

UNITED STATES OF AMERICA
BEFORE THE NATIONAL LABOR RELATIONS BOARD
REGION 21

Countywide Mechanical Systems, Inc.
Employer

and

**Sheet Metal Workers' International Association,
Local Union No. 206, AFL-CIO**
Petitioner

Case 21-RC-078429

DECISION AND DIRECTION OF ELECTION

Petitioner seeks to represent a unit of all full-time and regular part-time sheet metal workers, including foremen, in the Construction department, employed out of the Employer's facility at 9330 Stevens Road, Santee, California; excluding truck drivers, pipefitters, plumbers, electricians, estimators, employees in the Special Projects department, employees in the HVAC Service department, employees in the Plumbing Services department, project managers, office clerical employees, professional employees, guards and supervisors as defined in the Act.

The Employer maintains that the unit sought by Petitioner is not appropriate in that:

1. The unit should *exclude* sheet metal workers performing work on a public school project in Los Angeles, California, herein called the LAUSD project, which work is subject to the terms of an 8(f) labor agreement between the Employer and Sheet Metal Workers' International Association, Local Union No. 105, AFL-CIO;¹

¹ Local 105 had a representative present at the underlying pre-election hearing, who did not exercise the opportunity to intervene in this proceeding.

2. The unit should *include* sheet metal workers employed in the Special Projects department; and

3. The unit should *include* a sheet metal worker that performs start-up work.

A hearing officer of the Board held a hearing in this matter and the parties subsequently filed briefs with me. As explained below, based on the record and relevant Board law, I find, in agreement with the Employer's first argument, that the unit sought by Petitioner is not appropriate, and that the Local 105 sheet metal workers should be excluded from the unit inasmuch as they do not share a sufficient community of interest with the other sheet metal workers in the Construction department. However, I reject the Employer's second and third arguments, inasmuch as the Employer has not met its burden of demonstrating that an overwhelming community of interest exists between the additionally-sought employees and the employees in what I have concluded constitute the appropriate unit.

FACTS

A. The Employer's operation

The Employer is engaged in the business of providing mechanical services in the construction industry. Relevant to this proceeding, the Employer employs sheet metal workers to perform HVAC installations at new construction projects; tenant improvements; and remodels. The Employer has an office and place of business located in Santee, California, which is within San Diego County. Most of the work performed by the Employer is in or about the San Diego County area, but the Employer also performs work in other parts of the State of California. The Employer performs work on both public and private jobs.

B. Departments (Construction and Special Projects)

The Employer's operation is broken down into four departments: Construction, Special Projects, HVAC Service, and Plumbing, each of which is overseen by its own operations manager. Because the parties agree that all of the employees employed in the HVAC Service and Plumbing departments should be excluded from the unit, this decision will be limited to discussing the Construction and Special Projects departments.

The Employer employs sheet metal workers in both the Construction and Special Projects departments to perform HVAC installation. Until about four years ago, there was no Special Projects department. The Special Projects department was created to handle smaller projects, which mostly consist of tenant improvements and remodels. Most of the work performed by the Construction department (roughly 2/3) is public-sector work. Conversely, most of the work performed by the Employer's Special Projects department (roughly 2/3) is private-sector work.

Currently, the Construction department has 16 projects assigned to it; and the Special Projects department has 9. When the Employer obtains a job, it assigns it to either the Construction or Special Projects department. The record reflects, however, that jobs may be reassigned from one department to another depending on need, i.e. if one department is busy, and the other is slow.

The operations manager for the Construction department is Rick Signore. Below Signore are 7 project managers, and 2 superintendents. The operations manager for the Special Projects department is Jim McClure. Below him is 1 project manager. There is no superintendent in the Special Projects department.

The operations managers oversee their respective departments. For their department, they make the hiring decisions, and, with respect to private-sector work, determine wage rates (discussed more below). The Employer's project managers set up the projects, purchase materials for the projects, ensure that there is proper staffing at the projects, and will periodically visit the projects. The two superintendents in the Construction department travel from (Construction department) jobsite to jobsite. Except for those circumstances when a superintendent is onsite at a Construction department project, the highest-ranking person at a jobsite (for either department) is the foreman.

C. Core employees

The Employer employs certain sheet metal workers, which it refers to as its core employees, that primarily work on jobs in or about the San Diego County area. These core employees move from project to project, and are not laid off between jobs. In the Construction department, there are approximately 25 core sheet metal workers. In the Special Projects department, there are approximately 8 core sheet metal workers.

