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Form 990

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

OMB No 1545-0047

2011

Open to Public Inspection

A For the 2011 calendar year, or tax year beginning 01-01-2011 and ending 12-31-2011

B Check if applicable

☐ Address change

☐ Name change

☐ Initial return

☐ Terminated

☐ Amended return

☐ Application pending

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

Room/suite

City or town, state or country, and ZIP + 4

Houston, TX 770606008

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)(3) ☒ 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

Activities & Governance	1 Briefly describe the organization's mission or most significant activities To promote the security of life & property on the seas		
Revenue	2 Check this box <input type="checkbox"/> 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	15
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	12
	5 Total number of individuals employed in calendar year 2011 (Part V, line 2a)	5	1,101
	6 Total number of volunteers (estimate if necessary)	6	0
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	4,082,210
	b Net unrelated business taxable income from Form 990-T, line 34	7b	0
Expenses			
	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	0	0
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	664,209,781	701,054,100
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	35,369,697	24,999,258
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	7,677,001	636,624
		707,256,479	726,689,982
Net Assets or Fund Balances	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	5,946,236	910,506
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	260,859,732	288,998,862
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b Total fundraising expenses (Part IX, column (D), line 25) <input type="checkbox"/> 0		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	287,751,630	293,198,046
	18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	554,557,598	583,107,414
	19 Revenue less expenses Subtract line 18 from line 12	152,698,881	143,582,568

Check if Schedule O contains a response to any question in this Part III

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

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

If "Yes," describe these changes on Schedule O

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured 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

















[illegible][illegible]

4d Other program services (Describe in Schedule O)
(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses **\$**

Part IV

Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	1	No
2	Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?	2	No
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	3	No
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	4	
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>	5	No
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> 	6	No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? <i>If "Yes," complete Schedule D, Part II</i> 	7	No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> 	8	No
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? <i>If "Yes," complete Schedule D, Part IV</i> 	9	No
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> 	10	No
11	If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI.</i> 	11a	Yes
b	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? <i>If "Yes," complete Schedule D, Part VII.</i> 	11b	Yes
c	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? <i>If "Yes," complete Schedule D, Part VIII.</i> 	11c	No
d	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? <i>If "Yes," complete Schedule D, Part IX.</i> 	11d	Yes
e	Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i> 	11e	Yes
f	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 (ASC 740)? <i>If "Yes," complete Schedule D, Part X.</i> 	11f	Yes
12a	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII</i> 	12a	No
b	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional</i> 	12b	Yes
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13	No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a	Yes
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Part I</i> 	14b	Yes
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 ? <i>If "Yes," complete Schedule F, Part II and IV</i> 	15	Yes
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 ? <i>If "Yes," complete Schedule F, Part III and IV</i> 	16	Yes
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? <i>If "Yes," complete Schedule G, Part I</i>	17	No
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	18	No
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	19	No
20a	Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i>	20a	No
b	If "Yes" to line 20a, did the organization attach its audited financial statement to this return? Note. All Form 990 filers that operated one or more hospitals must attach audited financial statements	20b	

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? <i>If "Yes," complete Schedule I, Parts I and II</i>	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? <i>If "Yes," complete Schedule I, Parts I and III</i>	22	Yes	
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? <i>If "Yes," complete Schedule J</i>	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? <i>If "Yes," answer questions 24b–24d and complete Schedule K. If "No," go to line 25</i>	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	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?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	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? <i>If "Yes," complete Schedule L, Part I</i>	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? <i>If "Yes," complete Schedule L, Part I</i>	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? <i>If "Yes," complete Schedule L, Part II</i>	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? <i>If "Yes," complete Schedule L, Part III</i>	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)			
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28a	Yes	
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or owner? <i>If "Yes," complete Schedule L, Part IV</i>	28c	Yes	
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32		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? <i>If "Yes," complete Schedule R, Part I</i>	33	Yes	
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i>	34	Yes	
35a	Is any related organization a controlled entity of the filing organization within the meaning of section 512(b)(13)?	35a	Yes	
b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b	Yes	
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36		
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? <i>If "Yes," complete Schedule R, Part VI</i>	37		No
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	38	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance				
Check if Schedule O contains a response to any question in this Part V <input checked="" type="checkbox"/>				
			Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable	1a	158	
b	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	Yes	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements filed for the calendar year ending with or within the year covered by this return	2a	1,101	
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 (see instructions)	2b	Yes	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	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 or securities 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, MU, BU, UY, BR, CM If "Yes," enter the name of the foreign country See instructions for 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?	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 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	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	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?	8		
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?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.			
a	Is the organization licensed to issue qualified health plans in more than one state? Note. All 501(c)(29) organizations must list in Schedule O each state in which they are licensed to issue qualified health plans, the amount of reserves required by each state, and the amount of reserves the organization allocated to each state	13a		
b	Enter the aggregate amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b		
c	Enter the aggregate amount of reserves on hand	13c		
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		No
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O . . .	14b		

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.
Check if Schedule O contains a response to any question in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year		
1a	15		
b	Enter the number of voting members included in line 1a, above, who are independent	1b	12
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 governing documents since the prior Form 990 was filed?	4	No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	Yes
6	Did the organization have members or stockholders?	6	Yes
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	Yes
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	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	Did the organization have local chapters, branches, or affiliates?	10a	No
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Yes
b	Describe in Schedule O the process, if any, used by the organization to review the Form 990		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	Yes
b	Were officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c	Yes
13	Did the organization have a written whistleblower policy?	13	Yes
14	Did 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 15a or 15b, 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," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take 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 made these available. Check all that apply. <input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request
19	Describe in Schedule O whether (and if so, how), the organization made 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

Check if Schedule O contains a response to any question in this Part VII ☐

☐ Check this box if neither the organization nor any related organizations compensated any current or former officer, director, or trustee

Form **990** (2011)

Part VII

1b	Sub-Total			
c	Total from continuation sheets to Part VII, Section A			
d	Total (add lines 1b and 1c)	13,442,995	0	1,529,547

2 Total number of individuals (including but not limited to those listed) who received more than \$100,000 of reportable compensation from the organization. 994

3	Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	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? <i>If "Yes," complete Schedule J for such individual</i>	4	Yes	
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>	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. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
Ernst & Young LLP PO Box 848107 Dallas, TX 752848107	Audit Services	1,236,107
Baker Botts LLP 1000 Louisiana Suite 2000 Houston, TX 770025009	Legal Services	805,831
Fulbright & Jaworski LLP 1301 McKinney Suite 1500 Houston, TX 770103095	Legal Services	512,336
Hill Rivkins & Hayden LLP 45 Broadway Ste 1500 New York, NY 100063739	Legal Services	301,253
Foster Quan LLP 5177 Richmond Houston, TX 77056	Legal Services	286,970
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 26		

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	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			Business Code				
	2a	Certification, Other	541900	701,054,100	696,971,890	4,082,210	
	b						
	c						
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f		701,054,100			
Other Revenue	3	Investment income (including dividends, interest and other similar amounts)		8,811,534			8,811,534
	4	Income from investment of tax-exempt bond proceeds . .					
	5	Royalties		60,647			60,647
			(i) Real	(ii) Personal			
	6a	Gross rents					
	b	Less rental expenses					
	c	Rental income or (loss)					
	d	Net rental income or (loss)					
			(i) Securities	(ii) Other			
	7a	Gross amount from sales of assets other than inventory	223,325,060	76,672			
	b	Less cost or other basis and sales expenses	207,214,008	0			
	c	Gain or (loss)	16,111,052	76,672			
	d	Net gain or (loss)			16,187,724	16,187,724	
	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	Other Income - ABS	900099	575,977	575,977		
	b						
c							
d	All other revenue						
e	Total. Add lines 11a-11d		575,977				
12	Total revenue. See Instructions		726,689,982	713,735,591	4,082,210	8,872,181	

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)

