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2013

Open to Public Inspection

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 private foundations)

► Do not enter Social Security numbers on this form as it may be made public. By law, the IRS generally cannot redact the information on the form.

► Information about Form 990 and its instructions is at www.irs.gov/form990

A For the 2013 calendar year, or tax year beginning 01-01-2013, 2013, and ending 12-31-2013

B Check if applicable	C Name of organization American Bureau of Shipping		D Employer identification number 13-4921556
<input type="checkbox"/> Address change	Doing Business As		
<input type="checkbox"/> Name change			
<input type="checkbox"/> Initial return	Number and street (or P O box if mail is not delivered to street address) 16855 Northchase Drive	Room/suite	E Telephone number (281) 877-6000
<input type="checkbox"/> Terminated			
<input type="checkbox"/> Amended return	City or town, state or province, country, and ZIP or foreign postal code Houston, TX 770606008		
<input type="checkbox"/> Application pending			G Gross receipts \$ 2,252,404,215

F Name and address of principal officer Jeffrey J Weiner 16855 Northchase Drive Houston, TX 770606008	H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
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I Tax-exempt status <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) (6) (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	H(b) Are all subordinates included? If "No," attach a list (see instructions)
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J Website: ► www.eagle.org	H(c) Group exemption number ►
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K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ►	L Year of formation 1862	M State of legal domicile NY
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Part I Summary

1 Briefly describe the organization's mission or most significant activities To promote the security of life and property and preserve the natural environment	
2 Check this box ► if the organization discontinued its operations or disposed of more than 25% of its net assets	
3 Number of voting members of the governing body (Part VI, line 1a)	3 13
4 Number of independent voting members of the governing body (Part VI, line 1b)	4 11
5 Total number of individuals employed in calendar year 2013 (Part V, line 2a)	5 1,428
6 Total number of volunteers (estimate if necessary)	6 0
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a 4,287,335
b Net unrelated business taxable income from Form 990-T, line 34	7b 139,173

8 Contributions and grants (Part VIII, line 1h)	Prior Year 0 0
9 Program service revenue (Part VIII, line 2g)	742,215,739 695,244,452
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	22,629,193 52,313,811
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	535,740 1,202,324
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	765,380,672 748,760,587

13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	8,879,120 4,864,210
14 Benefits paid to or for members (Part IX, column (A), line 4)	0 0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	306,208,895 299,795,081
16a Professional fundraising fees (Part IX, column (A), line 11e)	0 0
b Total fundraising expenses (Part IX, column (D), line 25) ► 0	
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	333,517,187 356,238,097
18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	648,605,202 660,897,388
19 Revenue less expenses Subtract line 18 from line 12	116,775,470 87,863,199

20 Total assets (Part X, line 16)	Beginning of Current Year 1,322,514,237	End of Year 1,505,123,153
21 Total liabilities (Part X, line 26)	413,915,809	392,010,841
22 Net assets or fund balances Subtract line 21 from line 20	908,598,428	1,113,112,312

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 Jeffrey J Weiner CFO Type or print name and title	2014-11-13 Date
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Paid Preparer Use Only	Print/Type preparer's name Robert D Kimbrell	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN P01229743
	Firm's name ► Kimbrell & Associates			Firm's EIN ► 45-3750819	
	Firm's address ► 1650 Highway 6 420 Sugar Land, TX 774784928			Phone no (281) 565-7863	

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

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III **1 Briefly describe the organization's mission**

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

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

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

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

If "Yes," describe these changes on Schedule O

4 Describe the 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 \$ including grants of \$) (Revenue \$)

As a classification society founded in 1862, the core commitment of ABS has been setting safety standards for the marine and offshore industries. This is achieved through the establishment and application of technical standards, known as Rules, for the design, construction, and operational maintenance of ships and marine related facilities. Classification is the process that certifies adherence to these Rules, comprising technical design review, construction monitoring, and ongoing survey of ships and marine related facilities over their operating life. These activities are conducted through a network of more than 200 offices in over 70 countries

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

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

4d Other program services (Describe in Schedule O)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses ►

Part IV Checklist of Required Schedules

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

2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?

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

4 **Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II

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? If "Yes," complete Schedule C, Part III

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? If "Yes," complete Schedule D, Part I

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

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

9 Did the organization report an amount in Part X, line 21 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? If "Yes," complete Schedule D, Part IV

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

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? If "Yes," complete Schedule D, Part VI

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? If "Yes," complete Schedule D, Part VII

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? If "Yes," complete Schedule D, Part VIII

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? If "Yes," complete Schedule D, Part IX

e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X

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)? If "Yes," complete Schedule D, Part XI

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

b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional

13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

14a Did the organization maintain an office, employees, or agents outside of the United States?

b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV

15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV

16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV

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

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

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

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

b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?

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

Part IV Checklist of Required Schedules (continued)

21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	Yes	
22	Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	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? If "Yes," complete Schedule J	23	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a	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? If "Yes," complete Schedule L, Part I	25a		
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b		
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so, complete Schedule L, Part II	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? If "Yes," complete Schedule L, Part III	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)	28a	Yes	
a	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b		No
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28c	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? If "Yes," complete Schedule L, Part IV	29		No
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	30		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	31		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	32		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	33		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? If "Yes," complete Schedule R, Part I	34	Yes	
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	35a	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35b	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)? If "Yes," complete Schedule R, Part V, line 2	36		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	37		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	38	Yes	
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			

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V

		Yes	No
1a Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable . . .	1a 247		
1b Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable . . .	1b 0		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . .	1c Yes		
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return . . .	2a 1,428		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions) . . .	2b Yes		
3a Did the organization have unrelated business gross income of \$1,000 or more during the year? . . .	3a Yes		
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O . . .	3b Yes		
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . .	4a Yes		
b AO , AR , AU , AJ , BA , BE , BR , BX , CA , CI , CH , CO , CG , HR , CY , EZ , DA , EG , FI , FR , GM , GH , GR , GQ , HK , IN , ID , IS , IT , JA , KZ , KU , LH , MY , MT , MX , MZ , WA , NL , NZ , NI , NO , MU , PM , PE , RP , PL , PO , QA , RO , RS , SA , SN , SF , KS , SP , CE , SW , TW , TH , TU , UP , AE , UK , UY ,			
If "Yes," enter the name of the foreign country VE , VM			
See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . .	5a		No
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? . . .	5b		No
c If "Yes," to line 5a or 5b, did the organization file Form 8886-T? . . .	5c		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? . . .	6a		No
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . .	6b		
7 Organizations that may receive deductible contributions under section 170(c).	7a		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? . . .	7b		
b If "Yes," did the organization notify the donor of the value of the goods or services provided? . . .	7c		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . .	7d		
d If "Yes," indicate the number of Forms 8282 filed during the year . . .	7e		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . .	7f		
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . .	7g		
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . .	7h		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . .	8		
8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? . . .	9a		
9 Sponsoring organizations maintaining donor advised funds.	9b		
a Did the organization make any taxable distributions under section 4966? . . .			
b Did the organization make a distribution to a donor, donor advisor, or related person? . . .			
10 Section 501(c)(7) organizations. Enter			
a Initiation fees and capital contributions included on Part VIII, line 12 . . .	10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities . . .	10b		
11 Section 501(c)(12) organizations. Enter			
a Gross income from members or shareholders . . .	11a		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) . . .	11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? . . .	12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year . . .	12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O	13a		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans . . .	13b		
c Enter the amount of reserves on hand . . .	13c		
14a Did the organization receive any payments for indoor tanning services during the tax year? . . .	14a		No
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O . . .	14b		

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

Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

			Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	1a	13		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O				
b Enter the number of voting members included in line 1a, above, who are independent	1b	11		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		No	
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3		No	
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		Yes	
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5		No	
6 Did the organization have members or stockholders?	6		Yes	
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a		Yes	
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		Yes	
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following	8a		Yes	
a The governing body?	8b		Yes	
b Each committee with authority to act on behalf of the governing body?	9		No	
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				

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

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

Section C. Disclosure

- 17 List the States with which a copy of this Form 990 is required to be filed
- 18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c) (3)s only) available for public inspection. Indicate how you made these available. Check all that apply
 Own website Another's website Upon request 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

Jeffrey J Weiner 16855 Northchase Drive
Houston, TX 770606008 (281) 877-6509

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

Check if Schedule O contains a response or note to any line in this Part VI

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.