For "out-of-town" jobs, which the Employer defines as projects that are roughly 60 miles away from the Employer's Santee facility, the Employer will send out a few core employees (foreman/lead) to work on that project, and then hire the remaining crew from the local (out-of-town) area.² When the out-of-town project is completed, those locally hired will be laid off. However, the record suggests that if the Employer obtains additional work in that same out-of-town area, the Employer at least considers using the same out-of-town employees for any nearby work. The record also reflects that the Employer will, for some out-of-town projects that may be in nearby counties, staff the entire project with core employees.

² The parties do not dispute that the out-of-town employees would fall within the appropriate unit.

Of the Construction department's 16 current projects, 6 are out-of-town projects. These projects are being performed in San Luis Obispo, CA; Los Alamitos, CA; Palm Desert, CA; Ft. Hunter Liggett, CA; and Los Angeles, CA. All 9 of the projects currently assigned to the Special Projects department are located within San Diego County. This is not unusual, as the record reflects that the Construction department is assigned and performs more out-of-town work than the Special Projects department.

D. The LAUSD project

The Employer is currently performing a public-sector job in Los Angeles, California. This project is called the LAUSD project, which involves the construction of a school.

In or about February 2010, and to perform work on this project, the Employer entered into a Project Stabilization Agreement (PSA) with the Los Angeles Unified School District. Pursuant to the PSA, the Employer is obligated to abide by the terms of a collective-bargaining agreement between Sheet Metal Workers' International Association, Local Union No. 105, AFL-CIO ("Local 105"), and the Sheet Metal and Air Conditioning National Association ("SMACNA").³

Under the terms the PSA and collective-bargaining agreement, the Employer staffs the project entirely with sheet metal workers dispatched from the Local 105 hiring hall. An additional requirement under the terms of the PSA is that the Employer must staff at least 50% of the project with sheet metal workers that live within the geographic area of Los Angeles.

It is unclear from the record what the start date for this project was, but it is scheduled to be completed in August 2012, at which point any remaining Local 105 sheet metal workers

³ The parties agree that this is a Section 8(f) agreement.

performing work on the project will be laid off. The Employer's project manager for this project is Anthony Ito. He is not assigned to any other projects at this time.

E. Start-up HVAC Technician

The Employer currently employs a sheet metal worker (Thomas McKenna) who is listed as being employed within the Construction department, and who primarily performs what is called "start-up" work. Start-up work, briefly described, involves going through a checklist to make sure the HVAC unit (after being installed) is performing correctly. In this regard, McKenna will check the Freon, and then cycle it through and test its operations to make sure it is working correctly. Testimony was presented that this work is separate and discrete from traditional sheet metal work. McKenna is required to have and does possess an EPA certification to perform this work.

Although McKenna is assigned to the Construction department, he also performs this same work for the Special Projects department. In fact, at the present time no one who is assigned to the Special Projects department has this certification. The majority of McKenna's time is spent doing start-up work. Thus, he travels from project to project performing this work, and has performed this work at the LAUSD project. When not performing this start-up work, he performs traditional sheet metal work. However, the record is unclear as to the nature and circumstances of this traditional work.

F. Terms and Conditions of Employment

1. *Hiring*

With the exception of the LAUSD project, all of the hiring decisions for the Employer's other projects are made by the Operations Manager of the particular department overseeing the project. When the Employer hires a core employee, that employee is given a packet of materials.

The packet includes a new employee information form; new hire checklist; job application form; post hire data sheet; W-4; I-9; government notices and/or notifications of state/federal rights; documents setting forth company policies (e.g. discrimination; harassment; drug and alcohol); and various forms (e.g. payroll deposit; security clearance; emergency contact).

When the Employer hires sheet metal workers only for an out-of-town job, the record reflects that the Employer does not provide this (or at least the complete) packet to those employees. Rather, the Employer just asks out-of-town workers to complete a W-4, I-9, and direct-deposit forms.

