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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>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization OCEANA INC Doing Business As Number and street (or P O box if mail is not delivered to street address) Room/suite 1350 CONNECTICUT AVENUE NW 5TH FL City or town, state or country, and ZIP + 4 WASHINGTON, DC 20036 <b>F</b> Name and address of principal officer JAMES F SIMON 1350 CONNECTICUT AVENUE NW 5TH FL WASHINGTON, DC 20036	<b>D</b> Employer identification number 51-0401308 <b>E</b> Telephone number (202) 833-3900 <b>G</b> Gross receipts \$ 20,333,557
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no ) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		<b>H(a)</b> Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions) <b>H(c)</b> Group exemption number ▶
<b>J</b> Website: ▶ WWW.OCEANA.ORG		
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		<b>L</b> Year of formation: 2001 <b>M</b> State of legal domicile: DC

**Part I Summary**

<b>1</b>	Briefly describe the organization's mission or most significant activities TO ADVOCATE FOR POLICY CHANGES BY GOVERNMENTS AND CORPORATIONS IN ORDER TO PRESERVE OCEAN LIFE			
<b>2</b>	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets			
<b>3</b>	Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>		17
<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>		16
<b>5</b>	Total number of individuals employed in calendar year 2011 (Part V, line 2a)	<b>5</b>		150
<b>6</b>	Total number of volunteers (estimate if necessary)	<b>6</b>		0
<b>7a</b>	Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>		0
<b>7b</b>	Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>		0
<b>8</b>	Contributions and grants (Part VIII, line 1h)	<b>8</b>	Prior Year	Current Year
<b>9</b>	Program service revenue (Part VIII, line 2g)	<b>9</b>	22,331,482	19,665,430
<b>10</b>	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>10</b>	0	0
<b>11</b>	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>11</b>	71,177	27,870
<b>12</b>	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>12</b>	-582,227	780
<b>13</b>	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<b>13</b>	21,820,432	19,694,080
<b>14</b>	Benefits paid to or for members (Part IX, column (A), line 4)	<b>14</b>	134,482	39,374
<b>15</b>	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>15</b>	0	0
<b>16a</b>	Professional fundraising fees (Part IX, column (A), line 11e)	<b>16a</b>	9,493,476	10,876,311
<b>b</b>	Total fundraising expenses (Part IX, column (D), line 25) ▶ 2,097,525	<b>b</b>	196,669	288,322
<b>17</b>	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	<b>17</b>	8,770,022	9,710,145
<b>18</b>	Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>18</b>	18,594,649	20,914,152
<b>19</b>	Revenue less expenses Subtract line 18 from line 12	<b>19</b>	3,225,783	-1,220,072
<b>20</b>	Total assets (Part X, line 16)	<b>20</b>	Beginning of Current Year	End of Year
<b>21</b>	Total liabilities (Part X, line 26)	<b>21</b>	24,185,448	22,981,350
<b>22</b>	Net assets or fund balances Subtract line 21 from line 20	<b>22</b>	1,922,339	1,951,567
<b>22</b>		<b>22</b>	22,263,109	21,029,783

**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

<b>Sign Here</b>	***** Signature of officer	2012-11-15 Date
	JAMES F SIMON EXEC VP, CFO & GENERAL COUNSEL Type or print name and title	

<b>Paid Preparer's Use Only</b>	Preparer's signature ▶ FRANK H SMITH	Date 2012-11-15	Check if self-employed <input type="checkbox"/>	Preparer's taxpayer identification number (see instructions) P00639053
	Firm's name (or yours if self-employed), address, and ZIP + 4 RAFFA PC 1899 L STREET NW SUITE 900 WASHINGTON, DC 20036			EIN ▶ 52-1511275 Phone no ▶ (202) 822-5000

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission

OCEANA IS AN INTERNATIONAL ADVOCACY ORGANIZATION CREATED WITH THE SOLE PURPOSE OF PROTECTING THE WORLD'S OCEANS TO SUSTAIN THE CIRCLE OF LIFE OCEANA BRINGS TOGETHER DEDICATED PEOPLE FROM AROUND THE WORLD BY BUILDING AN INTERNATIONAL MOVEMENT TO SAVE THE OCEANS THROUGH PUBLIC POLICY ADVOCACY, SCIENCE AND ECONOMICS, LEGAL ACTION, GRASSROOTS MOBILIZATION, AND PUBLIC EDUCATION OCEANA HAS BEEN DETERMINED BY THE IRS TO BE A PUBLIC CHARITY BECAUSE OF THE DIVERSITY OF OCEANA'S FUNDING SOURCES, WHICH INCLUDE PRIVATE, FAMILY, AND COMMUNITY FOUNDATIONS, DONOR-ADVISED FUNDS, SELECT CORPORATIONS, AND INDIVIDUALS WHO MAKE CONTRIBUTIONS OF DIVERSE AMOUNTS INCLUDING AT EVENTS, THROUGH THE MAIL, AND ONLINE

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

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

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 \$ 5,952,777 including grants of \$ 39,374 ) (Revenue \$ )
NORTH AMERICAN OCEANS - DURING 2011, OCEANA INVESTED \$5,952,777 IN PROGRAM SERVICES FOR THE NORTH AMERICAN OCEANS (NAO) FOLLOWING ARE THE MAIN ACCOMPLISHMENTS OF OCEANA NORTH AMERICA'S SERVICES 16.1 MILLION SQUARE MILES OF NORTH PACIFIC HABITAT PROTECTED AFTER YEARS OF WORK BY OCEANA AND ALLIES, AN INTERNATIONAL DELEGATION AGREED IN MARCH TO CONSERVATION MEASURES THAT WILL PROTECT MORE THAN 16.1 MILLION SQUARE MILES OF SEAFLOOR HABITAT FROM BOTTOM TRAWLING IN THE NORTH PACIFIC OCEAN THE DELEGATION ADOPTED OCEANA'S "FREEZE THE FOOTPRINT" APPROACH TO PREVENT THE EXPANSION OF BOTTOM TRAWLING INTO UNTOUCHED AREAS AND TO PROTECT SEAMOUNTS, CORALS AND OTHER VULNERABLE MARINE ECOSYSTEMS THE MEASURES HALT THE EXPANSION OF BOTTOM TRAWLING AND OTHER BOTTOM FISHING GEAR, AND REQUIRE AN ASSESSMENT OF THE LONG-TERM SUSTAINABILITY OF FISH STOCKS, AS WELL AS A DETERMINATION THAT FISHING WOULD NOT HAVE SIGNIFICANT EFFECTS ON SENSITIVE HABITATS AS A CONDITION TO ALLOW FISHING INTO NEW AREAS U.S. COURT RULES GOVERNMENT MUST COUNT BYCATCH AFTER A LONG BATTLE, OCEANA WON A COURT ORDER COMPELLING THE U.S. GOVERNMENT TO DEVELOP A BINDING SYSTEM TO RELIABLY MEASURE BYCATCH IN EAST COAST FISHERIES BYCATCH REFERS TO THE FISH AND WILDLIFE THAT FISHING VESSELS THROW OVERBOARD, OFTEN DEAD OR DYING, BECAUSE THEY ARE NOT ECONOMICALLY VALUABLE OR BECAUSE REGULATIONS PROHIBIT THEM FROM BEING CAUGHT THE U.S. NATIONAL MARINE FISHERIES SERVICE IS REQUIRED BY LAW TO ESTABLISH A SYSTEM TO ACCURATELY AND PRECISELY COUNT AND REPORT BYCATCH, BUT UNTIL OCEANA'S LEGAL VICTORY, IT FOUND EXCUSES NOT TO DO SO AFTER THE DECISION BY THE U.S. COURT OF APPEALS FOR THE DISTRICT OF COLUMBIA CIRCUIT, THE FEDERAL GOVERNMENT MUST ESTABLISH A SYSTEM FOR REPORTING BYCATCH THAT IT WILL ACTUALLY FOLLOW AND COMPLY WITH, INCLUDING DETERMINING HOW MANY OBSERVERS ARE NEEDED ON BOARD COMMERCIAL FISHING VESSELS IN NEW ENGLAND AND THE MID-ATLANTIC BYCATCH IS ONE OF THE GREATEST PROBLEMS FACING THE OCEANS TODAY IT DAMAGES MARINE ECOSYSTEMS BY NEEDLESSLY KILLING FISH AND WILDLIFE, CONTRIBUTING TO OVERFISHING AND FURTHER THREATENING OUR WILD SEAFOOD SUPPLY SEAFOOD FRAUD IN 2011, OCEANA LAUNCHED A NEW CAMPAIGN TO COMBAT SEAFOOD FRAUD, THE PRACTICE OF MISLABELING ONE FISH AS ANOTHER SEAFOOD FRAUD HAS IMPLICATIONS BOTH FOR HUMAN HEALTH AND OVERFISHING IN MAY 2011, OCEANA RELEASED A REPORT, "BAIT AND SWITCH HOW SEAFOOD FRAUD HURTS OUR OCEANS, OUR WALLETS AND OUR HEALTH," DETAILING THAT LESS THAN 0.001 PERCENT OF IMPORTED SEAFOOD IN THE U.S. IS INSPECTED SPECIFICALLY FOR FRAUD MORE THAN 80 PERCENT OF THE SEAFOOD SOLD IN THE U.S. IS IMPORTED RECENT STUDIES HAVE FOUND THAT SEAFOOD MAY BE MISLABELED AS OFTEN AS 25 TO 70 PERCENT OF THE TIME FOR FISH LIKE RED SNAPPER, WILD SALMON AND ATLANTIC COD THIS PRACTICE CHEATS CONSUMERS AS WELL AS UNDERMINES CONSERVATION MEASURES TO PROTECT OVERFISHED SPECIES AN INVESTIGATION BY OCEANA REVEALED THAT ONE IN FIVE FISH FILLETS BOUGHT IN BOSTON-AREA SUPERMARKETS WAS MISLABELED, A CONFIRMATION OF THE WIDESPREAD ISSUE OF SEAFOOD FRAUD ATLANTIC COD WAS THE MOST COMMONLY MISLABELED SPECIES IN OCEANA'S ANALYSIS, WHICH TESTED 88 SAMPLES FROM 15 SUPERMARKETS RED SNAPPER, AN OVERFISHED SPECIES, WAS OFTEN SOLD AS VERMILION SNAPPER FULL WEST COAST BAN ON SHARK FIN TRADE AFTER MONTHS OF WORK BY OCEANA AND ITS PARTNERS, CALIFORNIA GOVERNOR JERRY BROWN SIGNED LEGISLATION BANNING THE SALE, POSSESSION AND TRADE OF SHARK FINS CALIFORNIA JOINED WASHINGTON, OREGON AND HAWAII IN PROTECTING SHARKS, ALL OF WHICH PASSED SIMILAR LAWS, OCEANA PROVIDED STRONG SCIENCE AND POLICY ADVOCACY TO ENSURE THE LEGISLATION HAD STRONG BIPARTISAN SUPPORT THE LAWS MEAN THAT SHARK FIN SOUP WILL NO LONGER BE SOLD ON THE U.S. WEST COAST, AND THEY COMPLEMENT LEGISLATION PASSED IN 2010 THAT ENDED SHARK FINNING IN U.S. NATIONAL WATERS ACCORDING TO GOVERNMENT DATA, APPROXIMATELY 85 PERCENT OF DRIED SHARK FIN IMPORTS TO THE UNITED STATES CAME THROUGH CALIFORNIA LAST YEAR, MAKING THE STATE THE HUB OF THE U.S. SHARK FIN MARKET FISHING GEAR MODIFICATIONS TO SAVE SEA TURTLES AFTER CAMPAIGNING BY OCEANA, THE NEW ENGLAND FISHERY MANAGEMENT COUNCIL APPROVED A NEW RULE TO REQUIRE MODIFIED FISHING GEAR TO PROTECT SEA TURTLES IN THE ATLANTIC SCALLOP FISHERY IN SPECIFIED AREAS AND DURING TIMES WHEN SEA TURTLES ARE KNOWN TO BE PRESENT ALL SIX SPECIES OF SEA TURTLES FOUND IN U.S. WATERS ARE THREATENED OR ENDANGERED LOGGERHEADS ARE OFTEN INJURED OR KILLED BY SCALLOP DREDGES, OFTEN MADE OF STEEL WITH A CHAIN BAG, THAT DRAG THE SEA FLOOR AND CAN DROWN OR CRUSH THE TURTLES KEMP'S RIDLEYS, THE RAREST SPECIES OF SEA TURTLE, AS WELL AS GREEN AND LEATHERBACK SEA TURTLES, ARE CAUGHT AND SOMETIMES KILLED BY THE SCALLOP DREDGES THE NEW GEAR, CALLED A TURTLE DEFLECTOR DREDGE, PUSHES SEA TURTLES OUT OF HARM'S WAY THE GOVERNMENT ESTIMATES THAT THE DEVICES WILL REDUCE THE NUMBER OF SEA TURTLES KILLED BY DREDGES BY MORE THAN HALF