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

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: 31

	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>	3	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>	4	Yes
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>	5	No

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
Deloitte & Touche LLP PO Box 7247-6446 Philadelphia PA 19170	Accounting Services	2,414,211
Raytheon Professional Services LLC 1200 S Juniper Rd Garland TX 75042	Training Services	1,681,976
Baker & McKenzie LLP 700 Louisiana Suite 3000 Houston TX 77002	Legal Services	1,583,648
Ernst & Young LLP PO Box 848107 Dallas TX 752848107	Audit Services	1,523,994
Deloitte Tax LLP PO Box 2079 Carol Stream IL 601222079	Tax Services	1,457,826

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 136

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a			
	b Membership dues	1b			
	c Fundraising events	1c			
	d Related organizations	1d			
	e Government grants (contributions)	1e			
	f All other contributions, gifts, grants, and similar amounts not included above	1f			
	g Noncash contributions included in lines 1a-1f \$				
	h Total. Add lines 1a-1f				
Program Service Revenue	2a Certification, Other	Business Code 541900	695,244,452	690,957,117	4,287,335
	b				
	c				
	d				
	e				
	f All other program service revenue				
	g Total. Add lines 2a-2f		695,244,452		
	3 Investment income (including dividends, interest, and other similar amounts)		27,107,951		27,107,951
4 Income from investment of tax-exempt bond proceeds					
5 Royalties					
6a Gross rents	(I) Real 15,903				
b Less rental expenses	(II) Personal 0				
c Rental income or (loss)	15,903				
d Net rental income or (loss)		15,903	15,903		
7a Gross amount from sales of assets other than inventory	(I) Securities 1,528,849,488				
b Less cost or other basis and sales expenses	(II) Other 1,503,643,628				
c Gain or (loss)	25,205,860				
d Net gain or (loss)		25,205,860		25,205,860	
8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18					
b Less direct expenses	a				
c Net income or (loss) from fundraising events					
9a Gross income from gaming activities See Part IV, line 19	a				
b Less direct expenses	b				
c Net income or (loss) from gaming activities					
10a Gross sales of inventory, less returns and allowances	a				
b Less cost of goods sold	b				
c Net income or (loss) from sales of inventory					
Miscellaneous Revenue	Business Code				
11a Other Income - ABS	900099	1,183,143	1,183,143		
b Income from Partnershi	900099	3,278	3,278		
c					
d All other revenue					
e Total. Add lines 11a-11d		1,186,421			
12 Total revenue. See Instructions		748,760,587	692,159,441	4,287,335	
				52,313,811	

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 or note to any line 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	4,203,416			
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	660,794			
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	16,371,657			
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	224,568,509			
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	30,090,765			
9 Other employee benefits	15,832,566			
10 Payroll taxes	12,931,584			
11 Fees for services (non-employees)				
a Management				
b Legal	5,138,503			
c Accounting	4,177,264			
d Lobbying	22,609			
e Professional fundraising services See Part IV, line 17				
f Investment management fees	2,502,219			
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	32,207,802			
12 Advertising and promotion	1,265,347			
13 Office expenses	3,710,002			
14 Information technology				
15 Royalties				
16 Occupancy	16,755,366			
17 Travel	25,402,420			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	1,573,040			
20 Interest	1,107,442			
21 Payments to affiliates	72,199,534			
22 Depreciation, depletion, and amortization	13,055,420			
23 Insurance	12,081,467			
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 Employee Related	51,288,170			
b Taxes	27,820,494			
c Systems & Telecommunications	16,154,984			
d Reimbursable Expenses	14,288,097			
e All other expenses	55,487,917			
25 Total functional expenses. Add lines 1 through 24e	660,897,388			
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 SheetCheck if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year	(B) End of year
Assets			
1	Cash—non-interest-bearing	1	
2	Savings and temporary cash investments	85,619,568	98,634,973
3	Pledges and grants receivable, net	3	
4	Accounts receivable, net	151,780,560	143,284,099
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	8	
9	Prepaid expenses and deferred charges	17,815,116	17,458,210
10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a	154,120,045
b	Less accumulated depreciation	10b	101,111,997
		44,390,689	10c
		53,008,048	
11	Investments—publicly traded securities	677,052,133	775,942,868
12	Investments—other securities See Part IV, line 11	155,393,283	192,785,434
13	Investments—program-related See Part IV, line 11	13	
14	Intangible assets	14	
15	Other assets See Part IV, line 11	190,462,888	224,009,521
16	Total assets. Add lines 1 through 15 (must equal line 34)	1,322,514,237	1,505,123,153
Liabilities			
17	Accounts payable and accrued expenses	83,465,803	87,204,111
18	Grants payable	18	
19	Deferred revenue	230,815,343	248,182,155
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	99,634,663	56,624,575
26	Total liabilities. Add lines 17 through 25	413,915,809	392,010,841
Net Assets or Fund Balances			
	Organizations that follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.		
27	Unrestricted net assets	27	
28	Temporarily restricted net assets	28	
29	Permanently restricted net assets	29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 30 through 34.		
30	Capital stock or trust principal, or current funds	908,598,428	1,113,112,312
31	Paid-in or capital surplus, or land, building or equipment fund	0	31
32	Retained earnings, endowment, accumulated income, or other funds	0	32
33	Total net assets or fund balances	908,598,428	1,113,112,312
34	Total liabilities and net assets/fund balances	1,322,514,237	34
		1,505,123,153	

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	748,760,587
2	Total expenses (must equal Part IX, column (A), line 25)	2	660,897,388
3	Revenue less expenses Subtract line 2 from line 1	3	87,863,199
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	908,598,428
5	Net unrealized gains (losses) on investments	5	18,005,080
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	27,985,350
9	Other changes in net assets or fund balances (explain in Schedule O)	9	70,660,255
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	1,113,112,312

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line 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	2a	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	2b	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	2c	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? 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	3a	No
	3b	

Additional Data

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

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

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

(A) Name and Title	(B) Average hours per week (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			
Kenneth L Richardson Vice President	40 00			X			377,693	0	287,510
Eric Kleess VP, Division - Pacific	40 00			X			534,645	0	244,629
Kirsi Tikka Vice President, Europe	40 00			X			646,519	0	98,848
James J Gaughan VP & Chief Engineer	40 00			X			335,047	0	344,575
Jean C Gould Vice President	40 00			X			237,440	0	38,102
Adam W Moilenen Vice President, Chief of S	40 00			X			217,984	0	49,282
John P McDonald VP, Division - Europe	40 00			X			236,483	0	34,831
Robert W Gilman VP, Division - Americas	40 00			X			168,258	0	30,254
Tony Nassif Executive Vice President &	40 00			X			699,693	0	487,681
Maria O'Neill Vice Pres - Chief Informa	40 00			X			294,773	0	44,007
Robert G Clyne VP, General Counsel & Secretary	40 00			X			344,654	0	55,658
John A Ryder Vice President	40 00			X			245,917	0	0
James A Watson Division President - Americas	40 00			X			211,013	0	0
Mark W Corsetti Country Manager	40 00				X		530,294	0	0
Ian Hunter District Manager	40 00				X		608,246	0	0
Kimberly Wash-Blasingame HR Manager	40 00				X		555,485	0	0
Wei-Biao Shi Vice President of Engineering	40 00				X		554,251	0	0
Timothy Golden Country Manager	40 00				X		528,129	0	0

