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1205-0466

Expiration Date: 10/31/2027

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## Labor Condition Application for H-1B, H-1B1 and E-3 Nonimmigrant Workers Form ETA-9035CP

### U.S.Department of Labor

**IMPORTANT:** Please read these instructions carefully before completing the Form ETA-9035 or 9035E – Labor Condition Application (LCA) for Nonimmigrant Workers. These instructions contain full explanations of the questions and attestations that make up the LCA, Form ETA-9035 and 9035E, with further information about the employer’s obligations provided in 20 CFR 655 Subpart H. If the employer plans to file non-electronically, which is allowed only for certain reasons set out below, ALL required fields and items containing an asterisk (\*) must be completed as well as any fields and items where a response is conditioned on the response to another required section/field or item as indicated by the section (§) symbol. In accordance with 20 CFR 655.740, once an LCA has been received from an employer, a determination will be made by the ETA Certifying Officer whether to certify the LCA or return it to the employer not certified. Where all items on the Form ETA- 9035 or 9035E are complete and do not contain obvious inaccuracies, the ETA Certifying Officer will certify the LCA within 7 working days of the date the LCA is received and date-stamped by the Department. If the LCA is not certified pursuant to 20 CFR 655.740(a) (2)(i) or (ii), the ETA Certifying Officer will return it to the employer, or the employer’s authorized agent or representative, explaining the reason(s) for such return without certification. Except in the case of a disqualification issued by the Wage Hour Administrator, the employer may submit a corrected LCA to the Department for review, which shall be treated as a new LCA and processed on a “first come, first served” basis. Anyone who knowingly and willingly furnishes false information in the preparation of the Form ETA- 9035 or 9035E and any supplement thereto, or aids, abets, or counsels another to do so is committing a Federal offense under 18 U.S.C. 1001 or other provisions of law.

#### A: Employment-Based Nonimmigrant Visa Information

1 Indicate the type of visa classification supported by this application **H-1B**

#### B: Temporary Need Information

1 Job Title **Manager**

2/B.3 SOC (ONET/OES) Code and Occupation Title **13-2011.00**



2/B.3 SOC (ONET/OES) Code and  
Occupation Title

**Accountants and Auditors**

4 Is this a full-time position?

**YES**

5 Begin Date

**11/1/2025**

6 End Date

**10/31/2028**

7 Total Worker Positions Being  
Requested for Certification

**1**

a. New Employment

**0**

b. Continuation of previously approved  
employment without change with the  
same employer

**0**

c. Change in previously approved  
employment

**1**

d. New concurrent employment

**0**

e. Change in employer

**0**

f. Amended petition

**0**

C: Employer Information



1 Legal Business Name

**Galaxy US Opco Inc.**



2 Trade Name / Doing Business As (DBA), if applicable

Vialto Partners

3 Address 1

100 Cambridge Street

4 Address 2 (apartment/suite/floor and number)

14th Floor

5 City

Boston

6 State

MASSACHUSETTS

7 Postal Code

02114

8 Country

UNITED STATES OF AMERICA

10 Telephone Number

+12035610919

12 Federal Employer Identification Number (FEIN from IRS)

87-3913943

13 NAICS Description

Income tax return preparation services

13 NAICS Code

541213

D: Employer Point of Contact Information

▼



1 Contact's Last (family) Name **Fox**

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2 First (given) Name **Laura**

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4 Contact's Job Title **Americas Human Capital Leader**

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5 Address 1 **100 Cambridge Street**

---

6 Address 2 (*apartment/suite/floor and number*) **14th Floor**

---

7 City **Boston**

---

8 State **MASSACHUSETTS**

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9 Postal Code **02114**

---

10 Country **UNITED STATES OF AMERICA**

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12 Telephone Number **+12035610919**

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14 Business e-mail address **ca\_vialto\_usemployeeimmigration@via**



