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Form 990

Return of Organization Exempt From Income Tax

2009

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

► The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2009 calendar year, or tax year beginning 01-01-2009 and ending 12-31-2009

B Check if applicable
 Address change
 Name change
 Initial return
 Terminated
 Amended return
 Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization
American Bureau of Shipping

Doing Business As

Number and street (or P O box if mail is not delivered to street address)
16855 Northchase Drive

City or town, state or country, and ZIP + 4
Houston, TX 770606008

D Employer identification number

13-4921556

E Telephone number

(281) 877-6000

G Gross receipts \$ 874,741,182

F Name and address of principal officer
Jeffrey J Weiner
16855 Northchase Drive
Houston, TX 770606008

H(a) Is this a group return for affiliates?
 Yes No

H(b) Are all affiliates included?
 Yes No
If "No," attach a list (see instructions)

H(c) Group exemption number ►

I Tax-exempt status 501(c) (6) ► (insert no) 4947(a)(1) or 527

J Website: ► www.eagle.org

K Form of organization Corporation Trust Association Other ►

L Year of formation 1862

M State of legal domicile NY

Part I Summary

1 Briefly describe the organization's mission or most significant activities
To promote the security of life & property on the seas

2 Check this box ► if the organization discontinued its operations or disposed of more than 25% of its net assets

3 Number of voting members of the governing body (Part VI, line 1a)	3	1,024
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	1,023
5 Total number of employees (Part V, line 2a)	5	1,141
6 Total number of volunteers (estimate if necessary)	6	0
7a Total gross unrelated business revenue from Part VIII, column (C), line 12	7a	2,549,536
b Net unrelated business taxable income from Form 990-T, line 34	7b	0

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)		0
9 Program service revenue (Part VIII, line 2g)	569,353,824	587,694,681
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	13,352,952	25,928,773
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-37,609,794	35,213,319
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	545,096,982	648,836,773

	Prior Year	Current Year
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0
14 Benefits paid to or for members (Part IX, column (A), line 4)		0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	225,837,902	251,598,123
16a Professional fundraising fees (Part IX, column (A), line 11e)		0
b Total fundraising expenses (Part IX, column (D), line 25) ►0		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	210,189,884	216,419,199
18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	436,027,786	468,017,322
19 Revenue less expenses Subtract line 18 from line 12	109,069,196	180,819,451

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	843,169,574	1,038,947,302
21 Total liabilities (Part X, line 26)	435,519,522	438,151,564
22 Net assets or fund balances Subtract line 21 from line 20	407,650,052	600,795,738

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge			
*****	2010-11-11	Date	
Signature of officer			
Jeffrey J Weiner CFO			
Type or print name and title			

Preparer's signature	Robert D Kimbrell	Date	Check if self-employed <input checked="" type="checkbox"/>	Preparer's identifying number (see instructions)
Firm's name (or yours if self-employed), address, and ZIP + 4	Apke & Kimbrell LLP 1650 Highway 6 Suite 100 Sugar Land, TX 774784928			EIN ►

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

Part III Statement of Program Service Accomplishments

1 Briefly describe the organization's mission

To serve the public interest as well as the needs of our clients by promoting the security of life, property and the natural environment through the development & verification of standards for the design, construction and operational maintenance of marine-related facilities

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

If "Yes," describe these new services on Schedule C

Yes No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

If "Yes," describe these changes on Schedule O

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses
Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code) (Expenses \$ including grants of \$) (Revenue \$)
The Corporation is a classification society which establishes and administers standards for the design, construction and periodic survey of ship structures worldwide in order to meet its exempt purpose

4c (Code) (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses

Part IV Checklist of Required Schedules

1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A

2 Is the organization required to complete Schedule B, Schedule of Contributors?

3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I

4 **Section 501(c)(3) organizations.** Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II

5 **Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.** Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III

6 Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I 

7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," complete Schedule D, Part II 

8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III 

9 Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV 

10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V 

11 Is the organization's answer to any of the following questions "Yes"? If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.
 • Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI.
 • Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII.
 • Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII.
 • Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX.
 • Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X.
 • Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? If "Yes," complete Schedule D, Part X.

12 Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII 

12A Was the organization included in consolidated, independent audited financial statements for the tax year?

Yes	No
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 If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional  12A Yes

Yes	No
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13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

14a Did the organization maintain an office, employees, or agents outside of the United States?
 b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If "Yes," complete Schedule F, Part I 

15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the U.S.? If "Yes," complete Schedule F, Part II 

16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the U.S.? If "Yes," complete Schedule F, Part III 

17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I

18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II

19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III

20 Did the organization operate one or more hospitals? If "Yes," complete Schedule H

	Yes	No
1		No
2		No
3		No
4		
5		No
6		No
7		No
8		No
9		No
10		No
11	Yes	
12		No
13		No
14a	Yes	
14b	Yes	
15	Yes	
16		No
17		No
18		No
19		No
20		No

Part IV Checklist of Required Schedules (continued)

21	Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	<input checked="" type="checkbox"/>	21	Yes	
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	<input checked="" type="checkbox"/>	22		No
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	<input checked="" type="checkbox"/>	23	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to line 25	<input type="checkbox"/>	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	<input type="checkbox"/>	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	<input type="checkbox"/>	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	<input type="checkbox"/>	24d		
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	<input type="checkbox"/>	25a		
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	<input type="checkbox"/>	25b		
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II	<input checked="" type="checkbox"/>	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? If "Yes," complete Schedule L, Part III	<input checked="" type="checkbox"/>	27		No
28	Was the organization a party to a business transaction with one of the following parties? (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)	<input type="checkbox"/>	28a	Yes	
a	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	<input checked="" type="checkbox"/>	28b		No
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	<input checked="" type="checkbox"/>	28c	Yes	
c	An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or owner? If "Yes," complete Schedule L, Part IV	<input checked="" type="checkbox"/>	29		No
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	<input type="checkbox"/>	30		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	<input type="checkbox"/>	31		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	<input type="checkbox"/>	32		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	<input type="checkbox"/>	33		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? If "Yes," complete Schedule R, Part I	<input checked="" type="checkbox"/>	34	Yes	
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1	<input checked="" type="checkbox"/>	35	Yes	
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	<input checked="" type="checkbox"/>	36		No
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	<input checked="" type="checkbox"/>	37		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	<input checked="" type="checkbox"/>	38	Yes	
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O	<input type="checkbox"/>			

Part V Statements Regarding Other IRS Filings and Tax Compliance

	Yes	No
1a Enter the number reported in Box 3 of Form 1096, <i>Annual Summary and Transmittal of U.S. Information Returns</i> . Enter -0- if not applicable	1a 128	
1b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b 0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	
2a Enter the number of employees reported on Form W-3, <i>Transmittal of Wage and Tax Statements</i> filed for the calendar year ending with or within the year covered by this return	2a 1,141	
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return (see instructions)	2b Yes	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	3a Yes	
b If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b Yes	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a Yes	
b	AR, AS, BA, BG, BE, BX, CA, CI, CH, CO, CG, HR, EZ, DA, EG, FI, FR, GM, GR, GQ, HK, IN, ID, IT, JA, SA, KS, KU, MY, MT, MX, NL, NZ, NI, NO, PK, PM, PE, RP, PL, PO, QA, RO, RS, SN, SF, SP, CE, SW, TW, TH, TU, UP, AE, UK, VE, VM, KZ	
If "Yes," enter the name of the foreign country UP, AE, UK, VE, VM, KZ		
See the instructions for exceptions and filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	No
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	No
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?	5c	
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?	6a No	
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	
d If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	
g For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	7h	
8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
9 Sponsoring organizations maintaining donor advised funds.		
a Did the organization make any taxable distributions under section 4966?	9a	
b Did the organization make a distribution to a donor, donor advisor, or related person?	9b	
10 Section 501(c)(7) organizations. Enter		
a Initiation fees and capital contributions included on Part VIII, line 12	10a	
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11 Section 501(c)(12) organizations. Enter		
a Gross income from members or shareholders	11a	
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b	
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body . . .	1a 1,024	
b	Enter the number of voting members that are independent . . .	1b 1,023	
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2 No	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3 No	
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	4 No	
5	Did the organization become aware during the year of a material diversion of the organization's assets?	5 No	
6	Does the organization have members or stockholders?	6 Yes	
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a Yes	
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b Yes	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
a	The governing body?	8a Yes	
b	Each committee with authority to act on behalf of the governing body?	8b Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9 No	

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Does the organization have local chapters, branches, or affiliates?	10a No	
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	10b No	
11	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	11 Yes	
11A	Describe in Schedule O the process, if any, used by the organization to review the Form 990		
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13	12a Yes	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b Yes	
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c Yes	
13	Does the organization have a written whistleblower policy?	13 Yes	
14	Does the organization have a written document retention and destruction policy?	14 Yes	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official	15a Yes	
b	Other officers or key employees of the organization	15b Yes	
	If "Yes" to line a or b, describe the process in Schedule O (See instructions)		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a Yes	
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16b Yes	

Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed ►

18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c) (3)s only) available for public inspection. Indicate how you make these available. Check all that apply
 Own website Another's website Upon request

19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public. See Additional Data Table

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ►
 Jeffrey J Weiner
 16855 Northchase Drive
 Houston, TX 770606008
 (281) 877-6509

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year. Use Schedule J-2 if additional space is needed.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and **current** key employees Enter -0- in columns (D), (E), and (F) if no compensation was paid
- List all of the organization's **current** key employees See instructions for definition of "key employee "
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations
- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

List persons in the following order: individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons.

Check this box if the organization did not compensate any current or former officer, director, trustee or key employee.

1b Total	13,989,229	0	634,273
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2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization **►457**

		Yes	No
3	Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual	3	Yes
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	4	Yes
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? If "Yes," complete Schedule J for such person	5	No

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization

(A) Name and business address	(B) Description of services	(C) Compensation
Baker & Hostetler LLP 100 Louisiana Suite 2000 Houston, TX 770025009	Legal Services	1,921,535
Ernst & Young PO Box 848107 Dallas, TX 752848107	Audit Services	1,612,926
Fulbright & Jaworski 1301 McKinney Houston, TX 770103095	Legal Services	914,690
Foster Quan LLP 600 Travis Street Suite 2000 Houston, TX 77002	Legal	385,312
Hill Rivkins & Hayden 45 Broadway Suite 1500 New York, NY 100063739	Legal Services	379,473
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization ►20		

Part VIII Statement of Revenue

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
						Contributions, gifts, grants and other similar amounts
Contributions, gifts, grants and other similar amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f				
	g Noncash contributions included in lines 1a-1f \$ _____					
	h Total. Add lines 1a-1f ►					
Program Service Revenue	2a Certification, Other b _____ c _____ d _____ e _____ f All other program service revenue	Business Code				
		541,900	587,694,681	585,145,145	2,549,536	
	g Total. Add lines 2a-2f ►	587,694,681				
	3 Investment income (including dividends, interest and other similar amounts) ►		34,702,473		34,702,473	
4 Income from investment of tax-exempt bond proceeds . . . ►						
5 Royalties ►						
6a Gross Rents b Less rental expenses c Rental income or (loss) d Net rental income or (loss) ►	(i) Real	(ii) Personal				
7a Gross amount from sales of assets other than inventory b Less cost or other basis and sales expenses c Gain or (loss) d Net gain or (loss) ►	(i) Securities	(ii) Other				
	217,087,530	43,179				
	225,904,409					
	-8,816,879	43,179				
	d Net gain or (loss) ►		-8,773,700	-8,773,700		
8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 a b Less direct expenses b c Net income or (loss) from fundraising events . . . ►						
9a Gross income from gaming activities See Part IV, line 19 a b Less direct expenses b c Net income or (loss) from gaming activities . . . ►						
10a Gross sales of inventory, less returns and allowances a b Less cost of goods sold b c Net income or (loss) from sales of inventory . . . ►						
Miscellaneous Revenue	Business Code					
11a Unrealized Gain on Sec b Other Income c Other Income - ABS d All other revenue e Total. Add lines 11a-11d ►	900,099	37,367,472	37,367,472			
	900,099	395,383	395,383			
	900,099	-2,549,536	-2,549,536			
	e Total. Add lines 11a-11d ►	35,213,319				
12 Total revenue. See Instructions ►	648,836,773	611,584,764	2,549,536	34,702,473		

Part IX Statement of Functional Expenses**Section 501(c)(3) and 501(c)(4) organizations must complete all columns.****All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).**