SCHEDULE D
(Form 990)**Supplemental Financial Statements**

OMB No 1545-0047

2013

► 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. ► Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
American Bureau of Shipping

Employer identification number
13-4921556

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

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

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

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

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

1 Purpose(s) of conservation easements held by the organization (check all that apply)	<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education) <input type="checkbox"/> Preservation of an historically important land area
	<input type="checkbox"/> Protection of natural habitat <input type="checkbox"/> Preservation of a certified historic structure
	<input type="checkbox"/> Preservation of open space
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year	
	Held at the End of the Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d

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

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

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

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

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

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

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

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

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

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

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

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

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

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

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

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

a <input type="checkbox"/> Public exhibition	d <input type="checkbox"/> Loan or exchange programs
b <input type="checkbox"/> Scholarly research	e <input type="checkbox"/> Other
c <input type="checkbox"/> Preservation for future generations	

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

(i) unrelated organizations

(ii) related organizations

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

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

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

Part VI Land, Buildings, and Equipment. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

	Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land					
b Buildings		989,260	479,908	509,352	
c Leasehold improvements		19,845,987	16,714,761	3,131,226	
d Equipment		130,898,099	82,393,657	48,504,442	
e Other		2,386,699	1,523,671	863,028	
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)					53,008,048

Part VII Investments—Other Securities. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11b. 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		
(3) Other		
(A) Investment in Subsidiaries & Partnerships	192,785,434	C
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)	192,785,434	

Total. (Column (b) must equal Form 990, Part X, col (B) line 12.)

192,785,43

Part VIII Investments—Program Related. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

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

1000

Part IX Other Assets. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) Due From Affiliates	77,477,937
(2) Accrued Billings	51,670,042
(3) Deferred Tax Asset	15,571,384
(4) Accrued Interest	16,054,245
(5) 457(b) Plan Assets	259,472
(6) Prepaid - Postretirement Medical	3,372,967
(7) Prepaid Pension - Overfunded	46,235,296
(8) Miscellaneous	4,526,068
(9) Security Deposits	8,842,110
Total (Column (b) must equal Form 990, Part X, col (D), line 15.)	221,820,521

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

224,009,521

Part X Other Liabilities. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

3. Liability for uncertain tax positions. In Part XIII, provide the text of the foot-

50,524,571

2. Liability for uncertain tax positions 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 Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	1,243,827,190
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	18,005,080
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII)	2d	489,712,456
e	Add lines 2a through 2d	2e	507,717,536
3	Subtract line 2e from line 1	3	736,109,654
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	12,650,933
c	Add lines 4a and 4b	4c	12,650,933
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)	5	748,760,587

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return. Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	1,114,726,582
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	453,829,194
e	Add lines 2a through 2d	2e	453,829,194
3	Subtract line 2e from line 1	3	660,897,388
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	0
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)	5	660,897,388

Part XIII Supplemental Information

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

Return Reference	Explanation
Part X, Line 2	The Company recognizes interest and penalties accrued related to unrecognized tax benefits in current income tax expense. During the years ended December 31, 2013 and 2012, the Company recognized income tax expense for interest and penalties of approximately \$1,700,000 and \$2,100,000, respectively. While the Company is subject to income tax in many jurisdictions including the United States and the outcome of tax audits is always uncertain, the Company believes that adequate amounts of tax and interest have been provided for any adjustments that are expected to result. Furthermore, none of the audit adjustments, if assessed, are expected to be individually material to the Company's financial position, cash flows, or results of operations.
Part XI, Line 2d - Other Adjustments	Subsidiaries filing Forms 1120, 8865 or 5471 & Eliminations
Part XI, Line 4b - Other Adjustments	IRC Section 956 Deemed Dividends Subpart F Income from PFIC Income on minority interest in partnership
Part XII, Line 2d - Other Adjustments	Subsidiaries filing Forms 1120, 8865 or 5471 & Eliminations

Part XIII Supplemental Information (continued)

Return Reference	Explanation

Additional Data

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

Form 990, Schedule D, Part IX, - Other Assets

(a) Description	(b) Book value
(1) Due From Affiliates	77,477,937
(2) Accrued Billings	51,670,042
(3) Deferred Tax Asset	15,571,384
(4) Accrued Interest	16,054,245
(5) 457(b) Plan Assets	259,472
(6) Prepaid - Postretirement Medical	3,372,967
(7) Prepaid Pension - Overfunded	46,235,296
(8) Miscellaneous	4,526,068
(9) Security Deposits	8,842,110

2013

Open to Public
InspectionSCHEDULE F
(Form 990)

Statement of Activities Outside the United States

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

► Attach to Form 990. ► See separate instructions.

► Information about Schedule F (Form 990) and its instructions is at www.irs.gov/form990.

Department of the Treasury
Internal Revenue Service

Name of the organization

American Bureau of Shipping

Employer identification number

13-4921556

Part I General Information on Activities Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

Yes No

1 **For grantmakers.** Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?

2 **For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

3 Activities per Region (The following Part I, line 3 table can be duplicated if additional space is needed)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e.g., fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
(1) See Add'l Data					
(2)					
(3)					
(4)					
(5)					
3a Sub-total	118	2,659			462,693,551
b Total from continuation sheets to Part I	1	57			25,501,711
c Totals (add lines 3a and 3b)	119	2,716			488,195,262

Part II. Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)	See Add'l Data								
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									
(8)									
(9)									
(10)									
(11)									
(12)									
(13)									
(14)									
(15)									
(16)									

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter . . . ► 10

3 Enter total number of other organizations or entities ► 0

Part III Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 16. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1) Scholarships	Europe (Including Iceland & Greenland) -	1	10,000	Cash Contribution			FMV
(2) Scholarships	Europe (Including Iceland & Greenland) -	1	10,000	Cash Contribution			FMV
(3) Scholarships	Europe (Including Iceland & Greenland) -	1	10,000	Cash Contribution			FMV
(4) Scholarships	Europe (Including Iceland & Greenland) -	1	10,000	Cash Contribution			FMV
(5) Scholarships	Europe (Including Iceland & Greenland) -	1	5,000	Cash Contribution			FMV
(6) Scholarships	Europe (Including Iceland & Greenland) -	9	14,889	Cash Contribution			FMV
(7) Scholarships	Europe (Including Iceland & Greenland) -	1	5,000	Cash Contribution			FMV
(8) Scholarships	Europe (Including Iceland & Greenland) -	1	5,057	Cash Contribution			FMV
(9) Scholarships	Europe (Including Iceland & Greenland) -	1	6,000	Cash Contribution			FMV
(10) Scholarships	Europe (Including Iceland & Greenland) -	1	5,000	Cash Contribution			FMV
(11) Scholarships	East Asia and the Pacific -	1	5,687	Cash Contribution			FMV
(12) Scholarships	Europe (Including Iceland & Greenland) -	10	27,500				
(13) Scholarships	East Asia and the Pacific	40	10,000	Cash Contribution			FMV
(14) Scholarships	East Asia and the Pacific	6	15,985	Cash Contribution			FMV
(15) Scholarships	East Asia and the Pacific	8	20,367	Cash Contribution			FMV
(16)							
(17)							
(18)							

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, Information 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

Part V**Supplemental Information**

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information (see instructions).