4b (Code ) (Expenses \$ 7,750,687 including grants of \$ ) (Revenue \$ )
INTERNATIONAL ACTIVITIES - OCEANA INVESTED \$7,750,687 DURING 2011 IN INTERNATIONAL PROGRAM SERVICES FOLLOWING ARE THE MAIN PROGRAM SERVICE ACCOMPLISHMENTS FOR OCEANA'S INTERNATIONAL ACTIVITIES IN 2011 I OCEANA BELIZE BELIZEANS SPEAK UP AGAINST OFFSHORE DRILLING IN HISTORIC EFFORT OCEANA GATHERED TENS OF THOUSANDS OF SIGNATURES IN AN HISTORIC EXERCISE OF THE RIGHT TO A NATIONAL REFERENDUM TO BAN OFFSHORE OIL EXPLORATION AND DRILLING IN BELIZE THIS WAS THE FIRST TIME IN BELIZE'S HISTORY THAT SUCH A CITIZEN'S REFERENDUM WAS ATTEMPTED OIL COMPANIES ARE PREPARING TO DRILL OFF THE COAST OF BELIZE, INCLUDING IN THE BELIZE BARRIER REEF, A UNESCO WORLD HERITAGE SITE THAT IS HOME TO THOUSANDS OF CREATURES SUCH AS DOLPHINS, SEA TURTLES AND WHALE SHARKS THE REEF IS ALSO A TOP DRAW FOR VISITORS TO BELIZE, AND AS SUCH IS ESSENTIAL TO THE TOURISM INDUSTRY, ONE OF THE COUNTRY'S MOST IMPORTANT SOURCES OF REVENUE IN COLLABORATION WITH THE COALITION TO SAVE OUR NATURAL HERITAGE (A COALITION OF LOCAL BELIZEAN ENVIRONMENTAL GROUPS), OCEANA CONDUCTED A CAMPAIGN FROM THE CITIES TO THE MOST REMOTE VILLAGES TO GATHER SIGNATURES MORE THAN 10 PERCENT OF THE REGISTERED VOTERS IN THE COUNTRY SIGNED THE PETITION BELIZE ENDS TRAWLING IN NATIONAL WATERS BELIZE FINALIZED A BAN ON ALL FORMS OF TRAWLING, ONE OF THE MOST DESTRUCTIVE FISHING METHODS IN THE WORLD BOTTOM TRAWLS WREAK HAVOC ON OCEAN NURSERIES AND BOTTOM HABITAT TRAWLERS ARE ALSO NOTORIOUS FOR INDISCRIMINATELY KILLING MARINE LIFE, INCLUDING SEA TURTLES, MARINE MAMMALS AND UNTARGETED FISH SPECIES WITH THE DECISION, BELIZE JOINED JUST A FEW COUNTRIES IN THE WORLD THAT HAVE COMPLETELY PROTECTED THEIR WATERS FROM BOTTOM TRAWLING THE HISTORIC DECISION PROTECTS BELIZE'S SECTION OF THE MESOAMERICAN REEF, THE LARGEST CORAL REEF SYSTEM IN THE WESTERN HEMISPHERE AND A UNESCO WORLD HERITAGE SITE IN ADDITION TO ITS ECOLOGICAL IMPORTANCE, THE MESOAMERICAN REEF HAS INCALCULABLE VALUE TO BELIZE'S TOURISM INDUSTRY AND CULTURE HOME TO SOME OF THE ATLANTIC OCEAN'S ONLY ATOLLS, IT IS ONE OF THE MOST POPULAR DIVING SITES IN THE WORLD II OCEANA EUROPE THE EUROPEAN UNION AND SPAIN INCREASE PROTECTION FOR SHARK SPECIES THE EUROPEAN UNION BANNED ALL FISHING FOR PORBEAGLE SHARKS IN NOVEMBER 2011 LONG COVETED FOR THEIR LARGE FINS AND MEAT, PORBEAGLE SHARKS ARE VULNERABLE TO OVERFISHING BECAUSE THEY ARE SLOW-GROWING, LATE-MATURING AND GIVE BIRTH TO FEW YOUNG THE PORBEAGLE SHARK POPULATION IN THE MEDITERRANEAN SEA HAS DECLINED BY 99 PERCENT UNDER THE NEW RULES, NO PORBEAGLE SHARKS MAY BE CAUGHT IN E.U. WATERS, AND NO E.U. SHIP IN INTERNATIONAL WATERS IS PERMITTED TO CATCH PORBEAGLES IN ADDITION, AFTER LOBBYING BY OCEANA, THE SPANISH MINISTRY OF THE ENVIRONMENT DOUBLED THE NUMBER OF MARINE SPECIES OFFICIALLY PROTECTED IN SPAIN NEW PROTECTED SPECIES INCLUDE 11 SHARKS, SUCH AS ANGEL SHARKS, SAWFISHES AND ANGULAR ROUGH-SHARKS, ALL CONSIDERED THREATENED OR ENDANGERED UNDER THE BARCELONA CONVENTION THEIR PROTECTION BY SPAIN, EUROPE'S TOP SHARK FISHING NATION, SENDS A STRONG MESSAGE TO EUROPE AND THE WORLD ILLEGAL DRIFTNETS CURTAILED IN THE MEDITERRANEAN SEA IN 2011, MOROCCO ENACTED A BAN ON THE USE, POSSESSION, MANUFACTURE OR SALE OF DRIFTNETS WITH 300 VESSELS USING DRIFTNETS, MOROCCO HAD BEEN ONE OF THE MOST NOTORIOUS USERS OF THIS WASTEFUL GEAR IN THE MEDITERRANEAN THESE FLOATING NETS CAN BE SEVERAL MILES OF LONG AND INDISCRIMINATELY CATCH AND KILL EVERYTHING IN THEIR PATH, GENERATING HUGE AMOUNTS OF BYCATCH THOUSANDS OF MARINE CREATURES, INCLUDING WHALES, DOLPHINS, SHARKS, SEA TURTLES AND FISH ARE TRAPPED AND KILLED BY THIS INDISCRIMINATE FISHING GEAR EACH YEAR AFTER CAMPAIGNING BY OCEANA, TURKEY FOLLOWED SUIT AND ANNOUNCED IT WOULD STOP USING THE DESTRUCTIVE FISHING GEAR IN 2009, OCEANA IDENTIFIED TURKISH VESSELS USING DRIFTNETS IN THE AEGEAN AND MEDITERRANEAN SEAS TO TARGET SWORDFISH AND ALBACORE, AND WE ESTIMATE THERE WERE 70 TO 150 VESSELS OPERATING IN THE COUNTRY BEFORE THE BAN III OCEANA CHILE CHILE ENDS SHARK FINNING IN JULY, THE CHILEAN NATIONAL CONGRESS PASSED LEGISLATION DRAFTED BY OCEANA THAT ENDS SHARK FINNING SHARKS MUST NOW BE LANDED WITH ALL FINS ATTACHED FINNING IS THE PRACTICE OF REMOVING A SHARK'S FINS AT SEA AND THROWING THE BLEEDING TORSO OVERBOARD TO DIE MOST OF THE FINS GO TO CHINA WHERE THEY ARE USED IN SHARK FIN SOUP AN INVESTIGATION BY OCEANA REVEALED THAT CHILE EXPORTED 71 TONS OF DRIED SHARK FINS FROM EIGHT DIFFERENT SPECIES BETWEEN 2006 AND 2009 CHILE'S MORE THAN 2,500 MILES OF COASTLINE ARE HOME TO MANY SHARK SPECIES, INCLUDING THE WHALE SHARK, BASKING SHARK, PORBEAGLE AND SHORTFIN MAKO SECOND POWER PLANT DEFEATED IN CHILE FOR THE SECOND TIME IN LESS THAN A YEAR, OCEANA HELPED DEFEAT A COAL-FIRED POWER PLANT ON THE COAST OF NORTHERN CHILE THAT WOULD HAVE THREATENED MARINE RESERVES THAT ARE HOME TO 80 PERCENT OF THE WORLD'S HUMBOLDT PENGUINS AS WELL AS BOTTLENOSE DOLPHINS, BLUE WHALES AND NUMEROUS OTHER MARINE ANIMALS IN MARCH 2011, THE CAP COMPANY IN CHILE WITHDREW ITS PLANS TO CONSTRUCT THE 300-MEGAWATT CRUZ GRANDE POWER PLANT FOLLOWING PRESSURE FROM OCEANA AND ITS ALLIES EMISSIONS FROM THE PROPOSED POWER PLANT WOULD HAVE POLLUTED THE MARINE RESERVES IN ADDITION, THE PLANTS WOULD HAVE DRAWN IN SEA WATER TO COOL THE PLANT, AND THEN DISCHARGED IT BACK INTO THE OCEAN AT HIGHER TEMPERATURES, WREAKING HAVOC ON THE COLD-WATER MARINE ECOSYSTEMS ALSO, MERCURY EMISSIONS FROM THE PLANT WOULD HAVE CONTAMINATED THE LOCALLY CAUGHT FISH AND MOLLUSKS LIKE THE CHILEAN ABALONE, DAMAGING A CRUCIAL LOCAL FISHERY