Check if Schedule O contains a response to any question in this Part IX

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 United States See Part IV, line 21	606,999			
2	Grants and other assistance to individuals in the United States See Part IV, line 22	11,993			
3	Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16	291,514			
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	14,784,634			
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	215,968,902			
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	26,982,891			
9	Other employee benefits	17,511,297			
10	Payroll taxes	13,751,138			
11	Fees for services (non-employees)				
a	Management				
b	Legal	5,468,725			
c	Accounting	3,981,601			
d	Lobbying	84,985			
e	Professional fundraising See Part IV, line 17				
f	Investment management fees	2,274,063			
g	Other	25,851,643			
12	Advertising and promotion	745,273			
13	Office expenses	3,618,060			
14	Information technology				
15	Royalties				
16	Occupancy	16,325,958			
17	Travel	21,432,557			
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	1,564,143			
20	Interest	147,957			
21	Payments to affiliates	35,833,933			
22	Depreciation, depletion, and amortization	10,069,599			
23	Insurance	9,669,919			
24	Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24f If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O)				
a	Employee Related	49,131,160			
b	Taxes	24,800,598			
c	Independent Contractors	23,130,603			
d	Reimbursable Expenses	14,230,865			
e					
f	All other expenses	44,836,404			
25	Total functional expenses. Add lines 1 through 24f	583,107,414			
26	Joint costs. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) 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)		(B)
					Beginning of year		End of year
Assets	1	Cash—non-interest-bearing				1	
	2	Savings and temporary cash investments			241,720,159	2	85,647,722
	3	Pledges and grants receivable, net				3	
	4	Accounts receivable, net			131,448,941	4	150,494,471
	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			14,708,494	9	16,148,825
	10a	Land, buildings, and equipment—cost or other basis. Complete Part VI of Schedule D	10a	117,474,110	31,874,925	10c	35,613,783
	b	Less: accumulated depreciation	10b	81,860,327			
	11	Investments—publicly traded securities			349,912,904	11	550,647,298
	12	Investments—other securities. See Part IV, line 11			144,759,701	12	150,014,328
	13	Investments—program-related. See Part IV, line 11				13	
	14	Intangible assets				14	
	15	Other assets. See Part IV, line 11			302,415,871	15	324,577,682
	16	Total assets. Add lines 1 through 15 (must equal line 34)			1,216,840,995	16	1,313,144,109
Liabilities	17	Accounts payable and accrued expenses			75,710,233	17	71,657,737
	18	Grants payable				18	
	19	Deferred revenue			262,431,556	19	288,420,320
	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 (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D			91,416,342	25	136,280,903
	26	Total liabilities. Add lines 17 through 25			429,558,131	26	496,358,960
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input 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	
	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			787,282,864	30	816,785,149
	31	Paid-in or capital surplus, or land, building or equipment fund			0	31	0
	32	Retained earnings, endowment, accumulated income, or other funds			0	32	0
	33	Total net assets or fund balances			787,282,864	33	816,785,149
	34	Total liabilities and net assets/fund balances			1,216,840,995	34	1,313,144,109

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	726,689,982
2	Total expenses (must equal Part IX, column (A), line 25)	2	583,107,414
3	Revenue less expenses Subtract line 2 from line 1	3	143,582,568
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	787,282,864
5	Other changes in net assets or fund balances (explain in Schedule O)	5	-114,080,283
6	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	816,785,149

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> 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?		No
b	Were the organization's financial statements audited by an independent accountant?	Yes	
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	Yes	
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 separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> 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?		No
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		

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

► Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b
► Attach to Form 990. ► See separate instructions.

OMB No 1545-0047

2011

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? <div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>	
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 <div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>	

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
a	Total number of conservation easements
b	Total acreage restricted by conservation easements
c	Number of conservation easements on a certified historic structure included in (a)
d	Number of conservation easements included in (c) acquired after 8/17/06

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

► \$ _____

For Privacy Act and Paperwork Reduction Act Notice, see the Intructions for Form 990

Cat No 52283D

Schedule D (Form 990) 2011

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
- ☐ **d**

Loan or exchange programs
- ☐ **b**

Scholarly research
- ☐ **e**

Other
- ☐ **c**

Preservation for future generations

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

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

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

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

Description of property	(a) Cost or other basis (investment)	(b)Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings		1,017,020	502,177	514,843
c Leasehold improvements		17,120,833	11,566,634	5,554,199
d Equipment		95,851,550	66,892,403	28,959,147
e Other		3,484,707	2,899,113	585,594
Total. Add lines 1a-1e <i>(Column (d) should equal Form 990, Part X, column (B), line 10(c).)</i> ▶				35,613,783

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	726,689,982
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	583,107,414
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	143,582,568
4	Net unrealized gains (losses) on investments	4	-34,677,019
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	12,382,113
9	Total adjustments (net) Add lines 4 - 8	9	-22,294,906
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	121,287,662

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	1,013,884,779
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	287,194,797
e	Add lines 2a through 2d	2e	287,194,797
3	Subtract line 2e from line 1	3	726,689,982
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	726,689,982

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return			
1	Total expenses and losses per audited financial statements	1	892,597,116
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	34,677,018
d	Other (Describe in Part XIV)	2d	275,545,299
e	Add lines 2a through 2d	2e	310,222,317
3	Subtract line 2e from line 1	3	582,374,799
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	732,615
c	Add lines 4a and 4b	4c	732,615
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18)	5	583,107,414

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
Description of Uncertain Tax Positions Under FIN 48	Part X	The Company recognizes interest and penalties accrued related to unrecognized tax benefits in current income tax expense. During the years ended December 31, 2011 and 2010, the Company recognized income tax expense for interest and penalties of approximately \$1,100,000 and \$300,000, respectively. While the Company is subject to income tax in many jurisdictions including the United States and the outcome of tax audits is always uncertain, the Company believes that adequate amounts of tax and interest have been provided for any adjustments that are expected to result. Furthermore, none of the audit adjustments, if assessed, are expected to be individually material to the Company's financial position, cash flows, or results of operations.
Part XI, Line 8 - Other Adjustments		Differences related to items reported in Forms 1120 or 5471 12,382,113
Part XII, Line 2d - Other Adjustments		Subsidiaries filing Forms 1120, 8865 or 5471 & Eliminations
Part XIII, Line 2d - Other Adjustments		Subsidiaries filing Forms 1120, 8865 or 5471 & Eliminations. Difference relates to Insurance Recovery Proceeds reported as Insurance Expense on the Audited Financial Statements.
Part XIII, Line 4b - Other Adjustments		Reclassification from Revenues

SCHEDULE 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.

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization
American Bureau of Shipping

Employer 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 V the organization's procedures for monitoring the use of grant funds outside the United States

3

Activites per Region (Use Part V if additional space is needed)

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region or independent contractors	(d) Activities conducted in region (by type) (e g , fundraising, program services, investments, 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/investments in region
East Asia and Pacific	44	1,532	Program Services	Ship Classification, Testing, Surveys, Certification, Others	323,540,601
Europe	16	511	Program Services	Ship Classification, Testing, Surveys, Certification, Others	35,675,209
Middle East and North Africa	13	91	Program Services	Ship Classification, Testing, Surveys, Certification, Others	25,247,554
North America	12	45	Program Services	Ship Classification, Testing, Surveys, Certification, Others	4,550,918
Russia and Newly Independent States	4	16	Program Services	Ship Classification, Testing, Surveys, Certification, Others	3,109,841
South America	14	131	Program Services	Ship Classification, Testing, Surveys, Certification, Others	38,619,761
South Asia	10	68	Program Services	Ship Classification, Testing, Surveys, Certification, Others	6,998,404
Sub-Saharan Africa	5	26	Program Services	Ship Classification, Testing, Surveys, Certification, Others	7,522,205
Europe	0	0	Investments		7,524,429
Middle East and North Africa	0	0	Investments		344,526
Sub-Saharan Africa	0	0	Investments		68,537
East Asia and Pacific	0	0	Investments		14,016
North America	0	0	Investments		
South America	0	0	Investments		
South Asia	0	0	Investments		
Russia and Newly Independent States	0	0	Investments		
3a Sub-total	118	2,420			445,264,493
b Total from continuation sheets to Part I	0	0			7,951,508
c Totals (add lines 3a and 3b)	118	2,420			453,216,001

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 Part V if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
			Pacific	Scholarships	6,326	Cash			FMV
			North America	Scholarships	40,000	Cash			FMV
			South America	Scholarships	40,000	Cash			FMV
			Europe (Including Iceland & Greenland)	Scholarships	100,000	Cash			FMV
			Europe (Including Iceland & Greenland)	Scholarships	24,500	Cash			FMV

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

3

Enter total number of other organizations or entities

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 Part V if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
Scholarships	East Asia and the Pacific	7	17,692	Cash Contribution			FMV
Scholarships	Europe (Including Iceland & Greenland)	2	40,547	Cash Contribution			FMV

Part IV Foreign Forms

- 1

Was the organization a U S transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926 (see instructions for Form 926)*

☒ Yes ☐ No
- 2

Did the organization have an interest in a foreign trust during the tax year? *If " Yes," the organization may be required to file Form 3520 and/or Form 3520-A. (see instructions for Forms 3520 and 3520-A)*

☐ Yes ☒ No
- 3

Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons with respect to Certain Foreign Corporations. (see instructions for Form 5471)*

☒ Yes ☐ No
- 4

Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see instructions for Form 8621)*

☐ Yes ☒ No
- 5

Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with respect to Certain Foreign Partnerships. (see instructions for Form 8865)*

☒ Yes ☐ No
- 6

Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to file Form 5713, International Boycott Report (see instructions for Form 5713).*

☒ Yes ☐ No

Supplemental Information

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

[illegible]

Schedule I
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization
American Bureau of Shipping

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

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

OMB No 1545-0047

2011

Open to Public
Inspection

Employer 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 listed in the line 1 table ▶

25

3

Enter total number of other organizations listed in the line 1 table ▶

0

Part IIIGrants 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
(1) Scholarships & Awards	13	11,993			

Part IVSupplemental 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 Way50 Waugh Drive Houston,TX 77007	74-1167964	501(c)(3)	54,487		FMV		Corporate Match for employee contributions to United Way of Texas Gulf Coast
California Maritime Academy200 Maritime Academy Drive Vallejo, CA 945908181	23-7213404	501(c)(3)	100,000		FMV		Scholarships for Tuition and Books