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U S See Part IV, line 21				
2 Grants and other assistance to individuals in the U S See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	14,522,974			
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	176,819,113			
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	32,815,080			
9 Other employee benefits	14,934,340			
10 Payroll taxes	12,506,616			
11 Fees for services (non-employees)				
a Management				
b Legal	6,125,672			
c Accounting	3,450,671			
d Lobbying				
e Professional fundraising See Part IV, line 17				
f Investment management fees				
g Other	17,621,754			
12 Advertising and promotion	776,767			
13 Office expenses	3,178,260			
14 Information technology				
15 Royalties				
16 Occupancy	14,169,183			
17 Travel	19,430,712			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	489,284			
21 Payments to affiliates	30,117,274			
22 Depreciation, depletion, and amortization	9,082,573			
23 Insurance				
24 Other expenses Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below)				
a Employee Related	38,865,131			
b Independent Contractors	17,840,080			
c Taxes	16,669,237			
d Systems & Telecommunica	15,330,820			
e Reimbursable Expenses	11,596,077			
f All other expenses	11,675,704			
25 Total functional expenses. Add lines 1 through 24f	468,017,322			
26 Joint costs. Check here <input checked="" type="checkbox"/> if following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A) Beginning of year	(B) End of year
Assets	1 Cash—non-interest-bearing	1	
	2 Savings and temporary cash investments	2	214,692,287
	3 Pledges and grants receivable, net	3	
	4 Accounts receivable, net	4	125,301,116
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L	5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Complete Part II of Schedule L	6	
	7 Notes and loans receivable, net	7	
	8 Inventories for sale or use	8	
	9 Prepaid expenses and deferred charges	9	14,399,709
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a	96,801,902
	b Less accumulated depreciation	10b	68,902,929
		10c	24,725,673
	11 Investments—publicly traded securities	11	252,062,087
	12 Investments—other securities See Part IV, line 11	12	144,579,875
	13 Investments—program-related See Part IV, line 11	13	
	14 Intangible assets	14	
	15 Other assets See Part IV, line 11	15	260,013,255
	16 Total assets. Add lines 1 through 15 (must equal line 34)	16	843,169,574
		17	1,038,947,302
Liabilities	17 Accounts payable and accrued expenses	17	58,108,568
	18 Grants payable	18	
	19 Deferred revenue	19	281,658,506
	20 Tax-exempt bond liabilities	20	
	21 Escrow or custodial account liability Complete Part IV of Schedule D	21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L	22	
	23 Secured mortgages and notes payable to unrelated third parties	23	
	24 Unsecured notes and loans payable to unrelated third parties	24	
	25 Other liabilities Complete Part X of Schedule D	25	98,384,490
	26 Total liabilities. Add lines 17 through 25	26	435,519,522
Net Assets or Fund Balances	27 Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.		
	27 Unrestricted net assets	27	
	28 Temporarily restricted net assets	28	
	29 Permanently restricted net assets	29	
	30 Organizations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 30 through 34.		
	30 Capital stock or trust principal, or current funds	30	600,795,738
	31 Paid-in or capital surplus, or land, building or equipment fund	31	0
	32 Retained earnings, endowment, accumulated income, or other funds	32	0
	33 Total net assets or fund balances	33	407,650,052
	34 Total liabilities and net assets/fund balances	34	600,795,738

Part XI Financial Statements and Reporting

1 Accounting method used to prepare the Form 990 Cash Accrual Other _____
 If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O

2a Were the organization's financial statements compiled or reviewed by an independent accountant?

b Were the organization's financial statements audited by an independent accountant?

c If "Yes," to 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
 If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O

d If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both
 Separate basis Consolidated basis Both consolidated and separated basis

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?

b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

	Yes	No
2a		No
2b	Yes	
2c	Yes	
3a		No
3b		

Additional Data

Software ID:
Software Version:
EIN: 13-4921556
Name: American Bureau of Shipping

SCHEDULE D

(Form 990)

Supplemental Financial Statements**2009**Department of the Treasury
Internal Revenue Service

► Complete if the organization answered "Yes," to Form 990,
Part IV, line 6, 7, 8, 9, 10, 11, or 12.
► Attach to Form 990. ► See separate instructions.

**Open to Public
Inspection****Name of the organization**
American Bureau of Shipping**Employer identification number**

13-4921556

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? Yes No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? Yes No

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply)

Preservation of land for public use (e.g., recreation or pleasure) Preservation of an historically importantly land area

Protection of natural habitat Preservation of a certified historic structure

Preservation of open space

2 Complete lines 2a-2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

	Held at the End of the Year
2a	
2b	
2c	
2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year ► _____

4 Number of states where property subject to conservation easement is located ► _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting and enforcing conservation easements during the year ► _____

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ► \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)? Yes No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1 ► \$ _____

(ii) Assets included in Form 990, Part X ► \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items

a Revenues included in Form 990, Part VIII, line 1 ► \$ _____

b Assets included in Form 990, Part X ► \$ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply)

a Public exhibition
b Scholarly research
c Preservation for future generations

d Loan or exchange programs
e Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIV and complete the following table

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21? Yes No

b If "Yes," explain the arrangement in Part XIV

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current Year	(b) Prior Year	(c) Two Years Back	(d) Three Years Back	(e) Four Years Back
1a Beginning of year balance					
b Contributions					
c Investment earnings or losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the year end balance held as

a Board designated or quasi-endowment ► %

b Permanent endowment ► %

c Term endowment ► %

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

(i) unrelated organizations Yes No

(ii) related organizations Yes No

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? Yes No

Yes	No
3a(i)	
3a(ii)	
3b	

4 Describe in Part XIV the intended uses of the organization's endowment funds

Part VI Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10.

	Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land					
b Buildings		1,047,655	473,977	573,678	
c Leasehold improvements		14,526,659	8,135,136	6,391,523	
d Equipment		76,143,581	57,108,473	19,035,108	
e Other		5,084,007	3,185,343	1,898,664	
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).)					27,898,973

Part VII Investments—Other Securities. See Form 990, Part X, line 12

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Financial derivatives		
Closely-held equity interests		
Other		
Investment in Subsidiaries	144,579,875	C

Part VIII Investments—Program Related. See Form 990, Part X, line 13.

Total. (Column (b) should equal Form 990, Part X, col (B) line 13)

Part IX Other Assets. See Form 990, Part X, line 15.	(a) Description	(b) Book value
Other Assets		12,373,847
Due From Affiliates		66,039,778
Accrued Billings		162,868,352
Deferred Tax Asset		17,388,680
Accrued Interest		1,342,598

Total. (Column (b) should equal Form 990, Part X, col.(B) line 15.)

2. Fin 48 Footnote In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48.

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	648,836,773
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	468,017,322
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	180,819,451
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	12,326,235
9	Total adjustments (net) Add lines 4 - 8	9	12,326,235
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	193,145,686

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements	1	911,592,000
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	262,755,227
e	Add lines 2a through 2d	2e	262,755,227
3	Subtract line 2e from line 1	3	648,836,773
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	0
5	Total Revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12)	5	648,836,773

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	1	729,390,000
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV)	2d	261,372,678
e	Add lines 2a through 2d	2e	261,372,678
3	Subtract line 2e from line 1	3	468,017,322
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	0
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18)	5	468,017,322

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information

Identifier	Return Reference	Explanation
Part XI, Line 8 - Other Adjustments		Difference relates primarily to changes in other comprehensive income for pension liability and foreign currency translation adjustments
Part XII, Line 2d - Other Adjustments		Differences relate to revenue from subsidiaries that are reported in Form 1120 or 5471
Part XIII, Line 2d - Other Adjustments		Differences relate to expenses from subsidiaries that are reported in Form 1120 or 5471

2009

Open to Public
InspectionSCHEDULE F
(Form 990)Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

► Complete if the organization answered "Yes" to Form 990,
Part IV, line 14b, 15, or 16.
► Attach to Form 990. ► See separate instructions.

Name of the organization
American Bureau of ShippingEmployer identification number
13-4921556**Part I General Information on Activities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

1 For grantmakers. Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No

2 For grantmakers. Describe in Part IV the organization's procedures for monitoring the use of grant funds outside the United States

3 Activities per Region (Use Schedule F-1 (Form 990) if additional space is needed)

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
East Asia and Pacific	42	1,215	Program Services	Ship Classification, Testing, Surveys, Certification, Others	257,926,636
Europe	17	441	Program Services	Ship Classification, Testing, Surveys, Certification, Others	15,899,273
Middle East and North Africa	14	83	Program Services	Ship Classification, Testing, Surveys, Certification, Others	26,978,772
North America	12	33	Program Services	Ship Classification, Testing, Surveys, Certification, Others	8,084,007
Russia and Newly Independent States	4	12	Program Services	Ship Classification, Testing, Surveys, Certification, Others	3,084,749
South America	14	91	Program Services	Ship Classification, Testing, Surveys, Certification, Others	28,602,640
South Asia	10	53	Program Services	Ship Classification, Testing, Surveys, Certification, Others	5,695,835
Sub-Saharan Africa	5	53	Program Services	Ship Classification, Testing, Surveys, Certification, Others	6,675,025
Europe			Investments		
Middle East and North Africa			Investments		
Sub-Saharan Africa			Investments		
East Asia and Pacific			Investments		
North America			Investments		
South America			Investments		
South Asia			Investments		
Totals ►	118	1,981			352,946,937

Part II Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Check this box if no one recipient received more than \$5,000. Use Schedule F-1 (Form 990) if additional space is needed.

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter ► 1

Part III Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 16. Use Schedule F-1 (Form 990) if additional space is needed.

Part IV Supplemental Information

Complete this part to provide the information required in Part I, line 2, and any additional information.

Schedule I
(Form 990)

OMB No 1545-0047

Grants and Other Assistance to Organizations,
Governments and Individuals in the United States

2009

Complete if the organization answered "Yes," to Form 990, Part IV, line 21 or 22.

► Attach to Form 990

Open to Public
InspectionDepartment of the Treasury
Internal Revenue ServiceName of the organization
American Bureau of ShippingEmployer identification number
13-4921556**Part I General Information on Grants and Assistance**

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21 for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Use Part IV and Schedule I-1 (Form 990) if additional space is needed. ►

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
See Additional Data Table							

2 Enter total number of section 501(c)(3) and government organizations ► 15

3 Enter total number of other organizations ► 0

Part III Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 22. Use Schedule I-1 (Form 990) if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance

Part IV **Supplemental Information.** Complete this part to provide the information required in Part I, line 2, and any other additional information.

Identifier	Return Reference	Explanation
Procedure for Monitoring Grants in the U S	Part I, Line 2	Schedule I, Part I, Line 2 Charitable Contributions are approved by the Board of Directors

Software ID:
Software Version:
EIN: 13-4921556
Name: American Bureau of Shipping

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
United Way 50 Waugh Drive Houston, TX 77007	74-1167964	501(c)(3)	102,729		FMV		Cash Contributions - Corporate Match for employee contributions to United Way of the Texas Gulf Coast
California Maritime Academy 200 Maritime Academy Drive Vallejo, CA 94590	23-7213404	501(c)(3)	100,000		FMV		Cash Contributions - Scholarship for Tuition and Books
Colorado School of Mines 1600 Arapahoe Street Golden, CO 804011851	84-0509064	501(c)(3)	20,000		FMV		Cash Contributions - providing financial aid in the form of scholarship awards to undergraduate students enrolled at Colorado School of Mines
Foundation for Center for Energy 3225 Gallows Road Fairfax, VA 22037	54-1962639	501(c)(3)	50,000		FMV		Cash Contributions - Purposes of contribution is to support the research of the center for energy that includes marine transportation and public policy
Texas A&M University PO Box 1675 Galveston, TX 77553	76-0109831	501(c)(3)	100,000		FMV		Cash Contributions - 10 Scholarships for tuition and books
Houston Intercontinental Chamber of Commerce 250 North Sam Houston Pkwy E Ste 200 Houston, TX 77060	76-0666611	501(c)(3)	22,710		FMV		Cash Contributions - To support the mission of the Chamber to promote and stimulate business development and community involvement in the North Houston area
University of Michigan 2600 Draper Drive Ann Arbor, MI 48109	23-7206591	501(c)(3)	100,000		FMV		Cash Contributions - Scholarships for tuition and books
SUNY Maritime College 6 Pennyfield Avenue Throggs Neck, NY 10465	13-3789884	501(c)(3)	100,000		FMV		Cash Contributions - Scholarships for tuition and books
SUNY Maritime College 6 Pennyfield Avenue Throggs Neck, NY 10465	13-3789884	501(c)(3)	20,000		FMV		Cash Contributions - Sponsorship of the Admiral's scholarship dinner - proceeds from the dinner will benefit the Maritime college scholarship fund for the students studying for undergraduate degrees
Seamen's Church Institute 241 Water Street New York, NY 10038	05-0263174	501(c)(3)	25,000		FMV		Cash Contributions - Sponsorship of the Seamen's church institute award dinner - proceeds of which support the programs of the institute. The institute cares for the personal, professional and spiritual needs of mariners around the world