990 Schedule F, Supplemental Information

Return Reference	Explanation
Part I, Line 2	Charitable Contributions are approved by the Board of Directors

Additional Data

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

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
East Asia and Pacific	44	1,551	Program Services	Ship Classification, Testing, Surveys, Certification, Others	312,669,404
Europe	16	602	Program Services	Ship Classification, Testing, Surveys, Certification, Others	45,601,346
Middle East and North Africa	13	103	Program Services	Ship Classification, Testing, Surveys, Certification, Others	23,941,088

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
North America	12	51	Program Services	Ship Classification, Testing, Surveys, Certification, Others	6,262,090
Russia and Newly Independent States	4	19	Program Services	Ship Classification, Testing, Surveys, Certification, Others	4,456,004
South America	14	143	Program Services	Ship Classification, Testing, Surveys, Certification, Others	50,346,297

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
South Asia	10	172	Program Services	Ship Classification, Testing, Surveys, Certification, Others	8,185,595
Sub-Saharan Africa	5	18	Program Services	Ship Classification, Testing, Surveys, Certification, Others	11,231,727
Central America and the Caribbean	1	57	Program Services Program Services	Ship Classification, Testing, Surveys, Certification, Others	

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in	(f) Total expenditures for region
Europe			Investments		7,524,429
Middle East and North Africa			Investments		532,749
Sub-Saharan Africa			Investments		68,537

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
East Asia and Pacific			Investments		17,375,996
North America			Investments		
South America			Investments		

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service (s) in region	(f) Total expenditures for region
South Asia			Investments		
Russia and Newly Independent States			Investments	Investments	
Central America and the Caribbean			Investments		

Form 990 Schedule F Part II - Grants or Entities Outside The United States

(a) Name of organization	(b) IRS code section and EIN(if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		Europe (Including Iceland and Greenland)	Scholarships	100,000	Cash			FMV
		Europe (Including Iceland and Greenland)	Scholarships	40,000	Cash			FMV
		Europe (Including Iceland and Greenland)	Scholarships	40,230	Cash			FMV
		East Asia and the Pacific	Scholarships	6,523	Cash			FMV

Form 990 Schedule F Part II - Grants or Entities Outside The United States

(a) Name of organization	(b) IRS code section and EIN(if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		East Asia and the Pacific	Scholarships	8,000	Cash			FMV
		East Asia and the Pacific	Scholarships	49,625	Cash			FMV
		Europe (Including Iceland and Greenland)	Scholarships	100,000	Cash			FMV
		North America (Canada and Mexico)	Scholarships	40,000	Cash			FMV

Form 990 Schedule F Part II - Grants or Entities Outside The United States

(a) Name of organization	(b) IRS code section and EIN(if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		Europe (Including Iceland and Greenland)	Contribution	7,575	Cash			FMV
		East Asia and the Pacific	Contributions	29,266	Cash			FMV
		East Asia and the Pacific	Contributions	5,000	Cash			FMV
		East Asia and the Pacific	Contributions	10,324	Cash			FMV

Form 990 Schedule F Part II - Grants or Entities Outside The United States

(a) Name of organization	(b) IRS code section and EIN(if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		Middle East and North Africa	Contributions	6,056	Cash			FMV

Schedule I (Form 990)

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

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

► Attach to Form 990

► **Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.**

2013

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

Name of the organization
American Bureau of Shipping

Employer identification number

Part I General Information on Grants and Assistance

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

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

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

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

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. Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

Return Reference	Explanation
Part I, Line 2	Charitable Contributions are approved by the Board of Directors

Additional Data

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

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
California Maritime Academy 200 Maritime Academy Drive Vallejo, CA 945908181	23-7213404	501(c)(3)	192,020		FMV		ABS 2013 Scholarships for tuition and books

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Coast Guard Foundation 394 Taugwonk Road Stonington, CT 03678	04-2899862	501(c)(3)	50,000		FMV		Donation in support of Leadership 44 Campaign for 2013 and 2013 Scholarships

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Coast Guard Foundation 394 Taugwonk Road Stonington, CT 03678	04-2899862	501(c)(3)	74,098		FMV		Contributions for ship structure committee

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Colorado School of Mines 1600 Arapahoe Street Golden, CO 804011851	84-0509064	501(c)(3)	25,000		FMV		Providing financial aid in the form of scholarships awards to undergraduate students enrolled at Colorado School of Mines

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Houston Intercontinental Chamber of Commerce 250 N Sam Houston Pkwy ESte 200 Houston, TX 77060	76-0666611	501(c)(3)	5,060		FMV		To promote and stimulate business development and community involvement in the North Houston area

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Maine Maritime Academy Box C-3 Castine, ME 04420	01-6000724	501(c)(3)	100,000		FMV		Scholarships for tuition and books

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Maine Maritime Academy Box C-3 Castine, ME 04420	01-6000724	501(c)(3)	10,000		FMV		Sponsorship of golf tournament, proceeds benefit athletic department of Maine Maritime Academy

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Massachusetts Institute of Technology 77 Massachusetts Ave Bldg 5-228A Cambridge, MA 021394307	04-2103594	501(c)(3)	146,954		FMV		ABS Career Development Professorship in Naval Engineering

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Massachusetts Maritime Academy 101 Academy Drive Buzzards Bay, MA 02532	23-7025807	501(c)(3)	100,000		FMV		Scholarships for tuition and books

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
SUNY Maritime College 6 Pennyfield Avenue Throggs Neck, NY 10465	13-3789884	501(c)(3)	170,430		FMV		Scholarships for tuition and books

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Texas A & M University 1246 TAMU College Station, TX 77843	76-0109831	501(c)(3)	20,000		FMV		Ocean Engineering Program 2013

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Texas A&M University PO Box 1675 Galveston, TX 77553	76-0109831	501(c)(3)	100,000		FMV		ABS 2013 Scholarships for tuition and books

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
United Way 50 Waugh Drive Houston, TX 77007	74-1167964	501(c)(3)	103,718		FMV		Corporate Match for employee contributions to United Way of Texas Gulf Coast

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
University of California Berkeley 208 McLaughlin Hall 1722 Berkeley, CA 945908181	23-7213404	501(c)(3)	185,885		FMV		ABS 2013 Scholarships for tuition and books

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
University of Michigan 2600 Draper Drive Ann Arbor, MI 48109	23-7206591	501(c)(3)	2,404,305		FMV		Donation in support of Scholarships for Naval Architecture

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
University of New Orleans 911 Engineering Bldg 2000 Lakeshore Drive New Orleans, LA 70148	72-1372848	501(c)(3)	20,000		FMV		ABS 2013 Scholarships for tuition and books

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
US Merchant Marine Academy 300 Steamboat Road Kings Point, NY 11024	11-3391322	501(c)(3)	24,600		FMV		ABS 2013 Scholarships for tuition and books

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Stevens Institute 1 Castle Point Hoboken Hoboken, NJ 07030	22-1487354	501(c)(3)	100,000		FMV		ABS 2013 Scholarships for tuition and books 2013 Scholarships for tuition and books

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Webb Institute 298 Crescent Beach Rd Glen Cove, NY 11542	11-1630912	501(c)(3)	161,346		FMV		ABS 2013 Scholarships for tuition and books 2013 Scholarships for tuition and books

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
University of Houston 4800 Calhoun Rd Houston, TX 77007	74-1367041	501(c)(3)	200,000		FMV		ABS 2013 Scholarships for tuition and books

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Muscular Dystrophy Association 222 S Riverside Plaza Suite 1500 Chicago, IL 60606	13-1665552	501(c)(3)	5,000		FMV		Donation

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
St Jude Children's Research Hospital 262 Danny Thomas Place Memphis, TN 38105	62-0646012	501(c)(3)	5,000		FMV		Donation

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

OMB No 1545-0047

2013**Open to Public
Inspection**Department of the Treasury
Internal Revenue ServiceFor certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees► Complete if the organization answered "Yes" to Form 990, Part IV, line 23.
► Attach to Form 990. ► See separate instructions.► Information about Schedule J (Form 990) and its instructions is at www.irs.gov/form990.Name of the organization
American Bureau of Shipping

Employer identification number

13-4921556

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

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

b If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all 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 directors, trustees, officers, including 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

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

4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization**a** Receive a severance payment or change-of-control payment?**b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?**c** Participate in, or receive payment from, an equity-based compensation arrangement?