4c (Code ) (Expenses \$ 1,788,857 including grants of \$ ) (Revenue \$ )
COMMUNICATIONS - OCEANA INVESTED \$1,788,857 IN COMMUNICATIONS SERVICES IN 2011 FOLLOWING ARE THE MAIN ACCOMPLISHMENTS OF OCEANA'S COMMUNICATIONS SERVICES GROWING THE ACTIVIST BASE TO MORE THAN 500,000 WAVEMAKERS IN 2011, OCEANA HAD 555,794 E-ACTIVISTS, OR WAVEMAKERS THANKS TO AN INCREASING AMOUNT OF WEB TRAFFIC AND VISIBILITY, OCEANA AVERAGED OVER 3,000 NEW WAVEMAKERS A MONTH FROM PEOPLE WHO HEARD ABOUT THE ORGANIZATION OR VISITED THE WEBSITE, NEARLY DOUBLE THE NUMBER OF SIGN-UPS RECEIVED IN 2010 IN ADDITION, OCEANA RETAINED EMAIL SUBSCRIBERS AT A HIGHER RATE THAN THE TYPICAL NON-PROFIT THESE ADDITIONAL SUPPORTERS HAVE HELPED OCEANA GENERATE MORE ACTIONS AND GROW OCEANA'S REVENUE BASE INCREASING WAVEMAKERS' ACTION IN SUPPORT OF OCEANA IN 2011, OCEANA'S E-ACTIVISTS INCREASED THE RATE AT WHICH THEY TOOK ACTIONS IN SUPPORT OF OCEANA'S CAMPAIGNS, DUE TO THE EMOTIONALLY COMPELLING ISSUES THE ORGANIZATION IS TACKLING THE AVERAGE RESPONSE RATE TO VARIOUS CALLS TO ACTION FOR 2011 GREW BY 57 PERCENT FROM 2010 HIGHLIGHTING THE WORK OF EVERYDAY OCEAN HEROES OCEANA STAFF HELPED CULL OVER 500 NOMINATIONS FOR THE 2011 OCEAN HEROES INTO A GROUP OF SIX ADULT FINALISTS AND SIX JUNIOR FINALISTS WHO WERE PRESENTED TO THE PUBLIC FOR A THREE-WEEK VOTING PERIOD PRIOR TO WORLD OCEANS DAY IN ADDITION TO PROMOTIONAL SUPPORT FROM THE PROGRAM'S SPONSORS - NAUTICA, REVO AND FOR COD & COUNTRY - OCEANA CREATED PARTNERSHIPS WITH GAZELLE.COM AND SOCIAL MEDIA COMPANIES LIKE INSTAGRAM AND FOODSPOTTING TO ENGAGE THE PUBLIC MANY OF OCEANA'S CELEBRITY SUPPORTERS LIKE KATE WALSH, KELLEN LUTZ, ADRIAN GRENIER, AND NICOLE RITCHIE HELPED THE PROMOTION VIA TWITTER OR THEIR OWN WEBSITES OVER 12,000 PEOPLE VOTED, SELECTING SOUTHERN CALIFORNIA'S PETER WALLERSTEIN, FROM MARINE ANIMAL RESCUE, AS THE ADULT OCEAN HERO, AND EIGHT-YEAR-OLD MINNESOTA SHARK ADVOCATE SOPHIE BROMENSHENKEL AS THE JUNIOR HERO, WHILE OVER 4,000 USERS PLEDGED TO "BE AN OCEAN HERO" FOR WORLD OCEANS DAY EXPANDING SOCIAL MEDIA 29,000 FOLLOWERS ON TWITTER AND OVER 51,000 FOLLOWERS ON FACEBOOK OCEANA CONTINUED DEVELOPING A GROWING, ACTIVE AND RELATIVELY LARGE SOCIAL MEDIA COMMUNITY OVER 29,000 PEOPLE FOLLOWED OCEANA'S DAILY TWITTER "TWEETS" ABOUT OCEANA'S CAMPAIGNS, AND OVER 51,000 PEOPLE RECEIVED FACEBOOK UPDATES IN 2011 THIS EXCEPTIONAL GROWTH IN TWITTER FOLLOWERS WAS ACHIEVED DUE TO OCEANA'S INCREASING CELEBRITY SUPPORT

(Code ) (Expenses \$ 735,209 including grants of \$ ) (Revenue \$ )
LAW

(Code ) (Expenses \$ 528,304 including grants of \$ ) (Revenue \$ )
MARINE SCIENCES

4d Other program services (Describe in Schedule O )
(Expenses \$ 1,263,513 including grants of \$ ) (Revenue \$ )

4e Total program service expenses \$ 16,755,834

**Part IV Checklist of Required Schedules**

	Yes	No	
<b>1</b> 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> <input checked="" type="checkbox"/>	1	Yes	
<b>2</b> Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)? <input checked="" type="checkbox"/>	2	Yes	
<b>3</b> 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> <input checked="" type="checkbox"/>	3		No
<b>4 Section 501(c)(3) organizations.</b> 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> <input checked="" type="checkbox"/>	4	Yes	
<b>5</b> 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> <input checked="" type="checkbox"/>	5		No
<b>6</b> 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> <input checked="" type="checkbox"/>	6		No
<b>7</b> 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> <input checked="" type="checkbox"/>	7		No
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III.</i> <input checked="" type="checkbox"/>	8		No
<b>9</b> 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> <input checked="" type="checkbox"/>	9		No
<b>10</b> 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> <input checked="" type="checkbox"/>	10		No
<b>11</b> 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			
<b>a</b> 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> <input checked="" type="checkbox"/>	11a	Yes	
<b>b</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> <input checked="" type="checkbox"/>	11b		No
<b>c</b> 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> <input checked="" type="checkbox"/>	11c		No
<b>d</b> 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> <input checked="" type="checkbox"/>	11d		No
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i> <input checked="" type="checkbox"/>	11e	Yes	
<b>f</b> 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> <input checked="" type="checkbox"/>	11f	Yes	
<b>12a</b> 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> <input checked="" type="checkbox"/>	12a		No
<b>b</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> <input checked="" type="checkbox"/>	12b	Yes	
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E.</i>	13		No
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States?	14a	Yes	
<b>b</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> <input checked="" type="checkbox"/>	14b	Yes	
<b>15</b> 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> <input checked="" type="checkbox"/>	15		No
<b>16</b> 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> <input checked="" type="checkbox"/>	16		No
<b>17</b> 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> <input checked="" type="checkbox"/>	17	Yes	
<b>18</b> 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> <input checked="" type="checkbox"/>	18	Yes	
<b>19</b> 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> <input checked="" type="checkbox"/>	19		No
<b>20a</b> Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H.</i>	20a		No
<b>b</b> If "Yes" to line 20a, did the organization attach its audited financial statement to this return? <b>Note.</b> All Form 990 filers that operated one or more hospitals must attach audited financial statements.	20b		

**Part IV Checklist of Required Schedules** *(continued)*

<b>21</b>	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> . . . . . <input checked="" type="checkbox"/>	<b>21</b>	Yes	
<b>22</b>	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> . . . . . <input checked="" type="checkbox"/>	<b>22</b>		No
<b>23</b>	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> . . . . . <input checked="" type="checkbox"/>	<b>23</b>	Yes	
<b>24a</b>	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> . . . . .	<b>24a</b>		No
<b>b</b>	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .	<b>24b</b>		
<b>c</b>	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .	<b>24c</b>		
<b>d</b>	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .	<b>24d</b>		
<b>25a</b>	<b>Section 501(c)(3) and 501(c)(4) organizations.</b> 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> . . . . . <input checked="" type="checkbox"/>	<b>25a</b>		No
<b>b</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> . . . . . <input checked="" type="checkbox"/>	<b>25b</b>		No
<b>26</b>	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> . . . . . <input checked="" type="checkbox"/>	<b>26</b>		No
<b>27</b>	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> . . . . . <input checked="" type="checkbox"/>	<b>27</b>		No
<b>28</b>	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)			
<b>a</b>	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> . . . . . <input checked="" type="checkbox"/>	<b>28a</b>		No
<b>b</b>	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> . . . . . <input checked="" type="checkbox"/>	<b>28b</b>	Yes	
<b>c</b>	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> . . . . . <input checked="" type="checkbox"/>	<b>28c</b>		No
<b>29</b>	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> <input checked="" type="checkbox"/>	<b>29</b>	Yes	
<b>30</b>	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> . . . . . <input checked="" type="checkbox"/>	<b>30</b>		No
<b>31</b>	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> . . . . .	<b>31</b>		No
<b>32</b>	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> . . . . .	<b>32</b>		No
<b>33</b>	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> . . . . . <input checked="" type="checkbox"/>	<b>33</b>		No
<b>34</b>	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> . . . . . <input checked="" type="checkbox"/>	<b>34</b>	Yes	
<b>35a</b>	Is any related organization a controlled entity of the filing organization within the meaning of section 512(b)(13)?	<b>35a</b>	Yes	
<b>b</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> . . . . . <input checked="" type="checkbox"/>	<b>35b</b>		No
<b>36</b>	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . . <input checked="" type="checkbox"/>	<b>36</b>		No
<b>37</b>	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> <input checked="" type="checkbox"/>	<b>37</b>		No
<b>38</b>	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O . . . . .	<b>38</b>	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 . . . . . [X]

Table with columns for question number, question text, and Yes/No columns. Rows include questions 1a-1b, 2a-2b, 3a-3b, 4a-4b, 5a-5c, 6a-6b, 7a-7h, 8, 9a-9b, 10a-10b, 11a-11b, 12a-12b, 13a-13c, and 14a-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

Table with 3 columns: Question, Yes, No. Rows include: 1a (17), 1b (16), 2 (No), 3 (No), 4 (Yes), 5 (No), 6 (No), 7a (No), 7b (No), 8a (Yes), 8b (Yes), 9 (No).