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Maine Maritime Academy Box C-3 Castine, ME 04420	01-6000724	501(c)(3)	100,000		FMV		Cash Contributions - Scholarships support a PhD student in the field of ship structural reliability
Maine Maritime Academy Box C-3 Castine, ME 04420	01-6000724	501(c)(3)	10,000		FMV		Cash Contributions - 10 Scholarships for tuition and books
Massachusetts Maritime Academy 101 Academy Drive Buzzards Bay, MA 02532	23-7025807	501(c)(3)	100,000		FMV		Cash Contributions - Sponsorship of golf tournament - proceeds benefits athletic department of Maine Maritime Academy
Massachusetts Maritime Academy 101 Academy Drive Buzzards Bay, MA 02532	23-7025807	501(c)(3)	25,000		FMV		Cash Contributions - Scholarships for tuition and books
Massachusetts Maritime Academy 101 Academy Drive Buzzards Bay, MA 02532	23-7025807	501(c)(3)	15,000		FMV		Cash Contributions - Scholarship of the Admiral's Ball - proceeds go toward Emergency Rice
							Cash Contributions - 8 Scholarships for tuition and books
							Cash Contributions - To establish the ABS Harsh Environment Technology Program at the Memorial University of Newfoundland
MIT - Massachusetts Institute of Technology 77 Massachusetts Ave Bldg 5-228A Cambridge, MA 021394307	04-2103594	501(c)(3)	100,000		FMV		Cash Contributions - Graduate Scholarships for tuition and books
North Houston Economic Development Council (NHEDC) 250 North Sam Houston Pkwy E Ste 200 Houston, TX 77060	76-0164765	501(c)(3)	7,500		FMV		Cash Contributions - sponsorships general purpose
Maine Maritime Academy Box C-3 Castine, ME 04420	01-6000724	501(c)(3)	500,000		FMV		Cash Contributions - To provide funding for the ABS Center for applied engineering and research facility

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Massachusetts Maritime Academy 101 Academy Drive Buzzards Bay, MA 02532	23-7025807	501(c)(3)	612,000		FMV		Cash Contributions - To provide funding for a new library/information commons
California Maritime Academy 200 Maritime Academy Drive Vellerjo, CA 945908181	23-7213404	501(c)(3)	600,000		FMV		Cash Contributions - To provide funding to establish the school of Maritime policy and management and a new lecture hall
University of California Berkeley 208 McLaughlin Hall 1722 Berkeley, CA 94720	94-6090626	501(c)(3)	660,000		FMV		Cash Contributions - To provide financial support for ocean engineering research and education
Webb Institute 298 Crescent Beach Road Glen Cove, NY 115421398	11-1630912	501(c)(3)	400,000		FMV		Cash Contributions - To fund the establishment of the American Bureau of Shipping chair in naval architecture and marine engineering The gift will support the salary and overhead of the chair

Schedule J
(Form 990)**Compensation Information**

OMB No 1545-0047

2009**Open to Public
Inspection**Department of the Treasury
Internal Revenue Service

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
► Complete if the organization answered "Yes" to Form 990, Part IV, question 23.
► Attach to Form 990. ► See separate instructions.

Name of the organization
American Bureau of Shipping**Employer identification number**
13-4921556**Part I Questions Regarding Compensation**

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items

<input checked="" type="checkbox"/> First-class or charter travel	<input checked="" type="checkbox"/> Housing allowance or residence for personal use
<input checked="" type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence
<input checked="" type="checkbox"/> Tax indemnification and gross-up payments	<input checked="" type="checkbox"/> Health or social club dues or initiation fees
<input type="checkbox"/> Discretionary spending account	<input checked="" type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)

b If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?

3 Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply

<input checked="" type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract
<input checked="" type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study
<input checked="" type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee

4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization

a Receive a severance payment or change-of-control payment?

b Participate in, or receive payment from, a supplemental nonqualified retirement plan?

c Participate in, or receive payment from, an equity-based compensation arrangement?

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III

Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.

5 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of

a The organization?

b Any related organization?

If "Yes," to line 5a or 5b, describe in Part III

6 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of

a The organization?

b Any related organization?

If "Yes," to line 6a or 6b, describe in Part III

7 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs. section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1b	Yes	
2	Yes	
4a		No
4b	Yes	
4c		No
5a		
5b		
6a		
6b		
7		
8		
9		

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use Schedule J-1 if additional space needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions on row (ii). Do not list any individuals that are not listed on Form 990, Part VII

Note. The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a.

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8. Also complete this part for any additional information

Identifier	Return Reference	Explanation
	Part I, Line 1a	The items marked on Schedule J, Part I, Line 1(a) are provided to various officers, directors, key employees and highly compensated employees in accordance with the Company policies. Compensation is imputed where applicable, with respect to such benefits in compliance with the tax regulation(s) in effect for the tax year.

Software ID:
Software Version:
EIN: 13-4921556
Name: American Bureau of Shipping

Form 990, Schedule J, Part II - Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
	(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other compensation				
Robert D Somerville	(i) 742,285 (ii) 0	(i) 1,250,000 (ii) 0	(i) 2,067,184 (ii) 0	(C) 0	(D) 0	(E) 4,059,469 (B)(i)-(D) 0	(F) 0 0
Donald Liu	(i) 143,200 (ii) 0	(i) 0 (ii) 0	(i) 0 (ii) 0	(C) 0	(D) 0	(E) 143,200 (B)(i)-(D) 0	(F) 0 0
Leonard H Tyler	(i) 20,500 (ii) 0	(i) 0 (ii) 0	(i) 0 (ii) 0	(C) 0	(D) 0	(E) 20,500 (B)(i)-(D) 0	(F) 0 0
Peter H Cressy	(i) 22,500 (ii) 0	(i) 0 (ii) 0	(i) 0 (ii) 0	(C) 0	(D) 0	(E) 22,500 (B)(i)-(D) 0	(F) 0 0
Richard D DeSimone	(i) 24,900 (ii) 0	(i) 0 (ii) 0	(i) 0 (ii) 0	(C) 0	(D) 0	(E) 24,900 (B)(i)-(D) 0	(F) 0 0
Douglas C Wolcott	(i) 38,500 (ii) 0	(i) 0 (ii) 0	(i) 0 (ii) 0	(C) 0	(D) 0	(E) 38,500 (B)(i)-(D) 0	(F) 0 0
Christopher Wiernicki	(i) 429,431 (ii) 0	(i) 439,900 (ii) 0	(i) 8,205 (ii) 0	(C) 321,906 (D) 0	(E) 1,199,442 (B)(i)-(D) 0	(F) 0 0	
John A Hickey	(i) 26,200 (ii) 0	(i) 0 (ii) 0	(i) 0 (ii) 0	(C) 0	(D) 0	(E) 26,200 (B)(i)-(D) 0	(F) 0 0
Dean E Taylor	(i) 15,500 (ii) 0	(i) 0 (ii) 0	(i) 0 (ii) 0	(C) 0	(D) 0	(E) 15,500 (B)(i)-(D) 0	(F) 0 0
Michael L Carthew	(i) 0 (ii) 0	(i) 0 (ii) 0	(i) 0 (ii) 0	(C) 0	(D) 0	(E) 0 (B)(i)-(D) 0	(F) 0 0
T Peter Pappas	(i) 47,700 (ii) 0	(i) 0 (ii) 0	(i) 0 (ii) 0	(C) 0	(D) 0	(E) 47,700 (B)(i)-(D) 0	(F) 0 0
Michael D Tusiani	(i) 11,000 (ii) 0	(i) 0 (ii) 0	(i) 0 (ii) 0	(C) 0	(D) 0	(E) 11,000 (B)(i)-(D) 0	(F) 0 0
Choo Chiau Beng	(i) 13,500 (ii) 0	(i) 0 (ii) 0	(i) 0 (ii) 0	(C) 0	(D) 0	(E) 13,500 (B)(i)-(D) 0	(F) 0 0
Elizabeth D Whitaker	(i) 13,500 (ii) 0	(i) 0 (ii) 0	(i) 0 (ii) 0	(C) 0	(D) 0	(E) 13,500 (B)(i)-(D) 0	(F) 0 0
George Goulandris	(i) 0 (ii) 0	(i) 0 (ii) 0	(i) 0 (ii) 0	(C) 0	(D) 0	(E) 0 (B)(i)-(D) 0	(F) 0 0
Craig H Stevenson	(i) 0 (ii) 0	(i) 0 (ii) 0	(i) 0 (ii) 0	(C) 0	(D) 0	(E) 0 (B)(i)-(D) 0	(F) 0 0
Gary A Latin	(i) 326,793 (ii) 0	(i) 55,238 (ii) 0	(i) 5,404 (ii) 0	(C) 93,074 (D) 0	(E) 480,509 (B)(i)-(D) 0	(F) 0 0	
Antonio C Lino Costa	(i) 0 (ii) 0	(i) 0 (ii) 0	(i) 381,549 (ii) 0	(C) 0 (D) 0	(E) 381,549 (B)(i)-(D) 0	(F) 0 0	
Jeffrey J Weiner	(i) 352,300 (ii) 0	(i) 172,360 (ii) 0	(i) -465 (ii) 0	(C) 38,362 (D) 0	(E) 562,557 (B)(i)-(D) 0	(F) 0 0	
Stewart H Wade	(i) 251,368 (ii) 0	(i) 53,684 (ii) 0	(i) 3,551 (ii) 0	(C) 45,645 (D) 0	(E) 354,248 (B)(i)-(D) 0	(F) 0 0	
Thomas A Miller	(i) 304,587 (ii) 0	(i) 109,509 (ii) 0	(i) 681 (ii) 0	(C) 61,531 (D) 0	(E) 476,308 (B)(i)-(D) 0	(F) 0 0	
William J Sember	(i) 255,721 (ii) 0	(i) 65,666 (ii) 0	(i) 304,794 (ii) 0	(C) 0 (D) 0	(E) 626,181 (B)(i)-(D) 0	(F) 0 0	
Linwood A Pendexter	(i) 268,221 (ii) 0	(i) 40,473 (ii) 0	(i) 130,534 (ii) 0	(C) 0 (D) 0	(E) 439,228 (B)(i)-(D) 0	(F) 0 0	
James Liebertz	(i) 236,915 (ii) 0	(i) 47,751 (ii) 0	(i) 289,186 (ii) 0	(C) 0 (D) 0	(E) 573,852 (B)(i)-(D) 0	(F) 0 0	
Todd W Grove	(i) 259,904 (ii) 0	(i) 69,086 (ii) 0	(i) 390,444 (ii) 0	(C) 58,557 (D) 0	(E) 777,991 (B)(i)-(D) 0	(F) 0 0	
T Raymond Bennett	(i) 241,925 (ii) 0	(i) 62,851 (ii) 0	(i) 62,791 (ii) 0	(C) 0 (D) 0	(E) 367,567 (B)(i)-(D) 0	(F) 0 0	
Thomas H Gilmour	(i) 235,785 (ii) 0	(i) 61,128 (ii) 0	(i) 8,597 (ii) 0	(C) 8,607 (D) 0	(E) 314,117 (B)(i)-(D) 0	(F) 0 0	
Peter Tang-Jensen	(i) 249,508 (ii) 0	(i) 33,480 (ii) 0	(i) 3,015 (ii) 0	(C) 6,591 (D) 0	(E) 292,594 (B)(i)-(D) 0	(F) 0 0	
Robert Giuffra	(i) 217,831 (ii) 0	(i) 30,096 (ii) 0	(i) 3,258 (ii) 0	(C) 0 (D) 0	(E) 251,185 (B)(i)-(D) 0	(F) 0 0	
Mark McGrath	(i) 213,253 (ii) 0	(i) 42,332 (ii) 0	(i) 224,666 (ii) 0	(C) 0 (D) 0	(E) 480,251 (B)(i)-(D) 0	(F) 0 0	
Kenneth L Richardson	(i) 248,991 (ii) 0	(i) 0 (ii) 0	(i) 0 (ii) 0	(C) 0 (D) 0	(E) 248,991 (B)(i)-(D) 0	(F) 0 0	
Martin Hruska	(i) 116,067 (ii) 0	(i) 17,600 (ii) 0	(i) 399,116 (ii) 0	(C) 0 (D) 0	(E) 532,783 (B)(i)-(D) 0	(F) 0 0	
Robert Gilman	(i) 197,314 (ii) 0	(i) 34,000 (ii) 0	(i) 218,794 (ii) 0	(C) 0 (D) 0	(E) 450,108 (B)(i)-(D) 0	(F) 0 0	
Richard Pride	(i) 110,315 (ii) 0	(i) 15,684 (ii) 0	(i) 357,005 (ii) 0	(C) 0 (D) 0	(E) 483,004 (B)(i)-(D) 0	(F) 0 0	
Das Menon	(i) 107,626 (ii) 0	(i) 8,500 (ii) 0	(i) 286,016 (ii) 0	(C) 0 (D) 0	(E) 402,142 (B)(i)-(D) 0	(F) 0 0	
Kingsley Koo	(i) 391,902 (ii) 0	(i) 0 (ii) 0	(i) 0 (ii) 0	(C) 0 (D) 0	(E) 391,902 (B)(i)-(D) 0	(F) 0 0	
Vincent F Roth	(i) 0 (ii) 0	(i) 0 (ii) 0	(i) 100,524 (ii) 0	(C) 0 (D) 0	(E) 100,524 (B)(i)-(D) 0	(F) 0 0	

Schedule L
(Form 990 or 990-EZ)**Transactions with Interested Persons**

OMB No 1545-0047

2009**Open to Public
Inspection**Department of the Treasury
Internal Revenue Service

► Complete if the organization answered
"Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c,
or Form 990-EZ, Part V lines 38a or 40b.

