

Opinion of the Court.

NATIONAL LABOR RELATIONS BOARD v. INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS ET AL.

CERTIORARI TO THE CIRCUIT COURT OF APPEALS FOR THE SIXTH CIRCUIT.

No. 253. Argued December 8, 1939.—Decided January 2, 1940.

A direction for an election made by the National Labor Relations Board in a representation proceeding under § 9 (c) of the National Labor Relations Act is not reviewable by a Circuit Court of Appeals under § 10 of the Act. *American Federation of Labor v. National Labor Relations Board*, ante, p. 401. P. 414.
105 F. 2d 598, reversed.

CERTIORARI, *post*, p. 537, to review a judgment setting aside on appeal an order of the National Labor Relations Board directing an election by employees.

Mr. Charles Fahy, with whom *Solicitor General Jackson* and *Messrs. Robert B. Watts* and *Laurence A. Knapp* were on the brief, for petitioner.

Messrs. John B. Hollister and *Isaac Lobe Straus*, with whom *Mr. Sigmund Levin* was on the brief, for respondents.

MR. JUSTICE STONE delivered the opinion of the Court.

This is a companion case to *American Federation of Labor v. National Labor Relations Board*, ante, p. 401. The decisive question raised by the petition is whether a direction for an election made by the National Labor Relations Board in a representation proceeding under § 9 (c) of the Wagner Act, 49 Stat. 449, 453, 29 U. S. C., Supp. IV, §§ 151-166, is reviewable by a circuit court of appeals under § 10 (f) of the Act.

In February, 1938, International Brotherhood of Electrical Workers, Local 876, one of the respondents, and an affiliate of respondent, American Federation of Labor, filed with the regional director of the Board a petition asking an investigation and the certification of a representative, for purposes of collective bargaining, of the employees of Consumers Power Company, pursuant to § 9 (c) of the Act. After a hearing, in which the petitioner, the employer, and the Utility Workers Organizing Committee, an affiliate of the Congress of Industrial Organization, participated, the Board issued a "decision and direction of election." 9 N. L. R. B. 742. At the election in January, 1939, 2,806 of the total 2,977 employees voted. Of these 1,072 voted for I. B. E. W. and 1,164 voted for U. W. O. C.

After further proceedings and a hearing the Board found "that the question concerning representation which has arisen can best be resolved by the holding of a run-off election in which the employees in the appropriate unit will be given the opportunity to decide whether or not they desire to be represented by U. W. O. C." and made its "direction" accordingly. 11 N. L. R. B. 848.

Contending that the direction, contrary to law, excludes Union 876 from the ballot on the run-off election, respondents petitioned the Court of Appeals for the Sixth Circuit to review the direction under the provisions of § 10 (f) of the Act. That court set aside the direction as infringing the free choice by employees of their representatives for purposes of collective bargaining assured to them by §§ 1, 7, 9 (a) and (c) of the Wagner Act. We granted certiorari October 9, 1939, so that the case might be considered with *American Federation of Labor v. National Labor Relations Board*, *supra*.

Decision here is controlled by our decision in that case. The direction for an election is but a part of the repre-

sentation proceeding authorized by § 9 (c) and is no more subject to review under § 10 (f) than is a certification which is the final step in such a proceeding and which we have just held Congress has excluded from the review afforded by that subdivision.

Reversed.

LETULLE v. SCOFIELD, COLLECTOR OF
INTERNAL REVENUE.

CERTIORARI TO THE CIRCUIT COURT OF APPEALS FOR THE
FIFTH CIRCUIT.

No. 63. Argued December 4, 1939.—Decided January 2, 1940.

1. A transaction whereby one corporation transfers all of its property to another corporation for cash and bonds, of the transferee, retaining no other stake in the enterprise, is not a tax-free "reorganization" within the meaning of § 112 (i) of the Revenue Act of 1928, but is a sale or exchange. P. 419.
2. A respondent or an appellee may urge any matter appearing in the record in support of a judgment, but he may not attack it, even on grounds asserted in the court below, in an effort to have this Court reverse it, when he himself has not sought review of the whole judgment, or of that portion which is adverse to him. P. 421. 103 F. 2d 20, affirmed.

CERTIORARI, *post*, p. 531, to review the reversal of a judgment against the Collector for taxes unlawfully collected. The plaintiff sued individually and as executor of his wife's will and as her representative in the community property. The actions were consolidated and tried without a jury.

Mr. Homer L. Bruce, with whom *Mr. W. E. Davant* was on the brief, for petitioner.

Mr. J. Louis Monarch, with whom *Solicitor General Jackson*, *Assistant Attorney General Clark*, and *Messrs. Sewall Key* and *F. E. Youngman* were on the brief, for respondent.