## E: Attorney or Agent Information (if applicable)



1 Is the employer represented by an attorney or agent in the filing of this application?

**Attorney**

2 Attorney or Agent's Last (family) Name

**Kadakia**

3 First (given) Name

**Paras**

5 Address 1

**100 King Street West**

6 Address 2 (*apartment/suite/floor and number*)

**Suite 4510**

7 City

**Toronto**

9 Postal Code

**M5X1A9**

10 Country

**CANADA**

11 Province

**Ontario**

12 Telephone Number

**+14166878063**

14 Email Address

**edona.hafuzi@vialto.com**

15 Law Firm/Business Name

**Vialto Partners LLP**



16 Law Firm/Business FEIN

98-1652927

17 State Bar Number

5428073

18 State of highest state court where attorney is in good standing

NEW YORK

19 Name of highest state court where attorney is in good standing

Supreme Court

F: Employment and Wage Information



F. Use the fields above to enter the details of each additional place of employment, when applicable

Wage Rate Paid to Nonimmigrant Workers From

103700.00

Wage Rate Paid to Nonimmigrant Workers Per

Year

Prevailing Wage Rate

103397.00

Prevailing Wage Rate Per

Year

Identify the source user for the prevailing wage (PW)

f13\_is\_oes\_prevaling\_wage

Wage Level

III

Source Year

7/1/2025 - 6/30/2026

Enter the estimated number of workers that will perform work at this place of employment under the LCA

1



Indicate whether the worker(s) subject to this LCA will be placed with a secondary entity at this place of employment

**NO**

Address 1

**100 Cambridge Street**

Address 2 (apartment/suite/floor and number)

**14th Floor**

City

**Boston**

County

**SUFFOLK COUNTY**

State/District/Territory

**MASSACHUSETTS**

Postal Code

**02114**

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Wage Rate Paid to Nonimmigrant Workers From

**103700.00**

Wage Rate Paid to Nonimmigrant Workers Per

**Year**

Prevailing Wage Rate

**95909.00**

Prevailing Wage Rate Per

**Year**

Identify the source user for the prevailing wage (PW)

**f13\_is\_oes\_prevaling\_wage**

Wage Level

**III**

Source Year

**7/1/2025 - 6/30/2026**

Enter the estimated number of workers that will perform work at this place of employment under the LCA

**1**



Indicate whether the worker(s) subject to this LCA will be placed with a secondary entity at this place of employment

**NO**

Address 1

**3 Alliance Center, 3550 Lenox Road NE**

Address 2 (apartment/suite/floor and number)

**21st Floor**

City

**Atlanta**

County

**FULTON COUNTY**

State/District/Territory

**GEORGIA**

Postal Code

**30326**

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Wage Rate Paid to Nonimmigrant Workers From

**103700.00**

Wage Rate Paid to Nonimmigrant Workers Per

**Year**

Prevailing Wage Rate

**95909.00**

Prevailing Wage Rate Per

**Year**

Identify the source user for the prevailing wage (PW)

**f13\_is\_oes\_prevailing\_wage**

Wage Level

**III**

Source Year

**7/1/2025 - 6/30/2026**

Enter the estimated number of workers that will perform work at this place of employment under the LCA

**1**



Indicate whether the worker(s) subject to this LCA will be placed with a secondary entity at this place of employment **NO**

Address 1 **1080 Peachtree Street NE**

Address 2 (apartment/suite/floor and number) **Unit 2510**

City **Atlanta**

County **FULTON COUNTY**

State/District/Territory **GEORGIA**

Postal Code **30309**

## G: Employer Labor Condition Statements



In order for your application to be processed, you **MUST** read Section G of the Form ETA-9035CP - General Instructions for the 9035 & 9035E under the heading “Employer Labor Condition Statements” and agree to all four (4) labor condition statements summarized below:

- 1. Wages:** The employer shall pay nonimmigrant workers at least the prevailing wage or the employer’s actual wage, whichever is higher, and pay for non-productive time. The employer shall offer nonimmigrant workers benefits and eligibility for benefits provided as compensation for services on the same basis as the employer offers to U.S. workers. The employer shall not make deductions to recoup a business expense(s) of the employer including attorney fees and other costs connected to the performance of H-1B, H-1B1, or E-3 program functions which are required to be performed by the employer. This includes expenses related to the preparation and filing of this LCA and related visa petition information. 20 CFR 655.731;
- 2. Working Conditions:** The employer shall provide working conditions for nonimmigrants which will not adversely affect the working conditions of workers similarly employed. The employer’s obligation regarding working conditions shall extend for the duration of the validity period of the certified LCA or the period during which the worker(s) working pursuant to this LCA is employed by the employer, whichever is longer. 20 CFR 655.732;
- 3. Strike, Lockout, or Work Stoppage:** At the time of filing this LCA, the employer is not involved in a strike, lockout, or work stoppage in the course of a labor dispute in the occupational classification in the area(s) of intended employment. The employer will notify the Department of Labor within 3 days of the occurrence of a strike or lockout in the occupation, and in that event the LCA will not be used to support a petition filing with the U.S. Citizenship and Immigration Services (USCIS) until the DOL Employment and Training Administration (ETA) determines that the strike or lockout has ended. 20 CFR 655.733;