► Attach to Form 990 or Form 990-EZ. ► See separate instructions.

Name of the organization
American Bureau of Shipping**Employer identification number**

13-4921556

Part I Excess Benefit Transactions (section 501(c)(3) and section 501 (c)(4) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

1 (a) Name of disqualified person (b) Description of transaction (c) Corrected?
Yes No

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958 ► \$ _____

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ► \$ _____

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a

(a) Name of interested person and purpose	(b) Loan to or from the organization?	(c) Original principal amount	(d) Balance due	(e) In default?	(f) Approved by board or committee?		(g) Written agreement?	
					To	From	Yes	No
Total								

Total ► \$ | | | | | | |

Part III Grants or Assistance Benefitting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of grant or type of assistance

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?
				Yes No
Donald Lui	Director	143,200	Consulting Services	No

SCHEDULE O
(Form 990)**Supplemental Information to Form 990****2009****Open to Public
Inspection**

**Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.
► Attach to Form 990.**

Name of the organization
American Bureau of Shipping**Employer identification number**

13-4921556

Identifier	Return Reference	Explanation
Form 990, Part VI, Section A, line 6		The organization has members
Form 990, Part VI, Section A, line 7a		There are 1024 voting members of the governing body
Form 990, Part VI, Section A, line 7b		Several decisions of governing body are subject to approval
Form 990, Part VI, Section B, line 11		Review by CFO and General Counsel After Form 990 is prepared by an outside consultant it is reviewed by the CFO and General Counsel After this review the Form 990 is provided to the Board of Directors
Form 990, Part VI, Section B, line 12c		The conflict of interest policy is not made available to the public
Form 990, Part VI, Section B, line 15		The review process for compensation of the organization's independent executive officers, directors and Key employees is performed by an independent agency and approved by the compensation committee
Form 990, Part VI, Section C, line 19		The governing documents, conflict of interest policy and financial statements are not made available to the public
Form 990, Part XI, Line 2c		The was no change to this process

**SCHEDULE R
(Form 990)****Related Organizations and Unrelated Partnerships****2009**

► Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.
 ► Attach to Form 990. ► See separate instructions.

**Open to Public
Inspection**Department of the Treasury
Internal Revenue Service**Name of the organization**
American Bureau of Shipping**Employer identification number**

13-4921556

Part I Identification of Disregarded Entities (Complete if the organization answered "Yes" on Form 990, Part IV, line 33.)

(a) Name, address, and EIN of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
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Part II Identification of Related Tax-Exempt Organizations (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity
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ABS Foundation Inc

16855 Northchase Drive

Houston, TX 77060
51-0677119

Dormant

DE

American Bureau of
Shipping

Part III Identification of Related Organizations Taxable as a Partnership (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?
Shanghai ABS Technical Inspection Company Ltd 1803 Bao An PI 800 Dong Fang Shanghai CH ABS CCC Risk Management Consulting Ltd	Engineering	CH	ABSG Consulting Inc	Related	6,480,221	6,070,449	No		Yes
	Engineering	CH	ABSG Consulting Inc	Related	55,921	76,414	No		Yes

Part IV Identification of Related Organizations Taxable as a Corporation or Trust (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership
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See Additional Data Table

Part V Transactions With Related Organizations (Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35, or 36.)**Note.** Complete line 1 if any entity is listed in Parts II, III or IV**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

- a** Receipt of (i) interest (ii) annuities (iii) royalties (iv) rent from a controlled entity
- b** Gift, grant, or capital contribution to other organization(s)
- c** Gift, grant, or capital contribution from other organization(s)
- d** Loans or loan guarantees to or for other organization(s)
- e** Loans or loan guarantees by other organization(s)
- f** Sale of assets to other organization(s)
- g** Purchase of assets from other organization(s)
- h** Exchange of assets
- i** Lease of facilities, equipment, or other assets to other organization(s)
- j** Lease of facilities, equipment, or other assets from other organization(s)
- k** Performance of services or membership or fundraising solicitations for other organization(s)
- l** Performance of services or membership or fundraising solicitations by other organization(s)
- m** Sharing of facilities, equipment, mailing lists, or other assets
- n** Sharing of paid employees
- o** Reimbursement paid to other organization for expenses
- p** Reimbursement paid by other organization for expenses
- q** Other transfer of cash or property to other organization(s)
- r** Other transfer of cash or property from other organization(s)

	Yes	No
1a	Yes	
1b	Yes	
1c		No
1d	Yes	
1e		No
1f		No
1g		No
1h		No
1i	Yes	
1j		No
1k	Yes	
1l	Yes	
1m	Yes	
1n		No
1o		No
1p	Yes	
1q	Yes	
1r	Yes	

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds(a)
Name of other organization(b)
Transaction type(a-r)(c)
Amount involved

(1) See Additional Data Table

(2)

(3)

(4)

(5)

(6)

Part VI Unrelated Organizations Taxable as a Partnership (Complete if the organization answered "Yes" on Form 990, Part IV, line 37.)

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Are all partners section 501(c)(3) organizations?	(e) Share of end-of-year assets	(f) Disproportionate allocations?	(g) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(h) General or managing partner?
			Yes No		Yes No		Yes No

