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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
2012
Open to Public Inspection

A For the 2012 calendar year, or tax year beginning 01-01-2012, 2012, and ending 12-31-2012

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

C 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

D Employer identification number: 51-0401308

E Telephone number: (202) 833-3900

G Gross receipts \$ 18,812,008

F Name and address of principal officer: JAMES F SIMON, 1350 CONNECTICUT AVENUE NW 5TH FL, WASHINGTON, DC 20036

H(a) Is this a group return for affiliates? Yes No
H(b) Are all affiliates included? Yes No
 If "No," attach a list (see instructions)
H(c) Group exemption number

I Tax-exempt status: 501(c)(3) 501(c) () (Insert no) 4947(a)(1) or 527

J Website: WWW.OCEANA.ORG

K Form of organization: Corporation Trust Association Other

L Year of formation: 2001 **M** State of legal domicile: DC

Part I Summary

Activities & Governance	1 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		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	16
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	15
	5 Total number of individuals employed in calendar year 2012 (Part V, line 2a)	5	139
	6 Total number of volunteers (estimate if necessary)	6	828
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, line 34	7b	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	19,665,430	15,092,380
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0	0
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	27,870	3,840
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	780	130,762
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	19,694,080	15,226,982
	14 Benefits paid to or for members (Part IX, column (A), line 4)	39,374	36,983
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0	0
	16a Professional fundraising fees (Part IX, column (A), line 11e)	10,876,311	9,369,832
	b Total fundraising expenses (Part IX, column (D), line 25) 2,310,865	288,322	320,530
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	9,710,145	7,298,003
	18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	20,914,152	17,025,348
19 Revenue less expenses Subtract line 18 from line 12	-1,220,072	-1,798,366	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	22,981,350	21,083,389
	22 Net assets or fund balances Subtract line 21 from line 20	1,951,567	1,847,131
		21,029,783	19,236,258

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

Sign Here
 Signature of officer: *****
 Date: 2013-08-15
 JAMES F SIMON PRESIDENT
 Type or print name and title

Paid Preparer Use Only
 Preparer's name: FRANK H SMITH
 Preparer's signature: _____
 Date: 2013-08-14
 Check if self-employed
 PTIN: P00639053
 Firm's name: RAFFA PC
 Firm's EIN: 52-1511275
 Firm's address: 1899 L STREET NW SUITE 900
 WASHINGTON, DC 20036
 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 OCEAN ADVOCACY ORGANIZATION THAT SEEKS TO RESTORE THE RESILIENCY, DIVERSITY AND ABUNDANCE OF MARINE ECOSYSTEMS AND TO ENSURE THAT OUR OCEANS ARE A SIGNIFICANT SOURCE OF WILD-CAUGHT FISH THAT CAN HELP TO FEED THE WORLD

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 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 \$ 5,840,662 including grants of \$) (Revenue \$)