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
California Maritime Academy200 Maritime Academy Drive Vallejo, CA 945908181	23-7213404	501(c)(3)	47,924		FMV		Net Present Value Adjustment
Texas A&M UniversityPO Box 1675 Galveston, TX 77553	76-0109831	501(c)(3)	100,000		FMV		ABS 2010-2011 Scholarships for tuition and books

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
Houston Intercontinental Chamber of Commerce250 N Sam Houston Pkwy ESte 200 Houston, TX 77060	76-0666611	501(c)(3)	10,260		FMV		To promote and stimulate business development and community involvement in the North Houston area
University of Michigan2600 Draper Drive Ann Arbor, MI 48109	23-7206591	501(c)(3)	100,000		FMV		Donation in support of Scholarships for Naval Architecture

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
SUNY Maritime College6 Pennyfield Avenue Throggs Neck, NY 10465	13-3789884	501(c)(3)	100,000		FMV		Scholarships for tuition and books
Seamen's Church Institute241 Water Street New York, NY 10038	05-0263174	501(c)(3)	30,000		FMV		Sponsorship of the Awards Dinner supporting the programs of the institute Seamen's church institute

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 AcademyBox C-3 Castine, ME 04420	01-6000724	501(c)(3)	-566,455		FMV		Net Present Value Adjustment
Maine Maritime AcademyBox C-3 Castine, ME 04420	01-6000724	501(c)(3)	10,000		FMV		Sponsorship of golf tournament, proceeds benefit athletic department of Maine Maritime Academy

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 AcademyBox C-3 Castine, ME 04420	01-6000724	501(c)(3)	100,000		FMV		10 Scholarships for tuition and books
Massachusetts Maritime Academy101 Academy Drive Buzzards Bay, MA 02532	23-7025807	501(c)(3)	100,000		FMV		Scholarships for tuition and books

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
Rice University6100 Main Street Houston, TX 77005	74-1109620	501(c)(3)	20,000		FMV		8 Scholarships for tuition and books
Massachusetts Institute of Technology77 Massachusetts Ave Bldg 5-228A Cambridge, MA 021394307	04-2103594	501(c)(3)	100,000		FMV		ABS Career Development Professorship in Naval Engineering

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
University of New Orleans911 Engineering Bldg 2000 Lakeshore Drive New Orleans, LA 70148	72-1372848	501(c)(3)	20,000		FMV		ABS 2010-2011 Scholarships for tuition and books
University of California Berkeley 208 McLaughlin Hall 1722 Berkeley, CA 945908181	23-7213404	501(c)(3)	100,000		FMV		ABS 2010-2011 Scholarships for tuition and books

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
Texas A & M University1246 TAMU College Station, TX 77843	76-0109831	501(c)(3)	20,000		FMV		Ocean Engineering Program 2010-2011
Coast Guard Foundation394 Taugwonk Road Stonington, CT 03678	04-2899862	501(c)(3)	25,000		FMV		Donation in support of Leadership 44 Campaign for 2011

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
Hellenic - American Chamber of Commerce/o State Bank of Long Island 780 Third Avenue 16th Floor New York, NY 10017	13-6400354	501(c)(3)	15,000		FMV		63rd Annual Dinner/Dance
US Merchant Marine Academy 300 Steamboat Road Kings Point, NY 11024	11-3391322	501(c)(3)	31,700		FMV		2010-2011 Scholarship

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 Seamen's Services635 Fourth Avenue Ground Floor Brooklyn, NY 11232	13-5562370	501(c)(3)	22,900		FMV		AOTOS Award Gala
Colorado School of Mines1600 Arapahoe Street Golden, CO 804011851	84-0509064	501(c)(3)	20,000		FMV		Providing financial aid in the form of scholarships awards to undergraduate students enrolled at Colorado School of Mines

Schedule J
(Form 990)

Compensation Information

OMB No 1545-0047

2011

Open to Public Inspection

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
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Part I

Questions Regarding Compensation

	Yes	No
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"/> Travel for companions		
<input checked="" type="checkbox"/> Tax idemnification and gross-up payments		
<input type="checkbox"/> Discretionary spending account		
<input checked="" type="checkbox"/> Housing allowance or residence for personal use		
<input type="checkbox"/> Payments for business use of personal residence		
<input checked="" type="checkbox"/> Health or social club dues or initiation fees		
<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	1b Yes	
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?	2 Yes	
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 checked="" type="checkbox"/> Independent compensation consultant		
<input checked="" type="checkbox"/> Form 990 of other organizations		
<input type="checkbox"/> Written employment contract		
<input checked="" type="checkbox"/> Compensation survey or study		
<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?	4a	No
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b Yes	
c Participate in, or receive payment from, an equity-based compensation arrangement?	4c	No
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?	5a	
b Any related organization?	5b	
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?	6a	
b Any related organization?	6b	
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	7	
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	8	
9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?	9	

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.

[illegible]

Part IIISupplemental 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.
	Part I, Line 4b	Schedule J - Part I - Line 4b - Amounts received from supplemental nonqualified retirement Plan: T Ray Bennett - \$10,554; Linwood A Pendexter - \$69,924; Robert A Guiffra - \$2,918; Robert D Sommerville - \$111,399; Peter Tang-Jensen - \$48,729. Schedule J - Part I - Line 4b - Amounts accrued from supplemental nonqualified retirement Plan: T Ray Bennett - \$70,424; Thomas H Gilmour - <\$5,638>; Robert A Guiffra - \$80,398; Todd W Grove - \$ 46,982; Gary A Latin - \$ 98,601; Thomas A Miller - \$96,728; Mark A McGrath - \$110,697; Adam W Moilenen - \$63,027; Linwood A Pendexter - \$73,428; Kenneth Richardson - \$87,156; William J Sember - \$73,582; Robert D Somerville - \$46,828; Peter Tang-Jensen - \$65,199; Kirsı Tikka - \$55,629; Jeffrey J Weiner - \$148,590; Christopher J Wiernicki - \$417,916.

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)	735,420	828,830	135,266	46,828	0	1,746,344	0
	(ii)	0	0	0	0	0	0	0
Donald Liu	(i)	179,300	0	0	0	0	179,300	0
	(ii)	0	0	0	0	0	0	0
Christopher J Wiernicki	(i)	597,048	441,330	2,637	417,916	0	1,458,931	0
	(ii)	0	0	0	0	0	0	0
Gary A Latin	(i)	330,260	48,567	7,291	98,601	0	484,719	0
	(ii)	0	0	0	0	0	0	0
Jeffrey J Weiner	(i)	400,000	165,079	2,644	148,590	0	716,313	0
	(ii)	0	0	0	0	0	0	0
Thomas A Miller	(i)	307,810	81,478	4,735	96,728	0	490,751	0
	(ii)	0	0	0	0	0	0	0
William J Sember	(i)	251,180	32,998	8,913	73,582	0	366,673	0
	(ii)	0	0	0	0	0	0	0
Linwood A Pendexter	(i)	271,060	29,763	78,935	73,428	0	453,186	0
	(ii)	0	0	0	0	0	0	0
Todd W Grove	(i)	278,599	58,968	245,357	46,982	0	629,906	0
	(ii)	0	0	0	0	0	0	0
T Raymond Bennett	(i)	246,770	36,290	16,893	70,424	0	370,377	0
	(ii)	0	0	0	0	0	0	0
Thomas H Gilmour	(i)	164,970	60,038	8,687	-5,638	0	228,057	0
	(ii)	0	0	0	0	0	0	0
Peter Tang-Jensen	(i)	252,150	36,091	52,983	65,199	0	406,423	0
	(ii)	0	0	0	0	0	0	0
Robert A Giuffra	(i)	220,140	25,898	4,990	80,398	0	331,426	0
	(ii)	0	0	0	0	0	0	0
Mark McGrath	(i)	229,570	43,437	283,009	110,697	0	666,713	0
	(ii)	0	0	0	0	0	0	0
Richard D Pride	(i)	154,298	13,789	501,310	0	0	669,397	0
	(ii)	0	0	0	0	0	0	0
Kenneth L Richardson	(i)	238,800	33,385	-1,145	87,156	0	358,196	0
	(ii)	0	0	0	0	0	0	0
Eric Kleess	(i)	184,231	21,175	148,261	0	0	353,667	0
	(ii)	0	0	0	0	0	0	0
Kirsi Tikka	(i)	211,650	29,673	-4,318	55,629	0	292,634	0
	(ii)	0	0	0	0	0	0	0

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				
Jean C Gould	(i) (ii)	192,865 0	4,877 0	59,062 0	0 0	0 0	256,804 0	0 0
Adam W Moilenen	(i) (ii)	204,000 0	32,067 0	237,469 0	63,027 0	0 0	536,563 0	0 0
John P McDonald	(i) (ii)	186,346 0	20,592 0	610,950 0	0 0	0 0	817,888 0	0 0
Robert W Gilman	(i) (ii)	199,627 0	23,796 0	27,433 0	0 0	0 0	250,856 0	0 0
Thomas Kirk	(i) (ii)	163,308 0	18,954 0	369,108 0	0 0	0 0	551,370 0	0 0
David Weinstein	(i) (ii)	355,277 0	17,500 0	143,677 0	0 0	0 0	516,454 0	0 0
Sin-Lim Chiu	(i) (ii)	131,420 0	15,148 0	340,406 0	0 0	0 0	486,974 0	0 0
William Hirnikel	(i) (ii)	139,710 0	4,062 0	334,446 0	0 0	0 0	478,218 0	0 0
Mark W Corsetti	(i) (ii)	109,140 0	12,879 0	352,376 0	0 0	0 0	474,395 0	0 0
Stewart H Wade	(i) (ii)	66,010 0	0 0	0 0	0 0	0 0	66,010 0	0 0
Vincent F Roth	(i) (ii)	102,828 0	0 0	0 0	0 0	0 0	102,828 0	0 0
James B Liebertz	(i) (ii)	19,069 0	0 0	0 0	0 0	0 0	19,069 0	0 0