Software ID:
Software Version:
EIN: 13-4921556
Name: American Bureau of Shipping

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal Domicile (State or Foreign Country)	(d) Direct Controlling Entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income (\$)	(g) Share of end-of-year assets (\$)	(h) Percentage ownership
ABS Group Services de Mexico SA De CV Hamburg No 254-201 Col Juarez Mexico City 06600 MX	Engineering	MX	ABSG Consulting Inc	C	10,312,973	2,838,799	99.470 %
ABS Group Services Do Brasil Ltda AV Venezuela 3 19th Floor Rio De Janeiro 20081-311 BR	Engineering	BR	ABSG Consulting Inc	C	22,333,693	9,739,589	100.000 %
ABSG Consulting (Canada) Ltd Royal Bank Plaza 38th Fl S Tower Toronto M5J2J7 CA	Inactive	CA	ABSG Consulting Inc	C			100.000 %
ABS Industrial Verification (India) Pvt Ltd 109 Sarvodaya Nagar 3 Ahmedabad 380-060 IN	Engineering	IN	ABSG Consulting Inc	C	2,337,451	1,607,351	100.000 %
ABS Industrial Verification (Malaysia) Snd Bhd Lot 206A 2nd Floor Jalan Desa Baha Kuala Lumpur 58100 MY	Engineering	MY	ABSG Consulting Inc	C	2,401,037	1,062,574	100.000 %
Quality Resources de Mexico SA de CV Hamburg No 254-201 Col Juarez Mexico City 06600 MX	Engineering	MX	ABSG Consulting Inc	C		560,004	100.000 %
EQE Bulgaria AD 1 Hristo Smirnenski Blvd Sofia 1164 BU	Engineering	BU	ABSG Consulting Inc	C	1,740,976	984,632	70.000 %
ABS Consulting Ltd EQE House The Beacons Warrington Cheshire WA3 6WJ UK	Engineering	UK	ABSG Consulting Inc	C	21,155,764	5,948,841	100.000 %
EQECAT Sarl 16 Rue Drout Paris 75009 FR	Engineering	FR	ABSG Consulting Inc	C	2,232,277	1,170,253	100.000 %
ABS Consulting (S) PTE Ltd 438 Alexandra Road 09-01 Singapore 119958 SN	Engineering	SN	ABSG Consulting Inc	C	7,203	317,656	100.000 %
Prosoft Resources Ltd (UK) EQE House The Beacons Warrington Cheshire WA3 6WJ UK	Engineering	UK	ABSG Consulting Inc	C			100.000 %
EQE Consultants South Africa Ltd PO Box 4381 Vanderbijlpark 1900 SF	Engineering	SF	ABSG Consulting Inc	C			100.000 %
EQECAT Ltd EQE House The Beacons Warrington Cheshire WA3 6WJ UK	Engineering	UK	ABSG Consulting Inc	C			100.000 %
EQE-ISS Ltd EQE House The Beacons Warrington Cheshire WA3 6WJ UK	Engineering	UK	ABSG Consulting Inc	C			100.000 %
ABSG Consulting de Venezuela CA Centro Ciudad Tamanaco Torre A Caracas 1064 VE	Engineering	VE	ABSG Consulting Inc	C	714,692	182,292	100.000 %
ABS Infolink (India) Pvt Ltd Pekon Bldg 4th Fl Plot Y/13 Calcutta 700091 IN	Engineering	IN	ABS Group of Companies Inc	C	33	18,265	100.000 %
ABS Group Services de Chile Training SA Avda Libertad No 1348 Oficina 701 Vina del Mar CI	Engineering	CI	ABSG Consulting Inc	C	263,075	184,142	100.000 %
ABS Consulting (India) Private Limited 123-A Mittal Court Nariman Point Mumbai 400021 IN	Engineering	IN	ABSG Consulting Inc	C			100.000 %
ABS Quality Evaluations Private Limited B-92 9th Fl 23 Kasturba Gandhi New Delhi 110001 IN	Engineering	IN	ABS Quality Evaluations Inc	C			100.000 %
ABS Group Saudi Arabia Co Ltd Dana Area P.O. Box 39516 Dhahran 31942 SA	Engineering	SA	ABSG Consulting Inc	C	4,405,593	2,625,133	100.000 %
ABS QE Japan Inc 1-1 Sakae-cho Kanagawa-ku Yokohama 221-0052 JA	Engineering	JA	ABS Quality Evaluations Inc	C	1,963,757	1,261,936	100.000 %
ABS Maritime Services (Hellas) LLC 6 Skouze Street Floor 3A Piraeus GR185 36 GR	Engineering	GR	ABS Maritime Services Inc	C	1,574,097	816,274	100.000 %
ABS Group of Companies Inc 16855 Northchase Drive Houston, TX77060 22-2856372	Holding Company	NJ	American Bureau of Shipping	C	7,697	431,616,142	100.000 %
ABSG Consulting Inc 16855 Northchase Drive Houston, TX77060 13-2695912	Inspections/Testing	NY	ABS Group of Companies Inc	C	136,926,899	333,295,171	100.000 %
ABS Quality Evaluations Inc 16855 Northchase Drive Houston, TX77060 22-3067354	Quality Evaluations	DE	ABS Group of Companies Inc	C	12,790,668	39,434,462	100.000 %
ABS Group Services Inc 16855 Northchase Drive Houston, TX77060 22-3069605	Services	DE	ABS Group of Companies Inc	C	5,510,707	360,962,435	100.000 %
EQECAT Inc 16855 Northchase Drive Houston, TX77060 94-3209059	Software	CA	ABS Group of Companies Inc	C	25,747,380	120,005,744	100.000 %
PLG Inc 16855 Northchase Drive Houston, TX77060 52-0905530	Inactive	DC	ABS Group of Companies Inc	C			100.000 %
ABS Maritime Services Inc 16855 Northchase Drive Houston, TX77060 20-3333549	Evaluate Marine Vessels	DE	ABS Group of Companies Inc	C		-182,824	100.000 %
ABS Marine Cauality Response Inc 16855 Northchase Drive Houston, TX77060 20-2175074	Marine Services	DE	ABS Group of Companies Inc	C	1,646,996	4,544,968	100.000 %
ABS Boiler and Marine Technical Services Co 77 Nanking E Road Sect 4 Taipei 10568 CH	Insurance	CH	ABS Boiler and Marine Insurance Company	C		33,985	100.000 %
ABS Holdings Inc 16855 Northchase Drive Houston, TX77060 20-3390695	Holding Company	NY	American Bureau of Shipping	C		2,625,593	100.000 %
ABS InfoLink Inc 16855 Northchase Drive Houston, TX77060 22-3579455	Software Development	DE	ABS Holdings Inc	C	7,026,779		100.000 %
ABS Boiler and Marine Insurance Company 16855 Northchase Drive Houston, TX77060 03-0286694	Insurance-Captive	VT	ABS Holdings Inc	C	587,959	27,052,513	100.000 %
Armory Properties Ltd 16855 Northchase Drive Houston, TX77060 22-2382555	Rental - Real Estate	TX	American Bureau of Shipping	C	730,051	4,279,427	100.000 %
American Bureau of Shipping Inc 16855 Northchase Drive Houston, TX77060 13-2667740	Inactive	DE	American Bureau of Shipping	C			100.000 %
ABS Classification Romania Srl 18A Teipes Voda Street 1st Floor Constanta 900189 RO	Engineering	RO	American Bureau of Shipping	C	313,752	112,412	100.000 %
ABS Europe Limited ABS House No 1 Frying Pan Alley London E1 7HR UK	Engineering	UK	American Bureau of Shipping	C	88,398,551	17,431,014	100.000 %
ABS Marine Services Ltd EQE House The Beacons Warrington Cheshire WA3 6WJ UK	Engineering	UK	American Bureau of Shipping	C	1,463,720	1,364,996	100.000 %
ABS Quality Evaluations Europe Ltd EQE House The Beacons Warrington Cheshire WA3 6WJ UK	Inactive	UK	American Bureau of Shipping	C			100.000 %
ABS Group Ltd EQE House The Beacons Warrington Cheshire WA3 6WJ UK	Engineering	UK	American Bureau of Shipping	C	3,502,227	1,035,676	100.000 %
ABS Consulting (Hellas) SA 6 Skouze Street Floor 3A Piraeus GR185 36 GR	Engineering	GR	American Bureau of Shipping	C		695,805	100.000 %
American Bureau of Shipping (Hong Kong) Ltd 15th Floor Queens Center Hong Kong 58-64 CH	Engineering	CH	American Bureau of Shipping	C	3,757,605	1,945,689	100.000 %
American Bureau of Shipping Poland Sp ZOO Al Zwyciestwa 256 Gdynia 81-525 PL	Engineering	PL	American Bureau of Shipping	C	5,434,844	7,278,458	100.000 %
ABS Italy SRL Edificio Millo Via al Porto Antico Genoa 16128 IT	Engineering	IT	American Bureau of Shipping	C	13,610,734	11,724,551	100.000 %
EQE International Ltd EQE House The Beacons Warrington Cheshire WA3 6WJ UK	Inactive	UK	American Bureau of Shipping	C			100.000 %
American Bureau of Shipping Rijeka doo Trg Irvana Kiblera 2 Rijeka HR-51000 HR	Engineering	HR	American Bureau of Shipping	C	758,782	54,756	100.000 %
American Bureau of Shipping (Hellas) SA 6 Skouze Street Floor 3A Piraeus GR185 36 GR	Inactive	GR	American Bureau of Shipping	C			100.000 %
ABS Rotterdam BV St Katelynevest 72 9th Floor Antwerp B2000 NL	Engineering	NL	American Bureau of Shipping	C	4,700	29,771	100.000 %
American Bureau of Shipping Cameroon Ltd Immeuble Socar Porte 207 Akwa Douala BP15198	Engineering	CM	American Bureau of Shipping	C	1,164,098	771,583	100.000 %
ABS Limited - Nigeria Plot 146 C Iman Abu Detoro Street Lagos 10300 NG	Engineering	NI	American Bureau of Shipping	C	6,114,527	10,382,905	100.000 %
American Bureau of Shipping (Oman) Suicat 303 P.O. Box 946 PC130	Engineering	MU	American Bureau of Shipping	C	251,534	294,235	70.000 %
ABS Group de Uruguay SA Montevideo 455 2nd Floor Montevideo 11000 UY	Engineering	UY	ABSG Consulting Inc	C			100.000 %
ABS Group Columbia SAS Cra 803	Engineering	CO	ABSG Consulting Inc	C			100.000 %
ABS Group Del Peru S.A.C Av. General Ovando 510 F102 Surco Lima 33	Engineering	PE	ABSG Consulting Inc	C			100.000 %
ABS Quality Evaluations (Chile) SA Avda del Libertador 1348 Oficina 701 Cina del Mar	Engineering	CI	ABS Quality Evaluations Inc	C			100.000 %
Form 990, Schedule R, Part V - Transactions With Related Organizations	Name of other (a) organization	Transaction type (a-r)	Amount (c) involved (\$)				
(1) ABS Group of Companies Inc		A	1,550,906				
(2) ABS Holdings Inc		A	224,410				
(3) ABS Consulting Inc		A	211,458				
(4) ABS Consulting Inc		D	35,000,000				
(5) ABS Europe Limited		P	13,000,309				
(6) ABS Europe Limited		R	6,478,603				
(7) ABS Group Ltd		O	79,681				
(8) ABS Group Ltd		A	13,354				
(9) American Bureau of Shipping (Hong Kong) Ltd		P	297,058				
(10) American Bureau of Shipping (Hong Kong) Ltd		O	2,611,000				
(11) ABS Italy SRL		A	28,305				
(12) ABS Italy SRL		O	85,755				
(13) ABS Italy SRL		P	1,013,727				
(14) ABS Limited - Nigeria		O	50,225				
(15) ABS Limited - Nigeria		P	2,777,935				
(16) ABS Group Services de Mexico SA De CV		O	1,314,761				
(17) ABS Group Services de Mexico SA De CV		P	259,258				
(18) ABS Group Services de Mexico SA De CV		O	3,357				
(19) ABS Group Services de Brasil Ltda		P	675,303				
(20) ABS Maritime Services (Hellas) LLC		O	20,555				
(21) ABS Maritime Services (Hellas) LLC		P	67,115				
(22) ABS Maritime Services Ltda		P	131,909				
(23) ABS Consulting (Canada) Ltd		P	631,086				
(24) ABS Group Ltd		P	92,877				
(25) American Bureau of Shipping LLC (Oman)		P	138,798				
(26) ABS Marine Services Ltd		O	24,570				
(27) ABS Industrial Verification (India) Pvt Ltd		P	70,500				
(28) ABS Consulting de Venezuela CA		P	53,515				
(29) Shanghai ABS Technical Inspection Company Ltd		O	1,195,281				
(30) Shanghai ABS Technical Inspection Company Ltd		P	20,944				
(31) ABS Holdings Inc		P	197,582				
(32) ABS Group of Companies Inc		P	1,424,000				
(33) ABS Boiler & Marine Insurance Company		P	1,335,889				

TY 2009 Category 3 filer statement**Name:** American Bureau of Shipping**EIN:** 13-4921556

Amount Of Indebtedness	Type Of Indebtedness	Name	Address	Identifying Number	Number Of Shares
0	N/a	AmericanBureauofShipping	16855 Northchase Dr Houston, TX 77060	13-4921556	105,000

TY 2009 Category 3 filer statement**Name:** American Bureau of Shipping**EIN:** 13-4921556

Amount Of Indebtedness	Type Of Indebtedness	Name	Address	Identifying Number	Number Of Shares
0	N/A	AmericanBureauofShipping	16855 Northchase Dr Houston, TX 77060	13-4921556	100

TY 2009 Earnings and Profits Other Adjustments Statement

Name: American Bureau of Shipping

EIN: 13-4921556

Description	Amount
Dividends Paid	20,056,837
Deferred Taxes	1,118,991

TY 2009 Investment in Subsidiaries Statement

Name: American Bureau of Shipping

EIN: 13-4921556

Description	Beginning Amount	Ending Amount
Investment in Subs	6,652,108	6,652,108

TY 2009 Investment in Subsidiaries Statement

Name: American Bureau of Shipping

EIN: 13-4921556

Description	Beginning Amount	Ending Amount
Investment in Subs	-272,908	-272,908

TY 2009 Itemized Other Current Liabilities Schedule

Name: American Bureau of Shipping**EIN:** 13-4921556

Corporation Name	Corporation EIN	Description	Beginning Amount	Ending Amount
ABS Clasification Romania Srl		Accrued Expenses	4,401	5,437
		Intercompany	717,735	948,161
		Other Accrued Taxes	-455	-455
		Accrued Income Taxes	2,076	56,483
		Accrued Professional Fees	14,931	1,863

TY 2009 Itemized Other Current Liabilities Schedule

Name: American Bureau of Shipping**EIN:** 13-4921556

Corporation Name	Corporation EIN	Description	Beginning Amount	Ending Amount
ABS Europe Limited		Intercompany	32,928,332	45,559,469
		Accrued Payroll	37,442	-17,461
		Other Accrued Taxes	-679,146	142,162
		Accrued Expenses	972,910	1,126,132
		Accrued Bonus	233,974	1,490,009
		Suspense	-750	818
		Accrued Payroll Taxes	1,389,197	1,131,894
		Accrued Vacation	716,987	652,918
		Income Taxes	3,570,914	3,541,489
		Accrued Professional Fees	564,244	446,033
		Accrued Rent	-16,906	0
		Deferred Income Tax	-252,509	235,309

TY 2009 Itemized Other Current Liabilities Schedule

Name: American Bureau of Shipping**EIN:** 13-4921556

Corporation Name	Corporation EIN	Description	Beginning Amount	Ending Amount
ABS Marine Services Ltd		Accrued Expenses	2,620	8,177
		Other Accrued Taxes	-865	-2,061
		Accrued Professional Fees	155,956	77,589

TY 2009 Itemized Other Current Liabilities Schedule

Name: American Bureau of Shipping**EIN:** 13-4921556

Corporation Name	Corporation EIN	Description	Beginning Amount	Ending Amount
ABS Group Ltd		Accrued Expenses	17,336	12,247
		Other Accrued Taxes	29,671	31,298
		Accrued Payroll Taxes	50,041	35,825
		Intercompany	3,794,771	4,473,152
		Accrued Payroll Deduction	489	500
		Accrued Salaries	3,723	5,749
		Accrued Professional Fees	83,832	70,617
		Accrued Vacation	11,049	9,052
		Suspense	-824	372

TY 2009 Itemized Other Current Liabilities Schedule

Name: American Bureau of Shipping**EIN:** 13-4921556

Corporation Name	Corporation EIN	Description	Beginning Amount	Ending Amount
ABS Consulting (Hellas) SA		Accrued Expenses	7,266	7,421

TY 2009 Itemized Other Current Liabilities Schedule

Name: American Bureau of Shipping**EIN:** 13-4921556

Corporation Name	Corporation EIN	Description	Beginning Amount	Ending Amount
American Bureau of Shipping (Hong Kong)		Accrued Expenses	66,738	69,724
		Intercompany	4,279,152	4,538,872
		Accrued Vacation	2,265	7,214
		Accrued Bonus	203,170	90,288
		Accrued Professional Fees	20,036	20,541
		Accrued Payroll Taxes	356,821	414,064

TY 2009 Itemized Other Current Liabilities Schedule

Name: American Bureau of Shipping**EIN:** 13-4921556

Corporation Name	Corporation EIN	Description	Beginning Amount	Ending Amount
American Bureau of Shipping Poland Sp z		Accrued Salaries	5,232	0
		Accrued Expenses	5,544	5,141
		Other Accrued Taxes	-6,515	-11,727
		Accrued Payroll	72,842	63,031
		Accrued Income Taxes	29,734	73,964

TY 2009 Itemized Other Current Liabilities Schedule

Name: American Bureau of Shipping**EIN:** 13-4921556

Corporation Name	Corporation EIN	Description	Beginning Amount	Ending Amount
ABS Italy SRL		Accrued Expenses	126,627	105,412
		Accrued Payroll Taxes	475,968	543,790
		Transaction Taxes	384,060	236,799
		Accrued Salaries	21,742	19,953
		Accrued Professional Fees	105,288	50,437
		Accrued Employee Benefits	330,476	321,705
		Accrued Income Taxes	13,510	0
		Accrued Payroll Deduction	2,473	-5,678
		Suspense	-263,762	-366,292