2. *Employee handbook*

Upon being hired, the Employer's core employees are provided with and then became subject to the Employer's handbook. This handbook contains information regarding benefits eligibility and also sets forth various personnel policies (e.g. leave, vacation, discipline, etc.). The Employer's core employees must sign an acknowledgement form reflecting receipt and understanding of the handbook. The Employer usually goes over this handbook with the employee at the Employer's facility at the time of hiring. The Employer does not provide this handbook to employees hired solely for out-of-town projects, although the record suggests that the Employer considers the handbook applicable to the out-of-town employees (other than those at the LAUSD project), at least with respect to benefits-eligibility requirements.

The Employer's handbook and policies described therein are not distributed to the sheet metal workers performing work on the LAUSD project, nor are those employees subject to this handbook and those policies. Rather, the terms and conditions of employment for that jobsite are governed by the PSA and the 8(f) agreement.

3. *Wages & Benefits*

For any public-sector work the Employer performs, which would include the LAUSD project, the Employer is required to pay the applicable (State or Federal) prevailing wage and fringe benefit rate(s) set by the applicable wage/benefit orders. For wages, the Employer pays the required base wage rate on the employee's paycheck in cash. Note, however, that if Local 105 were to negotiate a successor agreement, or agree to changes in the existing 8(f) collective-bargaining agreement, thereby altering wage rates, any employer subject to that agreement would be obligated to pay the revised wage rate until such time as a corresponding wage order were to be issued by the State of California.

For the Employer's private-sector work, the Employer pays its sheet metal workers varying wage rates, which rates are generally dependent on their experience in the industry. The rates are determined by the operations managers of their department, and this is at the manager's discretion. In the Construction department, wage rates vary between \$16.82 to \$35.00 per hour. In Special Projects, wage rates vary between \$15.00 and \$38.00 per hour.

For benefits, aside from workers performing work on the LAUSD project, the Employer provides its employees with various benefits (health, dental, and retirement). If the Employer is performing public-sector work, the Employer will supplement these benefits with contributions to a third-party fund if necessary to meet the State/Federal fringe-benefit-fund contribution amounts. For the LAUSD project, the Employer provides benefits (health, dental, retirement) that are required under the terms of the PSA and 8(f) agreement, which are under different plans than the benefits offered to the Employer's other sheet metal workers, but which benefits at the present time are consistent with the applicable fringe-benefit order on other public work projects.

4. *Safety Training*

The Employer provides and requires its core employees (in both Construction and Special Projects) to take various safety-training classes relevant to their trade. It's unclear whether this training is offered to out-of-town employees, with the exception that the record reflects that the training is not offered or required of any sheet metal workers performing work on the LAUSD project.

5. *Tools and Equipment*

The record reflects that the Employer's core sheet metal workers in both the Construction department and Special Projects department carry and use the same tools and equipment at the jobsites. This includes hand tools, which the employees are expected to own and bring with them to the jobsite, and larger tools (certain drills, saws) which the Employer provides and stores in a central location on the jobsite.

6. *Interchange*

The Employer's employees are hired and placed into either the Construction department or Special Projects department. Employees can be transferred between departments. In the past, the Employer has assigned sheet metal workers from the Construction department to help on Special Projects department jobs. This occurs when the Construction department is slow and the Special Projects department needs help.

Although the Employer may move its core employees from one project to another, the core employees, with some limited exceptions under the PSA, are not permitted to work on the LAUSD project. Similarly, and as Local 105 has explained to the Employer, the Employer may not use the Local 105-referred sheet metal workers on the Employer's other projects since there is no labor agreement covering those projects.

7. *Uniforms*

Although employees in both departments are given company T-shirts, the record suggests that the sheet metal workers performing work in Special Projects have been "outfitted" with uniforms, since they perform work in occupied spaces. The Employer explained that this is necessary to present a better public image.

8. *Timecards*

All of the Employer's employees record their time in the same way, using time cards.

9. *Grievances*

With respect to the LAUSD project, the record reflects that pursuant to the 8(f) agreement, Local 105 can and has filed grievances over work being performed at that project.

10. *Social events*

The Employer periodically holds social events in the San Diego area for its core employees.

11. *Miscellaneous*

An employer witness testified generally, without explanation or specifics, that there are no differences between the Construction and Special Projects departments with respect to overtime pay, and/or promotional opportunities. This same witness testified that there was a master list combining both departments. But this master list was not proffered into evidence, nor was there any specific explanation as to the purpose of this list, or examples of how the list has been applied in the past.