Schedule L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions with Interested Persons

▶ **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.**

OMB No 1545-0047

2011

Open to Public
Inspection

Name of the organization American Bureau of Shipping	Employer identification number 13-4921556
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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	Yes	No	Yes	No
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
(1) Donald Lui	Director	179,300	Consulting Services		No
(2) Vincent F Roth	Former Officer	102,828	Consulting Services		No
(3) Stewart H Wade	Former Officer	66,010	Consulting Services		No
(4) James B Liebertz	Former Officer	19,069	Consulting Services		No

Part V

Supplemental Information
Complete this part to provide additional information for responses to questions on Schedule L (see instructions)

Identifier	Return Reference	Explanation
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SCHEDULE O
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ****Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.**
► **Attach to Form 990 or 990-EZ.**

OMB No 1545-0047

2011**Open to Public
Inspection**Name of the organization
American Bureau of Shipping**Employer identification number**

13-4921556

Identifier	Return Reference	Explanation
	Form 990, Part VI, Section A, line 5	During 2011, it was discovered that there was an embezzlement of approximately \$461,000 in the Athens Greece office by an employee. The employee was terminated and a thorough investigation was performed. Internal procedures and controls have been improved in order to avoid further diversions.
	Form 990, Part VI, Section A, line 6	The organization has members.
	Form 990, Part VI, Section A, line 7a	There are 15 voting members of the governing body.
	Form 990, Part VI, Section A, line 7b	Several decisions of the 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 made available to the Board of Directors.
	Form 990, Part VI, Section B, line 12c	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	Form 990, Part VI, Section B, Line 15. The review process for compensation of the organization's executive officers and directors is performed by an independent agency and approved by the compensation committee.
	Form 990, Part VI, Section C, line 19	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 XII, Line 2c	There was no change to this process during 2011.
	Form 990, Part XI, line 5, Changes in Net Assets	Differences relate primarily to changes in: Accumulated Other Comprehensive Income, pension liability and foreign currency translation adjustments -79,403,264; Unrealized Gain/(Loss) on Securities -34,677,019; Total to Form 990, Part XI, Line 5 -114,080,283.

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ 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.

OMB No 1545-0047

2011

Open to Public Inspection

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
(1) ABS Marine Casualty Response LLC 16855 Northchase Drive Houston, TX 77060	Marine Services	DE	1,884,776	1,657,560	American Bureau of Shipping

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	(g) Section 512(b)(13) controlled organization	
						Yes	No

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?		(k) Percentage ownership
							Yes	No		Yes	No	
(1) Shanghai ABS Technical Inspection Company Ltd 1803 Bao An PI 800 Dong Fang Shanghai CH	Engineering	CH	ABSG Consulting Inc	Unrelated	6,410,674	7,222,220		No		Yes		60 000 %
(2) ABS CCC Risk Management Consulting Ltd 1803 Bao An PI 800 Dong Fang Shanghai CH	Engineering	CH	ABSG Consulting Inc	Unrelated		82,860		No		Yes		50 000 %
(3) Common Structural Rules Software LLC 16855 Northchase Drive Houston, DE 77060 45-1764272	Computer Programming	TX	American Bureau of Shipping	Related		1,399,272		No			No	50 000 %
(4) Herbert - ABS Software Solutions LLC 1040 Marina Village Pkwy Ste 200 Alameda, CA 94501 27-4708692	Software Design	CA	American Bureau of Shipping	Unrelated	819,414	1,625,343		No		Yes		50 000 %

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
See Additional Data Table							

Part V

Transactions With Related Organizations (Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35, 35A, 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 related organization(s)

c

Gift, grant, or capital contribution from related organization(s)

d

Loans or loan guarantees to or for related organization(s)

e

Loans or loan guarantees by related organization(s)

f

Sale of assets to related organization(s)

g

Purchase of assets from related organization(s)

h

Exchange of assets with related organization(s)

i

Lease of facilities, equipment, or other assets to related organization(s)

j

Lease of facilities, equipment, or other assets from related organization(s)

k

Performance of services or membership or fundraising solicitations for related organization(s)

l

Performance of services or membership or fundraising solicitations by related organization(s)

m

Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)

n

Sharing of paid employees with related organization(s)

o

Reimbursement paid to related organization(s) for expenses

p

Reimbursement paid by related organization(s) for expenses

q

Other transfer of cash or property to related organization(s)

r

Other transfer of cash or property from related organization(s)

Yes

No

1a

Yes

1b

Yes

1c

No

1d

No

1e

No

1f

No

1g

No

1h

No

1i

Yes

1j

No

1k

Yes

1l

Yes

1m

No

1n

No

1o

No

1p

No

1q

No

1r

No

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	(d) Method of determining amount involved
(1) See Additional Data Table			
(2)			
(3)			
(4)			
(5)			
(6)			

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.

[illegible]

Part VII

Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule R (see instructions)

Identifier	Return Reference	Explanation	
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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 Hamburgo No 254-201 Col Juarez Mexico City 06600 MX	Engineering	MX	ABSG Consulting Inc	C	10,519,153	3,834,691	99 470 %
ABS Group Services Do Brasil Ltda AV Venezuela 3 19th Floor Rio De Janeiro 20081-310 BR	Engineering	BR	ABSG Consulting Inc	C	29,892,054	11,392,115	100 000 %
ABS Group Services (Canada) Ltd Royal Bank Plaza 38th Fl S Tower Toronto MSJ2J7 CA	Inactive	CA	ABSG Consulting Inc	C			100 000 %
ABS Industrial Verfication (India) Pvt Ltd 604 Shapath I SGRoad Ahmedabad 380-060 IN	Engineering	IN	ABSG Consulting Inc	C	6,797,516	3,318,270	85 000 %
ABS Consulting (M) Sdn Bhd (Malaysia) Lot 206A 2nd FloorJalan Desa Baha Kuala Lumpur 58100 MY	Engineering	MY	ABSG Consulting Inc	C	3,227,169	2,607,045	100 000 %
Quality Resources de Mexico SA de CV Hamburgo No 254-201 Col Juarez Mexico City 06600 MX	Engineering	MX	ABSG Consulting Inc	C		575,239	100 000 %
EQE Bulgaria AD 1 Hristo Smirnenski Blvd Sofia 1164 BU	Engineering	BU	ABSG Consulting Inc	C	1,899,079	868,617	70 000 %
ABS Consulting Ltd EQE HouseThe BeaconsWarrington Cheshire WA3 6WJ UK	Engineering	UK	ABSG Consulting Inc	C	17,286,622	3,567,836	100 000 %
EQECAT Sarl 16 Rue Druot Paris 75009 FR	Engineering	FR	ABSG Consulting Inc	C	2,381,920	821,214	100 000 %
ABS Consulting (S) PTE Ltd 438 Alexandra Road 09-01 Singapore, 119958 SN	Engineering	SN	ABSG Consulting Inc	C	69	314,455	100 000 %
Prosoft Resources Ltd (UK) EQE HouseThe BeaconsWarrington Cheshire WA3 6WJ UK	Software	UK	ABSG Consulting Inc	C			100 000 %
EQE Consultants South Africa Ltd PO Box 4381 Vanderbijlpark 1900 SF	Software	SF	ABSG Consulting Inc	C			100 000 %
EQECAT Ltd EQE HouseThe BeaconsWarrington Cheshire WA3 6WJ UK	Software	UK	ABSG Consulting Inc	C			100 000 %
EQE-ISS Ltd EQE HouseThe BeaconsWarrington Cheshire WA3 6WJ UK	Software	UK	ABSG Consulting Inc	C			100 000 %
ABSG Consulting de Venezuela CA Centro Cuidad Comercial Tamanaco Chuao 1064 VE	Engineering	VE	ABSG Consulting Inc	C	1,707,813	1,017,712	100 000 %
ABS Infolink (India) Pvt Ltd Pekon Bldg 4th Fl Plot Y/13 Calcutta 700091 IN	Software	IN	ABS Group of Companies Inc	C	106	17,821	100 000 %
ABS Group Services de Chile Training SA Avda Libertad No 1348 Oficina 701 Vina del Mar CI	Engineering Training	CI	ABSG Consulting Inc	C	769,449	467,985	100 000 %
ABS Consulting (India) Private Limited 123-A Mittal CourtNariman Point Mumbai 400021 IN	Engineering	IN	ABSG Consulting Inc	C			100 000 %
ABS Quality Evaluations Private Limited B-92 9th Floor 23 Kasturba Gandhi New Delhi 110001 IN	Engineering	IN	ABS Quality Evaluations Inc	C			100 000 %
ABS Group Saudi Arabia Co Ltd Dana Area PO Box 39616 Dhahran 31942 SA	Engineering	SA	ABSG Consulting Inc	C	18,338,678	8,644,009	100 000 %