4. **Notice:** Notice of the LCA filing was provided no more than 30 days before the filing of this LCA or will be provided on the day this LCA is filed to the bargaining representative in the occupation and area of intended employment, or if there is no bargaining representative, to workers in the occupation at the place(s) of employment either by electronic or physical posting. This notice was or will be posted for a total period of 10 days, except that if employees are provided individual direct notice by e-mail, notification need only be given once. A copy of the notice documentation will be maintained in the employer's public access file. A copy of this LCA will be provided to each nonimmigrant worker employed pursuant to the LCA. The employer shall, no later than the date the worker(s) report to work at the place(s) of employment, provide a signed copy of the certified LCA to the worker(s) working pursuant to this LCA. 20 CFR 655.734.

1 **I have read and agree to** Labor Condition Statements 1, 2, 3, and 4 above and as fully explained in Section G of the Form ETA-9035CP - General Instructions for the 9035 & 9035E and the Department's regulations at 20 CFR 655 Subpart H.

**YES**

H: H-1B Additional Employer Labor Condition Statements



1 At the time of filing this LCA, is the employer H-1B dependent?

**NO**

2 At the time of filing this LCA, is the employer a willful violator

**NO**

I/J: Employer Obligations



#### Notice of Obligations

- A. Upon receipt of the certified LCA, the employer must take the following actions: Print and sign a hard copy of the LCA if filing electronically(20 CFR 655.705(c)(3)); Maintain the original signed and certified LCA in the employer's files (20 CFR 655.705(c)(2)); 20 CFR 655.730(c)(3) ; and 20 CFR 655.760) Make a copy of the LCA, as well as necessary supporting documentation required by the Department of Labor regulations, available for public examination in a public access file at the employer's principal place of business in the U.s> or at the place of employment within one working day after the date on which the LCA is filed with the Department of Labor (20 CFR 655.705(c)(2) and 20 CFR 655.760).
- B. The employer must develop sufficient documentation to meet its burden of proof with respect to the validity of the statements made in its LCA and the accuracy of



information provided, in the event that such statements or information is challenged (20 CFR 655.705(c)(5) and 20 CFR 655.700(d)(iv)).

C. The employer must make this LCA, supporting documentation, and other records available to officials of the Department of Labor upon request during any investigation under the immigration and Nationality Act (20 CFR 655.760 and 20 CFR Subpart I).

I declare under penalty of perjury that I have read and reviewed this application and that to the best of my knowledge, the information contained therein is true and accurate. I understand that to knowingly furnish materially false information in the preparation of this form and any supplemental thereto or to aid, abet, or counsel another to do so is a federal offense punishable fines, imprisonment, or both (18 U.S.C 2, 1001, 1546, 1621).

1 Public disclosure information in the United States will be kept at:  
(You must select one or both of the options listed in this Section.)

**Employer's principal place of business**

1 Last (family) name of hiring or designated official

**Fox**

2 First (given) name of hiring or designated official

**Laura**

4 Hiring or designated official title

**Americas Human Capital Leader**

K: LCA Preparer



1 Last (family) Name

**Lee**

2 First (given) Name

**Ho Ho**

4 Firm/Business Name

**Vialto Partners LLP**



5 Email Address

**ca\_vialto\_usemployeeimmigration@via**

APP A: Appendix A - Educational Attainment Documentation





Complaints alleging misrepresentation of material facts in the labor condition application and/or failure to comply with the terms of the labor condition application may be filed with any office of the Wage and Hour Division of the United States Department of Labor.