ISSUE 1: SHOULD THE SHEET METAL WORKERS PERFORMING WORK ON THE LAUSD PROJECT BE EXCLUDED FROM THE UNIT?

When determining an appropriate unit, the Board delineates the grouping of employees within which freedom of choice may be given collective expression. At the same time it creates the context within which the process of collective bargaining must function. Therefore, each unit determination must foster efficient and stable collective bargaining. *Gustave Fisher, Inc.*, 256 NLRB 1069 (1981). On the other hand, the Board has also made clear that the unit sought for collective bargaining need only be an appropriate unit. Thus, the unit sought need not be the ultimate, or the only, or even the most appropriate unit. *Overnite Transportation Co.*, 322 NLRB 723, 723 (1996). As a result, in deciding the appropriate unit, the Board first considers whether the unit sought in a petition is appropriate. *Id.* When deciding whether the unit sought in a petition is appropriate, the Board focuses on whether the employees share a “community of interest.” *NLRB v. Action Automotive*, 469 U.S. 490, 494 (1985).

With respect to whether a petitioned-for multisite unit in the construction industry is appropriate, the Board considers bargaining history; functional integration of operations; the similarity of skills, duties, and working conditions of employees; central control of labor relations and supervision; and interchange, and/or transfers of employees among construction sites. *Oklahoma Installation Co.*, 305 NLRB 812 (1991).

In applying the above precedent to the facts of this case, I agree with the Employer's argument that the sheet metal workers performing work at the LAUSD project do not share a sufficient community of interest with the other sheet metal workers in the Employer's Construction department.

In this regard, and although the sheet metal workers have similar skills and duties (i.e. HVAC installation), there are material differences with respect to bargaining history; differences regarding how labor relations matters are handled; the two groups lack any interchange; and there are significant differences with respect to their terms and conditions in employment.

With regard to bargaining history, the record reflects that the Employer has a bargaining obligation with respect to the employees performing work on the LAUSD project, whereas it is not subject to a bargaining obligation or project agreement at any other locations. Complicating matters is that it is unclear what would happen if Petitioner became the Section 9(a) representative of the LAUSD sheet metal workers referred from the Local 105 hiring hall. But it stands to reason that whatever the circumstances, the Employer and Petitioner would be faced with unique issues relevant to that project, as compared to all of the Employer's other Construction department employees.

Next, and with regard to interchange, the Employer has the ability to assign and move its employees between projects, with the exception of the LAUSD project. For the LAUSD project, the Employer, pursuant to the PSA, must use a certain number of employees from the Los Angeles area, and must use sheet metal workers from the Local 105 hiring hall. Similarly, Local 105 has informed the Employer that it may not use Local 105 sheet metal workers on the Employer's other projects, absent a labor agreement.

Finally, the record reflects significant differences in the existing terms of conditions of employment and how labor relations matters are handled with respect to the sheet metal workers on the LAUSD project, as compared to the Employer's other sheet metal workers in the

Construction department. One set of employees is subject to the PSA and the 8(f) agreement, whereas the other group is subject to the Employer's handbook and the personnel policies described therein.

Based on the above, I find that the sheet metal workers currently performing work on the LAUSD project do not share a sufficient community of interest with the remainder of the petitioned-for unit, and I therefore will exclude this group from the unit.

ISSUE 2: SHOULD THE SHEET METAL WORKERS IN THE SPECIAL PROJECTS DEPARTMENT BE INCLUDED IN THE UNIT?

ISSUE 3: SHOULD THE SHEET METAL WORKER THAT PRIMARILY PERFORMS START-UP WORK BE INCLUDED IN THE UNIT?

With respect to these issues, and unlike the Employer's first contention, the Employer is seeking to add additional classifications to the petitioned-for unit.

When the Board determines that the unit sought by a petitioner is readily identifiable and employees in that unit share a community of interest, the Board will find the petitioned-for unit to be an appropriate unit, despite a contention that the unit employees could be placed in a larger unit which would also be appropriate or even more appropriate, unless the party so contending demonstrates that employees in the larger unit share an "overwhelming community of interest" with those in the petitioned-for unit. *Specialty Healthcare & Rehabilitation Center of Mobile*, 357 NLRB No. 83 (2011), slip op. at 7. Additional employees share an overwhelming community of interest with the petitioned-for employees only when there "is no legitimate basis upon which to exclude (the) employees from" the larger unit because the traditional community-of-interest factors "overlap almost completely." *Specialty Healthcare*, supra, at 11-13, and fn. 28 (quoting *Blue Man Vegas, LLC. V. NLRB*, 529 F.3d 417, 421-422 (D.C. Cir. 2008)). Moreover,

the burden of demonstrating the existence of an overwhelming community of interest is on the party asserting it. *Northrop Grumman Shipbuilding, Inc.*, 357 NLRB No. 163, slip. op. at 3, fn. 8 (2011).

