

Application for Extension of Time To File Certain Employee Plan Returns

▶ For Privacy Act and Paperwork Reduction Act Notice, see instructions.
 ▶ Information about Form 5558 and its instructions is at www.irs.gov/form5558

File With IRS Only

Part I Identification

<p>A Name of filer, plan administrator, or plan sponsor (see instructions) BOARD OF TRUSTEES, NEW ORLEANS EMPLOYERS INTERNATIONAL LONGSHOREMEN'S ACCOC Number, street, and room or suite no. (If a P.O. box, see instructions) HEALTH AND WELFARE FUND 147 Carondelet Ste. 300 City or town, state, and ZIP code NEW ORLEANS, LA 70130</p>	<p>B Filer's identifying number (see instr) Employer identification number (EIN) (9 digits XX-XXXXXXX) 72-0570875</p> <hr/> <p>Social security number (SSN) (9 digits XXX-XX-XXXX)</p>											
<p>C Plan name NEW ORLEANS EMPLOYERS INTERNATIONAL LONGSHORE</p>	<table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th rowspan="2">Plan number</th> <th colspan="3">Plan year ending -</th> </tr> <tr> <th>MM</th> <th>DD</th> <th>YYYY</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">502</td> <td style="text-align: center;">9</td> <td style="text-align: center;">30</td> <td style="text-align: center;">2012</td> </tr> </tbody> </table>	Plan number	Plan year ending -			MM	DD	YYYY	502	9	30	2012
Plan number	Plan year ending -											
	MM	DD	YYYY									
502	9	30	2012									

Part II Extension of Time To File Form 5500 Series, and/or Form 8955-SSA

1 Check this box if you are requesting an extension of time on line 2 to file the first Form 5500 series return/report for the plan listed in Part 1, C above.

2 I request an extension of time until 07/15/2013 to file Form 5500 series (see instructions).
Note. A signature IS NOT required if you are requesting an extension to file Form 5500 series.

3 I request an extension of time until _____ to file Form 8955-SSA (see instructions).
Note. A signature IS NOT required if you are requesting an extension to file Form 8955-SSA.

The application is automatically approved to the date shown on line 2 and/or line 3 (above) if: (a) the Form 5558 is filed on or before the normal due date of Form 5500 series, and/or Form 8955-SSA for which this extension is requested, and (b) the date on line 2 and/or line 3 (above) is not later than the 15th day of the third month after the normal due date.

Part III Extension of Time To File Form 5330 (see instructions)

4 I request an extension of time until _____ to file Form 5330.
 You may be approved for up to a 6 month extension to file Form 5330, after the normal due date of Form 5330.

a Enter the Code section(s) imposing the tax ▶ a

b Enter the payment amount attached ▶

b	
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c For excise taxes under section 4980 or 4980F of the Code, enter the reversion/amendment date ▶

c	
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5 **State in detail why you need the extension:**

Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements made on this form are true, correct, and complete, and that I am authorized to prepare this application.

Signature ▶ William J. Stamm CPA Date ▶ 2-15-13

Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security
Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210 - 0110
1210 - 0069

2011

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2011 or fiscal plan year beginning **10/01/2011** and ending **09/30/2012**

- A** This return/report is for: a multiemployer plan; a multiple-employer plan; or
 a single-employer plan; a DFE (specify) _____
- B** This return/report is: the first return/report; the final return/report;
 an amended return/report; a short plan year return/report (less than 12 months).
- C** If the plan is a collectively-bargained plan, check here ▶
- D** Check box if filing under: Form 5558; automatic extension; the DFVC program;
 special extension (enter description)

Part II Basic Plan Information - enter all requested information

1a Name of plan NEW ORLEANS EMPLOYERS INTERNATIONAL LONGSHOREMEN'S ASSOCIATION AFL-CIO WELFARE FUND	1b Three-digit plan number (PN) ▶	502	
	1c Effective date of plan	10/01/2010	
	2a Plan sponsor's name and address, including room or suite number (Employer, if for a single-employer plan) BOARD OF TRUSTEES, NEW ORLEANS EMPLOYERS INTERNATIO HEALTH AND WELFARE FUND NEW ORLEANS LA 70130 147 CARONDELET STREET, SUITE 300 NEW ORLEANS LA 70130	2b Employer Identification Number (EIN) 72-0570875	
	2c Sponsor's telephone number 504-525-0309	2d Business code (see instructions) 488990	

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the Instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	<i>Thomas R. Daniel</i>	6-17-13	THOMAS DANIEL
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			THOMAS DANIEL
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.