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

Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.**5** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of**a** The organization?**b** Any related organization?

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

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

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

7 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III**8** Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in 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	Yes	
4c		No
5a		
5b		
6a		
6b		
7		
8		
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				
See Additional Data Table							

Part III Supplemental Information

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

Return Reference	Explanation
Part I, Line 1a	The items marked on Schedule J, Part I, Line 1(a) are provided to various officers, directors, key employees and highly compensated employees in accordance with the Company policies Compensation is imputed where applicable, with respect to such benefits in compliance with the tax regulation(s) in effect for the tax year
Part I, Line 4b	Part I - Line 4b - Amounts accrued from supplemental nonqualified retirement Plan Robert G Clyne - \$ 15,614 Eric C Kleess - \$ 93,871 Thomas A Miller - \$ 23,523 Antoine Nassif - \$ 449,465 Maria F O'Neill - \$ 6,479 Kenneth Richardson - \$ 231,359 Kırı Tikka - \$ 42,122 Jeffrey J Weiner - \$ 78,922 Christopher J Wiernicki - \$ 766,531

Additional Data**Software ID:**
Software Version:**EIN:** 13-4921556**Name:** American Bureau of Shipping**Form 990, Schedule J, Part II - Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

(A) Name	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
	(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other compensation				
Robert D Somerville Former CEO & Chairman	(i) 133,846 (ii) 0	90,000 0	45,494 0	0 0	0 0	269,340 0	0 0
Christopher J Wiernicki President, CEO	(i) 675,000 (ii) 0	673,650 0	-768 0	816,766 0	0 0	2,164,648 0	0 0
Jeffrey J Weiner Exec Vice President, CFO	(i) 416,000 (ii) 0	140,192 0	234 0	134,314 0	0 0	690,740 0	0 0
Thomas A Miller Sr VP, Gen Counsel & Sec	(i) 269,829 (ii) 0	59,380 0	7,196 0	87,210 0	0 0	423,615 0	0 0
William J Sember Vice President	(i) 253,700 (ii) 0	42,875 0	10,799 0	60,000 0	0 0	367,374 0	0 0
Linwood A Pendexter Vice Pres ,Chief Surveyor	(i) 279,200 (ii) 0	34,900 0	17,644 0	58,513 0	0 0	390,257 0	0 0
Todd W Grove Senior Vice President, CTO	(i) 282,800 (ii) 0	47,228 0	-1,844 0	35,099 0	0 0	363,283 0	0 0
T Raymond Bennett Vice President	(i) 251,157 (ii) 0	43,119 0	16,485 0	65,314 0	0 0	376,075 0	0 0
Peter Tang-Jensen Senior Vice President	(i) 250,604 (ii) 0	50,668 0	30,895 0	61,700 0	0 0	393,867 0	0 0
Robert A Giuffra Senior Vice President	(i) 223,010 (ii) 0	32,336 0	3,227 0	0 0	0 0	258,573 0	0 0
Mark McGrath Vice President	(i) 232,560 (ii) 0	32,791 0	6,776 0	39,839 0	0 0	311,966 0	0 0
Richard D Pride VP, Division - Greater Chi	(i) 202,600 (ii) 0	36,063 0	458,879 0	68,693 0	0 0	766,235 0	0 0
Kenneth L Richardson Vice President	(i) 312,000 (ii) 0	61,776 0	3,917 0	287,510 0	0 0	665,203 0	0 0
Eric Kleess VP, Division - Pacific	(i) 255,000 (ii) 0	45,390 0	234,255 0	244,629 0	0 0	779,274 0	0 0
Kirsi Tikka Vice President, Europe	(i) 257,500 (ii) 0	46,511 0	342,508 0	98,848 0	0 0	745,367 0	0 0
James J Gaughan VP & Chief Engineer	(i) 250,000 (ii) 0	25,833 0	59,214 0	344,575 0	0 0	679,622 0	0 0
Jean C Gould Vice President	(i) 199,230 (ii) 0	37,854 0	356 0	38,102 0	0 0	275,542 0	0 0
Adam W Moilenen Vice President, Chief of S	(i) 207,060 (ii) 0	23,674 0	-12,750 0	49,282 0	0 0	267,266 0	0 0
John P McDonald VP, Division - Europe	(i) 192,850 (ii) 0	32,495 0	11,138 0	34,831 0	0 0	271,314 0	0 0
Robert W Gilman VP, Division - Americas	(i) 141,369 (ii) 0	34,510 0	-7,621 0	30,254 0	0 0	198,512 0	0 0

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

(A) Name	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
	(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other compensation				
Tony Nassif Executive Vice President &	(i) 448,800 (ii) 0	251,080 0	-187 0	487,681 0	0 0	1,187,374 0	0 0
Maria O'Neill Vice Pres - Chief Informa	(i) 250,000 (ii) 0	44,750 0	23 0	44,007 0	0 0	338,780 0	0 0
Robert G Clyne VP, General Counsel & Secretary	(i) 300,000 (ii) 0	35,000 0	9,654 0	55,658 0	0 0	400,312 0	0 0
John A Ryder Vice President	(i) 193,846 (ii) 0	50,000 0	2,071 0	0 0	0 0	245,917 0	0 0
James A Watson Division President - Americas	(i) 90,462 (ii) 0	85,000 0	35,551 0	0 0	0 0	211,013 0	0 0
Mark W Corsetti Country Manager	(i) 126,174 (ii) 0	8,996 0	395,124 0	0 0	0 0	530,294 0	0 0
Ian Hunter District Manager	(i) 137,312 (ii) 0	11,167 0	459,767 0	0 0	0 0	608,246 0	0 0
Kimberly Wash-Blasingame HR Manager	(i) 101,571 (ii) 0	3,002 0	450,912 0	0 0	0 0	555,485 0	0 0
Wei-Biao Shi Vice President of Engineering	(i) 177,729 (ii) 0	16,110 0	360,412 0	0 0	0 0	554,251 0	0 0
Timothy Golden Country Manager	(i) 103,715 (ii) 0	2,907 0	421,507 0	0 0	0 0	528,129 0	0 0

Schedule L
(Form 990 or 990-EZ)

Transactions with Interested Persons

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

► Attach to Form 990 or Form 990-EZ. ► See separate instructions.
► Information about Schedule L (Form 990 or 990-EZ) and its instructions is at
www.irs.gov/form990.

OMB No 1545-0047

2013

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

Name of the organization
American Bureau of Shipping

Employer identification number

13-4921556

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

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

1	(a) Name of disqualified person	(b) 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

Part III Grants or Assistance Benefitting Interested Persons.

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

Part IV Business Transactions Involving Interested Persons.