As an initial matter, the record reflects that the unit being sought, with the exception of the sheet metal workers performing work on the LAUSD project, constitutes a readily identifiable group that shares a community of interest. The facts set forth earlier in this decision reflect that the sheet metal workers in the Construction department are all within the same administrative grouping; are overseen by a group of project managers and superintendents assigned to that department; have their own operations manager; possess similar skills and perform the same duties; work on the same types of projects; and work alongside one another.

Accordingly, I conclude that the employees in the petitioned-for unit, with the exception of the LAUSD project, are a readily identifiable group and share a community of interest such that the petitioned-for unit is appropriate for the purposes of collective bargaining.

The Employer has not met its burden of establishing that the sheet metal workers in the Special Projects department, or the sheet metal worker that performs start-up work, share an overwhelming community of interest with the appropriate unit.

Regarding the Special Projects department sheet metal workers, the evidence reflects that they are placed in a different department/administrative grouping; are overseen by a different operations manager (who makes the hiring and wage rate decisions for that department); wear uniforms; and perform a larger percentage of their work on smaller projects, private-sector projects, and in-town projects as compared with the Construction department employees.

Regarding the start-up technician, this employee primarily performs start-up work, which the record reflects is work considered by the Employer to be separate and distinct from

traditional sheet metal work. He is required to have a special certification, and travels from jobsite to jobsite (for both departments) performing this work. Although the Employer contends that when this employee is not doing start-up work he is performing traditional sheet metal work, the Employer failed to present specific evidence reflecting the circumstances and practices of those assignments.

I acknowledge that the employees that the Employer contends must be included in the unit do share some similarities in terms and conditions of employment with the Construction department employees. While the Employer's contentions may establish that the broader unit sought by the Employer is *an* appropriate unit, they are insufficient to establish that the employees the Employer seeks to add share such an overwhelming community of interest as to *require* their inclusion in the unit.

CONCLUSION

Based upon the entire record in this matter and in accordance with the discussion above, I conclude and find as follows:

1. The hearing officer's rulings are free from prejudicial error and are hereby affirmed.
2. The Employer is engaged in commerce within the meaning of the Act, and it will effectuate the purposes of the Act to assert jurisdiction herein.
3. The Petitioner is a labor organization within the meaning of Section 2(5) of the Act and claims to represent certain employees of the Employer.
4. A question affecting commerce exists concerning the representation of certain employees of the Employer within the meaning of Section 9(c)(1) and Section 2(6) and (7) of the Act.

5. The following employees of the Employer constitute a unit appropriate for the purpose of collective bargaining within the meaning of Section 9(b) of the Act:

All full-time and regular part-time sheet metal workers, including foremen, in the Construction department, employed out of the Employer's facility at 9330 Stevens Road, Santee, California; excluding truck drivers, pipefitters, plumbers, electricians, estimators, employees in the Special Projects department, employees in the HVAC Service department, employees in the Plumbing Services department, employees performing work on the LAUSD project, project managers, office clerical employees, professional employees, guards and supervisors as defined in the Act.

There are approximately 25 employees in the Unit.⁴

DIRECTION OF ELECTION

The National Labor Relations Board will conduct a secret ballot election among the employees in the unit found appropriate above. The employees will vote whether or not they wish to be represented for purposes of collective bargaining by the **Sheet Metal Workers' International Association, Local Union No. 206, AFL-CIO**. The date, time, and place of the election will be specified in the notices of election that the Board's Regional Office will issue subsequent to the Decision.