Form 5500 (2011)
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3a Plan administrator's name and address (if same as plan sponsor, enter "Same") SAME	3b Administrator's EIN 3c Administrator's telephone number
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4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
---	-----------------------------------

5 Total number of participants at the beginning of the plan year	5	404
6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a, 6b, 6c, and 6d).		
a Active participants	6a	
b Retired or separated participants receiving benefits	6b	254
c Other retired or separated participants entitled to future benefits	6c	
d Subtotal. Add lines 6a, 6b, and 6c	6d	254
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	6e	22
f Total. Add lines 6d and 6e	6f	276
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	6h	
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	0

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

4A 4Q

9a Plan funding arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor
---	---

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- (1) **R** (Retirement Plan Information)
- (2) **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- (3) **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

- (1) **H** (Financial Information)
- (2) **I** (Financial Information - Small Plan)
- (3) **A** (Insurance Information)
- (4) **C** (Service Provider Information)
- (5) **D** (DFE/Participating Plan Information)
- (6) **G** (Financial Transaction Schedules)

**SCHEDULE C
(Form 5500)**

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty Corporation

Service Provider Information

This schedule is required to be filed under section 104 of the
Employee Retirement Income Security Act of 1974 (ERISA).

► **File as an attachment to Form 5500.**

OMB No. 1210-0110

2011

**This Form is Open to
Public Inspection.**

For calendar plan year 2011 or fiscal plan year beginning **10/01/2011** and ending **09/30/2012**

A Name of plan
NEW ORLEANS EMPLOYERS INTERNATIONAL LONGSHOREMEN'S

B Three-digit
plan number (PN) ► **502**

C Plan sponsor's name as shown on line 2a of Form 5500
BOARD OF TRUSTEES, NEW ORLEANS EMPLOYERS INTERNATIO

D Employer Identification Number (EIN)
72-0570875

Part I Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e. money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions) ... Yes No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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Schedule C (Form 5500) 2011
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(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a on page 2, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)						
ZENITH AMERICAN SOLUTIONS 52-1590516 2450 SEVERN AVE. STE 305 METAIRIE LA 70001						
(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
14	NONE	67,133.	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)						
ROBEIN, URANN, SPENCER, PICARD & CANGE 72-0999672 2540 SEVERN AVE. STE 400 METAIRIE LA 70002						
(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
29	NONE	31,300.	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)						
MULTIPLAN, INC. 04-3138814 1100 WINTER STREET WALTHAM MA 02451						
(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
14	NONE	14,789.	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a on page 2, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

AMERICAN HEALTH HOLDINGS 31-1368946
 100 WEST OLD WILSON BRIDGE ROAD
 WORTHINGTON OH 43085-6016

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
14	NONE	8,671.	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

MAGELLAN BEHAVIORAL HEALTH 52-2135463
 14100 MAGELLAN PLAZA
 MARYLAND HEIGHTS MO 63043

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
14	NONE	7,684.	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

DUPLANTIER, HRAPMANN, HOGAN & MAHER 72-0567396
 1615 POYDRAS ST., SUITE 2100
 NEW ORLEANS LA 70112

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10	NONE	6,125.	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

**SCHEDULE H
(Form 5500)**

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security
Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

► **File as an attachment to Form 5500.**

OMB No. 1210-0110

2011

**This Form is Open
to Public Inspection**

For calendar plan year 2011 or fiscal plan year beginning **10/01/2011** and ending **09/30/2012**