INTERNATIONAL ACTIVITIES IN 2012, OCEANA INVESTED \$5,840,662 IN INTERNATIONAL PROGRAM SERVICES THE FOLLOWING ARE SOME OF OUR MAIN ACCOMPLISHMENTS IN THESE PROGRAMS CHILE NEW ENVIRONMENTAL REGULATIONS PASS WITH CHILEAN FISHERIES LAW IN DECEMBER, THE CHILEAN CONGRESS PASSED A NEW CHILEAN FISHERIES LAW, INCLUDING SEVERAL NEW ENVIRONMENTAL REGULATIONS FIRST, THE PROTECTION OF VULNERABLE MARINE ECOSYSTEMS WAS PASSED, INCLUDING THE PRECAUTIONARY CLOSURE OF ALL 118 SEAMOUNTS IN CHILE TO BOTTOM TRAWLING, WHICH COVER AN AREA OF ALMOST 150,000 KM2 THIS MEASURE WAS PROPOSED BY OCEANA IN THE VULNERABLE MARINE ECOSYSTEMS BILL PRESENTED IN 2009 AND SUPPORTED BY DIFFERENT POLITICAL PARTIES IN ADDITION, THE SENATE PASSED THE REQUIREMENT THAT FISHING QUOTAS (HOW MANY TONS CAN BE CAUGHT AMONG ALL FISHERS) MUST BE DETERMINED ACCORDING TO SCIENTIFIC RECOMMENDATIONS AND NOT BY THE SAME FISHING ACTORS -A REFORM PROPOSED BY OCEANA IN 2010 THE OVERSEER ROLE OF THE CHILEAN GOVERNMENT TO ENFORCE THESE NEW REGULATIONS IS ALSO STRENGTHENED UNDER THE NEW LAW COAL-FIRED POWER PLANTS DEFEATED OCEANA BLOCKED CONSTRUCTION OF THE PUNTA ALCALDE THERMOELECTRIC POWER PLANT IN HUASCO, IN NORTHERN CHILE HUASCO IS A POOR COMMUNITY CLASSIFIED AS ONE OF CHILE'S POLLUTED "SACRIFICE ZONES " THE PLANT WOULD HAVE THREATENED THE NEARBY MARINE ECOSYSTEM BY USING AND STERILIZING LARGE QUANTITIES OF SEAWATER AS COOLANT IN THE PLANTS AND RETURNING THE OVER-HEATED WATER TO THE SEA OCEANA, TOGETHER WITH A GROUP OF HUASCO INHABITANTS, PETITIONED FOR REJECTION OF THE PROJECT, AS IT DID NOT COMPLY WITH MINIMUM REQUIREMENTS FROM POLLUTION-CONTROL AUTHORITIES FORTUNATELY, THE COMMISSION OF ENVIRONMENTAL ASSESSMENT OF THE ATACAMA REGION (COMPOSED OF REPRESENTATIVES OF SEVERAL MINISTRIES) REJECTED THE PUNTA ALCALDE THERMOELECTRIC POWER PLANT PROJECT BY A 7-2 VOTE EUROPE EUROPEAN UNION PASSES STRICT BAN ON SHARK FINNING IN NOVEMBER, THE EUROPEAN PARLIAMENT VOTED TO PASS A STRICT BAN ON SHARK FINNING, REQUIRING ALL SHARKS CAUGHT IN EU WATERS, AND BY EU VESSELS FISHING WORLDWIDE, TO BE LANDED WITH THEIR FINS STILL NATURALLY ATTACHED THE MEASURE CLOSES LONG-STANDING ENFORCEMENT LOOPHOLES IN EU POLICY ON SHARK FINNING, WILL IMPROVE THE COLLECTION OF VALUABLE DATA ABOUT SHARK CATCHES, AND WILL HELP TO PREVENT THE TRADE OF FINS FROM THREATENED SHARK SPECIES THE VOTE OF THE PLENARY SESSION, IN STRASBOURG, REPRESENTED THE FINAL HURDLE TO THE ADOPTION OF THE 'FINS-ATTACHED' POLICY, WHICH THE EUROPEAN COUNCIL ENDORSED IN MARCH 2012 THREATENED SHARKS AND RAYS GRANTED CRITICAL PROTECTION IN THE MEDITERRANEAN IN JULY 2012, THE EU FINALLY VOTED IN FAVOR OF STRICTLY PROTECTING TEN THREATENED SPECIES OF SHARKS AND RAYS IN THE MEDITERRANEAN SEA, UNDER THE BARCELONA CONVENTION THESE SPECIES, INCLUDING HAMMERHEADS, TOPE, AND SHORTFIN MAKO, HAVE DECLINED DRAMATICALLY IN NUMBERS, WHILE OTHERS HAVE VANISHED FROM PARTS OF THE MEDITERRANEAN WHERE THEY WERE ONCE COMMON THE BARCELONA CONVENTION REQUIRES MEDITERRANEAN COUNTRIES TO UNDERTAKE MAXIMUM, COOPERATIVE EFFORTS FOR THEIR PROTECTION AND RECOVERY, INCLUDING CONTROLLING OR PROHIBITING THEIR CAPTURE AND SALE, PROHIBITING DAMAGE TO THEIR HABITAT AND ADOPTING MEASURES FOR THEIR CONSERVATION AND RECOVERY COMPLETED SECOND BALTIC EXPEDITION IN EUROPE, WE CONCLUDED OUR SECOND BALTIC EXPEDITION IN JUNE 2012 DURING THE SIX-WEEK EXPEDITION OUR TEAM INVESTIGATED AND DOCUMENTED MULTIPLE HABITAT SITES WITH DIVERS AND A REMOTELY OPERATED VEHICLE (AN UNDERWATER ROBOT WITH A CAMERA ATTACHED) INFORMATION GATHERED DURING THIS EXPEDITION WILL BE USED IN OUR CAMPAIGN TO ENLARGE AND IMPROVE THE NETWORK OF MARINE PROTECTED AREAS (AS WELL AS TO REDUCE ILLEGAL, UNREPORTED, AND UNREGULATED FISHING) IN THE BALTIC SEA IT WILL ALSO BE USED TO INFORM A THIRD AND SMALLER EXPEDITION ALONG THE COAST TO MONITOR ENFORCEMENTS MECHANISMS THROUGHOUT THE BALTIC BELIZE BELIZE HOLDS "PEOPLE'S REFERENDUM" ON DRILLING IN 2011, OCEANA COLLECTED AND SUBMITTED PETITION SIGNATURES AGAINST OFFSHORE DRILLING FROM NEARLY 20,000 BELIZEAN VOTERS, MORE THAN ENOUGH TO TRIGGER THE FIRST-EVER FORMAL NATIONAL POLICY REFERENDUM THE GOVERNMENT RESPONDED BY ARBITRARILY INVALIDATING ABOUT 8,000 OF THE SIGNATURES, THEREBY INVALIDATING THE REFERENDUM PETITION IN 2012, OCEANA COUNTERED BY ORGANIZING A NATIONAL "PEOPLE'S REFERENDUM" ON THE QUESTION OF WHETHER OR NOT BELIZEANS AGREED WITH OCEAN OIL DRILLING NEARLY A FIFTH OF THE COUNTRY'S REGISTERED VOTERS PARTICIPATED, 96 PERCENT DECLARING THEIR SUPPORT FOR A BAN ON OCEAN OIL DRILLING OCEANA FILED A FORMAL LEGAL CHALLENGE TO THE GOVERNMENT'S INVALIDATION OF OUR ORIGINAL REFERENDUM PETITION, BUT IT WAS STRUCK DOWN BY THE COURT OCEANA IS APPEALING THIS DECISION OCEANA ALSO HAS FILED A LEGAL CHALLENGE THAT WOULD EFFECTIVELY DECLARE OIL LEASES THAT WERE SECRETLY ISSUED BY THE GOVERNMENT NULL AND VOID (AS OF EARLY 2013, OCEANA HAD WON A TRIAL COURT DECLARING THE LEASES NULL AND VOID, AND THE GOVERNMENT OF BELIZE HAD APPEALED THE DECISION) AT THE TIME OF THE DEEPWATER HORIZON DISASTER, 86 PERCENT OF BELIZE'S OCEAN HAD BEEN LEASED TO OIL COMPANIES FOR OIL EXPLORATION AS OF THE END OF 2012, ONLY 27 PERCENT OF BELIZE'S OCEAN WAS LEASED TO THE OIL COMPANIES, DUE TO THE FACT THAT MANY LEASES HAVE EXPIRED AND HAVE NOT BEEN RE-ISSUED BY THE BELIZEAN GOVERNMENT, THANKS TO INCREASING PRESSURE BY OCEANA AND OTHER ORGANIZATIONS IN THE REGION

4b (Code) (Expenses \$ 4,253,254 including grants of \$ 36,983) (Revenue \$)