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 QE Japan Inc 1-1 Sakae-Cho Kanagawa-ku Yokohama 221-0052 JA	Engineering	JA	ABS Quality Evaluations Inc	C	1,888,782	1,630,293	100 000 %
ABS Maritime Services (Hellas) LLC 6 Skouze Street Floor 3A Piraeus GR185 36 GR	Services	GR	ABS Maritime Services Inc	C	1,177,321	885,509	100 000 %
ABS Group of Companies Inc 16855 Northchase Drive Houston, TX 77060 22-2856372	Holding Company	NJ	American Bureau of Shipping	C	216	570,948,329	100 000 %
ABSG Consulting Inc 16855 Northchase Drive Houston, TX 77060 13-2695912	Inspections/Testing	NY	ABS Group of Companies Inc	C	120,042,356	441,033,532	100 000 %
ABS Quality Evaluations Inc 16855 Northchase Drive Houston, TX 77060 22-3067354	Quality Evaluations	DE	ABS Group of Companies Inc	C	15,375,807	53,897,232	100 000 %
ABS Group Services Inc 16855 Northchase Drive Houston, TX 77060 22-3069605	Services	DE	ABS Group of Companies Inc	C	18,447	500,715,664	100 000 %
EQECAT Inc 16855 Northchase Drive Houston, TX 77060 94-3209059	Software	CA	ABS Group of Companies Inc	C	24,392,139	153,112,547	100 000 %
PLG Inc 16855 Northchase Drive Houston, TX 77060 52-0905530	Inactive	DC	ABS Group of Companies Inc	C			100 000 %
ABS Maritime Services Inc 16855 Northchase Drive Houston, TX 77060 20-3333549	Evaluate Marine Vessels	DE	ABS Group of Companies Inc	C		-145,018	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		33,984	100 000 %
ABS Holdings Inc 16855 Northchase Drive Houston, TX 77060 20-3390695	Holding Company	NY	American Bureau of Shipping	C	109	2,601,175	100 000 %
ABS Boiler and Marine Insurance Company 16855 Northchase Drive Houston, TX 77060 03-0286694	Insurance- Captive	VT	ABS Holdings Inc	C	833,098	37,943,053	100 000 %
Armory Properties Ltd 16855 Northchase Drive Houston, TX 77060 22-2382555	Rental - Real Estate	TX	American Bureau of Shipping	C	754,255	4,201,937	100 000 %
American Bureau of Shipping Inc 16855 Northchase Drive Houston, TX 77060 13-2667740	Inactive	DE	American Bureau of Shipping	C		1,000	100 000 %
ABS Classification Romania Srl 18A Tepes Voda Street 1st Floor Constantza 900189 RO	Engineering	RO	American Bureau of Shipping	C	372,720	20,764	100 000 %
ABS Europe Limited ABS House No 1 Frying Pan Alley London E1 7HR UK	Engineering	UK	American Bureau of Shipping	C	66,897,644	24,939,678	100 000 %
ABS Marine Services Ltd EQE HouseThe BeaconsWarrington Cheshire WA3 6WJ UK	Engineering	UK	American Bureau of Shipping	C	1,675,128	1,376,468	100 000 %
ABS Quality Evaluations Europe Ltd EQE HouseThe BeaconsWarrington Cheshire WA3 6WJ UK	Inactive	UK	American Bureau of Shipping	C			100 000 %
ABS Group Ltd EQE HouseThe BeaconsWarrington Cheshire WA3 6WJ UK	Engineering	UK	American Bureau of Shipping	C	5,304,777	1,184,567	100 000 %
ABS Consulting (Hellas) SA 6 Skouze Street Floor 3A Piraeus 185 36 GR	Engineering	GR	American Bureau of Shipping	C		690,513	100 000 %

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
American Bureau of Shipping (Hong Kong) Ltd 15th Floor Queens Center Hong Kong 58-64 CH	Engineering	CH	American Bureau of Shipping	C	2,728,584	575,591	100 000 %
American Bureau of Shipping Poland Sp Zoo Al Zwyciestwa 256 Gyndia 81-525 PL	Engineering	PL	American Bureau of Shipping	C	3,357,436	283,144	100 000 %
ABS Italy SRL Edificio Millo Via al Porto Antico Genoa 16128 IT	Engineering	IT	American Bureau of Shipping	C	7,681,799	12,292,734	100 000 %
EQE International Ltd EQE HouseThe BeaconsWarrington 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 Services	HR	American Bureau of Shipping	C	658,981	64,629	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 Boompjes 55 4th Floor Rotterdam 3011 XB NL	Engineering	NL	American Bureau of Shipping	C	3,300	33,454	100 000 %
ABS Antwerp BVBA St Katelijnevest 72 9th Floor Antwerp B2000 BE	Engineering	BE	American Bureau of Shipping	C	2,600	18,367	100 000 %
American Bureau of Shipping Cameroon Ltd Immeuble Socar Porte 207 Akwa Douala BP15198 CM	Engineering	CM	American Bureau of Shipping	C	1,667,315	2,193,966	100 000 %
ABS Limited - Nigeria Plot 146C Imam Abibu Adetoro Street Lagos NI	Engineering	NI	American Bureau of Shipping	C	4,894,855	1,257,381	100 000 %
American Bureau of Shipping LLC (Oman) Suite 303 POBox 946 PC130 Muscat MU	Engineering	MU	American Bureau of Shipping	C	418,017	636,190	70 000 %
ABSG Group de Uruguay SA 25 do Mayo 455 2nd Floor Montevideo 11000 UY	Engineering	UY	ABSG Consulting Inc	C	44	40,128	100 000 %
ABS Group Columbia SAS CALLE 99 No 9A-80 Edificio Height Bogota 803 CO	Engineering	CO	ABSG Consulting Inc	C	193,329	135,942	100 000 %
ABS Group del Peru SAC Av E Derby 055 Pisp Oficina 745 Lima 33 PE	Engineering	PE	ABSG Consulting Inc	C	1,138,203	606,009	100 000 %
ABS Quality Evaluations (Chile) SA Avda Libertad No 1348 Oficina 701 Vina del Mar CI	Engineering Training	CI	ABS Quality Evaluations Inc	C			100 000 %
PT Indonesian Group of Companies Sumatera Promotion Centre Lt 7 Batam ID	Engineering	ID	ABS Consulting Inc	C	309	7,620	100 000 %
ABS Foundation Inc 16855 Northchase Drive Houston, TX 77060 51-0677119	Dormant	DE	American Bureau of Shipping	C			100 000 %
ABS Ltd ABS House No 1 Frying Pan Alley London E1 7HR UK	Dormant	CG	American Bureau of Shipping	C			100 000 %
AIP Custom Hedge Fund Solutions (Cayman) LP PO Box 309GT Ugland House South George Town CJ 98-0552586	Investments	CJ	American Bureau of Shipping	C	13,003,089	341,864,519	20 740 %
ABS Ltd (Congo) ABS House No 1 Frying Pan Alley London UK	Dormant	UK	American Bureau of Shipping	C			100 000 %

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 Australia Pty Ltd Level 2744 St Georges Terrace PERTH AS	Risk Consulting	AS	ABSG Consulting Inc	C		1	100 000 %
ABS Mideast LLC (a Limited Liability Company) PO Box 388 Dammam SA	Engineering	SA		C		1,874,650	87 500 %
ABS Qatar LLC PO Box 405 1st FL C Ring Rd Doha QA	Engineering	QA		C		727,580	49 000 %

Form 990, Schedule R, Part V - Transactions With Related Organizations

(a) Name of other organization		(b) Transaction type(a-r)	(c) Amount Involved (\$)	(d) Method of determining amount involved
(1)	ABS Group of Companies Inc	I	1,369,782	Income Statement
(2)	ABS Europe Limited	K	4,880,518	Form 5471, Schedule M
(3)	ABS Europe Limited	L	78,468	Form 5471, Schedule M
(4)	American Bureau of Shipping (Hong Kong) Ltd	L	2,085,539	Form 5471, Schedule M
(5)	American Bureau of Shipping (Hong Kong) Ltd	K	320,282	Form 5471, Schedule M
(6)	ABS Italy SRL	K	5,201	Form 5471, Schedule M
(7)	ABS Italy SRL	L	267,272	Form 5471, Schedule M
(8)	ABS Limited - Nigeria	K	400,085	Form 5471, Schedule M
(9)	ABS Group Services de Mexico SA De CV	L	962,462	Form 5471, Schedule M
(10)	ABS Group Services de Mexico SA De CV	K	319,971	Form 5471, Schedule M
(11)	ABS Group Services do Brasil Ltda	L	33,601	Form 5471, Schedule M
(12)	ABS Group Services do Brasil Ltda	K	362,613	Form 5471, Schedule M
(13)	ABS Marine Services Ltd	L	10,698	Form 5471, Schedule M
(14)	ABS Marine Services Ltd	K	453,084	Form 5471, Schedule M
(15)	ABS Industrial Verfication (India) Pvt Ltd	K	161,348	Form 5471, Schedule M
(16)	ABS Group Ltd	K	1,657,907	Form 5471, Schedule M
(17)	ABS Group Ltd	L	68,073	Form 5471, Schedule M
(18)	American Bureau of Shipping Cameroon Ltd	K	1,682,580	Form 5471, Schedule M
(19)	American Bureau of Shipping Polan Sp Zoo	K	53,297	Form 5471, Schedule M
(20)	American Bureau of Shipping (Malaysia)SdnBhd	L	230,354	Form 5471, Schedule M