A. Voting Eligibility

Eligible to vote in the election are those in the unit who were employed during the payroll period ending immediately before the date of this Decision, including employees who did not work during that period because they were ill, on vacation, or temporarily laid off. In addition, eligible are those employees in the unit who have been employed for a total of 30 working days or more within the 12 months immediately preceding the eligibility date, or who have had some employment in that period and who have been employed 45 working days or more within the 24-

⁴ This number does not include employees who might be eligible under the Daniel/Steiny formula, which the parties stipulated is the appropriate eligibility formula in this matter.

month period immediately preceding the eligibility date for the election, and who have not been terminated for cause or quit voluntarily prior to the completion of the last job for which they were employed. Employees engaged in any economic strike, who have retained their status as strikers and who have not been permanently replaced are also eligible to vote. In addition, in an economic strike which commenced less than 12 months before the election date, employees engaged in such strike who have retained their status as strikers but who have been permanently replaced, as well as their replacements, are eligible to vote. Unit employees in the military services of the United States may vote if they appear in person at the polls.

Ineligible to vote are (1) employees who have quit or been discharged for cause since the designated payroll period; (2) striking employees who have been discharged for cause since the strike began and who have not been rehired or reinstated before the election date; and (3) employees who are engaged in an economic strike that began more than 12 months before the election date and who have been permanently replaced.

B. Employer to Submit List of Eligible Voters

To ensure that all eligible voters may have the opportunity to be informed of the issues in the exercise of their statutory right to vote, all parties to the election should have access to a list of voters and their addresses, which may be used to communicate with them. *Excelsior Underwear, Inc.*, 156 NLRB 1236 (1966); *NLRB v. Wyman-Gordon Co.*, 394 U.S. 759 (1969).

Accordingly, it is hereby directed that within 7 days of the date of this Decision, the Employer must submit to the Regional Office an election eligibility list, containing the full names and addresses of all eligible voters. *North Macon Health Care Facility*, 315 NLRB 359, 361 (1994). The list must be of sufficiently large type to be clearly legible. To speed both preliminary checking and the voting process, the names on the list should be alphabetized

(overall or by department, etc.). This list may initially be used by me to assist in determining an adequate showing of interest. I shall, in return, make the list available to all parties to the election.

To be timely filed, the list must be received in the Regional Office on or before **May 18, 2012**. No extension of time to file this list will be granted except in extraordinary circumstances, nor will the filing of a request for review affect the requirement to file this list.

Failure to comply with this requirement will be grounds for setting aside the election whenever proper objections are filed. The list may be submitted to the Regional Office by electronic filing through the Agency's website, www.nlr.gov,⁵ by mail, or by facsimile transmission at (213) 894-2778. The burden of establishing the timely filing and receipt of the list will continue to be placed on the sending party.

Since the list will be made available to all parties to the election, please furnish a total of **four** copies of the list, unless the list is submitted by facsimile or e-mail, in which only **one** copy need be submitted. If you have any questions, please contact the Regional Office.

C. Notice of Posting Obligations

According to Section 103.20 of the Board's Rules and Regulations, the Employer must post the Notices of Election provided by the Board in areas conspicuous to potential voters for at least 3 working days prior to 12:01 a.m. of the day of the election. Failure to follow the posting requirement may result in additional litigation if proper objections to the election are filed.

⁵ To file the eligibility list electronically, go to www.nlr.gov, select **File Case Documents**, enter the NLRB Case Number, and follow the detailed directions.

Section 103.20(c) requires an employer to notify the Board at least 5 full working days prior to 12:01 a.m. of the day of the election if it has not received copies of the election notice. *Club Demonstration Services*, 317 NLRB 349 (1995). Failure to do so stops employers from filing objections based on nonposting of the election notice.

RIGHT TO REQUEST REVIEW

Under the provisions of Section 102.67 of the Board's Rules and Regulations, as it existed at the time the underlying petition was filed, a request for review of this Decision may be filed with the National Labor Relations Board, addressed to the Executive Secretary, 1099 14th Street, N.W., Washington DC 20570-0001. This request must be received by the Board in Washington by **May 25, 2012**. The request may be filed electronically through E-Gov on the Agency's website, www.nlr.gov,⁶ but may not be filed by facsimile.

DATED at Los Angeles, California, this 11th day of May, 2012.



Olivia Garcia
Regional Director, Region 21
National Labor Relations Board

⁶ To file the request for review electronically go to www.nlr.gov, select **File Case Documents**, enter the NLRB Case Number, and follow the detailed instructions. Guidance for E-filing is contained in the attachment supplied with the Regional Office's initial correspondence on this matter and is also located under "E-Gov" on the Agency's website, www.nlr.gov.