NORTH AMERICAN OCEANS IN 2012, OCEANA INVESTED \$4,253,254 IN PROGRAM SERVICES FOR THE UNITED STATES OCEANS RESPONSIBLE FISHING CALIFORNIA 'FREEZES THE MENU' FOR FORAGE FISH IN NOVEMBER 2012 THE STATE OF CALIFORNIA ANNOUNCED THAT STATE-REGULATED FORAGE FISHERIES LIKE SQUID AND HERRING WOULD EMBRACE A NEW ECOSYSTEM-BASED MANAGEMENT SYSTEM, WITH AN EYE TOWARDS SUSTAINABILITY FORAGE SPECIES ARE THE BASE OF THE MARINE FOOD WEB, PROVIDING A FOOD SOURCE FOR LARGER PREDATORS, INCLUDING WHALES, SEA LIONS, SEA BIRDS AND MORE THE NEW POLICY WILL "FREEZE THE MENU," I E , PREVENT THE DEVELOPMENT OF NEW FORAGE FISHERIES OR EXPANSION OF EXISTING FISHERIES UNLESS AND UNTIL THERE IS ADEQUATE SCIENCE AVAILABLE TO ENSURE THAT THOSE SPECIES CAN BE FISHED SUSTAINABLY AND WITHOUT NEGATIVE CONSEQUENCES FOR THEIR PREDATORS SEA TURTLES GAIN PROTECTIONS FROM SCALLOP DREDGES AFTER CAMPAIGNING BY OCEANA, THE NATIONAL MARINE FISHERIES SERVICE (NMFS) ANNOUNCED NEW REGULATIONS FOR THE ATLANTIC SCALLOP FISHERY THAT WILL REQUIRE TURTLE DEFLECTOR DEVICES (TDDS) IN AREAS AND DURING TIMES WHEN SEA TURTLES ARE KNOWN TO BE PRESENT THE SCALLOP FISHERY HAS LONG BEEN A THREAT TO SEA TURTLES, WHO GET CAUGHT UP AND DROWNED IN THE HEAVY EQUIPMENT TDDS ARE EXPECTED TO REDUCE SEA TURTLE MORTALITY BY AT LEAST 56 PERCENT WHEN COMPARED TO FORMER DREDGES THAT FORCE THEM INTO HEAVY CHAIN BAGS WHERE THEY WERE DRAGGED AND OFTEN DROWNED STELLER SEA LION PROTECTIONS UPHELD THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF ALASKA UPHELD PROTECTIONS FOR THE WESTERN POPULATION OF STELLER SEA LIONS THE NEW MEASURES WERE PUT IN PLACE BY THE NATIONAL MARINE FISHERIES SERVICE (NMFS) TO REDUCE COMPETITION BETWEEN LARGE-SCALE COMMERCIAL FISHERIES AND ENDANGERED STELLER SEA LIONS IN THE ALEUTIAN ISLANDS THESE MAJESTIC MARINE MAMMALS COMPETE WITH LARGE-SCALE INDUSTRIAL FISHERIES FOR FOOD AND CONTINUE TO STRUGGLE FOR SURVIVAL IN THE WESTERN ALEUTIAN ISLANDS THE COURT DECISION CAME AFTER OCEANA AND OUR ALLIES PRESSURED THE FEDERAL GOVERNMENT TO ADDRESS THE DECLINING STELLER SEA LIONS' POPULATION BY LIMITING BOTTOM TRAWLING IN IMPORTANT AREAS CLEAN OCEAN ENERGY INVESTMENT TAX CREDIT FOR OFFSHORE WIND EXTENDED THANKS TO PERSISTENT CAMPAIGNING BY OCEANA, IN JANUARY 2013 CONGRESS PASSED LEGISLATION CRUCIAL TO THE FUTURE OF THE COUNTRY'S CLEAN ENERGY FUTURE AS PART OF THE SO-CALLED "FISCAL CLIFF" DEAL, THE U S CONGRESS VOTED TO EXTEND THE INVESTMENT TAX CREDIT (ITC), A FINANCING TOOL FOR OFFSHORE WIND THAT MAKES INVESTMENT IN THE CLEAN ENERGY INDUSTRY MUCH MORE ATTRACTIVE THE ITC TECHNICALLY EXPIRED AT MIDNIGHT ON NEW YEAR'S EVE, AND, IF LEFT EXPIRED, COULD HAVE JEOPARDIZED A NEW INDUSTRY WITH THE POTENTIAL TO GENERATE TENS OF THOUSANDS OF JOBS AND ENOUGH ELECTRICITY TO POWER THE COUNTRY FOUR TIMES OVER FORTUNATELY, THE TAX CREDIT WAS EXTENDED AT THE ELEVENTH HOUR OCEANA WILL CONTINUE TO CAMPAIGN FOR FURTHER EXTENSION OF THE ITC FOR OFFSHORE WIND BEYOND 2013 SEAFOOD FRAUD LOS ANGELES SEAFOOD TESTING REVEALS FRAUD OCEANA CONDUCTED DNA TESTING IN THE LOS ANGELES AREA, WHERE WE SAMPLED SEAFOOD FROM SUSHI BARS, RESTAURANTS AND GROCERY STORES TESTS CONFIRMED THAT MORE THAN HALF (55 PERCENT) OF THE SEAFOOD SAMPLED BY OCEANA WAS MISLABELED, BASED ON FEDERAL GUIDELINES IN APRIL 2012, OCEANA RELEASED A NEW REPORT OUTLINING THE WIDESPREAD SEAFOOD MISLABELING THAT WAS FOUND KEY FINDINGS DESCRIBED IN THE REPORT ARE 100 PERCENT OF FISH SOLD WITH THE WORD 'SNAPPER' IN THE LABEL WAS MISLABELED, NEARLY NINE OUT OF EVERY TEN SUSHI SAMPLES WAS MISLABELED, AND EIGHT OUT OF NINE SUSHI SAMPLES LABELED AS 'WHITE TUNA' WERE ACTUALLY ESCOLAR, A SPECIES THAT CARRIES A HEALTH WARNING OUR REPORT WAS WIDELY COVERED IN THE MEDIA, INCLUDING FOX NEWS, THE DAILY SHOW WITH JON STEWART, THE LOS ANGELES TIMES, AND ON NBC4 FISHY BUSINESS REPORT RELEASED IN MARCH 2012, WE RELEASED A NEW REPORT, FISHY BUSINESS DO YOU KNOW WHAT YOU ARE REALLY EATING? WHICH EXPLAINS HOW SEAFOOD MISLABELING AND SPECIES SUBSTITUTION CAN HAVE DANGEROUS CONSEQUENCES FOR PUBLIC HEALTH AND OCEAN ECOSYSTEMS WE HAVE USED THE RELEASE OF THIS REPORT TO CALL UPON THE FEDERAL GOVERNMENT AND CONGRESS TO PUT MORE RESOURCES TOWARDS STOPPING SEAFOOD FRAUD INCREASING THE VISIBILITY OF SEAFOOD FRAUD OCEANA HAS ENGAGED CHEFS TO SIGN AND RELEASE A PETITION THAT CALLS ON DECISION MAKERS TO IMPLEMENT THE TRACEABILITY OF SEAFOOD BARTON SEAVER, A CHEF, AUTHOR, AND NATIONAL GEOGRAPHIC FELLOW, WAS THE LEAD SIGNATORY OUR PETITION WAS PUBLICALLY RELEASED AT A PRESS BRIEFING IN MAY 2012 WITH 306 SIGNATORIES THE BRIEFING WAS LED BY OCEANA'S CAMPAIGN DIRECTOR, BETH LOWELL, ALONG WITH ACTRESS ANGELA KINSEY FROM THE OFFICE, RED SNAPPER FISHERMAN DONNY WATERS, AND SUSTAINABLE-SEAFOOD CHEF BARTON SEAVER FOLLOWING THE PRESS BRIEFING, THE PANEL CARRIED THEIR MESSAGE TO CAPITOL HILL TO ADD SUPPORT TO PENDING LEGISLATION WIDESPREAD SEAFOOD FRAUD UNCOVERED IN NEW YORK CITY IN DECEMBER 2012 OCEANA RELEASED A REPORT THAT FOUND 39 PERCENT OF SEAFOOD TO BE MISLABELED IN THE NEW YORK CITY-AREA DNA TESTING OF 142 SEAFOOD SAMPLES FROM 81 RETAIL OUTLETS, INCLUDING GROCERY STORES, RESTAURANTS AND SUSHI VENUES, CONFIRMED THAT 56 SAMPLES WERE MISLABELED ACCORDING TO UNITED STATES FOOD AND DRUG ADMINISTRATION (FDA) GUIDELINES

4c (Code) (Expenses \$ 1,559,337 including grants of \$) (Revenue \$)