Form 990, Schedule R, Part V - Transactions With Related Organizations

(a) Name of other organization		(b) Transaction type(a-r)	(c) Amount Involved (\$)	(d) Method of determining amount involved
(21)	American Bureau of Shipping (Malaysia)SdnBhd	K	17,363	Form 5471, Schedule M
(22)	ABS Consulting Ltd	K	276,908	Form 5471, Schedule M
(23)	AIP Custom Hedge Funds Solutions (Cayman) LP	B	8,340,000	Form 5471, Schedule O
(24)	ABS Mideast LLC (a limited Liability Company)	B	1,640,319	Form 5471, Schedule O
(25)	Herbert-ABS Software Solutions LLC	B	1,500,000	Form 1065, Schedule K-1
(26)	ABS Qatar LLC	B	356,514	Form 5471, Schedule O
(27)	Common Structural Rules Software LLC	B	2,000,000	Form 1065, Schedule K-1

TY 2011 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	NONE	American Bureau of Shipping	16855 Northchase Dr Houston, TX 77060	13-4921556	875

TY 2011 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	American Bureau of Shipping	16855 Northchase Dr Houston, TX 77060	13-4921556	20000

**TY 2011 Earnings and Profits Other
Adjustments Statement**

Name: American Bureau of Shipping

EIN: 13-4921556

Description	Amount
Unrealized Gain on Investment Fun	-10,796,196

TY 2011 Investment in Subsidiaries Statement**Name:** American Bureau of Shipping**EIN:** 13-4921556

Description	Beginning Amount	Ending Amount
Investment in Subs	6,652,108	6,668,834

TY 2011 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 2011 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	1,150	-32
		Intercompany	1,231,226	1,304,453
		Other Accrued Taxes	-455	-616
		Accrued Income Taxes	60,646	3,784
		Accrued Professional Fees	0	0
		Accrued Bonus	12,195	0
		Transaction Taxes	-268	-16,166
		Prepays	-788	-752

TY 2011 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	65,269,423	65,826,640
		Accrued Payroll	22,949	43,946
		Other Accrued Taxes	-254,119	-532,675
		Accrued Expenses	720,898	576,664
		Accrued Bonus	1,196,252	1,187,459
		Suspense	5,440	1,366
		Accrued Payroll Taxes	1,158,796	1,677,114
		Accrued Vacation	501,513	499,551
		Income Taxes	1,016,347	-149,452
		Accrued Professional Fees	476,092	492,723
		Withholding Taxes	1,086	
		Deferred Income Tax	2,365,789	1,356,183

TY 2011 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	9,493	7,635
		Other Accrued Taxes	-734	261
		Accrued Professional Fees	147,323	70,015

TY 2011 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	21,480	21,521
		Other Accrued Taxes	1,334	-101,120
		Accrued Payroll Taxes	62,212	84,745
		Intercompany	3,666,965	3,994,267
		Accrued Payroll Deduction	465	453
		Accrued Salaries	13,223	15,594
		Accrued Professional Fees	155,928	140,503
		Accrued Vacation	8,354	9,354
		Suspense	-20,896	-2,528

TY 2011 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	6,900	6,714

TY 2011 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	101,546	99,382
		Intercompany	3,828,837	4,019,577
		Accrued Vacation	7,986	0
		Accrued Bonus	66,096	68,348
		Accrued Professional Fees	30,835	39,768
		Accrued Payroll Taxes	550,672	551,892
		Accrued Salaries	3,029	0

TY 2011 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	4,308	45,011
		Accrued Expenses	8,943	12,836
		Other Accrued Taxes	-16,654	-21,718
		Accrued Payroll	50,245	52,355
		Accrued Income Taxes	-36	32,311
		Accrued Bonus	-2,293	58,414
		Suspense	-365	-510
		Intercompany	853,169	514,940

TY 2011 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	105,445	107,289
		Accrued Payroll Taxes	490,708	498,658
		Transaction Taxes	-6,838	-2,137
		Accrued Salaries	17,549	18,161
		Accrued Professional Fees	14,033	0
		Accrued Employee Benefits	311,283	272,308
		Accrued Payroll Deduction	2,629	-2,600
		Suspense	-148,143	-160,250
		Accrued Bonus	103,154	79,837

TY 2011 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	959,045	766,670
		Accrued Bonus	5,408	6,179
		Deferred Income Tax	11,936	24,698
		Accrued Expenses	4,923	4,517
		Accrued Professional Fees	1,503	529

TY 2011 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	-69	73

TY 2011 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	71

TY 2011 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	96,918	60,785

TY 2011 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	-73	-370
		Accrued Income Taxes	-18,000	0
		Accrued Expenses	35	157,489

TY 2011 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 (O man)		Accrued Expenses	21,900	2
		Accrued Professional Fees	9,096	0
		Accrued Income Taxes	6,065	6,274
		Accrued Bonus	4,572	4,027
		Accrued Rent	-1	-3
		Accrued Salaries	1,116	-7

TY 2011 Itemized Other Current Liabilities Schedule

Name: American Bureau of Shipping

EIN: 13-4921556

Corporation Name	Corporation EIN	Description	Beginning Amount	Ending Amount
AIP Custom Hedge Fund Solutions (Cayman)	98-0552586	Contributions received in Advance	8,100,000	308,641
		Accrued Expenses and Other Liabilities	100,599	37,283

TY 2011 Itemized Other Current Liabilities Schedule

Name: American Bureau of Shipping

EIN: 13-4921556

Corporation Name	Corporation EIN	Description	Beginning Amount	Ending Amount
		Payroll Taxes		139
		Transaction Taxes		-962

TY 2011 Itemized Other Current Liabilities Schedule**Name:** American Bureau of Shipping**EIN:** 13-4921556

Corporation Name	Corporation EIN	Description	Beginning Amount	Ending Amount
		Accrued Bonus		32,829
		Accrued Salaries		-100,101
		Deferred Income Tax		13,388
		Non US Income Taxes		84,782
		Payroll Taxes		-347
		Transaction Taxes		1,777

TY 2011 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	1,042	994

TY 2011 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		Deposits	232,353	215,291
		Prepaid Pensions	10,164,750	7,200,982

TY 2011 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	7,744	7,538

TY 2011 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	53,254	55,481

TY 2011 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	33,245	30,567

TY 2011 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	50,445	47,420
		Deferred Taxes	17,582	13,359

TY 2011 Itemized Other Assets Schedule

Name: American Bureau of Shipping

EIN: 13-4921556

Corporation Name	Corporation EIN	Other Assets Description	Beginning Amount	Ending Amount
		Deferred Taxes		18,499

**TY 2011 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	202,954	0
		Prepaid Expenses	1,122,071	503,535
		Prepaid Deferred Taxes	1,523,522	904,127
		Non US Income Tax Receivable	3,111,001	5,601,775

**TY 2011 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	16,210	13,267
		Intercompany Receivable	533,534	531,524
		Costs on Uncompleted Contracts	-990	-34,723

TY 2011 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	17,091	11,919

TY 2011 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	639,936

TY 2011 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	11,460	52,441

TY 2011 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		Prepaid Expenses	72,752	0

**TY 2011 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	59,144	163,842
		Prepaid Expenses	9,876	6,359
		Intercompany Receivable	10,851,129	11,291,474
		Non US Income Tax Receivable	914,469	454,063

TY 2011 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	8,832	10,796

TY 2011 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 BVBA		Intercompany Receivable	3,881	1,201

TY 2011 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 Cameroon Ltd		Prepays	91,061	80,654

TY 2011 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	10,286,335	564,590

**TY 2011 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	-37,050	-44,268
		Prepaid Expenses	19,269	19,334

TY 2011 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
AIP Custom Hedge Fund Solutions (Cayman)	98-0552586	Prepaid Investments in Investment Funds	12,250,000	5,709,238
		Receivable for Investments Sold	2,370,073	12,364,964
		Due from Adviser	70,846	

TY 2011 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
		Prepays		424,513

TY 2011 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	582,266,230	19,125
Pensions	1,397,849,722	45,913
Dues and Publications	5,440,611	179
Accounting and Legal Fees	251,365,355	8,256
Bank Fees	28,206,842	926
Employee Benefits	7,289,566	239
Insurance	70,048,093	2,301
Miscellaneous	91,288,092	2,998
Office Expense	279,281,138	9,173
Outside Services	275,368,587	9,045
Postage & Delivery	365,784,111	12,014
Reimbursable Expenses	1,123,411,245	36,899
Systems & Telecommunications	716,446,855	23,532
Travel	862,046,065	28,314
Meals & Entertainment	82,810,542	2,720
Office Supplies	135,414,582	4,448
Marketing Related	100,376,073	3,297
Corp Ins Allocation	47,987,284	1,576
OPEB FAS 106	-153,445	-3
Currency Exchange Loss	78,790,823	2,588