A Name of plan		B Three-digit plan number (PN) ►	502
NEW ORLEANS EMPLOYERS INTERNATIONAL LONGSHOREMEN'S			
C Plan sponsor's name as shown on line 2a of Form 5500		D Employer Identification Number (EIN)	
BOARD OF TRUSTEES, NEW ORLEANS EMPLOYERS INTERNATIO		72-0570875	

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other SEE STATEMENT 1	1b(3)	375,928	69,241
c General investments:			
(1) Interest-bearing cash (incl. money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance co. general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

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		(a) Beginning of Year	(b) End of Year
1 d	Employer-related investments:		
(1)	Employer securities	1d(1)	
(2)	Employer real property	1d(2)	
e	Buildings and other property used in plan operation	1e	
f	Total assets (add all amounts in lines 1a through 1e)	1f	375,928 69,241
Liabilities			
g	Benefit claims payable	1g	481,700 290,300
h	Operating payables	1h	
i	Acquisition indebtedness	1i	
j	Other liabilities	1j	375,928 69,241
SEE STATEMENT 2			
k	Total liabilities (add all amounts in lines 1g through 1j)	1k	857,628 359,541
Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	-481,700 -290,300

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

		(a) Amount	(b) Total
Income			
a	Contributions:		
(1)	Received or receivable in cash from: (A) Employers	2a(1)(A)	
	(B) Participants	2a(1)(B)	161,015
	(C) Others (including rollovers) SEE STATEMENT 3	2a(1)(C)	1,556,631
(2)	Noncash contributions	2a(2)	
(3)	Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2)	2a(3)	1,717,646
b	Earnings on investments:		
(1)	Interest:		
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	
	(B) U.S. Government securities	2b(1)(B)	
	(C) Corporate debt instruments	2b(1)(C)	
	(D) Loans (other than to participants)	2b(1)(D)	
	(E) Participant loans	2b(1)(E)	
	(F) Other	2b(1)(F)	
	(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)	
(2)	Dividends: (A) Preferred stock	2b(2)(A)	
	(B) Common stock	2b(2)(B)	
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	
	(D) Total dividends. Add lines 2b(2)(A), (B), and (C)	2b(2)(D)	
(3)	Rents	2b(3)	
(4)	Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)	
	(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)	

	(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	
(B) Other	2b(5)(B)	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)	
(6) Net investment gain (loss) from common/collective trusts	2b(6)	
(7) Net investment gain (loss) from pooled separate accounts	2b(7)	
(8) Net investment gain (loss) from master trust investment accounts	2b(8)	
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)	
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)	
c Other income	2c	
d Total income. Add all income amounts in column (b) and enter total	2d	1,717,646

Expenses

e Benefit payment and payments to provide benefits:		
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1,607,493
(2) To insurance carriers for the provision of benefits	2e(2)	
(3) Other SEE STATEMENT 4	2e(3)	-191,400
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)	1,416,093
f Corrective distributions (see instructions)	2f	
g Certain deemed distributions of participant loans (see instructions)	2g	
h Interest expense	2h	
i Administrative expenses: (1) Professional fees	2i(1)	37,425
(2) Contract administrator fees	2i(2)	
(3) Investment advisory and management fees	2i(3)	
(4) Other SEE STATEMENT 5	2i(4)	72,728
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)	110,153
j Total expenses. Add all expense amounts in column (b) and enter total	2j	1,526,246

Net Income and Reconciliation

k Net Income (loss). Subtract line 2j from line 2d	2k	191,400
l Transfers of assets:		
(1) To this plan	2l(1)	
(2) From this plan	2l(2)	

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500.
Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):
 (1) Unqualified (2) Qualified (3) Disclaimer (4) Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? Yes No

c Enter the name and EIN of the accountant (or accounting firm) below:
 (1) Name: **DUPLANTIER, HRAPMANN, HOGAN & MAHER** (2) EIN: **72-0567396**

d The opinion of an independent qualified public accountant is **not attached** because:
 (1) This form is filed for a CCT, PSA, or MTIA. (2) It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete 4j and 4l. MTIAs also do not complete 4l.