COMMUNICATIONS IN 2012, OCEANA INVESTED \$1,559,337 IN COMMUNICATIONS SERVICES THE FOLLOWING ARE SOME OF OUR MAIN ACCOMPLISHMENTS IN COMMUNICATIONS IN 2012, OCEANA GENERATED 5,665 GENERAL MEDIA 'HITS ' OCEANA ALSO GREW TO OVER 550,000 SUPPORTERS WORLDWIDE AND DRAMATICALLY INCREASED OUR LOW-DOLLAR GRASSROOTS FUNDRAISING RESULTS, RAISING MORE THAN \$800,000 IN DONATIONS OCEANA ALSO GREW ITS PRESENCE ON THE SOCIAL MEDIA PLATFORMS FACEBOOK AND TWITTER, CLIMBING TO 75,000 SUPPORTERS ON FACEBOOK AND 55,000 FOLLOWERS ON TWITTER U S ONCE AGAIN, OCEANA WAS WIDELY FEATURED IN THE U S MEDIA WITH THOUSANDS OF PRESS HITS-FROM HIGH-PROFILE TELEVISION APPEARANCES TO RECOGNITION IN PROMINENT NEWSPAPERS AND WEBSITES OCEANA RECEIVED EXTENSIVE COVERAGE OF ITS SEAFOOD FRAUD CAMPAIGN IN APRIL, THE LOS ANGELES TIMES FEATURED OCEANA'S L A SEAFOOD FRAUD REPORT ON ITS FRONT PAGE FOLLOWING THE RELEASE OF OCEANA'S NEW YORK CITY SEAFOOD FRAUD INVESTIGATION, OCEANA CAMPAIGN DIRECTOR BETH LOWELL WAS INTERVIEWED FOR SEGMENTS ON NBC NIGHTLY NEWS AND THE TODAY SHOW THE NEW YORK TIMES ALSO RAN A STORY ABOUT OCEANA'S REPORT AND SENIOR VICE PRESIDENT FOR NORTH AMERICA MICHAEL HIRSHFIELD APPEARED ON ABC'S 20/20 OCEANA'S DEPUTY VICE PRESIDENTS SUSAN MURRAY AND JACQUELINE SAVITZ APPEARED IN NUMEROUS REGIONAL AND NATIONAL STORIES ABOUT OFFSHORE DRILLING AND SHELL'S ILL-FATED OFFSHORE DRILLING ACTIVITIES IN THE ARCTIC, INCLUDING THOSE BY ASSOCIATED PRESS, THOMSON REUTERS, THE WALL STREET JOURNAL, LOS ANGELES TIMES, THE WASHINGTON POST AND OTHERS PRIOR TO APPEARING AT THE ECONOMIST'S WORLD OCEANS SUMMIT, OCEANA CEO ANDY SHARPLESS APPEARED ON THE BBC TO DISCUSS OVERFISHING AND PROSPECTS FOR REBUILDING THE WORLD'S FISHERIES ANDY WAS ALSO INTERVIEWED BY CHINA CENTRAL TELEVISION ABOUT THE STATE OF THE WORLD'S FISHERIES AND THE NEED TO INSTITUTE LIMITS ON BYCATCH, PROTECT HABITAT AND ADOPT SCIENCE-BASED QUOTAS IN ORDER TO INCREASE FISHERY YIELDS AND FEED A GROWING WORLD POPULATION OCEANA WAS AGAIN A NON-PROFIT PARTNER FOR DISCOVERY CHANNEL'S SHARK WEEK, WHICH CELEBRATED ITS 25TH ANNIVERSARY IN 2012 THE PROGRAMMING INCLUDED "GREAT WHITE HIGHWAY," WHICH WAS NARRATED BY ACTOR AND OCEANA BOARD MEMBER TED DANSON OCEANA ALSO CONTINUED TO RAISE ITS PROFILE THROUGH THE PROMOTION OF PUBLIC SERVICE ANNOUNCEMENTS ABOUT ITS WORK, WHICH GENERATED MORE THAN \$3 MILLION IN DONATED ADVERTISING VALUE IN MAY, OCEANA RELEASED ITS LATEST PSA STARRING "FRIDAY NIGHT LIGHTS" ACTRESS AIMEE TEEGARDEN THE VIDEO FEATURED AIMEE SURFING AND FREE DIVING OFF THE COAST OF SOUTHERN CALIFORNIA WITH A MESSAGE TO PROTECT THE OCEAN'S "HIDDEN TREASURES "THANKS TO THE GENEROUS SUPPORT FROM MEDIA OUTLETS LIKE HULU, O MAGAZINE, FORBES, SHAPE, USA NETWORK, HGTV, FOOD NETWORK, OUTSIDE TV, CNN INTERNATIONAL AND MANY OTHERS, OCEANA WAS ABLE TO SHARE ITS MESSAGE WITH MILLIONS OF PEOPLE AROUND THE COUNTRY IN HIGH PROFILE MAGAZINES, ON RADIO AND NATIONAL TV EUROPE OCEANA'S CAMPAIGN TO END WASTEFUL SUBSIDIES FOR THE EU'S OVERSIZED AND UNSUSTAINABLE FISHING FLEET ATTRACTED MEDIA ATTENTION AROUND THE WORLD, INCLUDING IN THE NEW YORK TIMES AND LE MONDE, AS WELL AS ON NATIONAL STATIONS, SUCH AS SPAIN'S TVE, AND IN WIRE STORIES, INCLUDING THOSE BY AFP AND EUROPAPRESS OCEANA'S WORK TO PROTECT HABITAT, IN AND AROUND THE BALEARIC ISLANDS, OFF OF THE PORTUGUESE ALGARVE AND ELSEWHERE IN THE EU WAS HIGHLIGHTED IN DOZENS OF MEDIA OUTLETS, INCLUDING EL PAIS, EL MUNDO, AND INTERVIEWS ON RADIO FRANCE INTERNATIONAL AND CANAL SUR OCEANA WAS ALSO FEATURED IN THE MEDIA FOR ITS WORK TO PROTECT SHARKS AS THE EU NEGOTIATED, AND EVENTUALLY ADOPTED, A STRICT BAN ON SHARK FINNING, AFTER CAMPAIGNING BY OCEANA, THIS VICTORY WAS WRITTEN ABOUT ON THE INTERNATIONAL WIRES AP, AFP, AND EFE, SECURING COVERAGE FROM THE UNITED STATES TO FRANCE, SPAIN, AND BEYOND NATIONAL COVERAGE INCLUDED SPAIN'S NATIONWIDE TV STATION (LA SEXTA TV), RADIO STATIONS (RNE) AND NEWSPAPERS, WHILE INDUSTRY COVERAGE INCLUDED ATUNA, FISHNEWSEU AND FIS AN OCEANA INVESTIGATION INTO ILLEGALLY CAUGHT SHARK LIVER OIL IN EU WATERS GARNERED INTERVIEWS FROM VOICE OF RUSSIA, THE SUNDAY TIMES AS WELL AS COVERAGE IN COUNTRIES AS DIVERSE AS GREECE, LITHUANIA, HUNGARY, AUSTRALIA AND VIETNAM OCEANA ALSO FIELDED QUESTIONS ABOUT SHARKS FROM JOURNALISTS FROM THE GUARDIAN AND RADIO FRANCE INTERNATIONAL BELIZE OCEANA VICE PRESIDENT IN BELIZE AUDREY MATURA-SHEPHERD WAS SELECTED AS A RUNNER UP IN THIS YEAR'S CONDE NAST TRAVELER ENVIRONMENTAL AWARD FOR HER WORK HELPING TO BAN TRAWLING IN BELIZE'S WATERS OCEANA'S CAMPAIGN EFFORTS IN OPPOSING OFFSHORE OIL DRILLING IN BELIZE'S AZURE WATERS ALSO RESULTED IN LOCAL COVERAGE FROM THE BELIZE TIMES, CHANNEL 7 BELIZE, CHANNEL 5 BELIZE, PLUS TV, CTV3, PG TV OCEANA'S WORK WAS ALSO COVERED BY RADIO STATIONS SUCH AS KREM FM, LOVE FM, WAVE RADIO, VIBES RADIO, MOOD FM AND REEF RADIO CHILE OCEANA'S CHILE OFFICE RECEIVED A GREAT DEAL OF MEDIA INTEREST SURROUNDING THE PASSAGE OF THE COUNTRY'S SWEEPING NEW FISHERIES LAW OCEANA VICE PRESIDENT FOR CHILE, ALEX MUNOZ, APPEARED ON SEVERAL MAJOR NETWORKS ON CHILEAN TV AND RADIO INCLUDING CANAL 24 HORAS, CANAL 13 AND RADIO FUTURO IN ADDITION, OCEANA'S CAMPAIGN TO STOP HEAVILY POLLUTING COPPER REFINERIES AND COAL-FIRED POWER PLANTS IN THE NATION'S SO-CALLED COASTAL "SACRIFICE ZONES" WAS FEATURED IN THE FINANCIAL TIMES FROM GERMANY, EL MERCURIO DE VALPARASO AND MAJOR ONLINE MEDIA SUCH AS TERRA CL, COOPERATIVA CL, BIOBIO CL AND ELMOSTRADOR CL OCEANA ALSO RECEIVED NATIONAL ATTENTION FOR ITS WORK TO EXPAND THE SALAS Y GOMEZ MARINE PARK IN THE NEWSPAPER LA TERCERA, AS WELL AS FOR ITS PUSH TO PROTECT THE COUNTRY'S 118 SEAMOUNTS, WHICH WAS FEATURED IN A SPREAD IN THE MAJOR NEWSPAPER EL MERCURIO
