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) Donald Liu	Director	112,500	Consulting Services		No

Part V Supplemental Information

Provide additional information for responses to questions on Schedule L (see instructions)

Return Reference

Explanation

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.

► Information about Schedule O (Form 990 or 990-EZ) and its instructions is at
www.irs.gov/form990.**2013****Open to Public
Inspection**Name of the organization
American Bureau of Shipping**Employer identification number**

13-4921556

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Section A, line 4	
Form 990, Part VI, Section A, line 6	The organization has members
Form 990, Part VI, Section A, line 7a	There are 15 voting members of the governing body
Form 990, Part VI, Section A, line 7b	Several decisions of the governing body are subject to approval
Form 990, Part VI, Section B, line 11	Review by CFO and General Counsel After Form 990 is prepared by an outside consultant it is reviewed by the CFO and General Counsel After this review the Form 990 is made available to the Board of Directors
Form 990, Part VI, Section B, line 12c	Form 990, Part VI, Section B, Line 12c The conflict of interest policy is enforced by annually requiring the directors, officers, and key employees to complete conflict of interest questionnaires which are reviewed and kept on file
Form 990, Part VI, Section B, line 15	Form 990, Part VI, Section B, Line 15 The review process for determining reasonable compensation of the organization's executive officers and directors consists of the following steps - Review of current compensation surveys, compiled by an independent firm, that provides appropriate comparable data with respect to compensation, - Approval of compensation by a committee of independent Board members, and - Retention of adequate contemporaneous documentation of the basis for the compensation decisions
Form 990, Part VI, Section C, line 19	The governing documents, conflict of interest policy and financial statements are not made available to the public
Form 990, Part XI, line 9	Currency Translation and Other Comprehensive Income -10,844,055 Change in Pension Reserve 94,437,143 Differences related to items reported in Forms 1120 or 5471 -12,647,655 Differences related to income from minority interest -285,178
Form 990, Part XII, Line 2c	There was no change to this process during 2013

SCHEDULE R
(Form 990)

Related Organizations and Unrelated Partnerships

OMB No 1545-0047

2013

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
American Bureau of Shipping

Employer identification number

13-4921556

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

(a) Name, address, and EIN (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" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512- 514)	(f) Share of total income	(g) Share of end- of-year assets	(h) Disproportionate allocations?	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
									Yes	No	
(1) Shanghai ABS Technical Inspection Company Ltd 1803 Bao An PI 800 Dong Fang Shanghai 000 CH	Engineering	CH	ABSG Consulting Inc	Unrelated	6,370,507	8,796,869		No	Yes		60 000 %
(2) ABS CCC Risk Management Consulting Ltd 1803 Bao An PI 800 Dong Fang Shanghai 000 CH	Engineering	CH	ABSG Consulting Inc	Unrelated				No	Yes		50 000 %
(3) Common Structural Rules Software LLC 16855 Northchase Drive Houston, TX 77060 45-1764272	Computer Programming	TX	American Bureau of Shipping	Related		324,133		No		No	50 000 %
(4) Herbert - ABS Software Solutions LLC 1040 Marina Village Pkwy Ste 200 Alameda, CA 94501 27-4708692	Software Design	CA	American Bureau of Shipping	Unrelated	1,080,386	1,517,977		No	Yes		50 000 %

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end- of-year assets	(h) Percentage ownership	(i) Section 512 (b)(13) controlled entity?		
									Yes	No
See Additional Data Table										

Part V Transactions With Related Organizations Complete if the organization answered "Yes" on 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	Yes	
1b	Yes	
1c		No
1d	Yes	
1e	Yes	
1f	Yes	
1g		No
1h		No
1i		No
1j	Yes	
1k		No
1l	Yes	
1m	Yes	
1n	Yes	
1o		No
1p	Yes	
1q	Yes	
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 related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
See Additional Data Table			

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

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

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R (see instructions)

Return Reference	Explanation
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Schedule R (Form 990) 2013

Additional Data

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal Domicile (State or Foreign Country)	(d) Direct Controlling Entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b) (13) controlled entity?
ABS Group Services de Mexico SA De CV Hamburg No 254-201 Col Juarez Mexico City 06600 MX	Engineering	MX	ABSG Consulting Inc	C	27,170,253	13,498,807	99 470 %	Yes No
ABS Group Services Do Brasil Ltda AV Venezuela 3 19th Floor Rio De Janeiro 20081-310 BR	Engineering	BR	ABSG Consulting Inc	C	34,074,401	13,676,908	100 000 %	No
ABS Group Services (Canada) Ltd Royal Bank Plaza 38th Fl S Tower Toronto MSJ2J7 CA	Inactive	CA	ABSG Consulting Inc	C			100 000 %	No
ABS Industrial Verification (India) Pvt Ltd 604 Shapath I SG Road Ahmedabad 380-060 IN	Engineering	IN	ABSG Consulting Inc	C	4,546,669	4,462,479	85 000 %	No
ABS Consulting (M) Sdn Bhd (Malaysia) Lot 206A 2nd Floor Jalan Desa Baha Kuala Lumpur 58100 MY	Engineering	MY	ABSG Consulting Inc	C	3,156,493	4,034,298	40 000 %	No
Quality Resources de Mexico SA de CV Hamburg No 254-201 Col Juarez Mexico City 06600 MX	Engineering	MX	ABSG Consulting Inc	C		1,468,662	100 000 %	No
EQE Bulgaria AD 1 Hristo Smirnenski Blvd Sofia 1164 BU	Engineering	BU	ABSG Consulting Inc	C	1,387,545	553,974	70 000 %	No
ABS Consulting Ltd EQE House The Beacons Warrington Cheshire WA3 6WJ UK	Engineering	UK	ABSG Consulting Inc	C	18,371,907	4,906,265	100 000 %	No
EQECAT Sarl 16 Rue Druot Paris 75009 FR	Engineering	FR	ABSG Consulting Inc	C	3,092,702		100 000 %	No
ABS Consulting (S) PTE Ltd 438 Alexandra Road 09-01 Singapore, 119958 SN	Engineering	SN	ABSG Consulting Inc	C	4,767,992	1,923,949	100 000 %	No
Prosoft Resources Ltd (UK) EQE House The Beacons Warrington Cheshire WA3 6WJ UK	Software	UK	ABSG Consulting Inc	C			100 000 %	No
EQE Consultants South Africa Ltd PO Box 4381 Vanderbijlpark 1900 SF	Software	SF	ABSG Consulting Inc	C			100 000 %	No
EQECAT Ltd EQE House The Beacons Warrington Cheshire WA3 6WJ UK	Software	UK	ABSG Consulting Inc	C			100 000 %	No
EQE-ISS Ltd EQE House The Beacons Warrington Cheshire WA3 6WJ UK	Software	UK	ABSG Consulting Inc	C			100 000 %	No
ABSG Consulting de Venezuela CA Centro Cuidad Comercial Tamanaco Chuao 1064 VE	Engineering	VE	ABSG Consulting Inc	C	781,905	1,104,128	100 000 %	No