TY 2009 Itemized Other Current Liabilities Schedule

Name: American Bureau of Shipping**EIN:** 13-4921556

Corporation Name	Corporation EIN	Description	Beginning Amount	Ending Amount
American Bureau of Shipping Rijeka doo		Intercompany	1,117,999	803,285
		Transaction Taxes	-2,155	0

TY 2009 Itemized Other Current Liabilities Schedule

Name: American Bureau of Shipping**EIN:** 13-4921556

Corporation Name	Corporation EIN	Description	Beginning Amount	Ending Amount
ABS Rotterdam BV		Income Taxes	247	247

TY 2009 Itemized Other Current Liabilities Schedule

Name: American Bureau of Shipping**EIN:** 13-4921556

Corporation Name	Corporation EIN	Description	Beginning Amount	Ending Amount
ABS Antwerp BVBA		Income Taxes	788	788

TY 2009 Itemized Other Current Liabilities Schedule

Name: American Bureau of Shipping**EIN:** 13-4921556

Corporation Name	Corporation EIN	Description	Beginning Amount	Ending Amount
American Bureau of Shipping Cameroon Ltd		Accrued Expenses	567,991	563,454

TY 2009 Itemized Other Current Liabilities Schedule

Name: American Bureau of Shipping**EIN:** 13-4921556

Corporation Name	Corporation EIN	Description	Beginning Amount	Ending Amount
ABS Limited - Nigeria		Suspense	-83	-83
		Accrued Income Taxes	-18,000	-18,000

TY 2009 Itemized Other Current Liabilities Schedule

Name: American Bureau of Shipping**EIN:** 13-4921556

Corporation Name	Corporation EIN	Description	Beginning Amount	Ending Amount
		Accrued Bonus	0	14,063

TY 2009 Itemized Other Current Liabilities Schedule

Name: American Bureau of Shipping**EIN:** 13-4921556

Corporation Name	Corporation EIN	Description	Beginning Amount	Ending Amount
		Accrued Bonus	0	62,923

TY 2009 Itemized Other Current Liabilities Schedule

Name: American Bureau of Shipping**EIN:** 13-4921556

Corporation Name	Corporation EIN	Description	Beginning Amount	Ending Amount
		Accrued Bonus	0	143,172

TY 2009 Itemized Other Current Liabilities Schedule

Name: American Bureau of Shipping**EIN:** 13-4921556

Corporation Name	Corporation EIN	Description	Beginning Amount	Ending Amount
		Accrued Bonus	0	7,922
		Deferred Income Tax	0	4,772

TY 2009 Itemized Other Current Liabilities Schedule

Name: American Bureau of Shipping

EIN: 13-4921556

Corporation Name	Corporation EIN	Description	Beginning Amount	Ending Amount
		Accrued Expenses	0	36

TY 2009 Itemized Other Current Liabilities Schedule

Name: American Bureau of Shipping**EIN:** 13-4921556

Corporation Name	Corporation EIN	Description	Beginning Amount	Ending Amount
American Bureau of Shipping LLC (Oman)		Accrued Expenses	0	-15
		Accrued Professional Fees	0	7,032
		Accrued Income Taxes	0	5,560

TY 2009 Itemized Other Assets Schedule

Name: American Bureau of Shipping**EIN:** 13-4921556

Corporation Name	Corporation EIN	Other Assets Description	Beginning Amount	Ending Amount
ABS Clasification Romania Srl		Deposits	1,181	1,135

TY 2009 Itemized Other Assets Schedule

Name: American Bureau of Shipping**EIN:** 13-4921556

Corporation Name	Corporation EIN	Other Assets Description	Beginning Amount	Ending Amount
ABS Europe Limited		Deferred Taxes	-4,342	0
		Deposits	163,333	240,451
		Miscellaneous	7,024,793	1,693,175

TY 2009 Itemized Other Assets Schedule

Name: American Bureau of Shipping**EIN:** 13-4921556

Corporation Name	Corporation EIN	Other Assets Description	Beginning Amount	Ending Amount
ABS Group Ltd		Deposits	8,286	8,326

TY 2009 Itemized Other Assets Schedule

Name: American Bureau of Shipping**EIN:** 13-4921556

Corporation Name	Corporation EIN	Other Assets Description	Beginning Amount	Ending Amount
American Bureau of Shipping (Hong Kong)		Deposits	85,647	54,485

TY 2009 Itemized Other Assets Schedule

Name: American Bureau of Shipping**EIN:** 13-4921556

Corporation Name	Corporation EIN	Other Assets Description	Beginning Amount	Ending Amount
American Bureau of Shipping Poland Sp z		Deposits	27,096	27,569

TY 2009 Itemized Other Assets Schedule

Name: American Bureau of Shipping**EIN:** 13-4921556

Corporation Name	Corporation EIN	Other Assets Description	Beginning Amount	Ending Amount
ABS Italy SRL		Deposits	53,098	54,239
		Deferred Taxes	13,792	16,315

TY 2009 Itemized Other Assets Schedule

Name: American Bureau of Shipping**EIN:** 13-4921556

Corporation Name	Corporation EIN	Other Assets Description	Beginning Amount	Ending Amount
American Bureau of Shipping Cameroon Ltd		Deposits	15,259	23,060

TY 2009 Itemized Other Current Assets Schedule

Name: American Bureau of Shipping

EIN: 13-4921556

Corporation Name	Corporation EIN	Other Current Assets Description	Beginning Amount	Ending Amount
ABS Europe Limited		FIN 48 Asset	0	261,536
		Prepaid Expenses	1,515,759	1,571,107
		Prepaid Deferred Taxes	-324,313	2,196,930

TY 2009 Itemized Other Current Assets Schedule

Name: American Bureau of Shipping

EIN: 13-4921556

Corporation Name	Corporation EIN	Other Current Assets Description	Beginning Amount	Ending Amount
ABS Marine Services Ltd		Prepaid Expenses	21,338	18,772
		Intercompany Receivable	1,012,918	656,230

TY 2009 Itemized Other Current Assets Schedule

Name: American Bureau of Shipping

EIN: 13-4921556

Corporation Name	Corporation EIN	Other Current Assets Description	Beginning Amount	Ending Amount
ABS Group Ltd		Prepaid Expenses	-7,222	66,692

TY 2009 Itemized Other Current Assets Schedule

Name: American Bureau of Shipping

EIN: 13-4921556

Corporation Name	Corporation EIN	Other Current Assets Description	Beginning Amount	Ending Amount
ABS Consulting (Hellas) SA		Intercompany Receivable	639,939	639,939

TY 2009 Itemized Other Current Assets Schedule

Name: American Bureau of Shipping

EIN: 13-4921556

Corporation Name	Corporation EIN	Other Current Assets Description	Beginning Amount	Ending Amount
American Bureau of Shipping (Hong Kong)		Prepaid Expenses	11,775	13,122

**TY 2009 Itemized Other Current Assets
Schedule****Name:** American Bureau of Shipping**EIN:** 13-4921556

Corporation Name	Corporation EIN	Other Current Assets Description	Beginning Amount	Ending Amount
American Bureau of Shipping Poland Sp z		Intercompany Receivable	4,032,346	7,060,966
		Prepaid Expenses	23,645	47,362

TY 2009 Itemized Other Current Assets Schedule

Name: American Bureau of Shipping

EIN: 13-4921556

Corporation Name	Corporation EIN	Other Current Assets Description	Beginning Amount	Ending Amount
ABS Italy SRL		Costs on Uncompleted Contracts	128,318	163,836
		Prepaid Taxes	0	136,013
		Prepaid Expenses	23,606	29,330
		Intercompany Receivable	8,684,071	10,933,884

TY 2009 Itemized Other Current Assets Schedule

Name: American Bureau of Shipping

EIN: 13-4921556

Corporation Name	Corporation EIN	Other Current Assets Description	Beginning Amount	Ending Amount
ABS Rotterdam BV		Intercompany Receivable	5,522	7,157

TY 2009 Itemized Other Current Assets Schedule

Name: American Bureau of Shipping

EIN: 13-4921556

Corporation Name	Corporation EIN	Other Current Assets Description	Beginning Amount	Ending Amount
ABS Antwerp BV BA		Intercompany Receivable	1,484	3,435

TY 2009 Itemized Other Current Assets Schedule

Name: American Bureau of Shipping

EIN: 13-4921556

Corporation Name	Corporation EIN	Other Current Assets Description	Beginning Amount	Ending Amount
ABS Limited - Nigeria		Intercompany Receivable	6,224,235	7,311,946

**TY 2009 Itemized Other Current Assets
Schedule****Name:** American Bureau of Shipping**EIN:** 13-4921556

Corporation Name	Corporation EIN	Other Current Assets Description	Beginning Amount	Ending Amount
		Income Tax Receivable	0	476,247

TY 2009 Itemized Other Current Assets Schedule

Name: American Bureau of Shipping
EIN: 13-4921556

Corporation Name	Corporation EIN	Other Current Assets Description	Beginning Amount	Ending Amount
American Bureau of Shipping LLC (Oman)		Intercompany Receivable	0	392,612
		Prepaid Expenses	0	14

TY 2009 Other Deductions Schedule

Name: American Bureau of Shipping**EIN:** 13-4921556

Description	Foreign Amount (should only be used when attached to 5471 Schedule C Line 16)	Amount
Employee Related	700,057,215	22,899
Pensions	1,735,244,163	56,761
Independent Surveyors	3,669,198,059	120,021
Accounting and Legal Fees	210,920,482	6,899
Bank Fees	44,699,372	1,462
Gifts	2,183,089	71
Insurance	84,023,411	2,748
Miscellaneous	29,562,960	970
Office Expense	244,395,945	7,994
Dues and Publications	7,697,216	252
Outside Services	667,775,557	21,843
Postage & Delivery	456,014,673	14,916
Reimburseable Expenses	1,067,941,542	34,933
Systems & Telecommunications	607,997,858	19,888
Travel	1,909,772,078	62,470
Marketing Related	31,307,353	1,024
Meals & Entertainment	40,421,239	1,322
Office Supplies	112,922,365	3,694
Intercompany Expense	1,620,274	53

TY 2009 Other Deductions Schedule

Name: American Bureau of Shipping**EIN:** 13-4921556

Description	Foreign Amount (should only be used when attached to 5471 Schedule C Line 16)	Amount
OPEB FAS 106	45,087	62,694
Employee Benefits	600,601	835,142
Accounting and Legal Fees	661,603	919,966
Corp Ins Allocation	602,841	838,257
Dues and Publications	167,635	233,098
Gifts	13,746	19,114
Insurance	282,480	392,792
Intercompany Expense	4,136,588	5,751,972
Meals & Entertainment	144,580	201,040
Bank Fees	238,226	331,256
Contributions	162,374	225,783
Marine Consultants	45,990	63,950
Marketing Related	990,638	1,377,493
Independent Surveyors	253,210	352,091
Office Supplies	244,008	339,296
Miscellaneous	75,794	105,392
Office Expense	511,996	711,936
Outside Labor-Other	632,664	879,726
Outside Services	1,072,435	1,491,233
Postage & Delivery	456,423	634,661
Reimburseable Expenses	2,260,207	3,142,843
Seminars & Training	488,570	679,362
Employee Related	3,197,942	4,446,774
Bad Debts	1,670	2,322
Advertising	119,503	166,170
Shared Resources	-64,975	-90,348
Systems & Telecommunications	2,523,212	3,508,554
Tax Penalties	215	299
Travel	1,886,315	2,622,942
Pensions	3,044,771	4,233,788
Dividend Paid	20,056,837	27,889,256

TY 2009 Other Deductions Schedule

Name: American Bureau of Shipping**EIN:** 13-4921556

Description	Foreign Amount (should only be used when attached to 5471 Schedule C Line 16)	Amount
Employee Benefits	4,114	6,417
Pensions	25,899	40,395
Independent Surveyors	123,684	192,910
Accounting and Legal Fees	14,209	22,162
Bank Fees	1,163	1,814
Dues and Publications	882	1,376
Employee Related	11,117	17,339
G&A Allocation	54,181	84,506
Intercompany Expense	409,905	639,328
Meals & Entertainment	3,182	4,963
Office Supplies	2,038	3,179
Reimburseable Expenses	30,186	47,081
Systems & Telecommunications	11,428	17,824
Travel	18,837	29,380