(Code) (Expenses \$ 834,065 including grants of \$) (Revenue \$) LAW

(Code) (Expenses \$ 352,198 including grants of \$) (Revenue \$) MARINE SCIENCE

4d Other program services (Describe in Schedule O) (Expenses \$ 1,186,263 including grants of \$) (Revenue \$)

4e Total program service expenses 12,839,516

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> 	Yes	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)? 	Yes	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i> 		No
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i> 	Yes	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i> 		No
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> 		No
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> 		No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> 		No
9 Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, 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> 		No
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> 		No
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i> 	Yes	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i> 		No
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i> 		No
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i> 		No
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> 	Yes	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i> 	Yes	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> 		No
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i> 	Yes	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		No
14a Did the organization maintain an office, employees, or agents outside of the United States?	Yes	
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i> 	Yes	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Parts II and IV</i> 		No
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Parts III and IV</i> 		No
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I (see instructions)</i> 	Yes	
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> 	Yes	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> 		No
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		No
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		

Part IV Checklist of Required Schedules *(continued)*

21 Did the organization report more than \$5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21	Yes	
22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22		No
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	Yes	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25</i>	24a		No
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a		No
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b		No
26 Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i>	26		No
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27		No
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28a		No
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b	Yes	
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	28c		No
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	Yes	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30		No
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31		No
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32		No
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33		No
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34	Yes	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	Yes	
b If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b	Yes	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36		No
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37		No
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	38	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with columns for question ID, question text, and Yes/No response boxes. Includes questions 1a-1b, 1c, 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 [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year (16); 1b Enter the number of voting members included in line 1a, above, who are independent (15); 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? (No); 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? (No); 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? (No); 5 Did the organization become aware during the year of a significant diversion of the organization's assets? (No); 6 Did the organization have members or stockholders? (No); 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? (No); 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? (No); 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: 8a The governing body? (Yes); 8b Each committee with authority to act on behalf of the governing body? (Yes); 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O (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 Did the organization have local chapters, branches, or affiliates? (Yes); 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? (Yes); 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? (Yes); 11b Describe in Schedule O the process, if any, used by the organization to review this Form 990; 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 (Yes); 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? (Yes); 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done (Yes); 13 Did the organization have a written whistleblower policy? (Yes); 14 Did the organization have a written document retention and destruction policy? (Yes); 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? 15a The organization's CEO, Executive Director, or top management official (Yes); 15b Other officers or key employees of the organization (Yes); If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions); 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? (No); 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

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: [] Own website [] Another's website [X] Upon request [X] Other (explain in Schedule O)
- 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 during the tax year
- 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 (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 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 organization compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(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 THRU 122012 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 NORTHROP 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 (list any hours for related organizations below dotted line)	(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				242,614	0	28,299
(19) JAMES F SIMON EXECUTIVE VP/CFO/GENERAL COUNSEL	40 00			X				194,849	0	25,947
(20) MICHAEL F HIRSHFIELD SENIOR VP, NORTH AMERICA	40 00				X			182,176	0	9,667
(21) BETTINA ALONSO VP OF DEVELOPMENT	40 00				X			163,807	0	22,320
(22) XAVIER PASTOR VP FOR EURO PROGRAMS	40 00				X			190,342	0	0
(23) MATTHEW M LITTLEJOHN VP OF COMMUNICATIONS	40 00					X		150,099	0	21,871
(24) SUSAN MURRAY DEPUTY VP PACIFIC CAMPAIGNS	40 00					X		127,652	0	16,617
(25) JACQUELINE SAVITZ DEPUTY VP US CAMPAIGNS	40 00					X		133,597	0	20,233
(26) CHERYL HARO MANAGER, EXECUTIVE DEPARTMENT	40 00					X		104,842	0	14,983
(27) ERIC BILSKY ASSIS GENERAL COUNSEL/SNR LITIGATOR	40 00					X		108,635	0	19,892
1b Sub-Total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								1,598,613	0	179,829