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal Domicile (State or Foreign Country)	(d) Direct Controlling Entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b) (13) controlled entity?
ABS Infolink (India) Pvt Ltd Pekon Bldg 4th Fl Plot Y/13 Calcutta 700091 IN	Software	IN	ABS Group of Companies Inc	C		18,633	100 000 %	Yes
ABS Group Services de Chile Training SA Avda Libertad No 1348 Oficina 701 Vina del Mar 000 CI	Engineering Training	CI	ABSG Consulting Inc	C	981,255	644,444	100 000 %	No
ABS Consulting (India) Private Limited 123-A Mittal CourtNariman Point Mumbai 400021 IN	Engineering	IN	ABSG Consulting Inc	C			100 000 %	No
ABS Quality Evaluations Private Limited B-92 9th Floor 23 Kasturba Gandhi New Delhi 110001 IN	Engineering	IN	ABS Quality Evaluations Inc	C			100 000 %	No
ABS Group Saudi Arabia Co Ltd Dana Area PO Box 39616 Dhahran 31942 SA	Engineering	SA	ABSG Consulting Inc	C	19,389,058	10,532,351	100 000 %	No
ABS QE Japan Inc 1-1 Sakae-Cho Kanagawa-ku Yokohama 221-0052 JA	Engineering	JA	ABS Quality Evaluations Inc	C	1,519,130	1,476,525	100 000 %	No
ABS Maritime Services (Hellas) LLC 6 Skouze Street Floor 3A Piraeus GR185 36 GR	Services	GR	ABS Maritime Services Inc	C	1,229,567	698,926	100 000 %	No
ABS Group of Companies Inc 16855 Northchase Drive Houston, TX 77060 22-2856372	Holding Company	NJ	American Bureau of Shipping	C	918,107	831,491,811	100 000 %	No
ABSG Consulting Inc 16855 Northchase Drive Houston, TX 77060 13-2695912	Inspections/Testing	NY	ABS Group of Companies Inc	C	159,965,433	1,081,059,820	100 000 %	No
ABS Quality Evaluations Inc 16855 Northchase Drive Houston, TX 77060 22-3067354	Quality Evaluations	DE	ABS Group of Companies Inc	C	18,192,353	85,805,117	100 000 %	No
ABS Group Services Inc 16855 Northchase Drive Houston, TX 77060 22-3069605	Services	DE	ABS Group of Companies Inc	C	8,046,577	676,469,562	100 000 %	No
EQECAT Inc 16855 Northchase Drive Houston, TX 77060 94-3209059	Software	CA	ABS Group of Companies Inc	C	21,276,653		100 000 %	No
Genesis Solutions Holdings Inc 16855 Northchase Drive Houston, TX 77060 26-1727397	Consulting Services	DE	ABS Group of Companies Inc	C		18,194,181	100 000 %	No
Genesis Technology Solutions Inc 16855 Northchase Drive Houston, TX 77060 26-1727654	Consulting Services	DE	ABS Group of Companies Inc	C	18,859,985	13,518,699	100 000 %	No
PLG Inc 16855 Northchase Drive Houston, TX 77060 52-0905530	Inactive	DC	ABS Group of Companies Inc	C			100 000 %	No

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal Domicile (State or Foreign Country)	(d) Direct Controlling Entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b) (13) controlled entity?
ABS Maritime Services Inc 16855 Northchase Drive Houston, TX 77060 20-3333549	Evaluate Marine Vessels	DE	ABS Group of Companies Inc	C			100 000 %	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
ABS Boiler and Marine Technical Services Co 77 Nanking E Road Sect 4 Taipei 10568 CH	Insurance	CH	ABS Boiler and Marine Insurance Company	C			100 000 %	No
ABS Holdings Inc 16855 Northchase Drive Houston, TX 77060 20-3390695	Holding Company	NY	American Bureau of Shipping	C		28,513,765	100 000 %	No
ABS Boiler and Marine Insurance Company 16855 Northchase Drive Houston, TX 77060 03-0286694	Insurance-Captive	VT	ABS Holdings Inc	C	2,399,173	44,244,037	100 000 %	No
Armory Properties Ltd 16855 Northchase Drive Houston, TX 77060 22-2382555	Rental - Real Estate	TX	American Bureau of Shipping	C	725,661	8,824,857	100 000 %	No
American Bureau of Shipping Inc 16855 Northchase Drive Houston, TX 77060 13-2667740	Inactive	DE	American Bureau of Shipping	C		1,000	100 000 %	No
ABS Classification Romania Srl 18A Tepes Voda Street 1st Floor Constantza 900189 RO	Engineering	RO	American Bureau of Shipping	C	851,942	123,235	100 000 %	No
ABS Europe Limited ABS House No 1 Frying Pan Alley London E1 7HR UK	Engineering	UK	American Bureau of Shipping	C	76,215,483	32,197,737	100 000 %	No
ABS Marine Services Ltd EQE House The Beacons Warrington Cheshire WA3 6WJ UK	Engineering	UK	American Bureau of Shipping	C	1,266,058	1,160,634	100 000 %	No
ABS Quality Evaluations Europe Ltd EQE House The Beacons Warrington Cheshire WA3 6WJ UK	Inactive	UK	American Bureau of Shipping	C			100 000 %	No
ABS Group Ltd EQE House The Beacons Warrington Cheshire WA3 6WJ UK	Engineering	UK	American Bureau of Shipping	C	13,907,258	5,979,190	100 000 %	No
ABS Consulting (Hellas) SA 6 Skouze Street Floor 3A Piraeus 185 36 GR	Engineering	GR	American Bureau of Shipping	C		690,519	100 000 %	No
American Bureau of Shipping (Hong Kong) Ltd 15th Floor Queens Center Hong Kong 58-64 CH	Engineering	CH	American Bureau of Shipping	C	1,359,497	829,136	100 000 %	No
American Bureau of Shipping Poland Sp Zoo Al Zwyciestwa 256 Gyndia 81-525 PL	Engineering	PL	American Bureau of Shipping	C	3,621,142	469,888	100 000 %	No
ABS Italy SRL Edificio Millo Via al Porto Antico Genoa 16128 IT	Engineering	IT	American Bureau of Shipping	C	9,031,006	5,806,536	100 000 %	No

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal Domicile (State or Foreign Country)	(d) Direct Controlling Entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b) (13) controlled entity?
EQE International Ltd EQE House The Beacons Cheshire WA3 6WJ UK	Inactive	UK	American Bureau of Shipping	C			100 000 %	Yes
American Bureau of Shipping Rijeka doo Trg Irvana Kiblera 2 Rijeka HR-51000 HR	Engineering Services	HR	American Bureau of Shipping	C	190,090	62,307	100 000 %	No
American Bureau of Shipping (Hellas) SA 6 Skouze Street Floor 3A Piraeus GR185 36 GR	Inactive	GR	American Bureau of Shipping	C			100 000 %	No
ABS Rotterdam BV Boompjes 55 4th Floor Rotterdam 3011 XB NL	Engineering	NL	American Bureau of Shipping	C	3,600	35,628	100 000 %	No
ABS Antwerp BVBA St Katelijnevest 72 9th Floor Antwerp B2000 BE	Engineering	BE	American Bureau of Shipping	C	1,600	18,297	100 000 %	No
American Bureau of Shipping Cameroon Ltd Immeuble Socar Porte 207 Akwa Douala BP15198 CM	Engineering	CM	American Bureau of Shipping	C	213,008	1,044,958	100 000 %	No
ABS Limited - Nigeria Plot 146C Imam Abibu Adetoro Street Lagos NI	Engineering	NI	American Bureau of Shipping	C	4,876,703	1,840,643	100 000 %	No
American Bureau of Shipping LLC (Oman) Suite 303 PO Box 946 PC130 Muscat MU	Engineering	MU	American Bureau of Shipping	C	801,672	1,320,657	70 000 %	No
ABSG Group de Uruguay SA 25 do Mayo 455 2nd Floor Montevideo 11000 UY	Engineering	UY	ABSG Consulting Inc	C	186,540	17,673	100 000 %	No
ABSG Group Columbia SAS CALLE 99 No 9A-80 Edificio Height Bogota 803 CO	Engineering	CO	ABSG Consulting Inc	C	584,572	560,661	100 000 %	No
ABSG Group del Peru SAC Av E Derby 055 Pisp Oficina 745 Lima 33 PE	Engineering	PE	ABSG Consulting Inc	C	1,919,923	1,978,247	100 000 %	No
ABS Quality Evaluations (Chile) SA Avda Libertad No 1348 Oficina 701 Vina del Mar 000 CI	Engineering Training	CI	ABS Quality Evaluations Inc	C			100 000 %	No
PT Indonesian Group of Companies Sumatera Promotion Centre Lt 7 Batam 000 ID	Engineering	ID	ABS Consulting Inc	C	424,663	268,778	100 000 %	No
ABS Foundation Inc 16855 Northchase Drive Houston, TX 77060 51-0677119	Dormant	DE	American Bureau of Shipping	C			100 000 %	No
ABS Ltd ABS House No 1 Frying Pan Alley London E1 7HR UK	Dormant	CG	American Bureau of Shipping	C			100 000 %	No