During the plan year:

	Yes	No	Amount
4a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.) ...		X	
4b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		X	
4c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
4d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
4e Was this plan covered by a fidelity bond?	X		3,000,000
4f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
4h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
4i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)		X	
4j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)		X	
4k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
4l Has the plan failed to provide any benefit when due under the plan?		X	
4m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
4n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3		X	

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? If "Yes," enter the amount of any plan assets that reverted to the employer this year Yes No **Amount:**

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)

SCHEDULE H	OTHER RECEIVABLES	STATEMENT	1
DESCRIPTION	BEGINNING	ENDING	
DUE FROM MILA	375,928.	69,241.	
TOTAL TO SCHEDULE H, LINE 1B(3)	375,928.	69,241.	

SCHEDULE H	OTHER PLAN LIABILITIES	STATEMENT	2
DESCRIPTION	BEGINNING	ENDING	
DUE TO PLAN 501	375,928.	69,241.	
TOTAL TO SCHEDULE H, LINE 1J	375,928.	69,241.	

SCHEDULE H	OTHER CONTRIBUTIONS	STATEMENT	3
DESCRIPTION		AMOUNT	
TRANSFER FROM ROYALTY ESCROW ACCOUNT		111,065.	
TRANSFER FROM MILA		1,445,566.	
TOTAL TO SCHEDULE H, LINE 2A(1)(C)		1,556,631.	

SCHEDULE H	OTHER PAYMENTS TO PROVIDE BENEFITS	STATEMENT	4
DESCRIPTION		AMOUNT	
BENEFIT CLAIMS PAYABLE		-191,400. 0.	
TOTAL TO SCHEDULE H, LINE 2E(3)		-191,400.	

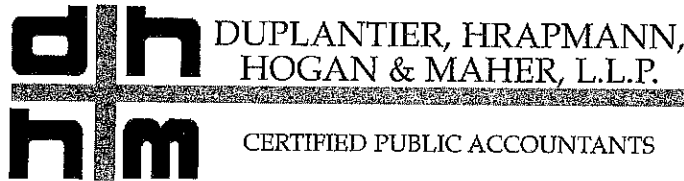
SCHEDULE H	OTHER ADMINISTRATIVE EXPENSES	STATEMENT 5
DESCRIPTION		
	AMOUNT	
POSTAGE & DELIVERY		581.
COMMUNICATIONS		888.
COMPUTER		3,996.
TRAVEL & MEETINGS		1,802.
EMPLOYEE ALLOWANCES		726.
EQUIPMENT MAINTENANCE		271.
INSURANCE		10,965.
OFFICE FURNITURE & EQUIPMENT		692.
MISCELLANEOUS		835.
OFFICE SUPPLIES		418.
PAYROLL TAXES		2,523.
PLAN PARTICIPANT COMMUNICATION		1,285.
RENT		4,396.
SALARIES		32,365.
MILA PREMIUM FUND EMPLOYEES		10,736.
MILA PRESCRIPTION ADMIN FEE		249.
TOTAL TO SCHEDULE H, LINE 2I(4)		72,728.

REPORT
NEW ORLEANS EMPLOYERS –
INTERNATIONAL LONGSHOREMEN'S
ASSOCIATION, AFL-CIO
WELFARE FUND PLAN 502
SEPTEMBER 30, 2012 AND 2011

NEW ORLEANS EMPLOYERS –
INTERNATIONAL LONGSHOREMEN’S ASSOCIATION, AFL-CIO
WELFARE FUND PLAN 502
SEPTEMBER 30, 2012 AND 2011

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INDEPENDENT AUDITORS' REPORT

March 7, 2013

Board of Trustees
New Orleans Employers –
International Longshoremen's Association,
AFL-CIO, Welfare Fund Plan 502
New Orleans, Louisiana

We have audited the accompanying statements of net assets available for benefits of the New Orleans Employers – International Longshoremen's Association, AFL-CIO, Welfare Fund Plan 502 (Plan 502) as of September 30, 2012 and 2011, and the related statements of changes in net assets available for benefits for the years then ended. These financial statements are the responsibility of the Welfare Fund Plan 502's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly in all material respects, the Welfare Fund Plan 502's net assets available for benefits as of September 30, 2012 and 2011, and changes in net assets available for benefits for the years then ended in conformity with accounting principles generally accepted in the United States of America.