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

Table with 3 columns: Question, Yes, No. Rows include: 10a (Yes), 10b (Yes), 11a (Yes), 12a (Yes), 12b (Yes), 12c (Yes), 13 (Yes), 14 (Yes), 15a (Yes), 15b (Yes), 16a (No), 16b.

Section C. Disclosure

- 17 List the States with which a copy of this Form 990 is required to be filed AK, AL, AR, AZ, CA, CO, CT, DE, FL, GA, HI, IA, ID, IL, IN, KS, KY, LA, MA, MD, ME, MI, MN, MO, MS, MT, NC, ND, NE, NH, NJ, NM, NV, NY, OH, OK, OR, PA, RI, SC, SD, TN, TX, UT, VA, VT, WA, WI, WV, WY
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. [X] Own website [ ] Another's website [X] 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. JAMES F SIMON, 1350 CONNECTICUT AVE NW 5TH FLOOR, WASHINGTON, DC 20036, (202) 833-3900

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

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

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

**1a** Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organization's tax year

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

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

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

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(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			
(1) KEITH ADDIS PRESIDENT	1 00	X		X				0	0	0
(2) DR KRISTIN PARKER CHAIR	1 00	X		X				0	0	0
(3) JAMES SANDLER VICE-CHAIR	1 00	X		X				0	0	0
(4) SIMON SIDAMON-ERISTOFF SECRETARY	1 00	X		X				0	0	0
(5) VALERIE L WHITING TREASURER	1 00	X		X				0	0	0
(6) HERBERT M BEDOLFE III DIRECTOR	1 00	X						0	0	0
(7) RICARDO CISNEROS DIRECTOR	1 00	X						0	0	0
(8) TED DANSON DIRECTOR	1 00	X						0	0	0
(9) SYDNEY DAVIS DIRECTOR	1 00	X						0	0	0
(10) CESAR GAVIRIA DIRECTOR	1 00	X						0	0	0
(11) MARIA EUGENIA GIRON DIRECTOR	1 00	X						0	0	0
(12) STEPHEN P MCALLISTER DIRECTOR	1 00	X						0	0	0
(13) MICHAEL NORTROP DIRECTOR	1 00	X						0	0	0
(14) DR DANIEL PAULY DIRECTOR	1 00	X						0	0	0
(15) SUSAN ROCKEFELLER DIRECTOR	1 00	X						0	0	0
(16) HEATHER STEVENS DIRECTOR	1 00	X						0	0	0
(17) SAM WATERSTON DIRECTOR	1 00	X						0	0	0



**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** (continued)

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(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			
(18) ANDREW F SHARPLESS CHIEF EXECUTIVE OFFICER	40 00			X				242,744	0	45,652
(19) JAMES F SIMON EXECUTIVE VP/CFO/GENERAL COUNSEL	40 00			X				194,984	0	40,150
(20) MICHAEL F HIRSHFIELD SENIOR VP, NORTH AMERICA	40 00				X			190,015	0	29,212
(21) BETTINA ALONSO VP OF DEVELOPMENT	40 00				X			156,461	0	30,253
(22) XAVIER PASTOR VP FOR EURO PROGRAMS	40 00				X			204,056	0	0
(23) MATTHEW M LITTLEJOHN VP OF COMMUNICATIONS	40 00					X		139,494	0	29,060
(24) DIEGO CORREA DIRECTOR OF FINANCE/ADMINISTRATION	40 00					X		142,451	0	24,096
(25) SUSAN MURRAY SENIOR DIRECTOR, NORTH PACIFIC	40 00					X		126,464	0	11,693
(26) JACQUELINE SAVITZ SENIOR CAMPAIGN DIRECTOR	40 00					X		113,989	0	20,204
(27) CHERYL HARO MANAGER, EXECUTIVE DEPARTMENT	40 00					X		115,776	0	27,369
<b>1b Sub-Total</b>										
<b>c Total from continuation sheets to Part VII, Section A</b>										
<b>d Total (add lines 1b and 1c)</b>								1,626,434	0	257,689

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **15**

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		No
<b>4</b> 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>	Yes	
<b>5</b> 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>		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
C&M INTERNATIONAL 1001 PENNSYLVANIA AVE NW 1275 WASHINGTON, DC 20005	CONSULTATION & STRATEGIC ADVICE	470,468
GIBRALTAR ASSOCIATES LLC 815 CONNECTICUT AVE NW 800 WASHINGTON, DC 20006	PUBLIC RELATIONS ASSISTANCE	174,350

**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 **2**

**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	
<b>Contributions, gifts, grants and other similar amounts</b>	<b>1a</b>	Federated campaigns . . . . . <b>1a</b> 81,493					
	<b>b</b>	Membership dues . . . . . <b>1b</b>					
	<b>c</b>	Fundraising events . . . . . <b>1c</b> 756,113					
	<b>d</b>	Related organizations . . . . . <b>1d</b>					
	<b>e</b>	Government grants (contributions) <b>1e</b>					
	<b>f</b>	All other contributions, gifts, grants, and similar amounts not included above <b>1f</b> 18,827,824					
	<b>g</b>	Noncash contributions included in lines 1a-1f \$ 599,431					
	<b>h</b>	<b>Total.</b> Add lines 1a-1f . . . . . <b>▶</b> 19,665,430					
<b>Program Service Revenue</b>	<b>2a</b>	_____ Business Code _____					
	<b>b</b>	_____					
	<b>c</b>	_____					
	<b>d</b>	_____					
	<b>e</b>	_____					
	<b>f</b>	All other program service revenue					
	<b>g</b>	<b>Total.</b> Add lines 2a-2f . . . . . <b>▶</b>					
<b>Other Revenue</b>	<b>3</b>	Investment income (including dividends, interest and other similar amounts) . . . . . <b>▶</b> 19,006				19,006	
	<b>4</b>	Income from investment of tax-exempt bond proceeds . . . . . <b>▶</b>					
	<b>5</b>	Royalties . . . . . <b>▶</b>					
	<b>6a</b>		(i) Real				
			(ii) Personal				
		<b>b</b>	Less rental expenses				
		<b>c</b>	Rental income or (loss)				
	<b>d</b>	Net rental income or (loss) . . . . . <b>▶</b>					
	<b>7a</b>		(i) Securities	433,708			
			(ii) Other				
		<b>b</b>	Less cost or other basis and sales expenses	424,844			
		<b>c</b>	Gain or (loss)	8,864			
	<b>d</b>	Net gain or (loss) . . . . . <b>▶</b> 8,864				8,864	
	<b>8a</b>	Gross income from fundraising events (not including \$ 756,113 of contributions reported on line 1c) See Part IV, line 18 . . . . . <b>a</b> 151,440					
	<b>b</b>	Less direct expenses . . . . . <b>b</b> 214,633					
<b>c</b>	Net income or (loss) from fundraising events . . . . . <b>▶</b> -63,193				-63,193		
<b>9a</b>	Gross income from gaming activities See Part IV, line 19 . . . . . <b>a</b>						
<b>b</b>	Less direct expenses . . . . . <b>b</b>						
<b>c</b>	Net income or (loss) from gaming activities . . . . . <b>▶</b>						
<b>10a</b>	Gross sales of inventory, less returns and allowances . . . . . <b>a</b>						
<b>b</b>	Less cost of goods sold . . . . . <b>b</b>						
<b>c</b>	Net income or (loss) from sales of inventory . . . . . <b>▶</b>						
	Miscellaneous Revenue	Business Code					
<b>11a</b>	SUBLEASE INCOME	900099	113,743			113,743	
<b>b</b>	MISCELLANEOUS	900099	1,927			1,927	
<b>c</b>	FOREIGN CURRENCY LOSS	900099	-51,697			-51,697	
<b>d</b>	All other revenue . . . . .						
<b>e</b>	<b>Total.</b> Add lines 11a-11d . . . . . <b>▶</b> 63,973						
<b>12</b>	<b>Total revenue.</b> See Instructions . . . . . <b>▶</b> 19,694,080			0	0	28,650	