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 **12**

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

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 **0**

Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns 1a 53,919					
	b	Membership dues 1b					
	c	Fundraising events 1c 970,118					
	d	Related organizations 1d					
	e	Government grants (contributions) 1e					
	f	All other contributions, gifts, grants, and similar amounts not included above 1f 14,068,343					
	g	Noncash contributions included in lines 1a-1f \$ 544,727					
	h	Total. Add lines 1a-1f	15,092,380				
Program Service Revenue	2a	_____ Business Code _____					
	b	_____					
	c	_____					
	d	_____					
	e	_____					
	f	All other program service revenue					
	g	Total. Add lines 2a-2f					
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)	9,605			9,605	
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties	21,667			21,667	
	6a	Gross rents	(i) Real				
			(ii) Personal				
			b Less rental expenses				
			c Rental income or (loss)				
	d	Net rental income or (loss)					
	7a	Gross amount from sales of assets other than inventory	(i) Securities	3,374,800			
			(ii) Other				
			b Less cost or other basis and sales expenses	3,380,565			
			c Gain or (loss)	-5,765			
	d	Net gain or (loss)	-5,765			-5,765	
	8a	Gross income from fundraising events (not including \$ 970,118 of contributions reported on line 1c) See Part IV, line 18	a	179,023			
			b Less direct expenses b	204,461			
c Net income or (loss) from fundraising events			-25,438			-25,438	
9a	Gross income from gaming activities See Part IV, line 19	a					
		b Less direct expenses b					
		c Net income or (loss) from gaming activities					
10a	Gross sales of inventory, less returns and allowances	a					
		b Less cost of goods sold b					
		c Net income or (loss) from sales of inventory					
Miscellaneous Revenue		Business Code					
11a	SUBLEASE INCOME	900099	70,031			70,031	
b	FOREIGN CURRENCY GAIN	900099	59,834			59,834	
c	MISCELLANEOUS	900099	4,668			4,668	
d	All other revenue						
e	Total. Add lines 11a-11d		134,533				
12	Total revenue. See Instructions		15,226,982	0	0	134,602	

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)

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the United States. See Part IV, line 21	36,983	36,983		
2	Grants and other assistance to individuals in the United States. See Part IV, line 22				
3	Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	1,060,021	723,875	51,677	284,469
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	6,714,372	5,208,040	706,749	799,583
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	155,151	110,076	24,187	20,888
9	Other employee benefits	641,232	480,441	76,135	84,656
10	Payroll taxes	799,056	661,284	55,007	82,765
11	Fees for services (non-employees)				
a	Management				
b	Legal	161,849	157,097		4,752
c	Accounting	131,813	42,324	88,764	725
d	Lobbying				
e	Professional fundraising services. See Part IV, line 17	320,530			320,530
f	Investment management fees	95,610	43,468	17,511	34,631
g	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	1,556,771	1,310,216	183,640	62,915
12	Advertising and promotion	76,479	76,129	150	200
13	Office expenses	1,050,532	741,102	126,865	182,565
14	Information technology	81,594	73,369	8,225	
15	Royalties				
16	Occupancy	1,484,068	1,077,834	222,412	183,822
17	Travel	894,836	703,681	30,274	160,881
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	68,567	48,291	8,978	11,298
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	422,811	158,100	247,513	17,198
23	Insurance	221,501	183,654	18,749	19,098
24	Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a	EQUIPMENT RENTAL	730,772	730,772		
b	DUES AND SUBSCRIPTIONS	100,796	80,246	2,789	17,761
c	RECRUITMENT	90,495	88,665	260	1,570
d	AUDIO AND VISUAL	46,543	46,543	0	0
e	All other expenses	82,966	57,326	5,082	20,558
25	Total functional expenses. Add lines 1 through 24e	17,025,348	12,839,516	1,874,967	2,310,865
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A)		(B)
		Beginning of year		End of year
Assets	1 Cash—non-interest-bearing	297,958	1	6,648,746
	2 Savings and temporary cash investments	9,568,466	2	5,211,997
	3 Pledges and grants receivable, net	10,078,833	3	6,841,725
	4 Accounts receivable, net	14,482	4	6,559
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	5,790	8	3,044
	9 Prepaid expenses and deferred charges	532,482	9	258,168
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 6,000,829		
	b Less accumulated depreciation	10b 4,474,748	1,814,095	10c 1,526,081
	11 Investments—publicly traded securities	436,911	11	422,138
	12 Investments—other securities See Part IV, line 11		12	
	13 Investments—program-related See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets See Part IV, line 11	232,333	15	164,931
16 Total assets. Add lines 1 through 15 (must equal line 34)	22,981,350	16	21,083,389	
Liabilities	17 Accounts payable and accrued expenses	1,120,993	17	1,071,663
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D	830,574	25	775,468
	26 Total liabilities. Add lines 17 through 25	1,951,567	26	1,847,131
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	8,357,300	27	10,960,794
	28 Temporarily restricted net assets	12,672,483	28	8,275,464
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	21,029,783	33	19,236,258	
34 Total liabilities and net assets/fund balances	22,981,350	34	21,083,389	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	15,226,982
2	Total expenses (must equal Part IX, column (A), line 25)	2	17,025,348
3	Revenue less expenses Subtract line 2 from line 1	3	-1,798,366
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	21,029,783
5	Net unrealized gains (losses) on investments	5	4,841
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	19,236,258

Part XII Financial Statements and Reporting

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

	Yes	No
1 Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		No
2b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited 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 separate basis	Yes	
2c If "Yes," to line 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	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		No
3b 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

2012

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 described in **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 - Non-functionally integrated
- 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 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
11g(i)		
11g(ii)		
11g(iii)		

(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 monetary support
			Yes	No	Yes	No	Yes	No	
Total									

Part II Support Schedule for Organizations Described in Sections 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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	15,211,352	13,146,794	22,331,482	19,665,430	15,092,380	85,447,438
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	15,211,352	13,146,794	22,331,482	19,665,430	15,092,380	85,447,438
5 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)						29,932,064
6 Public support. Subtract line 5 from line 4						55,515,374

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
7 Amounts from line 4	15,211,352	13,146,794	22,331,482	19,665,430	15,092,380	85,447,438
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	217,276	141,606	191,186	132,749	101,303	784,120
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	1,847	9,182	6,185	1,927	4,668	23,809
11 Total support (Add lines 7 through 10)						86,255,367
12 Gross receipts from related activities, etc. (see instructions)					12	594,364

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

14 Public support percentage for 2012 (line 6, column (f) divided by line 11, column (f))	14	64.360%
15 Public support percentage for 2011 Schedule A, Part II, line 14	15	63.810%

16a 33 1/3% support test—2012. 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—2011. If the organization did not check a 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—2012. 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—2011. 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 Section 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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 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						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
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						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 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 <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2012 (line 8, column (f) divided by line 13, column (f))	15	
16 Public support percentage from 2011 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2012 (line 10c, column (f) divided by line 13, column (f))	17	
18 Investment income percentage from 2011 Schedule A, Part III, line 17	18	

- 19a 33 1/3% support tests—2012.** 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—2011.** 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.** Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Explanation

SCHEDULE C (Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

OMB No 1545-0047

2012

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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.