TY 2009 Other Deductions Schedule

Name: American Bureau of Shipping**EIN:** 13-4921556

Description	Foreign Amount (should only be used when attached to 5471 Schedule C Line 16)	Amount
Bad Debts	3,965	5,513
Contributions	286	398
Employee Benefits	15,999	22,247
Pensions	96,459	134,127
Independent Surveyors	758,035	1,054,056
Accounting and Legal Fees	45,764	63,635
Bank Fees	11,974	16,650
Dues and Publications	4,212	5,857
G&A Allocation	215,709	299,946
Insurance	1,158	1,610
Intercompany Expense	504,352	701,307
Marine Consultants	20,612	28,661
Marketing Related	12,326	17,139
Meals & Entertainment	3,243	4,509
Miscellaneous	28	39
Office Expense	9,597	13,345
Office Supplies	11,157	15,514
Outside Labor-Other	-10,264	-14,272
Outside Services	7,851	10,917
Postage & Delivery	3,266	4,541
Reimbursable Expenses	168,005	233,613
Seminars & Training	2,810	3,907
Systems & Telecommunications	31,721	44,108
Travel	54,741	76,118

TY 2009 Other Deductions Schedule

Name: American Bureau of Shipping**EIN:** 13-4921556

Description	Foreign Amount (should only be used when attached to 5471 Schedule C Line 16)	Amount
Bad Debts	62,718	8,090
Advertising	12,003	1,548
Employee Benefits	1,324,738	170,886
Pensions	2,141,037	276,185
OPEB FAS 106	68,118	8,787
Accounting and Legal Fees	178,689	23,050
Bank Fees	29,291	3,778
Currency Exchange Loss	30,821	3,976
Dues and Publications	119,351	15,396
Employee Related	3,693,771	476,482
Gifts	3,576	461
Insurance	87,987	11,350
Marketing Related	100,465	12,960
Meals & Entertainment	196,662	25,369
Miscellaneous	10,252	1,322
Office Expense	140,242	18,091
Office Supplies	75,204	9,701
Outside Services	1,394,331	179,863
Postage & Delivery	54,612	7,045
Reimbursable Expenses	113,480	14,638
Seminars & Training	75,115	9,690
Shared Resources	21,295	2,747
Systems & Telecommunications	193,116	24,911
Travel	442,716	57,109

TY 2009 Other Deductions Schedule

Name: American Bureau of Shipping**EIN:** 13-4921556

Description	Foreign Amount (should only be used when attached to 5471 Schedule C Line 16)	Amount
Advertising	920	120
Pensions	262,115	34,255
Corp Ins Allocation	1,331	174
Accounting and Legal Fees	420,949	55,012
Bank Fees	33,236	4,343
Dues and Publications	3,006	393
Employee Related	43,099	5,632
Gifts	687	90
Insurance	23,779	3,108
Marketing Related	18,459	2,412
Meals & Entertainment	77	10
Miscellaneous	2,126	278
Office Expense	119,160	15,572
Office Supplies	60,430	7,897
Outside Services	8,469	1,107
Postage & Delivery	151,797	19,838
Reimburseable Expenses	240,645	31,449
Seminars & Training	143,460	18,748
Systems & Telecommunications	243,914	31,876
Travel	72,249	9,442

TY 2009 Other Deductions Schedule

Name: American Bureau of Shipping**EIN:** 13-4921556

Description	Foreign Amount (should only be used when attached to 5471 Schedule C Line 16)	Amount
Contributions	1,558	2,166
Advertising	1,625	2,260
Employee Benefits	139,695	194,247
Pensions	564	784
Independent Surveyors	215,562	299,741
Accounting and Legal Fees	60,368	83,942
Bank Fees	1,861	2,588
Corp Ins Allocation	130,658	181,681
Dues and Publications	19,099	26,557
Employee Related	75,476	104,950
Amortization Expense	16,219	22,553
Insurance	7,779	10,817
Intercompany Expense	259,248	360,487
LT Contract Losses	98,676	137,210
Marketing Related	80,029	111,281
Meals & Entertainment	15,375	21,379
Miscellaneous	1,807	2,513
Office Expense	130,082	180,880
Office Supplies	30,796	42,822
Outside Services	4,206	5,848
Postage & Delivery	33,611	46,736
Reimbursable Expenses	502,247	698,380
Seminars & Training	63,343	88,079
Systems & Telecommunications	419,789	583,721
Travel	80,440	111,853

TY 2009 Other Deductions Schedule

Name: American Bureau of Shipping**EIN:** 13-4921556

Description	Foreign Amount (should only be used when attached to 5471 Schedule C Line 16)	Amount
Pensions	215,373	40,707
Accounting and Legal Fees	31,368	5,929
Bank Fees	5,797	1,096
Currency Exchange Loss	1,669	315
Dues and Publications	3,462	654
Employee Related	12,540	2,370
Insurance	9,937	1,878
Intercompany Expense	41,240	7,795
Meals & Entertainment	1,371	259
Miscellaneous	3,172	600
Office Expense	103	19
Office Supplies	13,470	2,546
Outside Services	4,608	871
Postage & Delivery	50,915	9,623
Reimburseable Expenses	92,292	17,444
Reorganization Costs	-661	-125
Systems & Telecommunications	74,902	14,157
Travel	151,319	28,601

TY 2009 Other Deductions Schedule

Name: American Bureau of Shipping**EIN:** 13-4921556

Description	Foreign Amount (should only be used when attached to 5471 Schedule C Line 16)	Amount
Bank Fees	66	92
Contributions	154	214

TY 2009 Other Deductions Schedule

Name: American Bureau of Shipping**EIN:** 13-4921556

Description	Foreign Amount (should only be used when attached to 5471 Schedule C Line 16)	Amount
Outside Services	3,128	4,350

TY 2009 Other Deductions Schedule

Name: American Bureau of Shipping**EIN:** 13-4921556

Description	Foreign Amount (should only be used when attached to 5471 Schedule C Line 16)	Amount
G&A Allocation	253,523,116	527,413

TY 2009 Other Deductions Schedule

Name: American Bureau of Shipping**EIN:** 13-4921556

Description	Foreign Amount (should only be used when attached to 5471 Schedule C Line 16)	Amount
Bad Debts	43,014,336	284,927
Employee Benefits	3,619,429	23,975
Pensions	11,231,864	74,400
OPEB FAS 106	728,561	4,826
Bank Fees	167,234	1,108
Corp Ins Allocation	13,941,853	92,351
Currency Exchange Loss	6,743,563	44,669
Employee Related	12,155,336	80,517
G&A Allocation	362,330,865	2,400,084
Seminars & Training	9,544,065	63,220
Shared Resources	5,086,796	33,695
Systems & Telecommunications	42,814,838	283,606
Miscellaneous	773	5

TY 2009 Other Deductions Schedule

Name: American Bureau of Shipping**EIN:** 13-4921556

Description	Foreign Amount (should only be used when attached to 5471 Schedule C Line 16)	Amount
Seminars and Training	13,064,602	427

TY 2009 Other Deductions Schedule

Name: American Bureau of Shipping**EIN:** 13-4921556

Description	Foreign Amount (should only be used when attached to 5471 Schedule C Line 16)	Amount
Reorganization Costs	-5,606	-7,795
Tuition Reimbursement	20,256	28,166
Currency Exchange Loss	58,801	81,763

TY 2009 Other Deductions Schedule

Name: American Bureau of Shipping**EIN:** 13-4921556

Description	Foreign Amount (should only be used when attached to 5471 Schedule C Line 16)	Amount
Currency Exchange Loss	21,556	29,974
Employee Related	24,347	33,855

TY 2009 Other Deductions Schedule

Name: American Bureau of Shipping**EIN:** 13-4921556

Description	Foreign Amount (should only be used when attached to 5471 Schedule C Line 16)	Amount
Currency Exchange Loss	129,242	16,890
G&A Allocation	97,524	12,745
Intercompany Expense	28,113	3,674
Shared Resources	803	105

TY 2009 Other Deductions Schedule

Name: American Bureau of Shipping**EIN:** 13-4921556

Description	Foreign Amount (should only be used when attached to 5471 Schedule C Line 16)	Amount
Currency Exchange Loss	6,153	8,556
Tuition Reimbursement	1,035	1,439

TY 2009 Other Deductions Schedule

Name: American Bureau of Shipping**EIN:** 13-4921556

Description	Foreign Amount (should only be used when attached to 5471 Schedule C Line 16)	Amount
Independent Surveyors	166,691	31,506

TY 2009 Other Deductions Schedule

Name: American Bureau of Shipping**EIN:** 13-4921556

Description	Foreign Amount (should only be used when attached to 5471 Schedule C Line 16)	Amount
Accounting and Legal Fees	1,510	2,100

TY 2009 Other Deductions Schedule

Name: American Bureau of Shipping**EIN:** 13-4921556

Description	Foreign Amount (should only be used when attached to 5471 Schedule C Line 16)	Amount
Bank Fees	2	3

TY 2009 Other Deductions Schedule

Name: American Bureau of Shipping**EIN:** 13-4921556

Description	Foreign Amount (should only be used when attached to 5471 Schedule C Line 16)	Amount
Bank Fees	70	181
Corp Ins Allocation	977	2,529
Currency Exchange Loss	4	10
Dues and Publications	52	135
Employee Related	15,675	40,573
G&A Allocation	32,882	85,112
Intercompany Expense	34,882	90,288
Marketing Related	2,717	7,033
Miscellaneous	47	122
Office Expense	264	683
Office Supplies	43	111
Outside Services	2,489	6,443
Reimburseable Expenses	5,403	13,985
Shared Resources	409	1,059
Systems & Telecommunications	6,336	16,400
Travel	2,293	5,935

TY 2009 Itemized Other Liabilities Schedule

Name: American Bureau of Shipping**EIN:** 13-4921556

Corporation Name	Corporation EIN	Other Liabilities Description	Beginning Amount	Ending Amount
ABS Europe Limited		FIN 48 Liability	0	3,855,273
		Notes Payable	1,146,591	1,262,960
		Pension	2,136,451	-10,548,801

TY 2009 Itemized Other Liabilities Schedule

Name: American Bureau of Shipping**EIN:** 13-4921556

Corporation Name	Corporation EIN	Other Liabilities Description	Beginning Amount	Ending Amount
ABS Marine Services Ltd		Other Liabilities	651	1,458

TY 2009 Itemized Other Liabilities Schedule

Name: American Bureau of Shipping**EIN:** 13-4921556

Corporation Name	Corporation EIN	Other Liabilities Description	Beginning Amount	Ending Amount
ABS Group Ltd		Other Liabilities	-93,376	-89,887
		Foreign Severence Indemnity Fund	76,558	79,746

TY 2009 Itemized Other Liabilities Schedule

Name: American Bureau of Shipping**EIN:** 13-4921556

Corporation Name	Corporation EIN	Other Liabilities Description	Beginning Amount	Ending Amount
ABS Consulting (Hellas) SA		Other Liabilities	2,235	2,235
		Foreign Severence Indemnity Fund	1,021	1,021

TY 2009 Itemized Other Liabilities Schedule

Name: American Bureau of Shipping**EIN:** 13-4921556

Corporation Name	Corporation EIN	Other Liabilities Description	Beginning Amount	Ending Amount
American Bureau of Shipping (Hong Kong)		Pension	5,633	5,901

TY 2009 Itemized Other Liabilities Schedule

Name: American Bureau of Shipping**EIN:** 13-4921556

Corporation Name	Corporation EIN	Other Liabilities Description	Beginning Amount	Ending Amount
ABS Italy SRL		Foreign Severence Indemnity Fund	1,952,421	1,989,584

TY 2009 Itemized Other Liabilities Schedule

Name: American Bureau of Shipping**EIN:** 13-4921556

Corporation Name	Corporation EIN	Other Liabilities Description	Beginning Amount	Ending Amount
		Foreign National Pension Fund	0	180,660

TY 2009 Other Income Statement

Name: American Bureau of Shipping**EIN:** 13-4921556

Description	Foreign Amount	Amount
Currency Gain	152,725,148	4,996

TY 2009 Other Income Statement

Name: American Bureau of Shipping**EIN:** 13-4921556

Description	Foreign Amount	Amount
Miscellaneous	390,529	543,035

TY 2009 Other Income Statement

Name: American Bureau of Shipping**EIN:** 13-4921556

Description	Foreign Amount	Amount
Currency Gain	4,787	7,466

TY 2009 Other Income Statement

Name: American Bureau of Shipping**EIN:** 13-4921556

Description	Foreign Amount	Amount
Miscellaneous	4,178	5,810

TY 2009 Other Income Statement

Name: American Bureau of Shipping**EIN:** 13-4921556

Description	Foreign Amount	Amount
G & A Charges	2,490,113	321,215
Intercompany	17,377,245	2,241,595