**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

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>		<b>(A)</b> Total expenses	<b>(B)</b> Program service expenses	<b>(C)</b> Management and general expenses	<b>(D)</b> Fundraising expenses
<b>1</b>	Grants and other assistance to governments and organizations in the United States See Part IV, line 21	39,374	39,374		
<b>2</b>	Grants and other assistance to individuals in the United States See Part IV, line 22				
<b>3</b>	Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16				
<b>4</b>	Benefits paid to or for members				
<b>5</b>	Compensation of current officers, directors, trustees, and key employees . . . . .	1,133,527	805,763	55,017	272,747
<b>6</b>	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .				
<b>7</b>	Other salaries and wages	7,660,866	6,139,219	743,208	778,439
<b>8</b>	Pension plan contributions (include section 401(k) and section 403(b) employer contributions) . . . . .	461,061	324,625	76,009	60,427
<b>9</b>	Other employee benefits . . . . .	1,160,536	977,793	90,916	91,827
<b>10</b>	Payroll taxes . . . . .	460,321	323,235	61,353	75,733
<b>11</b>	Fees for services (non-employees)				
<b>a</b>	Management . . . . .				
<b>b</b>	Legal . . . . .	200,837	181,343	16,900	2,594
<b>c</b>	Accounting . . . . .	118,152	49,916	68,044	192
<b>d</b>	Lobbying . . . . .				
<b>e</b>	Professional fundraising See Part IV, line 17 . . . . .	288,322			288,322
<b>f</b>	Investment management fees . . . . .	74,474	49,580	9,978	14,916
<b>g</b>	Other . . . . .	2,445,274	2,216,271	229,003	
<b>12</b>	Advertising and promotion . . . . .	184,754	179,584		5,170
<b>13</b>	Office expenses . . . . .	768,752	621,456	74,426	72,870
<b>14</b>	Information technology . . . . .	106,991	101,483	5,508	
<b>15</b>	Royalties . . . . .				
<b>16</b>	Occupancy . . . . .	1,696,790	1,259,490	236,776	200,524
<b>17</b>	Travel . . . . .	1,290,128	1,161,948	30,337	97,843
<b>18</b>	Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .				
<b>19</b>	Conferences, conventions, and meetings . . . . .	230,629	135,237	51,507	43,885
<b>20</b>	Interest . . . . .				
<b>21</b>	Payments to affiliates . . . . .				
<b>22</b>	Depreciation, depletion, and amortization . . . . .	409,871	133,228	258,371	18,272
<b>23</b>	Insurance . . . . .	184,689	155,679	11,570	17,440
<b>24</b>	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 )				
<b>a</b>	REPAIRS/MAINTENANCE	1,152,524	1,101,843	24,761	25,920
<b>b</b>	IMPAIR LOSS - BELIZE	400,000	400,000		
<b>c</b>	PUBL /SUBSCRIPTIONS	109,125	93,154	2,620	13,351
<b>d</b>	RECRUITMENT	100,562	100,562		
<b>e</b>					
<b>f</b>	All other expenses	236,593	205,051	14,489	17,053
<b>25</b>	<b>Total functional expenses.</b> Add lines 1 through 24f	20,914,152	16,755,834	2,060,793	2,097,525
<b>26</b>	<b>Joint costs.</b> 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
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .	3,740	<b>1</b>	297,958
	<b>2</b> Savings and temporary cash investments . . . . .	11,438,154	<b>2</b>	9,568,466
	<b>3</b> Pledges and grants receivable, net . . . . .	10,062,630	<b>3</b>	10,078,833
	<b>4</b> Accounts receivable, net . . . . .	151,567	<b>4</b>	14,482
	<b>5</b> Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L . . . . .		<b>5</b>	
	<b>6</b> 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 . . . . .		<b>6</b>	
	<b>7</b> Notes and loans receivable, net . . . . .		<b>7</b>	
	<b>8</b> Inventories for sale or use . . . . .	16,269	<b>8</b>	5,790
	<b>9</b> Prepaid expenses and deferred charges . . . . .	404,844	<b>9</b>	532,482
	<b>10a</b> Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D . . . . .	5,871,823		
	<b>b</b> Less accumulated depreciation . . . . .	4,057,728	1,804,195	<b>10c</b> 1,814,095
	<b>11</b> Investments—publicly traded securities . . . . .	63,163	<b>11</b>	436,911
	<b>12</b> Investments—other securities See Part IV, line 11 . . . . .		<b>12</b>	
	<b>13</b> Investments—program-related See Part IV, line 11 . . . . .		<b>13</b>	
	<b>14</b> Intangible assets . . . . .		<b>14</b>	
	<b>15</b> Other assets See Part IV, line 11 . . . . .	240,886	<b>15</b>	232,333
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .	24,185,448	<b>16</b>	22,981,350	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	1,058,321	<b>17</b>	1,120,993
	<b>18</b> Grants payable . . . . .		<b>18</b>	
	<b>19</b> Deferred revenue . . . . .		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities . . . . .		<b>20</b>	
	<b>21</b> Escrow or custodial account liability Complete Part IV of Schedule D . . . . .		<b>21</b>	
	<b>22</b> Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L . . . . .		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .		<b>24</b>	
	<b>25</b> 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 . . . . .	864,018	<b>25</b>	830,574
	<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25 . . . . .	1,922,339	<b>26</b>	1,951,567
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets . . . . .	7,330,286	<b>27</b>	6,733,934
	<b>28</b> Temporarily restricted net assets . . . . .	14,932,823	<b>28</b>	14,295,849
	<b>29</b> Permanently restricted net assets . . . . .		<b>29</b>	
	<b>Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds . . . . .		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building or equipment fund . . . . .		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds . . . . .		<b>32</b>	
<b>33</b> Total net assets or fund balances . . . . .	22,263,109	<b>33</b>	21,029,783	
<b>34</b> Total liabilities and net assets/fund balances . . . . .	24,185,448	<b>34</b>	22,981,350	

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	19,694,080
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	20,914,152
<b>3</b>	Revenue less expenses Subtract line 2 from line 1	<b>3</b>	-1,220,072
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	22,263,109
<b>5</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>5</b>	-13,253
<b>6</b>	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	<b>6</b>	21,029,783

**Part XII Financial Statements and Reporting**

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

		Yes	No
<b>1</b>	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		
<b>2a</b>	Were the organization's financial statements compiled or reviewed by an independent accountant?		No
<b>b</b>	Were the organization's financial statements audited by an independent accountant?	Yes	
<b>c</b>	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	
<b>d</b>	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		
<b>3a</b>	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>b</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 A**  
(Form 990 or 990EZ)

**Public Charity Status and Public Support**

OMB No 1545-0047

**2011**

**Open to Public Inspection**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

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

Department of the Treasury  
Internal Revenue Service

Name of the organization  
OCEANA INC

Employer identification number

51-0401308

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions

The organization is not a private foundation because it is (For lines 1 through 11, check only one box )

- 1  A church, convention of churches, or association of churches **section 170(b)(1)(A)(i).**
- 2  A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E )
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state
  
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II )
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)** (Complete Part II )
- 8  A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II )
- 9  An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III )
- 10  An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h  
 a  Type I      b  Type II      c  Type III - Functionally integrated      d  Type III - Other
- e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)
- f  If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?  
 (i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the the supported organization?  
 (ii) a family member of a person described in (i) above?  
 (iii) a 35% controlled entity of a person described in (i) or (ii) above?
- h Provide the following information about the supported organization(s)

	Yes	No
<b>11g(i)</b>		
<b>11g(ii)</b>		
<b>11g(iii)</b>		

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of support?
			Yes	No	Yes	No	Yes	No	
<b>Total</b>									

**Part II Support Schedule for Organizations Described in IRC 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**  
 (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	26,781,861	15,211,352	13,146,794	22,331,482	19,665,430	97,136,919
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>4 Total.</b> Add lines 1 through 3	26,781,861	15,211,352	13,146,794	22,331,482	19,665,430	97,136,919
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						34,542,895
<b>6 Public Support.</b> Subtract line 5 from line 4						62,594,024

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
<b>7</b> Amounts from line 4	26,781,861	15,211,352	13,146,794	22,331,482	19,665,430	97,136,919
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	261,354	217,276	141,606	191,186	132,749	944,171
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on						
<b>10</b> Other income (Explain in Part IV.) Do not include gain or loss from the sale of capital assets	1,189	1,847	9,182	6,185	1,927	20,330
<b>11 Total support</b> (Add lines 7 through 10)						98,101,420
<b>12</b> Gross receipts from related activities, etc (See instructions)					<b>12</b>	448,808

**13 First Five Years** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and **stop here**

**Section C. Computation of Public Support Percentage**

<b>14</b> Public Support Percentage for 2011 (line 6 column (f) divided by line 11 column (f))	<b>14</b>	63.810 %
<b>15</b> Public Support Percentage for 2010 Schedule A, Part II, line 14	<b>15</b>	67.750 %

**16a 33 1/3% support test—2011.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

**b 33 1/3% support test—2010.** If the organization did not check the box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

**17a 10%-facts-and-circumstances test—2011.** If the organization did not check a box on line 13, 16a, or 16b and line 14 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts and circumstances" test. The organization qualifies as a publicly supported organization

**b 10%-facts-and-circumstances test—2010.** If the organization did not check a box on line 13, 16a, 16b, or 17a and line 15 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts and circumstances" test. The organization qualifies as a publicly supported organization

**18 Private Foundation** If the organization did not check a box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions

**Part III Support Schedule for Organizations Described in IRC 509(a)(2)**

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1 through 5						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
<b>c</b> Add lines 7a and 7b						
<b>8 Public Support</b> (Subtract line 7c from line 6 )						

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
<b>9</b> Amounts from line 6						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
<b>13 Total support</b> (Add lines 9, 10c, 11 and 12.)						
<b>14 First Five Years</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and <b>stop here</b> <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>15</b> Public Support Percentage for 2011 (line 8 column (f) divided by line 13 column (f))	<b>15</b>	
<b>16</b> Public support percentage from 2010 Schedule A, Part III, line 15	<b>16</b>	

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for <b>2011</b> (line 10c column (f) divided by line 13 column (f))	<b>17</b>	
<b>18</b> Investment income percentage from <b>2010</b> Schedule A, Part III, line 17	<b>18</b>	

- 19a 33 1/3% support tests—2011.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3% and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization
- b 33 1/3% support tests—2010.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization
- 20 Private Foundation** If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions



**Part IV** **Supplemental Information.** Supplemental Information. Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Also complete this part for any additional information. (See instructions).

<b>Facts And Circumstances Test</b>
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<b>Explanation</b>
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# Additional Data

**Software ID:**  
**Software Version:**  
**EIN:** 51-0401308  
**Name:** OCEANA INC

## Form 990, Special Condition Description:

<b>Special Condition Description</b>
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## Form 990, Part III - 4 Program Service Accomplishments (See the Instructions)

<b>4d. Other program services</b>				
(Code	) (Expenses \$	735,209	including grants of \$	) (Revenue \$ )
LAW				
(Code	) (Expenses \$	528,304	including grants of \$	) (Revenue \$ )
MARINE SCIENCES				

SCHEDULE C (Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

OMB No 1545-0047

2011

Open to Public Inspection

For Organizations Exempt From Income Tax Under section 501(c) and section 527

Complete if the organization is described below.

