier (92 sustained jobs in Year 5) indicate net creation of U.S. jobs rather than displacement of workers already employed.

Documented structural urgency: the gap in in-house finance functions at small U.S. businesses (Section 3.6) is presented as a condition already present in the market, not as a hypothetical future need, which reinforces the argument that allowing the activity to begin immediately — without the time lag inherent in the labor-certification process — is beneficial.

The final weighing of this third prong — whether the value of the endeavor outweighs the benefits of the labor-certification process in the specific case — remains exclusively within USCIS’s purview, in light of the totality of the record.

Documentary Limitations

Consistent with the standard of rigor adopted in this type of assessment, this report records the verifications performed and the limitations of the documentary record analyzed:

Item	Finding	Documentary Treatment
Formation of SKYE FINANCIAL MANAGEMENT LLC	The entity does not yet appear in the North Carolina Secretary of State’s records; there is no Certificate of Formation or EIN in the documentary record analyzed.	The formation documents and EIN are not part of the documentary record analyzed.



“1,560 days” honor as Municipal Secretary	Verified in the exhibits: the Statement of Professional Service dated April 15, 2026 confirms the office held from January 3, 2013 to April 30, 2017 and the honor of April 20, 2017 citing 1,560 days; the certificate dated December 12, 2018 confirms recognition of the Tax Justice Project at PGP-PR 2018.	The exhibits form part of the verified documentation and support the dates and recognitions described.
Overlapping ownership and executive engagements (2008–present)	GFA Associados, Correia & Souza, CPS, and Esphera show concurrent periods, according to the exact dates in the résumé; the résumé itself clarifies ³ their ownership/advisory and concurrent nature.	The concurrent nature of the engagements is clarified in the résumé; the only remaining caveat concerns the absence of detailed hours or time-commitment information for each engagement.
Underlying financial spreadsheet (workbook)	IMPACTO® and the Statement of Intentions cite a financial workbook as the source of the projected figures; the workbook was not provided for this analysis.	The workbook is not part of the documentary record analyzed.
Support letters, expert opinions, and third-party evidence	These documents are not part of the documentary record analyzed.	Not assessed in this report.

Table 3 — Verifications and documentary limitations identified.

The review of the new exhibits confirmed the municipal term of office, the honor of April 20, 2017, the reference to 1,560 days, and the 2018 PGP-PR recognition. The remaining rows of the table describe the documentary limitations observed in this assessment.

Legal Framework

Matter of Dhanasar, 26 I&N Dec. 884 (AAO 2016)

A precedent decision that replaced the prior test set forth in Matter of New York State Dept. of Transportation (NYSDOT) and established the three-prong test now applied to all National

³ (*) Some of these engagements were ownership/advisory roles held concurrently (source: Résumé, note to the Professional History table).



Interest Waiver petitions: the substantial merit and national importance of the proposed endeavor; the petitioner’s positioning to advance it; and whether, on balance, waiving the job-offer and labor-certification requirements would be beneficial.

USCIS Policy Manual, Volume 6, Part F, Chapter 5 — National Interest Waiver

Consolidates the evidentiary factors considered relevant to each Dhanasar prong, including, for the second prong, a record of success in similar endeavors, progress already made, and a plausible business plan — precisely the points examined in Sections 3.3 and 3.5 of this report.

Conclusion

The evidence gathered in the core documents and administrative exhibits analyzed — the Résumé, the IMPACTO® Economic Impact Analysis, the Statement of Intentions, the V002 CLEAR Methodology, the Statement of Professional Service, and the Certificate of Recognition — supports characterizing Odailton José Moreira de Souza as a professional with an established career in strategic financial management, controllership, and auditing, with a verifiable record of more than twenty years in private and public settings, and as the petitioner behind an endeavor — SKYE FINANCIAL MANAGEMENT LLC — whose evidentiary architecture corresponds to the framework of proof established by Matter of Dhanasar for the National Interest Waiver.

The projections in the IMPACTO® module are presented as projections, and the prior professional track record in Brazil is presented as the foundation for the business plan, not as an automatic guarantee that results will be replicated in the United States. The analysis also records, in Section 3.8, the documentary limitations identified in the record analyzed.

The final determination of eligibility rests exclusively with United States Citizenship and Immigration Services (USCIS).



References

IMPACTO® Economic Impact Analysis — SKYE, Enterprise Tier, Modules M1–M10, Methodological Notes & Data Sources — V2.

Statement of Intentions — SKYE FINANCIAL MANAGEMENT LLC, Five-Year Operating Design — V002.

U.S. Bureau of Economic Analysis, RIMS II User Guide and RIMS II Online Order System (cited in [2], Section 12).

Economic Policy Institute, J. Bivens, “Updated Employment Multipliers for the U.S. Economy” (Jan. 23, 2019), cited in [2], Section 12.3.

U.S. Small Business Administration, Office of Advocacy, Frequently Asked Questions (Feb. 3, 2026), cited in [2] and [3].

U.S. Bureau of Labor Statistics, Occupational Outlook Handbook — Financial Managers; OEWS May 2023, Charlotte-Concord-Gastonia MSA, cited in [2] and [3].

Matter of Dhanasar, 26 I&N Dec. 884 (AAO 2016).

6 USCIS Policy Manual, Part F, Chapter 5 — National Interest Waivers.

North Carolina Department of Commerce, First in Opportunity 2026–2030 Strategic Economic Development Plan, cited in [2], Section 8.3.

V002 Methodology: CLEAR Financial Clarity and Execution Framework — Prepared for Odailton José Moreira de Souza, August 2026, cited in Sections 3.3.1 and 3.3.2.

Statement of Professional Service regarding Odailton José Moreira de Souza — Municipal Government of Ponta Grossa, April 15, 2026.



Certificate of Recognition — Paraná Public Manager Award (Prêmio Gestor Público Paraná), 2018 edition — Municipal Government of Ponta Grossa, issued December 12, 2018.