TY 2009 Other Income Statement

Name: American Bureau of Shipping**EIN:** 13-4921556

Description	Foreign Amount	Amount
Miscellaneous	74,315	103,336
Minority Income	123,338	171,503

TY 2009 Other Income Statement

Name: American Bureau of Shipping**EIN:** 13-4921556

Description	Foreign Amount	Amount
Uninsured Property gains	1,217	1,692
G&A Allocation	631,827	878,562

TY 2009 Other Income Statement

Name: American Bureau of Shipping**EIN:** 13-4921556

Description	Foreign Amount	Amount
Miscellaneous	2,542	480

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)					(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099- MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Office	Key employee	Highest compensated employee			
T Raymond Bennett Vice President	40 00			X			367,567	0	0
Thomas H Gilmour Vice President	40 00			X			305,510	0	8,607
Peter Tang-Jensen Sr VP, Chief Tech Offic	40 00			X			286,003	0	6,591
Robert Giuffra Vice President	40 00			X			251,185	0	0
Mark McGrath Senior Vice President	40 00			X			480,251	0	0
Kenneth L Richardson Vice President	40 00			X			248,991	0	0
Martin Hruska Country Manager	40 00				X		532,783	0	0
Robert Gilman Sr VP Operations	40 00				X		450,108	0	0
Richard Pride Vice President	40 00				X		483,004	0	0
Das Menon IT Manager	40 00				X		402,142	0	0
Kingsley Koo Senior Vice President-Pa	40 00				X		391,902	0	0
Vincent F Roth Former Officer						X	100,524	0	0

Additional Data

Software ID:
Software Version:
EIN: 13-4921556
Name: American Bureau of Shipping

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)					(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099- MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Official	Key employee	Highest compensated employee			
Robert D Somerville Chairman, CEO & Director	40 00	X		X			4,059,469	0	0
Donald Liu Director	1 00	X					143,200	0	0
Leonard H Tyler Director	1 00	X					20,500	0	0
Peter H Cressy Director	1 00	X					22,500	0	0
Richard D DeSimone Director	1 00	X					24,900	0	0
Douglas C Wolcott Director	1 00	X					38,500	0	0
Christopher Wiernicki President, Director	40 00	X		X			877,536	0	321,906
John A Hickey Director	1 00	X					26,200	0	0
Dean E Taylor Director	1 00	X					15,500	0	0
Michael L Carthew Director	1 00	X					0	0	0
T Peter Pappas Director	1 00	X					47,700	0	0
Michael D Tusiani Director	1 00	X					11,000	0	0
Choo Chiau Beng Director	1 00	X					13,500	0	0
Elizabeth D Whitaker Director	1 00	X					13,500	0	0
George Goulandris Director	1 00	X					0	0	0
Craig H Stevenson Director	1 00	X					0	0	0
Gary A Latin Sr Vice President & CIO	40 00			X			387,435	0	93,074
Antonio C Lino Costa Vice President	40 00			X			381,549	0	0
Jeffrey J Weiner Senior VP, & CFO	40 00			X			524,195	0	38,362
Stewart H Wade Vice President	40 00			X			308,603	0	45,645
Thomas A Miller Sr VP, Gen Counsel & S	40 00			X			414,777	0	61,531
William J Sember Vice President	40 00			X			626,181	0	0
Linwood A Pendexter Vice Pres ,Chief Surveyo	40 00			X			439,228	0	0
James Liebertz Vice President	40 00			X			573,852	0	0
Todd W Grove Sr VP & Chief of Staff	40 00			X			719,434	0	58,557

Form 990, Part IX - Statement of Functional Expenses - 24a - 24e Other Expenses

<i>Do not include amounts reported on line 6b, 8b, 9b, and 10b of Part VIII.</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
Employee Related	38,865,131			
Independent Contractors	17,840,080			
Taxes	16,669,237			
Systems & Telecommunica	15,330,820			
Reimburseable Expenses	11,596,077			

International Boycott Report

For tax year beginning January 1, 2009, and ending December 31, 2009.
 ► Controlled groups, see page 3 of instructions.

Name	Identifying number												
American Bureau of Shipping	13-4921556												
Number, street, and room or suite no (If a P O box, see page 2 of instructions)													
16855 Northchase Drive													
City or town, state, and ZIP code													
Houston, TX 77060													
Address of service center where your tax return is filed													
Type of filer (check one)													
<input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Estate <input type="checkbox"/> Other													
1 Individuals - Enter adjusted gross income from your tax return (see page 2 of instructions)													
2 Partnerships and corporations:													
a Partnerships - Enter each partner's name and identifying number b Corporations - Enter the name and employer identification number of each member of the controlled group (as defined in section 993(a)(3)) Do not list members included in the consolidated return, instead, attach a copy of Form 851 List all other members of the controlled group not included in the consolidated return If you list any corporations below or if you attach Form 851, you must designate a common tax year. Enter on line 4b the name and employer identification number of the corporation whose tax year is designated.													
<table border="1"> <thead> <tr> <th>Name</th> <th>Identifying number</th> </tr> </thead> <tbody> <tr> <td>Armory Properties, Ltd.</td> <td>22-2382555</td> </tr> <tr> <td> </td> <td> </td> </tr> </tbody> </table>		Name	Identifying number	Armory Properties, Ltd.	22-2382555								
Name	Identifying number												
Armory Properties, Ltd.	22-2382555												
If more space is needed, attach additional sheets and check this box ►													
c Enter principal business activity code and description (see instructions) 541330 Engineering													
d IC-DISCs - Enter principal product or service code and description (see instructions)													
3 Partnerships - Each partnership filing Form 5713 must give the following information													
a Partnership's total assets (see instructions)													
b Partnership's ordinary income (see instructions)													
4 Corporations - Each corporation filing Form 5713 must give the following information													
a Type of form filed (Form 1120, 1120-F, 1120-FSC, 1120-IC-DISC, 1120-L, 1120-PC, etc)													
b Common tax year election (see page 2 of instructions) (1) Name of corporation ► American Bureau of Shipping (2) Employer identification number 13-4921556 (3) Common tax year beginning <u>January 1</u> , 2009, and ending <u>December 31</u> , 2009													
c Corporations filing this form enter (1) Total assets (see instructions) 1,038,947,302.00 (2) Taxable income before net operating loss and special deductions (see instructions) 127,477.00													
5 Estates or trusts - Enter total income (Form 1041, page 1)													
6 Enter the total amount (before reduction for boycott participation or cooperation) of the following tax benefits (see instructions)													
a Foreign tax credit b Deferral of earnings of controlled foreign corporations c Deferral of IC-DISC income d FSC exempt foreign trade income e Foreign trade income qualifying for the extraterritorial income exclusion													
Please Sign Here	Under penalties of perjury, I declare that I have examined this report, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete												
► Signature	Date												
►	Title												

	Yes	No
a Are you a U S shareholder (as defined in section 951(b)) of any foreign corporation (including a FSC that does not use the administrative pricing rules) that had operations reportable under section 999(a)?	X	
b If the answer to question 7a is "Yes," is any foreign corporation a controlled foreign corporation (as defined in section 957(a))?	X	
c Do you own any stock of an IC-DISC?		X
d Do you claim any foreign tax credit?		X
e Do you control (within the meaning of section 304(c)) any corporation (other than a corporation included in this report) that has operations reportable under section 999(a)?		X
If "Yes," did that corporation participate in or cooperate with an international boycott at any time during its tax year that ends with or within your tax year?		X
f Are you controlled (within the meaning of section 304(c)) by any person (other than a person included in this report) who has operations reportable under section 999(a)?		X
If "Yes," did that person participate in or cooperate with an international boycott at any time during its tax year that ends with or within your tax year?		X
g Are you treated under section 671 as the owner of a trust that has reportable operations under section 999(a)?		X
h Are you a partner in a partnership that has reportable operations under section 999(a)?		X
i Are you a foreign sales corporation (FSC) (as defined in section 922(a), as in effect before its repeal)?		X
j Are you excluding extraterritorial income (defined in section 114(e)) from gross income?		X

Part I Operations in or Related to a Boycotting Country (See instructions beginning on page 3.)

	Yes	No
8 Boycott of Israel - Did you have any operations in or related to any country (or with the government, a company, or a national of that country) associated in carrying out the boycott of Israel which is on the list maintained by the Secretary of the Treasury under section 999(a)(3)? (See Boycotting Countries on page 2 of the instructions)	X	

If "Yes," complete the following table. If more space is needed, attach additional sheets using the exact format and check this box ►

Name of country (1)	Identifying number of person having operations (2)	Principal business activity		IC-DISCs only - Enter product code (5)
		Code (3)	Description (4)	
a BAHRAIN	13-4921556	541330	INSPECTIONS/TESTING	
b SAUDI ARABIA	13-4921556	541330	INSPECTIONS/TESTING	
c UNITED ARAB EMIRATES	13-4921556	541330	INSPECTIONS/TESTING	
d KUWAIT	13-4921556	541330	INSPECTIONS/TESTING	
e QATAR	13-4921556	541330	INSPECTIONS/TESTING	
f YEMEN	13-4921556	541330	INSPECTIONS/TESTING	
g OMAN	13-4921556	541330	INSPECTIONS/TESTING	
h LIBYA	13-4921556	541330	INSPECTIONS/TESTING	
i				
j				
k				
l				
m				
n				
o				

9 Nonlisted countries boycotting Israel - Did you have operations in any nonlisted country which you know or have reason to know requires participation in or cooperation with an international boycott directed against Israel?

Yes	No
	X

If "Yes," complete the following table. If more space is needed, attach additional sheets using the exact format and check this box ►

Name of country (1)	Identifying number of person having operations (2)	Principal business activity		IC-DISCs only - Enter product code (5)
		Code (3)	Description (4)	
a				
b				
c				
d				
e				
f				
g				
h				

10 Boycotts other than the boycott of Israel - Did you have operations in any other country which you know or have reason to know requires participation in or cooperation with an international boycott other than the boycott of Israel?

Yes	No
	X

If "Yes," complete the following table. If more space is needed, attach additional sheets using the exact format and check this box ►

Name of country (1)	Identifying number of person having operations (2)	Principal business activity		IC-DISCs only - Enter product code (5)
		Code (3)	Description (4)	
a				
b				
c				
d				
e				
f				
g				
h				

11 Were you requested to participate in or cooperate with an international boycott?

Yes	No
	X

If "Yes," attach a copy (in English) of any and all such requests received during your tax year. If the request was in a form other than a written request, attach a separate sheet explaining the nature and form of any and all such requests (See page 4 of instructions.)

12 Did you participate in or cooperate with an international boycott?

	X
--	---

If "Yes," attach a copy (in English) of any and all boycott clauses agreed to, and attach a general statement of the agreement. If the agreement was in a form other than a written agreement, attach a separate sheet explaining the nature and form of any and all such agreements (See page 4 of instructions.)

Note: If the answer to either question 11 or 12 is "Yes," you must complete the rest of Form 5713. If you answered "Yes" to question 12, you must complete Schedules A and C or B and C (Form 5713).

Part II Requests for and Acts of Participation in or Cooperation With an International Boycott	Requests		Agreements	
	Yes	No	Yes	No
13a Did you receive requests to enter into, or did you enter into, any agreement (see page 4 of instructions)				
(1) As a condition of doing business directly or indirectly within a country or with the government, a company, or a national of a country to -				
(a) Refrain from doing business with or in a country which is the object of an international boycott or with the government, companies, or nationals of that country?		X		X
(b) Refrain from doing business with any U S person engaged in trade in a country which is the object of an international boycott or with the government, companies, or nationals of that country?		X		X
(c) Refrain from doing business with any company whose ownership or management is made up, in whole or in part, of individuals of a particular nationality, race, or religion, or to remove (or refrain from selecting) corporate directors who are individuals of a particular nationality, race, or religion?		X		X
(d) Refrain from employing individuals of a particular nationality, race, or religion?		X		X
(2) As a condition of the sale of a product to the government, a company, or a national of a country, to refrain from shipping or insuring products on a carrier owned, leased, or operated by a person who does not participate in or cooperate with an international boycott?		X		X

b Requests and agreements - If the answer to any part of 13a is "Yes," complete the following table. If more space is needed, attach additional sheets using the exact format and check this box ►

Name of country (1)	Identifying number of person receiving the request or having the agreement (2)	Principal business activity		IC-DISCs only - Enter product code (5)	Type of cooperation or participation			
		Code (3)	Description (4)		Number of requests (6)	Code (7)	Total (8)	Code (9)
a								
b								
c								
d								
e								
f								
g								
h								
i								
j								
k								
l								
m								
n								
o								
p								