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

Department of the Treasury Internal Revenue Service

If the organization answered "Yes," to Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations Complete Parts I-A and B Do not complete Part I-C
Section 501(c) (other than section 501(c)(3)) organizations Complete Parts I-A and C below Do not complete Part I-B
Section 527 organizations Complete Part I-A only

If the organization answered "Yes," to Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) Complete Part II-A Do not complete Part II-B
Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II-A

If the organization answered "Yes," to Form 990, Part IV, Line 5 (Proxy Tax) or Form 990-EZ, line 35c (Proxy Tax), then

- Section 501(c)(4), (5), or (6) organizations Complete Part III

Name of the organization OCEANA INC

Employer identification number

51-0401308

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities on behalf of or in opposition to candidates for public office in Part IV
2 Political expenditures
3 Volunteer hours

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955
2 Enter the amount of any excise tax incurred by organization managers under section 4955
3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year?
4a Was a correction made?
b If "Yes," describe in Part IV

Part I-C Complete if the organization is exempt under section 501(c) except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities
2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities
3 Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b
4 Did the filing organization file Form 1120-POL for this year?
5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments

Table with 5 columns: (a) Name, (b) Address, (c) EIN, (d) Amount paid from filing organization's funds, (e) Amount of political contributions received and promptly and directly delivered to a separate political organization.

**Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

- A** Check  if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures)
- B** Check  if the filing organization checked box A and "limited control" provisions apply

<b>Limits on Lobbying Expenditures</b> (The term "expenditures" means amounts paid or incurred.)		(a) Filing Organization's Totals	(b) Affiliated Group Totals												
<b>1a</b>	Total lobbying expenditures to influence public opinion (grass roots lobbying)	114,758													
<b>b</b>	Total lobbying expenditures to influence a legislative body (direct lobbying)	74,228													
<b>c</b>	Total lobbying expenditures (add lines 1a and 1b)	188,986													
<b>d</b>	Other exempt purpose expenditures	20,436,845													
<b>e</b>	Total exempt purpose expenditures (add lines 1c and 1d)	20,625,831													
<b>f</b>	Lobbying nontaxable amount. Enter the amount from the following table in both columns	1,000,000													
<table border="1" style="width: 100%;"> <thead> <tr> <th style="text-align: left;">If the amount on line 1e, column (a) or (b) is:</th> <th style="text-align: left;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	Over \$17,000,000	\$1,000,000		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000														
Over \$17,000,000	\$1,000,000														
<b>g</b>	Grassroots nontaxable amount (enter 25% of line 1f)	250,000													
<b>h</b>	Subtract line 1g from line 1a. If zero or less, enter -0-	0													
<b>i</b>	Subtract line 1f from line 1c. If zero or less, enter -0-	0													
<b>j</b>	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<input type="checkbox"/> Yes <input type="checkbox"/> No												

**4-Year Averaging Period Under Section 501(h)**  
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f on page 4.)

**Lobbying Expenditures During 4-Year Averaging Period**

Calendar year (or fiscal year beginning in)	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) Total
<b>2a</b> Lobbying non-taxable amount	942,938	956,201	1,000,000	1,000,000	3,899,139
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					5,848,709
<b>c</b> Total lobbying expenditures	52,884	54,020	196,112	188,986	492,002
<b>d</b> Grassroots non-taxable amount	235,735	239,050	250,000	250,000	974,785
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					1,462,178
<b>f</b> Grassroots lobbying expenditures	11,088	809	103,758	114,758	230,413

**Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).**

	(a)		(b)
	Yes	No	Amount
<b>1</b> During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of			
<b>a</b> Volunteers?			
<b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
<b>c</b> Media advertisements?			
<b>d</b> Mailings to members, legislators, or the public?			
<b>e</b> Publications, or published or broadcast statements?			
<b>f</b> Grants to other organizations for lobbying purposes?			
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body?			
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
<b>i</b> Other activities? If "Yes," describe in Part IV			
<b>j</b> Total lines 1c through 1i			
<b>2a</b> Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
<b>b</b> If "Yes," enter the amount of any tax incurred under section 4912			
<b>c</b> If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
<b>d</b> If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

**Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).**

	Yes	No
<b>1</b> Were substantially all (90% or more) dues received nondeductible by members?	<b>1</b>	
<b>2</b> Did the organization make only in-house lobbying expenditures of \$2,000 or less?	<b>2</b>	
<b>3</b> Did the organization agree to carryover lobbying and political expenditures from the prior year?	<b>3</b>	

**Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, lines 1 and 2 are answered "No" OR if Part III-A, line 3 is answered "Yes".**

<b>1</b> Dues, assessments and similar amounts from members	<b>1</b>	
<b>2</b> Section 162(e) non-deductible lobbying and political expenditures ( <b>do not include amounts of political expenses for which the section 527(f) tax was paid</b> ).		
<b>a</b> Current year	<b>2a</b>	
<b>b</b> Carryover from last year	<b>2b</b>	
<b>c</b> Total	<b>2c</b>	
<b>3</b> Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	<b>3</b>	
<b>4</b> If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	<b>4</b>	
<b>5</b> Taxable amount of lobbying and political expenditures (see instructions)	<b>5</b>	

**Part IV Supplemental Information**

Complete this part to provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, and Part II-B, line 1i. Also, complete this part for any additional information.

Identifier	Return Reference	Explanation

SCHEDULE D (Form 990)

OMB No 1545-0047

Supplemental Financial Statements

2011

Open to Public Inspection

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.

Department of the Treasury Internal Revenue Service

Name of the organization OCEANA INC

Employer identification number 51-0401308

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.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows 1-4: Total number at end of year, Aggregate contributions to (during year), Aggregate grants from (during year), 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?
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?

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, Protection of natural habitat, Preservation of open space, Preservation of an historically importantly land area, Preservation of a certified historic structure.

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

Table with 2 columns: Description, Held at the End of the Year. Rows 2a-2d: Total number of conservation easements, Total acreage restricted by conservation easements, Number of conservation easements on a certified historic structure included in (a), 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?

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)?

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

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

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

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

(i) Revenues included in Form 990, Part VIII, line 1
(ii) Assets included in Form 990, Part X

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

a Revenues included in Form 990, Part VIII, line 1
b Assets included in Form 990, Part X

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

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

- a**  Public exhibition
- b**  Scholarly research
- c**  Preservation for future generations
- d**  Loan or exchange programs
- e**  Other

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

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

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

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

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

	Amount
<b>1c</b> Beginning balance	
<b>1d</b> Additions during the year	
<b>1e</b> Distributions during the year	
<b>1f</b> Ending balance	

**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
<b>1a</b> Beginning of year balance . . . . .					
<b>b</b> Contributions . . . . .					
<b>c</b> Investment earnings or losses . . . . .					
<b>d</b> Grants or scholarships . . . . .					
<b>e</b> Other expenditures for facilities and programs . . . . .					
<b>f</b> Administrative expenses . . . . .					
<b>g</b> 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
<b>(i)</b> unrelated organizations . . . . .	<b>3a(i)</b>	
<b>(ii)</b> related organizations . . . . .	<b>3a(ii)</b>	
<b>b</b> If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? . . . . .	<b>3b</b>	

**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
<b>1a</b> Land . . . . .		96,923		96,923
<b>b</b> Buildings . . . . .				
<b>c</b> Leasehold improvements . . . . .		1,871,368	893,092	978,276
<b>d</b> Equipment . . . . .		2,435,621	1,806,685	628,936
<b>e</b> Other . . . . .		1,467,911	1,357,951	109,960
<b>Total.</b> Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).) . . . . .				1,814,095

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
Other		
<b>Total.</b> (Column (b) should equal Form 990, Part X, col (B) line 12 )		

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

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
<b>Total.</b> (Column (b) should equal Form 990, Part X, col (B) line 13 )		

**Part IX Other Assets.** See Form 990, Part X, line 15.

(a) Description	(b) Book value
<b>Total.</b> (Column (b) should equal Form 990, Part X, col.(B) line 15.)	

**Part X Other Liabilities.** See Form 990, Part X, line 25.

1 (a) Description of Liability	(b) Amount
Federal Income Taxes	
DEFERRED RENT AND LEASE INCENTIVE	830,574
<b>Total.</b> (Column (b) should equal Form 990, Part X, col (B) line 25 )	830,574

2. Fin 48 (ASC 740) Footnote In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC740)



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

<b>1</b>	Total revenue (Form 990, Part VIII, column (A), line 12)	<b>1</b>	
<b>2</b>	Total expenses (Form 990, Part IX, column (A), line 25)	<b>2</b>	
<b>3</b>	Excess or (deficit) for the year Subtract line 2 from line 1	<b>3</b>	
<b>4</b>	Net unrealized gains (losses) on investments	<b>4</b>	
<b>5</b>	Donated services and use of facilities	<b>5</b>	
<b>6</b>	Investment expenses	<b>6</b>	
<b>7</b>	Prior period adjustments	<b>7</b>	
<b>8</b>	Other (Describe in Part XIV)	<b>8</b>	
<b>9</b>	Total adjustments (net) Add lines 4 - 8	<b>9</b>	
<b>10</b>	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	<b>10</b>	

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

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

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

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

**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 ORGANIZATION PERFORMED AN EVALUATION OF UNCERTAIN TAX POSITIONS FOR THE YEAR ENDED DECEMBER 31, 2011, AND DETERMINED THAT THERE WERE NO MATTERS THAT WOULD REQUIRE RECOGNITION IN THE CONSOLIDATED FINANCIAL STATEMENTS OR THAT MAY HAVE ANY EFFECT ON ITS TAX-EXEMPT STATUS

SCHEDULE F  
(Form 990)

Statement of Activities Outside the United States

OMB No 1545-0047

2011

Open to Public Inspection

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

Department of the Treasury  
Internal Revenue Service

Name of the organization  
OCEANA INC

Employer identification number

51-0401308

**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** Activities 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
EUROPE (INCLUDING ICELAND AND GREENLAND)	3	37	PROGRAM SERVICES, FUNDRAISING	POLICY, COMMUNICATIONS, SCIENCE, FUNDRAISING	5,924,539
SOUTH AMERICA	1	10	PROGRAM SERVICES	POLICY, COMMUNICATIONS, SCIENCE	785,778
CENTRAL AMERICA AND THE CARIBBEAN	1	5	PROGRAM SERVICES	POLICY, COMMUNICATIONS, SCIENCE	1,040,369
<b>3a</b> Sub-total	5	52			7,750,686
<b>b</b> Total from continuation sheets to Part I	0	0			0
<b>c Totals</b> (add lines 3a and 3b)	5	52			7,750,686





**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



SCHEDULE G (Form 990 or 990-EZ)

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No 1545-0047

2011

Open to Public Inspection

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a. Attach to Form 990 or Form 990-EZ. See separate instructions.