DuPlantier, Hrapmann, Hogan & Maher LLP

New Orleans, Louisiana

NEW ORLEANS EMPLOYERS –
INTERNATIONAL LONGSHOREMEN'S ASSOCIATION, AFL-CIO
WELFARE FUND PLAN 502
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
SEPTEMBER 30, 2012 AND 2011

<u>ASSETS</u>	<u>2012</u>	<u>2011</u>
Receivables:		
Due from MILA	\$ 69,241	\$ 375,928
Total receivables	<u>69,241</u>	<u>375,928</u>
 Total assets	 <u>69,241</u>	 <u>375,928</u>
 <u>LIABILITIES</u>		
Due to Plan 501	<u>69,241</u>	<u>375,928</u>
Total liabilities	<u>69,241</u>	<u>375,928</u>
 NET ASSETS AVAILABLE FOR BENEFITS	 \$ <u><u>-</u></u>	 \$ <u><u>-</u></u>

See accompanying notes.

NEW ORLEANS EMPLOYERS --
INTERNATIONAL LONGSHOREMEN'S ASSOCIATION, AFL-CIO
WELFARE FUND PLAN 502
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEARS ENDED SEPTEMBER 30, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
ADDITIONS:		
Contributions:		
Transfer from Royalty Escrow Account	\$ 111,065	\$ 52,125
Transfer from MILA	1,445,566	2,186,842
Retired employee contributions	160,496	192,318
Retired employee self-pay contributions	519	2,022
Total contributions/transfers	<u>1,717,646</u>	<u>2,433,307</u>
 Total additions	 <u>1,717,646</u>	 <u>2,433,307</u>
DEDUCTIONS:		
Cost of medical, mental health and prescription claims and related fees	<u>1,607,493</u>	<u>2,360,010</u>
Total claims expense	1,607,493	2,360,010
 Administrative expenses	 <u>110,153</u>	 <u>73,297</u>
Total deductions	<u>1,717,646</u>	<u>2,433,307</u>
 Change in Net Assets	 -	 -
NET ASSETS AVAILABLE FOR BENEFITS:		
Beginning of year	<u>-</u>	<u>-</u>
 END OF YEAR	 <u>\$ -</u>	 <u>\$ -</u>

See accompanying notes.

NEW ORLEANS EMPLOYERS --
INTERNATIONAL LONGSHOREMEN'S ASSOCIATION, AFL-CIO
WELFARE FUND PLAN 502
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2012 AND 2011

1. DESCRIPTION OF THE PLAN:

The Welfare Fund Plan 501 was established under the terms of an Agreement and Declaration of Trust dated May 10, 1957, as amended, between the New Orleans Steamship Association, its successor, MidGulf Association of Stevedores, Inc., and various local unions of the International Longshoremen's Association, AFL - CIO. The Plan is administered by the Board, which also administers a Pension Plan and a Vacation and Holiday Plan, which were also created under the agreement identified above.

Effective October 1, 2010, Welfare Fund Plan 501 was amended and Welfare Fund Plan 502 (Plan 502) was created. Certain benefits previously provided under Plan 501 were then provided under Plan 502. Specifically, Plan 502 provides medical, mental health and prescription benefits to eligible non-Medicare retired employees and their dependents. The section entitled "Cost of Welfare Benefits" under "Summary of Significant Accounting Policies" describes how those benefits and related administrative expenses are funded.

No retired employee has a vested interest in the Fund.