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, Part V, line 35c (Proxy Tax), then

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

Table with 2 columns: Name of the organization (OCEANA INC) and 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 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? Yes No
4a Was a correction made? Yes No
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? Yes No
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

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a	Total lobbying expenditures to influence public opinion (grass roots lobbying)	70,575													
b	Total lobbying expenditures to influence a legislative body (direct lobbying)	114,133													
c	Total lobbying expenditures (add lines 1a and 1b)	184,708													
d	Other exempt purpose expenditures	16,520,110													
e	Total exempt purpose expenditures (add lines 1c and 1d)	16,704,818													
f	Lobbying nontaxable amount. Enter the amount from the following table in both columns	985,241													
<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														
g	Grassroots nontaxable amount (enter 25% of line 1f)	246,310													
h	Subtract line 1g from line 1a. If zero or less, enter -0-	0													
i	Subtract line 1f from line 1c. If zero or less, enter -0-	0													
j	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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) Total
2a Lobbying nontaxable amount	956,201	1,000,000	1,000,000	985,241	3,941,442
b Lobbying ceiling amount (150% of line 2a, column(e))					5,912,163
c Total lobbying expenditures	54,020	196,112	188,986	184,708	623,826
d Grassroots nontaxable amount	239,050	250,000	250,000	246,310	985,360
e Grassroots ceiling amount (150% of line 2d, column (e))					1,478,040
f Grassroots lobbying expenditures	809	103,758	114,758	70,575	289,900

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)).

For each "Yes" response to lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

	(a)		(b)
	Yes	No	Amount
1 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			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i Other activities?			
j Total Add lines 1c through 1i			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d 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
1 Were substantially all (90% or more) dues received nondeductible by members?	1	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3 Did the organization agree to carry over lobbying and political expenditures from the prior year?	3	

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

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).	2a	
a Current year	2b	
b Carryover from last year	2c	
c Total	3	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	4	
4 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?	5	
5 Taxable amount of lobbying and political expenditures (see instructions)		

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, Part II-A (affiliated group list), Part II-A, line 2, and Part II-B, line 1. Also, complete this part for any additional information

Identifier	Return Reference	Explanation

SCHEDULE D (Form 990)

OMB No 1545-0047

Supplemental Financial Statements

2012

Open to Public Inspection

Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 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 3 columns: (a) Donor advised funds, (b) Funds and other accounts, and a Yes/No column. Rows include total number at end of year, aggregate contributions, aggregate grants, aggregate value, and questions about donor advised funds and grant purposes.

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

Form for Part II Conservation Easements. Includes checkboxes for preservation purposes, a table for 'Held at the End of the Year' (rows 2a-2d), and questions about monitoring, expenses, and reporting.

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.

Form for Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Includes questions about reporting works of art and historical treasures, and a table for revenues and assets.

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

3 Using the organization's acquisition, 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 XIII

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 XIII and complete the following table

	Amount
1c	
1d	
1e	
1f	

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

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

- a** Board designated or quasi-endowment ▶
 - b** Permanent endowment ▶
 - c** Temporarily restricted endowment ▶
- The percentages in lines 2a, 2b, and 2c should equal 100%

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

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

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

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		96,923		96,923
b Buildings				
c Leasehold improvements		1,881,037	1,040,560	840,477
d Equipment		2,524,963	1,996,416	528,547
e Other		1,497,906	1,437,772	60,134
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				1,526,081

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		
Total. (Column (b) must 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
Total. (Column (b) must 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
Total. (Column (b) must 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) Book value
Federal income taxes	
DEFERRED RENT AND LEASE INCENTIVE	775,468
Total. (Column (b) must equal Form 990, Part X, col (B) line 25)	775,468

2. Fin 48 (ASC 740) Footnote In Part XIII, 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 (ASC 740) Check here if the text of the footnote has been provided in Part XIII

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

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

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

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

Part XIII 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, line 2, Part XI, lines 2d and 4b, and Part XII, 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, LINE 2	THE ORGANIZATION PERFORMED AN EVALUATION OF UNCERTAIN TAX POSITIONS FOR THE YEAR ENDED DECEMBER 31, 2012, 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

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, Return by a U.S. Transferor of Property to a Foreign Corporation (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, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (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

2012

**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. Form 990-EZ filers are not required to complete this part.
 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 email 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 (including officers, directors, trustees 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

(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
		Yes	No			
M&R STRATEGIC SERVICES 2120 L STREET NW 6TH FLOOR WASHINGTON, DC 20037	FUNDRAISING CONSULTANT		No	781,910	95,029	686,881
TIMOTHY KEENAN 43 WILMINGTON CLOSE HASSOCKS, WEST SUSSEX UK BN6 8QB	FUNDRAISING CONSULTANT		No	771,186	91,571	679,615
ILONA PONGRACZ 24 RUE DE LATHENE CASE POSTALE 474, GENEVE SZ 1211	FUNDRAISING CONSULTANT		No	97,226	64,438	32,788
NKG GLOBAL LLC 590 MADISON AVENUE 21ST FLOOR NEW YORK, NY 10022	FUNDRAISING CONSULTANT		No	86,250	48,000	38,250
ELIZABETH COLLATON 807 N IRVING STREET ARLINGTON, VA 22201	FUNDRAISING CONSULTANT		No	0	7,492	-7,492
GAIL TOBIAS 315 EAST 72ND STREET UNIT 19 NEW YORK, NY 10021	FUNDRAISING CONSULTANT		No	0	14,000	-14,000
Total				1,736,572	320,530	1,416,042

- 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 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		<u>SEACHANGE</u> (event type)	<u>SEABLUE</u> (event type)	(total number)	(add col (a) through col (c))
Revenue	1 Gross receipts	1,007,500	141,641		1,149,141
	2 Less Contributions	918,952	51,166		970,118
	3 Gross income (line 1 minus line 2)	88,548	90,475		179,023
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages	85,967	183		86,150
	8 Entertainment	45,833	31,335		77,168
	9 Other direct expenses	37,819	3,324		41,143
	10 Direct expense summary Add lines 4 through 9 in column (d) ▶				(204,461)
11 Net income summary Combine line 3, column (d), and line 10 ▶				-25,438	

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))
		1 Gross revenue			
Direct Expenses	2 Cash prizes				
	3 Non-cash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
6 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		
7 Direct expense summary Add lines 2 through 5 in column (d) ▶					
8 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 _____

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

a The organization's facility	13a	
b An outside facility	13b	

14 Enter 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 of the third party

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 Supplemental Information. Complete this part to provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

Identifier	Return Reference	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

2012

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

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000.

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, (g) Description of non-cash assistance, (h) Purpose of grant or assistance. Includes entry for SURF INDUSTRY MANUFACTURERS ASSOCIATION.

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.