Department of the Treasury Internal Revenue Service

Name of the organization OCEANA INC

Employer identification number 51-0401308

Part I Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a Mail solicitations
b Internet and e-mail solicitations
c Phone solicitations
d In-person solicitations
e Solicitation of non-government grants
f Solicitation of government grants
g Special fundraising events

2a Did the organization have a written or oral agreement with any individual... or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization. Form 990-EZ filers are not required to complete this table.

Table with 6 columns: (i) Name and address of individual or entity (fundraiser), (ii) Activity, (iii) Did fundraiser have custody or control of contributions?, (iv) Gross receipts from activity, (v) Amount paid to (or retained by) fundraiser listed in col (i), (vi) Amount paid to (or retained by) organization. Includes rows for M&R STRATEGIC SERVICES, ILONA PONGRACZ, 5B EVENTS, NKG GLOBAL LLC, PUBLIC INTEREST COMMUNICATIONS, ELIZABETH COLLATON, JOE MILOSCIA, and a Total row.

3 List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing

AL, AK, AZ, AR, CA, CO, CT, DE, FL, GA, HI, ID, IL, IN, IA, KS, KY, LA, ME, MD, MA, MI, MN, MS, MO, MT, NE, NV, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PA, RI, SC, SD, TN, TX, UT, VT, VA, WA, WV, WI, WY, DC

**Part II Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other Events	(d) Total Events
		<u>HAMPTON'S SPLASH PARTY</u>	<u>SEACHANGE</u>	<u>1</u>	(Add col (a) through col (c))
		(event type)	(event type)	(total number)	
<b>Revenue</b>	<b>1</b> Gross receipts . . . . .	229,150	665,053	13,350	907,553
	<b>2</b> Less Charitable contributions . . . . .	159,842	595,840	431	756,113
	<b>3</b> Gross income (line 1 minus line 2) . . . . .	69,308	69,213	12,919	151,440
<b>Direct Expenses</b>	<b>4</b> Cash prizes . . . . .				
	<b>5</b> Non-cash prizes . . . . .				
	<b>6</b> Rent/facility costs . . . . .	13,431	36,861		50,292
	<b>7</b> Food and beverages . . . . .	34,858	58,263		93,121
	<b>8</b> Entertainment . . . . .	26,825	39,801		66,626
	<b>9</b> Other direct expenses . . . . .		3,319	1,276	4,595
	<b>10</b> Direct expense summary Add lines 4 through 9 in column (d) . . . . . ▶				( 214,634 )
<b>11</b> Net income summary Combine lines 3 and 10 in column (d) . . . . . ▶				-63,194	

**Part III Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming
					(Add col (a) through col (c))
<b>Revenue</b>	<b>1</b> Gross revenue . . . . .				
<b>Direct Expenses</b>	<b>2</b> Cash prizes . . . . .				
	<b>3</b> Non-cash prizes . . . . .				
	<b>4</b> Rent/facility costs . . . . .				
	<b>5</b> Other direct expenses . . . . .				
	<b>6</b> Volunteer labor . . . . .	<input type="checkbox"/> Yes ..... <input type="checkbox"/> No	<input type="checkbox"/> Yes ..... <input type="checkbox"/> No	<input type="checkbox"/> Yes ..... <input type="checkbox"/> No	
<b>7</b> Direct expense summary Add lines 2 through 5 in column (d) . . . . . ▶				( )	
<b>8</b> Net gaming income summary Combine lines 1 and 7 in column (d) . . . . . ▶					

**9** Enter the state(s) in which the organization operates gaming activities \_\_\_\_\_

**a** Is the organization licensed to operate gaming activities in each of these states? . . . . .  Yes  No

**b** If "No," Explain \_\_\_\_\_

**10a** Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? . . . . .  Yes  No

**b** If "Yes," Explain \_\_\_\_\_



**11** Does the organization operate gaming activities with nonmembers?  Yes  No

**12** Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No

**13** Indicate the percentage of gaming activity operated in

<b>a</b> The organization's facility	<b>13a</b>
<b>b</b> An outside facility	<b>13b</b>

**14** Provide the name and address of the person who prepares the organization's gaming/special events books and records

Name ▶ .....

Address ▶ .....

**15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue?  Yes  No

**b** If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ▶ \$ \_\_\_\_\_

**c** If "Yes," enter name and address

Name ▶ .....

Address ▶ .....

**16** Gaming manager information

Name ▶ .....

Gaming manager compensation ▶ \$ .....

Description of services provided ▶ .....

Director/officer       Employee       Independent contractor

**17** Mandatory distributions

**a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No

**b** Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ \_\_\_\_\_

**Part IV** Complete this part to provide additional information for responses to question on Schedule G (see instructions.)

Identifier	ReturnReference	Explanation
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Schedule I (Form 990)

OMB No 1545-0047

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

2011

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

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Name of the organization OCEANA INC

Employer identification number 51-0401308

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

Part III 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.

Table with 8 columns: (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. Row 1: (1) SURF INDUSTRY MANUFACTURERS ASSOCIATION8 ARGONAUT SUITE 170 ALISO VIEJO, CA 92656, 33-0385201, 501(C)(3), 30,000, DONATED TO SIMA TO BE USED TO FUND LOCAL OCEAN CONSERVATIVE ORGANIZATIONS.

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table
3 Enter total number of other organizations listed in the line 1 table

**Part III Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 22.

Use Schedule I-1 (Form 990) if additional space is needed.

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

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

Identifier	Return Reference	Explanation
PROCEDURE FOR MONITORING GRANTS IN THE U S	PART I, LINE 2	SCHEDULE I, PART I, LINE 2 OCEANA IS NOT A GRANT-MAKING INSTITUTION IN THE RARE CIRCUMSTANCES IN WHICH OCEANA MAKES A GRANT IN FURTHERANCE OF ITS MISSION, OCEANA MONITORS THE USE OF THE GRANT IN A MANNER APPROPRIATE UNDER THE CIRCUMSTANCES, INCLUDING THE NATURE OF THE GRANTEE AND THE PURPOSE OF THE GRANT

**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.

Department of the Treasury  
Internal Revenue Service

Name of the organization  
OCEANA INC

Employer identification number

51-0401308

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

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

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

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

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

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

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

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

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

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

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

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

**a** The organization?

**b** Any related organization?

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

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

**a** The organization?

**b** Any related organization?

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

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

**8** Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs section 53 4958-4(a)(3)? If "Yes," describe in Part III

**9** If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?

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

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

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

**Note.** The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, columns (D) and (E) for that individual

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other 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 reportable compensation				
(1) ANDREW F SHARPLESS	(i)	242,744	0	0	30,000	15,652	288,396	0
	(ii)	0	0	0	0	0	0	0
(2) JAMES F SIMON	(i)	194,984	0	0	24,600	15,550	235,134	0
	(ii)	0	0	0	0	0	0	0
(3) MICHAEL F HIRSHFIELD	(i)	190,015	0	0	22,800	6,412	219,227	0
	(ii)	0	0	0	0	0	0	0
(4) BETTINA ALONSO	(i)	156,461	0	0	19,531	10,722	186,714	0
	(ii)	0	0	0	0	0	0	0
(5) XAVIER PASTOR	(i)	204,056	0	0	0	0	204,056	0
	(ii)	0	0	0	0	0	0	0
(6) MATTHEW M LITTLEJOHN	(i)	139,494	0	0	18,000	11,060	168,554	0
	(ii)	0	0	0	0	0	0	0
(7) DIEGO CORREA	(i)	108,891	0	33,560	17,252	6,844	166,547	0
	(ii)	0	0	0	0	0	0	0

**Part III Supplemental Information**

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

Identifier	Return Reference	Explanation
	PART I, LINE 4A	DIEGO CORREA, DIRECTOR OF FINANCE & ADMINISTRATION RECEIVED A SEVERANCE PAYMENT IN THE AMOUNT OF \$33,560 FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule L (Form 990 or 990-EZ)

Transactions with Interested Persons

OMB No 1545-0047

2011

Open to Public Inspection

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.

Department of the Treasury Internal Revenue Service

Name of the organization OCEANA INC

Employer identification number 51-0401308

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

Table with 3 main columns: (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

Table with 7 main columns: (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?

Part III Grants or Assistance Benefitting Interested Persons.

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

Table with 3 main columns: (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) ANGELA PAULY	ANGELA IS THE DAUGHTER OF DIRECTOR, DR DANIEL PAULY	61,320	ANGELA WAS HIRED AS AN EMPLOYEE OF OCEANA ON 07/2010 AND HAS AN EMPLOYMENT CONTRACT UNTIL 6/30/2012		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 M (Form 990)

NonCash Contributions

OMB No 1545-0047

2011

Open to Public Inspection

Complete if the organization answered "Yes" on Form 990, Part IV, lines 29 or 30. Attach to Form 990.

Department of the Treasury Internal Revenue Service

Name of the organization OCEANA INC

Employer identification number 51-0401308

Part I Types of Property

Table with 4 columns: (a) Check if applicable, (b) Number of Contributions or items contributed, (c) Contribution amounts reported on Form 990, Part VIII, line 1g, (d) Method of determining contribution amounts. Rows include Art, Books, Cars, Boats, Intellectual property, Securities, Real estate, etc.

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement 1

Table with 3 columns: Question, Yes, No. Rows include 30a, 31, 32a, 33 regarding contribution reporting and policies.

**Part II**

**Supplemental Information.** Complete this part to provide the information required by Part I, lines 30b, 32b, and 33. Also complete this part for any additional information.

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  
OCEANA INC

**Employer identification number**

51-0401308

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION A, LINE 4	IN MAY 2011, OCEANA AMENDED ITS BY-LAWS TO RAISE THE MAXIMUM NUMBER OF DIRECTORS FROM 15 TO 20 AND REMOVE MEMBERSHIP TERM LIMITS FOR ON THE BOARD OF DIRECTORS, TERM LIMITS FOR HOLDING BOARD OFFICER POSITIONS WILL CONTINUE AS BEFORE.