Plan 502 is to continue for a term co-extensive with the term of the collective bargaining agreements and the Agreement and Declaration of Trust, provided that provisions authorizing continuation of the Plan are contained therein. If the Plan is not extended, the Board shall continue to perform and carry out the provisions of the Plan on the basis that all employees who become thereafter eligible to receive benefits, in accordance with the provisions of the Plan, shall receive such benefits as if the Plan were extended until the total assets of the Fund are disbursed.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Basis of Accounting

The accompanying financial statements of the Welfare Fund Plan 502 have been prepared on the accrual basis.

Postretirement Benefit Obligations

The postretirement benefit obligations represent the actuarial present value of those estimated future benefits that are attributable under the provisions of Plan 502.

The actuarial present value of the expected postretirement benefit obligation is determined by an actuary and is the amount that results from applying actuarial assumptions to historical claims data to estimate future annual incurred claims per participant and to adjust such estimates for the time value of money and the probability of payment between the valuation date and the expected date of payment, and to reflect the portion of those claims expected to be paid by the retired participants and other providers.

NEW ORLEANS EMPLOYERS –
INTERNATIONAL LONGSHOREMEN'S ASSOCIATION, AFL-CIO
WELFARE FUND PLAN 502
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2012 AND 2011

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Contributions

The Fund records contributions as reported by the employers. Employer contributions are based upon man-hours worked by International Longshoremen's Association bargaining unit labor and upon the rates established by collective bargaining agreements among the New Orleans Steamship Association, its successor, MidGulf Association of Stevedores, Inc., other signatory employers, and the local unions. Contributions received are allocated between the eligible Funds (Pension, Welfare, and Vacation and Holiday) at the discretion of the Board of Trustees (the Board), pursuant to the collective bargaining agreements. In 2011 and 2010, \$5.00 per hour was allocated to the Management - ILA (MILA) Managed Health Care Trust Fund, in accordance with the Master Contract between the United States Maritime Alliance and the International Longshoremen's Association, AFL - CIO.

Retired employees pay contributions to Plan 502 by assigning a portion of their monthly retirement pension benefit payments to the Fund and having those contributions withheld directly from their monthly pension benefit payments. The contribution rates for the years ended September 30, 2012 and 2011 were \$43 per month for single coverage \$86 per month for coverage for two or more individuals.

The October 1, 2009 Master Contract Memorandum of Settlement created a new Carrier – ILA Container Royalty Fund No. 5 (CR-5 Fund). The sole and exclusive purpose of the CR-5 Fund is to provide financial assistance to joint Management – ILA employee benefit plans (other than pension plans) in the local ports or districts. Applications for financial assistance are granted to local employee benefit plans that are in need due to shortfalls in funding provided the plans meet the criteria for assistance established by the CR-5 Fund Trustees.

The CR-5 Fund distributes payments to local royalty funds, without the necessity of showing need, equivalent to what the local funds received from the Carriers Escrow Fund concerning the 40% excess royalty cap and subsidy payment for the year ended September 30, 2009. The CR-5 Fund distributed \$2,081,996 to the Royalty Escrow Account in October 2010, 2011 and 2012 for the 2009/2010, 2010/2011 and 2011/2012 Labor Contract Years which was equivalent to the 40% excess royalty cap and subsidy payment received from the Carriers Escrow Fund for the year ended September 30, 2009 as referenced above. The Royalty Principals allocated \$900,000, \$1,210,000 and \$1,300,000 of the three annual installment payments of \$2,081,996 to the NOE – ILA Welfare Fund Plans 501 and 502 for the years ended September 30, 2012, 2011 and 2010, respectively. The \$900,000 received in 2012 was allocated between Plans 501 and 502 in the amounts of \$788,934 and \$111,065 respectively. The \$1,210,000 received in 2011, was allocated between Plans 501 and 502 in the amounts of \$1,157,875 and \$52,125 respectively. The \$1,300,000 received in 2010 was allocated to Plan 501.