TY 2011 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
Tax Penalties	3,748	5,214
Currency Exchange Loss	231,862	322,568
OPEB FAS 106	7,188	10,000
Accounting and Legal Fees	877,277	1,220,474
Corp Ins Allocation	545,015	758,229
Tuition Reimbursement	8,536	11,875
Dues and Publications	158,409	220,380
Gifts	11,595	16,131
Insurance	235,636	327,819
Intercompany Expense	268,079	372,954
Meals & Entertainment	158,967	221,156
Bank Fees	126,075	175,396
Contributions	182,078	253,308
Marine Consultants	38,431	53,465
Marketing Related	925,252	1,287,218
Independent Surveyors	177,532	246,984
Office Supplies	210,448	292,777
Miscellaneous	92,801	129,105
Office Expense	381,019	530,077
Outside Labor-Other	958,254	1,333,130
Outside Services	1,718,675	2,391,034
Postage & Delivery	338,207	470,516
Reimburseable Expenses	2,114,831	2,942,169
Seminars & Training	537,993	748,460
Employee Related	3,431,136	4,773,422
Bad Debts	37,648	52,376
Advertising	69,855	97,183
Shared Resources	1,316	1,831
Systems & Telecommunications	2,379,640	3,310,573
Employee Benefits	466,365	648,811
Travel	1,793,988	2,495,810
Pensions	2,006,264	2,791,130
G&A Allocation	405,884	564,669

TY 2011 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	1,902	3,050
Pensions	30,111	48,294
Independent Surveyors	208,414	334,264
Accounting and Legal Fees	19,550	31,355
Bank Fees	1,598	2,562
Dues and Publications	965	1,547
Employee Related	3,999	6,414
G&A Allocation	51,984	83,374
Intercompany Expense	423,560	679,327
Meals & Entertainment	2,328	3,734
Office Supplies	1,076	1,726
Reimbursable Expenses	47,336	75,920
Systems & Telecommunications	10,216	16,384
Travel	16,530	26,512
Miscellaneous	912	1,463
Bad Debts	22,146	35,518
Seminars & Training	1,062	1,703
Office Expense	2,114	3,390
Outside Services	4,833	7,752

TY 2011 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	11,913	16,573
Contributions	141	196
Employee Benefits	11,567	16,092
Pensions	59,125	82,255
Independent Surveyors	574,784	799,644
Accounting and Legal Fees	67,564	93,996
Bank Fees	8,299	11,546
Dues and Publications	4,967	6,910
G&A Allocation	273,584	380,612
Insurance	600	835
Intercompany Expense	1,183,443	1,646,415
Marine Consultants	55,232	76,839
Marketing Related	39,674	55,195
Meals & Entertainment	2,225	3,095
Miscellaneous	10,571	14,706
Office Expense	8,132	11,313
Office Supplies	5,571	7,750
Outside Labor-Other	293,945	408,939
Outside Services	5,402	7,515
Postage & Delivery	3,561	4,954
Reimbursable Expenses	133,495	185,719
Systems & Telecommunications	33,116	46,071
Travel	80,753	112,344
Currency Exchange Loss	11,627	16,176
Employee Related	32,415	45,096

TY 2011 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	12,482	1,604
Employee Benefits	1,023,372	131,473
Pensions	1,334,286	171,416
OPEB FAS 106	8,835	1,135
Accounting and Legal Fees	342,966	44,061
Bank Fees	41,540	5,337
Currency Exchange Loss	34,736	4,463
Dues and Publications	56,090	7,206
Employee Related	1,781,049	228,812
Gifts	6,002	771
Insurance	56,494	7,258
Marketing Related	23,958	3,078
Meals & Entertainment	59,257	7,613
Miscellaneous	22,163	2,847
Office Expense	138,149	17,748
Office Supplies	47,769	6,137
Outside Services	1,272,370	163,462
Postage & Delivery	42,044	5,401
Reimbursable Expenses	90,675	11,649
Seminars & Training	251,977	32,372
Shared Resources	13,630	1,751
Systems & Telecommunications	196,282	25,216
Travel	469,820	60,358

TY 2011 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	1,559	240
Pensions	465,574	71,767
Corp Ins Allocation	67,860	10,460
Accounting and Legal Fees	358,790	55,307
Bank Fees	13,953	2,151
Dues and Publications	8,293	1,278
Employee Related	166,242	25,626
Gifts	769	119
Insurance	18,800	2,898
Marketing Related	18,850	2,906
Meals & Entertainment	9,307	1,435
Miscellaneous	50,671	7,811
Office Expense	179,574	27,681
Office Supplies	34,847	5,372
Outside Services	7,325	1,129
Postage & Delivery	168,942	26,042
Reimburseable Expenses	1,172,237	180,697
Seminars & Training	137,185	21,147
Systems & Telecommunications	406,030	62,588
Travel	553,571	85,331
Currency Exchange Loss	-97,109	-14,969
Intercompany Expense	9,926	1,530
Employee Benefits	134,335	20,707
Independent Surveyors	613,990	94,645

TY 2011 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	1,235	1,718
Advertising	304	423
Employee Benefits	149,787	208,385
Accounting and Legal Fees	49,546	68,929
Bank Fees	1,058	1,472
Dues and Publications	58,071	80,789
Employee Related	15,054	20,943
Insurance	10,411	14,484
LT Contract Losses	-79,245	-110,246
Marketing Related	11,712	16,294
Meals & Entertainment	19,801	27,547
Miscellaneous	2,511	3,493
Office Expense	87,999	122,425
Office Supplies	30,388	42,276
Outside Services	12,908	17,958
Postage & Delivery	24,085	33,507
Reimbursable Expenses	462,043	642,798
Seminars & Training	29,660	41,263
Systems & Telecommunications	48,027	66,816
Travel	129,335	179,932
Currency Exchange Loss	10,012	13,929
Gifts	1,880	2,615

TY 2011 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	368,790	69,143
Accounting and Legal Fees	27,949	5,240
Bank Fees	3,731	700
Currency Exchange Loss	-5,736	-1,075
Dues and Publications	25,594	4,799
Employee Related	10,857	2,036
Insurance	8,924	1,673
Corp Ins Allocation	47,521	8,910
Meals & Entertainment	7,531	1,412
Miscellaneous	3,572	670
Office Supplies	8,542	1,601
Outside Services	5,100	956
Postage & Delivery	27,145	5,089
Reimbursable Expenses	140,055	26,259
Systems & Telecommunications	246,049	46,131
Travel	93,436	17,518
Independent Surveyors	-893	-168

TY 2011 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	228	317
Contributions	139	194
Accounting and Legal Fees	764	1,063

TY 2011 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	3,743	5,207
Currency Exchange Loss	-1,549	-2,155

TY 2011 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	776,522,278	1,682,580

TY 2011 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	4,739,709	30,725
Pensions	18,778,887	121,735
OPEB FAS 106	177,456	1,150
Bank Fees	8,828,527	57,231
Corp Ins Allocation	11,121,631	72,097
Currency Exchange Loss	11,493,283	74,506
Employee Related	40,010,939	259,373
Gifts	7,580	49
Seminars & Training	17,299,418	112,145
Shared Resources	-1,929,902	-12,511
Systems & Telecommunications	86,600,062	561,390

TY 2011 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	45	117
Tuition Reimbursement	297	774
Currency Exchange Loss	384	1,001
Dues and Publications	141	367
Employee Related	15,574	40,578
Insurance	195	508
Meals & Entertainment	310	808
Marketing Related	4,477	11,666
Miscellaneous	339	884
Office Expense	70	182
Office Supplies	213	555
Outside Services	1,782	4,643
Reimbursable Expenses	7,998	20,839
Seminars & Training	3,129	8,153
Systems & Telecommunications	3,957	10,310
Travel	1,333	3,473
Employee Benefits	387	1,008
Accounting and Legal Fees	1,858	4,841
Bad Debts	5	13

TY 2011 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
Professional Fees	51,850	51,850
Accounting and Administration	91,956	91,956
Other Expenses	23,895	23,895

TY 2011 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
Postage & Delivery	10	16
Gifts	174	279

TY 2011 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
Gifts	437	608
Seminars & Training	2,675	3,721

TY 2011 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
Corp Ins Allocation	17,873	2,296
Bad Debts	163,909	21,057

TY 2011 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	7,334	1,131

TY 2011 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
Office Expense	658	123

TY 2011 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	240,203	1,557
Independent Surveyors	240,143	1,557
Accounting and legal Fees	34,629,610	224,489
Dues and Publications	241,175	1,563
Insurance	7,745,918	50,213
Intercompany Expenses	1,400,064	9,076
Marine Consultants	1,041,255	6,750
Marketing Related	1,900,818	12,322
Meals & Entertainment	2,160,083	14,003
Miscellaneous	34,091	221
Office Expense	5,599,678	36,300
Office Supplies	2,764,575	17,922
Outside Services	5,259,376	34,094
Postage & Delivery	7,140,408	46,288
Reimbursable Expenses	19,755,420	128,066
Travel	42,035,813	272,500