Part III can be duplicated 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, Part III, column (b), 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

2012

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

- 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
- First-class or charter travel
 - Travel for companions
 - Tax idemnification and gross-up payments
 - Discretionary spending account
 - Housing allowance or residence for personal use
 - Payments for business use of personal residence
 - Health or social club dues or initiation fees
 - 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 of 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 filing organization used to establish the compensation of the organization's CEO/Executive Director Check all that apply Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III

- Compensation committee
- Independent compensation consultant
- Form 990 of other organizations
- Written employment contract
- Compensation survey or study
- 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 Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

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

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

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is 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, applicable column (D) and (E) amounts for that individual

(A) Name and Title		(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 as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) ANDREW F SHARPLESS CHIEF EXECUTIVE OFFICER	(i)	242,614	0	0	12,500	15,799	270,913	0
	(ii)	0	0	0	0	0	0	0
(2) JAMES F SIMON EXECUTIVE VP/CFO/GENERAL COUNSEL	(i)	194,849	0	0	10,250	15,697	220,796	0
	(ii)	0	0	0	0	0	0	0
(3) MICHAEL F HIRSHFIELD SENIOR VP, NORTH AMERICA	(i)	182,176	0	0	8,391	1,276	191,843	0
	(ii)	0	0	0	0	0	0	0
(4) BETTINA ALONSO VP OF DEVELOPMENT	(i)	163,807	0	0	8,710	13,610	186,127	0
	(ii)	0	0	0	0	0	0	0
(5) XAVIER PASTOR VP FOR EURO PROGRAMS	(i)	190,342	0	0	0	0	190,342	0
	(ii)	0	0	0	0	0	0	0
(6) MATTHEW M LITTLEJOHN VP OF COMMUNICATIONS	(i)	150,099	0	0	8,000	13,871	171,970	0
	(ii)	0	0	0	0	0	0	0
(7) JACQUELINE SAVITZ DEPUTY VP US CAMPAIGNS	(i)	133,597	0	0	6,792	13,441	153,830	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, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Identifier	Return Reference	Explanation
	PART I, LINE 1A	BOARD MEMBER, CESAR GAVIRA, RECEIVED A NONTAXABLE BENEFIT FOR THE YEAR ENDED DECEMBER 31, 2012

Schedule L (Form 990 or 990-EZ)

Transactions with Interested Persons

OMB No 1545-0047

2012

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, line 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 4 main columns: (a) Name of disqualified person, (b) Relationship between disqualified person and organization, (c) Description of transaction, (d) Corrected? (Yes/No)

2 Enter the amount of tax incurred by 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-EZ, Part V, line 38a, or Form 990, Part IV, line 26, or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22

Table with 9 main columns: (a) Name of interested person, (b) Relationship with organization, (c) Purpose of loan, (d) Loan to or from the organization (To/From), (e) Original principal amount, (f) Balance due, (g) In default? (Yes/No), (h) Approved by board or committee? (Yes/No), (i) Written agreement? (Yes/No)

Part III Grants or Assistance Benefitting Interested Persons.

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

Table with 5 main columns: (a) Name of interested person, (b) Relationship between interested person and the organization, (c) Amount of assistance, (d) Type of assistance, (e) Purpose 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	73,154	ANGELA PAULY IS A FULL-TIME EMPLOYEE		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

SCHEDULE M (Form 990)

Noncash Contributions

OMB No 1545-0047

2012

Open to Public Inspection

Complete if the organizations 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) Noncash contribution amounts reported on Form 990, Part VIII, line 1g, (d) Method of determining noncash contribution amounts. Row 9 shows 9 contributions valued at 544,727 using FAIR MARKET VALUE.

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

Table with 2 columns: 29, Yes/No

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?

Table with 3 columns: 30a, Yes, No. Value: No

b If "Yes," describe the arrangement in Part II

31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?

Table with 3 columns: 31, Yes, No. Value: No

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

Table with 3 columns: 32a, Yes, No. Value: No

b If "Yes," describe in Part II

33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II

Table with 3 columns: 33, Yes, No

Part III Supplemental Information. Complete this part to provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Identifier

Return Reference

Explanation

Schedule M (Form 990) (2012)

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

2012

**Open to Public
Inspection**

Name of the organization
OCEANA INC

Employer identification number

51-0401308

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	<p>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.</p>

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
		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, SWITZERLAND, 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

2012

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" to Form 990, Part IV, line 33.)

(a) Name, address, and EIN (if applicable) 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" to 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 entity?	
						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	
(2) FUNDACION OCEANA PLAZA ESPANA LEGANITOS 47 MADRID 28013 SP	PROTECTING THE WORLD'S OCEANS TO SUSTAIN THE CIRCLE OF LIFE	SP	N/A	N/A	OCEANA INC	Yes	
(3) OCEANA UK 2-6 CANNON STREET EC4M 6YH LONDON UK	PROTECTING THE WORLD'S OCEANS TO SUSTAIN THE CIRCLE OF LIFE	UK	N/A	N/A	OCEANA INC	Yes	
(4) OCEANA IN BELIZE 62 BELLA VISTA BELIZE CITY, BELIZE CI	PROTECTING THE WORLD'S OCEANS TO SUSTAIN THE CIRCLE OF LIFE	CI	N/A	N/A	OCEANA INC	Yes	
(5) FRIENDS OF OCEANA 58 AVENUE LOUIS-CASI CASE POSTALE 115, GENEVA SZ	PROTECTING THE WORLD'S OCEANS TO SUSTAIN THE CIRCLE OF LIFE	SZ	N/A	N/A	OCEANA INC	Yes	

Part III Identification of Related Organizations Taxable as a Partnership (Complete if the organization answered "Yes" to 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" to 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	(i) Section 512 (b)(13) controlled entity?	
								Yes	No

Part V Transactions With Related Organizations (Complete if the organization answered "Yes" to Form 990, Part IV, line 34, 35b, or 36.)

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule

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 or **(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** Dividends from related organization(s)
- g** Sale of assets to related organization(s)
- h** Purchase of assets from related organization(s)
- i** Exchange of assets with related organization(s)
- j** Lease of facilities, equipment, or other assets to related organization(s)

- k** Lease of facilities, equipment, or other assets from related organization(s)
- l** Performance of services or membership or fundraising solicitations for related organization(s)
- m** Performance of services or membership or fundraising solicitations by related organization(s)
- n** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)
- o** Sharing of paid employees with related organization(s)

- p** Reimbursement paid to related organization(s) for expenses
- q** Reimbursement paid by related organization(s) for expenses

- r** Other transfer of cash or property to related organization(s)
- s** Other transfer of cash or property from related organization(s)

	Yes	No
1a		No
1b	Yes	
1c		No
1d		No
1e		No
1f		No
1g		No
1h		No
1i		No
1j		No
1k		No
1l		No
1m		No
1n	Yes	
1o	Yes	
1p		No
1q		No
1r		No
1s		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-s)	(c) Amount involved	(d) Method of determining amount involved
(1) FUNDACION OCEANA	B	3,512,561	COST
(2) OCEANA UK	B	133,814	COST
(3) OCEANA IN BELIZE	B	645,637	COST

Part VII **Supplemental Information**

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

Identifier	Return Reference	Explanation
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Software ID:
Software Version:
EIN: 51-0401308
Name: OCEANA INC

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