NEW ORLEANS EMPLOYERS –
INTERNATIONAL LONGSHOREMEN'S ASSOCIATION, AFL-CIO
WELFARE FUND PLAN 502
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2012 AND 2011

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Cost of Welfare Benefits

Medical, mental health and prescription benefit coverage is provided by Plan 502 to eligible non-Medicare retired employees and their dependents on a self-insured basis. Plan 502 receives monthly reimbursement payments from the MILA Health Care Trust Fund for the cost of the medical/mental health claims and third party administrative fees. The MILA Plan administers the prescription benefit claims through its third party administrator and pays directly for those claims.

Effective October 1, 2010, Plan 502 commenced to reflect the cost of the medical/mental health claims and related administrative expenses as well as the monthly reimbursement payments from the MILA Plan on a separate Statement of Changes in Net Assets Available for Benefits. Prior to October 1, 2010, Plan 501 offset the MILA monthly reimbursement payments against the applicable medical/mental health and related administrative expense accounts such that those costs were not reflected on the Statement of Changes in Net Assets Available for Benefits. Also effective October 1, 2010, Plan 502 filed a separate Form 5500 to account for the cost of those benefit payments.

MILA's plan document states that "MILA shall reimburse local port health plans for individuals who are eligible for limited health benefits in accordance with the rules of a local port health plan in effect on September 30, 1996."

Except to the extent of the benefits provided through Plan 502, Plan 502 provides that no person shall have a vested interest in the Fund.

Administrative Expenses

Expenses incurred in the administration of Plan 502, and other funds administered by the Board, are paid through an operating account. Expenses directly related to a specific fund are charged to such fund. Expenses not directly related to a specific fund are allocated to the various funds based upon each employee's time attributable to each fund as approved by the Board of Trustees. It is believed that the current allocation of staff and administrative expenses achieve the desired result of a meaningful allocation of expenses. Plan 502 has been allocated 7.2% and 8.2% of indirect expenses for the years ended September 30, 2012 and 2011, respectively. Indirect expenses totaled \$67,033 and \$73,297 for the years ended September 30, 2012 and 2011, respectively. Direct expenses totaled \$43,120 and \$-0- for the years ended September 30, 2012 and 2011, respectively.

NEW ORLEANS EMPLOYERS –
INTERNATIONAL LONGSHOREMEN'S ASSOCIATION, AFL-CIO
WELFARE FUND PLAN 502
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2012 AND 2011

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported contributions, income and expenses during the reporting period. Actual results could differ from those estimates

3. PLAN BENEFIT OBLIGATIONS:

The plan benefit obligations at September 30, 2012 and 2011 are as follows:

	<u>2012</u>	<u>2011</u>
Amounts currently payable to participants:		
Claims incurred but not reported	\$ 290,300	\$ 481,700
Postretirement benefit obligations:		
Current retirees, beneficiaries, and dependent	13,621,190	14,513,037
Other participants fully eligible for benefits	6,994,248	4,868,244
Other participants not yet fully eligible for benefits	<u>3,288,536</u>	<u>3,622,147</u>
	<u>23,903,974</u>	<u>23,003,428</u>
Plan's total benefit obligations	<u>\$ 24,194,274</u>	<u>\$ 23,485,128</u>

Plan benefit obligations totaled \$24,194,274 and \$23,485,128 for years ended 2012 and 2011, respectively. The Plan is not required to implement a funding policy to satisfy the projected obligation.

Changes in the plan benefit obligations during 2012 and 2011 and their effects on the plan benefit obligations follows:

	<u>2012</u>	<u>2011</u>
Amounts currently payable to participants:		
Balance at beginning of year	\$ 481,700	\$ 409,700
Claims reported and approved for payments	1,224,693	1,540,610
Claims paid	(1,607,493)	(2,360,010)
Experience adjustment	<u>191,400</u>	<u>(72,000)</u>
Balance at end of year	<u>290,300</u>	<u>481,700</u>

NEW ORLEANS EMPLOYERS –
INTERNATIONAL LONGSHOREMEN'S ASSOCIATION, AFL-CIO
WELFARE FUND PLAN 502
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2012 AND 2011

3. PLAN BENEFIT OBLIGATIONS: (continued)

	<u>2012</u>
Postretirement benefit obligation:	
Balance at beginning of year	\$ 23,003,428
Benefits earned, net of benefits paid	(394,063)
Changes in actuarial assumptions	1,294,609
Actuarial experience loss and (gain)	-
Balance at end of year	<u>23,903,974</u>
Plan's total benefit obligations at end of year	<u>\$ 24,194,274</u>

The change in the postretirement benefit obligation during the year ended September 30, 2011 is unavailable.