TY 2011 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
R & D Costs	360	501

TY 2011 Itemized Other Investments Schedule**Name:** American Bureau of Shipping**EIN:** 13-4921556

Corporation Name	Corporation EIN	Other Investments Description	Beginning Amount	Ending Amount
AIP Custom Hedge Fund Solutions (Cayman)	98-0552586	Investments	141,675,094	297,351,772
		Short-Term Investments	3,154,492	26,338,544

TY 2011 Itemized Other Liabilities Schedule**Name:** American Bureau of Shipping**EIN:** 13-4921556**TY 2011 Itemized Other Liabilities Schedule**

Corporation Name	Corporation EIN	Other Liabilities Description	Beginning Amount	Ending Amount
ABS Europe Limited		FIN 48 Liability	3,639,468	-10,905
		Notes Payable	1,223,909	1,222,200
		Pension	-3,285,899	-6,130,202
		Foreign National Pension Fund	188,912	233,021

TY 2011 Itemized Other Liabilities Schedule

Name: American Bureau of Shipping

EIN: 13-4921556

TY 2011 Itemized Other Liabilities Schedule

Corporation Name	Corporation EIN	Other Liabilities Description	Beginning Amount	Ending Amount
ABS Marine Services Ltd		Other Liabilities	1,148	3,060

TY 2011 Itemized Other Liabilities Schedule

Name: American Bureau of Shipping

EIN: 13-4921556

TY 2011 Itemized Other Liabilities Schedule

Corporation Name	Corporation EIN	Other Liabilities Description	Beginning Amount	Ending Amount
ABS Group Ltd		Other Liabilities	-166,820	-113,702
		Foreign Severence Indemnity Fund	479,746	321,114

TY 2011 Itemized Other Liabilities Schedule**Name:** American Bureau of Shipping**EIN:** 13-4921556**TY 2011 Itemized Other Liabilities Schedule**

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

TY 2011 Itemized Other Liabilities Schedule

Name: American Bureau of Shipping

EIN: 13-4921556

TY 2011 Itemized Other Liabilities Schedule

Corporation Name	Corporation EIN	Other Liabilities Description	Beginning Amount	Ending Amount
American Bureau of Shipping (Hong Kong)		Pension	5,914	5,659

TY 2011 Itemized Other Liabilities Schedule

Name: American Bureau of Shipping

EIN: 13-4921556

TY 2011 Itemized Other Liabilities Schedule

Corporation Name	Corporation EIN	Other Liabilities Description	Beginning Amount	Ending Amount
ABS Italy SRL		Foreign Severence Indemnity Fund	2,028,115	1,921,392

TY 2011 Itemized Other Liabilities Schedule**Name:** American Bureau of Shipping**EIN:** 13-4921556**TY 2011 Itemized Other Liabilities Schedule**

Corporation Name	Corporation EIN	Other Liabilities Description	Beginning Amount	Ending Amount
American Bureau of Shipping LLC (Oman)		Foreign Severance Indemnity Fund	5,728	9,568

TY 2011 Itemized Other Liabilities Schedule

Name: American Bureau of Shipping

EIN: 13-4921556

TY 2011 Itemized Other Liabilities Schedule

Corporation Name	Corporation EIN	Other Liabilities Description	Beginning Amount	Ending Amount
		Pension		358

TY 2011 Itemized Other Liabilities Schedule

Name: American Bureau of Shipping

EIN: 13-4921556

TY 2011 Itemized Other Liabilities Schedule

Corporation Name	Corporation EIN	Other Liabilities Description	Beginning Amount	Ending Amount
		Foreign National Pension Fund		-47,906

TY 2011 Itemized Other Liabilities Schedule

Name: American Bureau of Shipping

EIN: 13-4921556

TY 2011 Itemized Other Liabilities Schedule

Corporation Name	Corporation EIN	Other Liabilities Description	Beginning Amount	Ending Amount
ABS Limited - Nigeria		FIN 48 Liability		3,917,931

TY 2011 Itemized Other Liabilities Schedule

Name: American Bureau of Shipping

EIN: 13-4921556

TY 2011 Itemized Other Liabilities Schedule

Corporation Name	Corporation EIN	Other Liabilities Description	Beginning Amount	Ending Amount
AIP Custom Hedge Fund Solutions (Cayman)	98-0552586	Due to Affiliates		31,816

TY 2011 Other Income Statement**Name:** American Bureau of Shipping**EIN:** 13-4921556

Description	Foreign Amount	Amount
Miscellaneous	39,753	55,305
Uninsured Property gains	2,941	4,092

TY 2011 Other Income Statement

Name: American Bureau of Shipping

EIN: 13-4921556

Description	Foreign Amount	Amount
Currency Gain	-6,427	-10,307

TY 2011 Other Income Statement**Name:** American Bureau of Shipping**EIN:** 13-4921556

Description	Foreign Amount	Amount
G & A Charges	-1,926,452	-247,492
Intercompany	15,883,696	2,040,583

TY 2011 Other Income Statement**Name:** American Bureau of Shipping**EIN:** 13-4921556

Description	Foreign Amount	Amount
Miscellaneous	-2,800	-3,895

TY 2011 Other Income Statement**Name:** American Bureau of Shipping**EIN:** 13-4921556

Description	Foreign Amount	Amount
Reimbursed Expenses	85,834	85,834
Unrealized Gain on Investment Funds	10,796,196	10,796,196

TY 2011 Other Income Statement

Name: American Bureau of Shipping

EIN: 13-4921556

Description	Foreign Amount	Amount
Dividends	4,481	6,234

TY 2011 Other Income Statement**Name:** American Bureau of Shipping**EIN:** 13-4921556

Description	Foreign Amount	Amount
Net Realized Gain from Investment	2,106,432	2,106,432

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	Officer	Key employee	Highest compensated employee	Former			
Mark McGrath Vice President	40 00			X				556,016	0	110,697
Richard D Pride VP, Division - Greater China	40 00			X				669,397	0	0
Kenneth L Richardson Vice President	40 00			X				271,040	0	87,156
Eric Kleess VP, Division - Pacific	40 00			X				353,667	0	0
Kirsi Tikka Vice President, Chief Engineer	40 00			X				237,005	0	55,629
Jean C Gould Vice President	40 00			X				256,804	0	0
Adam W Moilenen Vice President, Chief of Staff	40 00			X				473,536	0	63,027
John P McDonald VP, Division - Europe	40 00			X				817,888	0	0
Robert W Gilman VP, Division - Americas	40 00			X				250,856	0	0
Thomas Kirk Director of Environmental Programs	40 00					X		551,370	0	0
David Weinstein Vice President, Strategic Development	40 00					X		516,454	0	0
Sin-Lim Chiu Deputy General Manager	40 00					X		486,974	0	0
William Hirnikel Assistant Chief Surveyor - Offshore	40 00					X		478,218	0	0
Mark W Corsetti Country Manager	40 00					X		474,395	0	0
Stewart H Wade Former Officer	1 00						X	66,010	0	0
Vincent F Roth Former Officer	1 00						X	102,828	0	0
James B Liebertz Former Officer	1 00						X	19,069	0	0

Additional Data

Software ID:

Software Version:

EIN: 13-4921556

Name: American Bureau of Shipping

Form 990, Special Condition Description:

Special Condition Description

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	Officer	Key employee	Highest compensated employee	Former			
Robert D Somerville Chairman	40 00	X		X				1,699,516	0	46,828
Donald Liu Director	1 00	X						179,300	0	0
Leonard H Tyler Director	1 00	X						22,600	0	0
Peter H Cressy Director	1 00	X						20,500	0	0
Richard D DeSimone Director	1 00	X						30,200	0	0
Douglas C Wolcott Director	1 00	X						30,800	0	0
Christopher J Wiernicki President, COO, CEO	40 00	X		X				1,041,015	0	417,916
John A Hickey Director	1 00	X						32,800	0	0
Dean E Taylor Director	1 00	X						14,000	0	0
Michael L Carthew Director	1 00	X						0	0	0
T Peter Pappas Director	1 00	X						45,600	0	0
Choo Chiau Beng Director	1 00	X						0	0	0
Elizabeth D Whitaker Director	1 00	X						0	0	0
Craig H Stevenson Director	1 00	X						15,600	0	0
Philip JShapiro Director	1 00	X						0	0	0
Gary A Latin Senior Vice President, CIO	40 00			X				386,118	0	98,601
Jeffrey J Weiner Executive Vice President, CFO	40 00			X				567,723	0	148,590
Thomas A Miller Sr VP, Gen Counsel & Sec	40 00			X				394,023	0	96,728
William J Sember Vice President	40 00			X				293,091	0	73,582
Linwood A Pendexter Vice Pres ,Chief Surveyor	40 00			X				379,758	0	73,428
Todd W Grove Senior Vice President, CTO	40 00			X				582,924	0	46,982
T Raymond Bennett Vice President	40 00			X				299,953	0	70,424
Thomas H Gilmour Vice President, Division P	40 00			X				233,695	0	-5,638
Peter Tang-Jensen Senior Vice President	40 00			X				341,224	0	65,199
Robert A Giuffra Senior Vice President	40 00			X				251,028	0	80,398