

**NEW ORLEANS EMPLOYERS –
INTERNATIONAL LONGSHOREMEN’S ASSOCIATION, AFL-CIO
PENSION, WELFARE, VACATION AND HOLIDAY FUNDS
721 RICHARD STREET, SUITE B
NEW ORLEANS, LOUISIANA 70130-4505**

Thomas R. Daniel
Administrator

**NOTICE TO INTERESTED PARTIES
JANUARY 7, 2015**

(504) 525-0309
FAX (504) 581-2234

1. **TO:** All Present Employees Covered By the Collective Bargaining Agreement (“CBA”) Between the New Orleans Employers and Midgulf Association of Stevedores, Inc. and Local Unions of the International Longshoremen’s Association, AFL-CIO, in the Baton Rouge and New Orleans Areas and their Collective Bargaining Representative; All Present Non-Collectively Bargained Employees and Representatives of such Unions; All Present Non-Collectively Bargained Employees of the Board of Trustees for the Pension Plan, the Royalty Escrow Account, and the International Union Who Live in the Baton Rouge and New Orleans Areas, Who Are Eligible to Participate in the New Orleans Employers International Longshoremen’s Association, AFL-CIO Pension Plan

An application is to be made to the Internal Revenue Service for an advance determination on the qualification of the following employee pension benefit plan:

2. New Orleans Employers-International Longshoremen’s Association, AFL-CIO Pension Plan
Name of Plan
3. 001
Plan Number
4. Board of Trustees of the NOE-ILA, AFL-CIO Pension Plan
721 Richard Street, Suite B
New Orleans, LA 70130-4505
Name and Address of Applicant
5. 72-6023317
Applicant EIN
6. Board of Trustees of NOE-ILA, AFL-CIO Pension Plan
721 Richard Street, Suite B
New Orleans, LA 70130-4505
Name and Address of Plan Administrator
7. The application will be filed on January 20, 2015, for an advance determination as to whether the Plan meets the qualification requirements of Section 401 of the Internal Revenue Code of 1986, with respect to its amendment and restatement. The application will be filed with:

Internal Revenue Service
EP Determinations
P.O. Box 12192
Covington, KY 41012-0192

8. The following employees are eligible to participate in the Plan: Employees who earn at least 800 Hours of Employment in a 12-month eligibility computation period and are employed under the collective bargaining agreement between the New Orleans Employers and Midgulf Association of Stevedores, Inc. and local unions of the International Longshoremen’s Association, AFL-CIO, in the Baton Rouge and New Orleans areas, which provides for contributions to the Plan; all employees and representatives of the Union whose employment as such is not covered by the CBA or another pension plan maintained by their employer; all persons employed by the Board of Trustees on a weekly or monthly basis; all employees of the Royalty Escrow Account created pursuant to the CBA; and any person employed by the International Union who lives in the Baton Rouge and New Orleans areas and does not have employer contributions made by another employer on a 40-hours per week basis.
9. The Internal Revenue Service has previously issued a determination letter with respect to the qualification of this Plan.

RIGHTS OF INTERESTED PARTIES

10. You have the right to submit to EP Determinations, at the above address, either individually or jointly with other interested parties, your comments as to whether this Plan meets the qualification requirements of the Internal Revenue Code. Your comments to EP Determinations may be submitted to:

Internal Revenue Service
EP Determinations
Attn: Customer Service Manager
P.O. Box 2508
Cincinnati, OH 45202

You may instead, individually or jointly with other interested parties, request the Department of Labor to submit, on your behalf, comments to EP Determinations regarding qualification of the Plan. If the Department declines to comment on all or some of the matters you raise, you may, individually, or jointly if your request was made to the Department jointly, submit your comments on these matters directly to EP Determinations at the Cincinnati address above.

REQUESTS FOR COMMENTS BY THE DEPARTMENT OF LABOR

11. The Department of Labor may not comment on behalf of interested parties unless requested to do so by the lesser of 10 employees or 10% of the employees who qualify as interested parties. The number of persons needed for the Department to comment with respect to this Plan is 10. If you request the Department to comment, your request must be in writing and must specify the matters upon which comments are requested, and must also include:
- (a) The information contained in Items 2 through 5 of this Notice (Name of Plan, Plan Number, Name and Address of Applicant and Applicant EIN); and
 - (b) The number of persons needed for the Department to comment.

A request to the Department to comment should be addressed as follows:

Deputy Assistant Secretary
Employee Benefits Security Administration
ATTN: 3001 Comment Request
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210
Attention: 3001 Comment Request

COMMENTS TO THE INTERNAL REVENUE SERVICE

12. Comments submitted by you to EP Determinations must be in writing and received by it by March 6, 2015. However, if there are matters that you request the Department of Labor to comment upon on your behalf, and the Department declines, you may submit comments on these matters to EP Determinations to be received by it within 15 days from the time the Department notifies you that it will not comment on a particular matter, or by March 6, 2015, whichever is later, but not after March 21, 2015. A request to the Department to comment on your behalf must be received by it by February 4, 2015 if you wish to preserve your right to comment on a matter upon which the Department declines to comment, or by February 14, 2015 if you wish to waive that right.

ADDITIONAL INFORMATION

13. Detailed instructions regarding the requirements for notification of interested parties may be found in sections 17 and 18 of Rev. Proc. 2014-6. Additional information concerning this application (including, where applicable, an updated copy of the Plan and related trust; the application for determination; any additional documents dealing with the application that have been submitted to the Service; and copies of section 17 of Rev. Proc. 2014-6) are available at 721 Richard Street, Suite B, New Orleans, LA 70130-4505, during the hours of 9:00 a.m. - 4:00 p.m., for inspection and copying. There is a nominal charge for copying and/or mailing.