Assumptions utilized to measure the postretirement benefit obligation at September 30, 2012 and 2011 were as follows:

	<u>2012</u>	<u>2011</u>
Discount rate:	3.40%	4.50%
Postretirement Mortality Rates:		
Healthy	1990 U.S. Life Table sex-distinct	1990 U.S. Life Table sex-distinct
Disabled	Healthy rate set forward, 3 years	Healthy rate set forward, 3 years

The weighted-average health care cost-trend rate assumption has a significant effect on the amount reported in the accompanying financial statements. Using trend rates 1% higher than the assumed health care cost trend rates would result in a \$2,905,682 increase of the Accumulated Postretirement Benefit Obligation.

4. INCOME TAX STATUS:

The Internal Revenue Service has ruled that the Fund qualifies as a voluntary employees' beneficiary association under Section 501 (c) (9) of the Internal Revenue Code and is, therefore, exempt from tax under present federal income tax laws.

Plan 502's federal Annual Return/Report of Employee Benefit Plan Tax Return (Form 5500) and Return of Organization Exempt From Income Tax (Form 990) for 2011 and 2010 are subject to examination by the IRS, generally for three years after they were filed.

NEW ORLEANS EMPLOYERS –
INTERNATIONAL LONGSHOREMEN'S ASSOCIATION, AFL-CIO
WELFARE FUND PLAN 502
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2012 AND 2011

5. CONTINGENCY:

Plan 502 is involved in various claims and legal actions arising in the ordinary course of business. In the opinion of the Board, the ultimate disposition of these matters will not have a material adverse effect on the Fund's financial position.

6. DATE OF MANAGEMENT'S REVIEW:

Subsequent events have been evaluated through March 7, 2013, which is the date the financial statements were available to be issued.

Tom Daniel

From: CCH-ReturnNotification@wolterskluwer.com
Sent: Monday, June 17, 2013 2:28 PM
To: Tom Daniel
Subject: 2011 5500 Electronic Return Accepted by the Department of Labor

New Orleans Employers International,

You are receiving this e-mail on behalf of DUPLANTIER HRAPMANN
HOGAN MAHER LLP.

Your electronically filed Employee Benefit Plan for plan year 2011 has
been acknowledged as accepted for processing by the Depart of Labor on
06/17/2013.

Your return was sent to EFAST2.

Your EIN is 720570875 for Plan No. 502.

Please do not mail the paper copy of your return to the Department of
Labor. It is for your use only.

PLEASE DO NOT REPLY TO THIS E-MAIL.

We generate this e-mail automatically from your request to be notified
when your return or extension is accepted by the taxing authority. We do
not monitor this e-mail address for incoming e-mail traffic. If you need
assistance or have a question, please contact the firm preparing this return
for you. Thank you.

Product: Employee Benefit Plan

Category:

Name: New Orleans Employers International

IRS Center: DOL

e-Postmark: 06/17/13 2:10:19 PM

FEIN: 72-0570875

Plan Number: 502

Notification: Email

Fiscal Year 10/1/2011

Fiscal Year 9/30/2012

Begin Date:

End Date:

DCN	Date	Type Of Activity	Submission ID	Refund/(Due)	Updated By
	06/17/13	Upload Started			
	06/17/13	Released for Transmission - Validation In Progress			System
	06/17/13	Ready to transmit - Validation Complete			
	06/17/13	Transmitted to FD	720570875130617141008		
	06/17/13	Accepted by FD on 6/17/2013			