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 11	INFORMATION FOR THE FEDERAL FORM 990 COMES LARGELY FROM OCEANA'S INDEPENDENTLY AUDITED FINANCIAL STATEMENT, WHICH CONSOLIDATES OCEANA'S ACTIVITIES ACROSS NATIONAL BOUNDARIES. THE ACCOUNTING DEPARTMENT COLLECTS THIS AND OTHER INFORMATION NEEDED FOR THE FEDERAL FORM 990, WHICH IS REVIEWED AND PRESENTED IN DRAFT FORM BY A TAX ACCOUNTING FIRM. AFTER APPROVAL BY SENIOR MANAGEMENT, THE FINAL DRAFT OF THE 990 IS PRESENTED TO THE BOARD FOR REVIEW BEFORE IT IS SUBMITTED TO THE INTERNAL REVENUE SERVICE.

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 12C	EVERY YEAR, OCEANA'S OFFICERS, DIRECTORS, AND KEY EMPLOYEES FILL OUT A DISCLOSURE REPORT ASKING THEM TO DISCLOSE ANY FAMILY OR BUSINESS RELATIONSHIPS THEY MAY HAVE WITH OTHER OCEANA OFFICERS, DIRECTORS, OR KEY EMPLOYEES, AS WELL AS ANY FINANCIAL CONFLICTS OF INTEREST THEY MAY HAVE. IN ADDITION, OCEANA'S CONFLICT OF INTEREST POLICY REQUIRES ANY DIRECTOR OR OFFICER WHO IS AN INTERESTED PERSON WITH RESPECT TO A TRANSACTION OR ARRANGEMENT UNDER CONSIDERATION BY THE CORPORATION TO PROMPTLY DISCLOSE TO THE BOARD OF DIRECTORS OR THE BOARD'S DESIGNATE THE EXISTENCE AND NATURE OF HIS OR HER FINANCIAL INTEREST IN THE TRANSACTION OR ARRANGEMENT. IF THE CORPORATION IS CONSIDERING ENTERING INTO A TRANSACTION OR ARRANGEMENT IN WHICH AN INTERESTED PERSON HAS A FINANCIAL INTEREST, THE BOARD OF DIRECTORS APPOINTS A COMMITTEE OR SUBCOMMITTEE TO REVIEW THE TRANSACTION OR ARRANGEMENT. NO INTERESTED PERSON WITH RESPECT TO THE TRANSACTION OR ARRANGEMENT UNDER REVIEW WILL BE A MEMBER OF THIS COMMITTEE OR SUBCOMMITTEE OR OTHERWISE PARTICIPATE IN ITS DELIBERATIONS, EXCEPT TO FURNISH SUCH FACTUAL INFORMATION AS THE COMMITTEE MAY REQUEST. IF THE COMMITTEE FINDS THAT AN INTERESTED PERSON HAS A CONFLICT OF INTEREST WITH RESPECT TO A PROPOSED TRANSACTION OR ARRANGEMENT, THE COMMITTEE WILL OBTAIN RELIABLE INFORMATION ABOUT THE TERMS OF COMPARABLE TRANSACTIONS OR ARRANGEMENTS THAT ARE REASONABLY AVAILABLE TO THE CORPORATION FROM UNRELATED PARTIES FREE OF ANY CONFLICTS OF INTEREST. AFTER REVIEWING THIS COMPARABILITY INFORMATION, THE COMMITTEE WILL DETERMINE BY MAJORITY VOTE WHETHER THE PROPOSED TRANSACTION OR ARRANGEMENT IS FAIR AND REASONABLE TO THE CORPORATION AND WHETHER IT WOULD BE IN THE CORPORATION'S BEST INTEREST TO ENTER INTO IT ON THE TERMS PROPOSED. IF THE BOARD OF DIRECTORS LEARNS THAT A DIRECTOR OR OFFICER HAS FAILED TO DISCLOSE A FINANCIAL INTEREST AS REQUIRED BY THIS POLICY, IT WILL INFORM THE INDIVIDUAL AND AFFORD AN OPPORTUNITY FOR THE INDIVIDUAL TO EXPLAIN THE ALLEGED FAILURE TO DISCLOSE. AFTER HEARING THE INDIVIDUAL'S RESPONSE, THE BOARD WILL TAKE APPROPRIATE ACTION IF ANY ACTION IS NEEDED. AS FOR THE STAFF, OCEANA'S EMPLOYEE MANUAL STATES ITS CONFLICT OF INTEREST POLICY ENFORCEMENT RULES. EMPLOYEES MUST DISCLOSE ANY ACTUAL, POTENTIAL, OR APPARENT CONFLICT OF INTEREST TO THE GENERAL COUNSEL. WHERE APPROPRIATE, THE GENERAL COUNSEL MAY REQUIRE SUITABLE REMEDIAL ACTION, SUCH AS DIVESTITURE OF ADVERSE INTERESTS, RECUSAL FROM CERTAIN DECISIONS, OR OTHER ACTION TO AVOID AN APPEARANCE OR EXISTENCE OF A CONFLICT.

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 15	OCEANA'S PROCESS FOR DETERMINING COMPENSATION OF ITS CEO, OFFICERS, AND KEY EMPLOYEES IS AS FOLLOWS OCEANA PROVIDES THE FINANCE AND AUDIT COMMITTEE OF THE BOARD OF DIRECTORS WITH DATA FROM MULTIPLE SOURCES ON COMPARABLE SALARIES IN OTHER NONPROFIT ORGANIZATIONS, ESPECIALLY BUT NOT LIMITED TO THOSE IN THE CONSERVATION FIELD, FOR OCEANA'S CEO, TOP MANAGEMENT, OFFICERS, AND KEY EMPLOYEES THE COMMITTEE REVIEWS THESE DATA TO DETERMINE IF THE COMPENSATION IS REASONABLE AND THAT OCEANA HAS NOT ENGAGED IN AN EXCESS BENEFIT TRANSACTION WITH ANY INDIVIDUAL IN A POSITION TO SUBSTANTIALLY INFLUENCE THE ORGANIZATION'S AFFAIRS THE DISCUSSIONS ARE DOCUMENTED IN THE MINUTES

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION C, LINE 19	OCEANA POSTS ANNUAL REPORTS, ITS AUDITED FINANCIAL STATEMENT, AND THE PUBLIC DISCLOSURE COPY OF ITS IRS FORM 990 ON ITS WEBSITE, WWW.OCEANA.ORG. IT ALSO SHARES RELEVANT INFORMATION WITH INDEPENDENT "WATCHDOG" ORGANIZATIONS SUCH AS GUIDESTAR, CHARITY NAVIGATOR AND THE BETTER BUSINESS BUREAU TO ALLOW THESE ORGANIZATIONS INDEPENDENT ASSESSMENT OF OCEANA'S ACCOUNTABILITY AND TRANSPARENCY. OCEANA'S ARTICLES OF INCORPORATION, BY-LAWS AND FORM 1023 ARE AVAILABLE TO MEMBERS OF THE PUBLIC UPON WRITTEN REQUEST. OCEANA'S ARTICLES OF INCORPORATION, AS WELL AS A CERTIFICATE OF GOOD STANDING, ARE ALSO INDEPENDENTLY AVAILABLE THROUGH THE DEPARTMENT OF CONSUMER AND REGULATORY AFFAIRS FOR THE DISTRICT OF COLUMBIA (WHERE OCEANA, INC IS INCORPORATED), THOUGH THERE IS A FEE FOR THIS SERVICE.

Identifier	Return Reference	Explanation
CHANGES IN NET ASSETS OR FUND BALANCES	FORM 990, PART XI, LINE 5	NET UNREALIZED LOSSES ON INVESTMENTS -13,253



Identifier	Return Reference	Explanation
		FORM 990 THIS RETURN PRESENTS CONSOLIDATED FINANCIAL STATEMENTS FOR OCEANA, INC AND ITS NON-U S AFFILIATES OCEANA HAS FIELD OFFICES IN SPAIN, THE UNITED KINGDOM, DENMARK, BELGIUM, BELIZE AND CHILE FOR THE PURPOSE OF BUILDING AN INTERNATIONAL MOVEMENT TO SAVE THE OCEANS THROUGH PUBLIC POLICY ADVOCACY , SCIENCE AND ECONOMICS, LEGAL ACTION, GRASSROOTS MOBILIZATION, AND PUBLIC EDUCATION THE OFFICES IN SPAIN, BELIZE, AND THE UNITED KINGDOM FOLLOW THE HOST COUNTRY'S REGULATIONS AND, AS A RESULT, WERE INCORPORATED AS INDEPENDENT ENTITIES HOWEVER, THESE ENTITIES ARE DEPENDENT ON OCEANA FOR FUNDING, PARTICIPATE IN OCEANA ACTIVITIES AND DECISION-MAKING, AND CARRY OUT THE GENERAL MISSION AND INTERNATIONAL ACTIVITIES OF OCEANA

**SCHEDULE R  
(Form 990)**

**Related Organizations and Unrelated Partnerships**

OMB No 1545-0047

**2011**

**Open to Public Inspection**

▶ **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.**

Department of the Treasury  
Internal Revenue Service

**Name of the organization**

OCEANA INC

**Employer identification number**

51-0401308

**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

**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
(1) OCEANA ADVOCACY RESOURCES INC 1350 CONNECTICUT AVENUE NW 5TH FLOOR WASHINGTON, DC 20036 31-1814181	LOBBYING	DC	501(C)(4)	N/A	OCEANA INC	Yes	

**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	

**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

**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
<b>1a</b>		No
<b>1b</b>		No
<b>1c</b>		No
<b>1d</b>		No
<b>1e</b>		No
<b>1f</b>		No
<b>1g</b>		No
<b>1h</b>		No
<b>1i</b>		No
<b>1j</b>		No
<b>1k</b>		No
<b>1l</b>		No
<b>1m</b>	Yes	
<b>1n</b>	Yes	
<b>1o</b>		No
<b>1p</b>		No
<b>1q</b>		No
<b>1r</b>		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)			
(2)			
(3)			
(4)			
(5)			
(6)			



**Part VII Supplemental Information**

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

**Identifier****Return Reference****Explanation****Schedule R (Form 990) 2011**