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal Domicile (State or Foreign Country)	(d) Direct Controlling Entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b) (13) controlled entity?
AIP Custom Hedge Fund Solutions (Cayman) LP PO Box 309GT Ugland House South George Town CJ 98-0552586	Investments	CJ	American Bureau of Shipping	C	27,284,230	917,399,181	9 990 %	Yes
ABS Group Australia Pty Ltd Level 2744 St Georges Terrace PERTH AS	Risk Consulting	AS	ABSG Consulting Inc	C			100 000 %	No
ABS Mideast Limited PO Box 388 Dammam SA	Engineering	SA		C	5,299,481	3,044,286	100 000 %	No
ABS Qatar LLC PO Box 405 1st FL C Ring Rd Doha QA	Engineering	QA		C	1,942,174	944,537	100 000 %	No
ABS Group AS OJ Brochs Gate 12 Bergen 5006 NO	Risk Consulting	NO	ABSG Consulting Inc	C		24,487,616	100 000 %	No
Safetec Nordic AS Sluppenvegen 12 E Trondheim 7037 NO	Risk Consulting	NO	ABSG Consulting Inc	C	29,509,232	35,118,344	100 000 %	No
Sydvest Programvare AS Sluppenvegen 12 E Trondheim 7037 NO	Risk Consulting	NO	ABSG Consulting Inc	C		547,802	100 000 %	No
Safetec UK Ltd 16 Albert Street Aberdeen AB25 1XQ UK	Risk Consulting	UK	ABSG Consulting Inc	C	2,784,873	1,520,031	100 000 %	No
Safetec HMS Utleie Sluppenvegen 12 E Trondheim 7037 NO	Risk Consulting	NO	ABSG Consulting Inc	C	3,040	1,141,267	100 000 %	No
AP Safetec sdn B-6-14 Megen Avenue II No 12 Kuala Lumpur 50450 MY	Risk Consulting	MY	ABSG Consulting Inc	C	2,432,207	1,815,861	100 000 %	No
Safetec Risk Management Pty Ltd 44 St George Terrace West Perth 6005 AS	Risk Consulting	AS	ABSG Consulting Inc	C	2,693,951	913,002	100 000 %	No
Jet Conform Nye AS Sluppenvegen 12 E Trondheim 7037 NO	Risk Consulting	NO	ABSG Consulting Inc	C			100 000 %	No
Preventor AS Sluppenvegen 12 E Trondheim 7037 NO	Risk Consulting	NO	ABSG Consulting Inc	C			100 000 %	No
AGS Industrial Technical Services (Shanghai) Co Rm 1806 Eton PI No 69 Dongfang Rd Shanghai 200120 CH	Risk Consulting	CH	ABSG Consulting Inc	C	1,802,027	992,951	100 000 %	No
ABS Safetec AB (Sweden) Vallgatan 25 SE-411 16 Gothenburg SW	Risk Consulting	SW	ABSG Consulting Inc	C	518,739	231,554	100 000 %	No

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal Domicile (State or Foreign Country)	(d) Direct Controlling Entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b) (13) controlled entity?	
								Yes	No
ABS Industrial Inspection Services Nigeria Ltd 2 Mosafejo Close Off Oyinkan Abayo Ikoyi Lagos NI	Inspections	NI	ABSG Consulting Inc	C	171,905	301,625	100 000 %		No
Bureau ABS Industrial Inspection Services Nigeria 2 Mosafejo Close Off Oyinkan Abayo Ikoyi Lagos NI	Inspections	NI	ABSG Consulting Inc	C	1,253,528	1,793,421	100 000 %		No
ABS Professional Services (India) Private Limited 604 Shapath I SGRoad Ahmedabad 380-060 IN	Risk Consulting	IN	American Bureau of Shipping	C	443,942	296,823	100 000 %		No
Bureau Greater China CN China Ops 15th Floor Queens Center Hong Kong 58-64 CH	Risk Consulting	CH	American Bureau of Shipping	C	69,531,220	56,816,723	100 000 %		No
ABS Cameroon Ltd (XAF) Immeuble Socar Porte 207 Akwa Douala BP15198 CM	Engineering	CM	American Bureau of Shipping	C			100 000 %		No

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

(a) Name of other organization	(b) Transaction type(a-s)	(c) Amount Involved	(d) Method of determining amount involved
ABS Group of Companies Inc	J	1,400,000	Income Statement
Shanghai ABS Technical Inspection	D	14,932,272	Form 8865, Schedule N
ABS Group Services de Mexico SA De CV	D	427,960	Form 5471, Schedule M
ABS Group Services de Mexico SA De CV	M	1,250,341	Form 5471, Schedule M
ABS Group Services Do Brasil Ltda	D	958,866	Form 5471, Schedule M
ABS Group Services Do Brasil Ltda	M	499,443	Form 5471, Schedule M
ABS Group del Peru SAC	M	69,439	Form 5471, Schedule M
ABS Maritime Services (Hellas) LLC	E	155,470	Form 5471, Schedule M
ABS Industrial Verification (India) Pvt Ltd	D	133,804	Form 5471, Schedule M
EQE Bulgaria AD	D	147,140	Form 5471, Schedule M
ABS Consulting Ltd	D	1,022,895	Form 5471, Schedule M
ABS Consulting (S) PTE Ltd	E	111,450	Form 5471, Schedule M
ABS Group Saudi Arabia Co Ltd	E	2,156,115	Form 5471, Schedule M
ABS Industrial Inspection Services Nigeria Ltd	D	133,804	Form 5471, Schedule M
Bureau ABS Industrial Inspection Services Nigeria	E	162,649	Form 5471, Schedule M
ABS QE Japan Inc	D	100,557	Form 5471, Schedule M
ABS Europe Limited	D	242,100,661	Form 5471, Schedule M
ABS Europe Limited	L	1,362,862	Form 5471, Schedule M
ABS Europe Limited	M	52,328	Form 5471, Schedule M
ABS Marine Services Ltd	E	1,682,746	Form 5471, Schedule M
ABS Group Ltd	E	1,325,459	Form 5471, Schedule M
American Bureau of Shipping (Hong Kong) Ltd	D	2,565,803	Form 5471, Schedule M
American Bureau of Shipping (Hong Kong) Ltd	L	391,814	Form 5471, Schedule M
American Bureau of Shipping Poland Sp Zoo	D	2,565,877	Form 5471, Schedule M
ABS Italy SRL	D	55,443,869	Form 5471, Schedule M

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

(a) Name of other organization	(b) Transaction type(a-s)	(c) Amount Involved	(d) Method of determining amount involved
American Bureau of Shipping Cameroon Ltd	E	7,801,320	Form 5471, Schedule M
American Bureau of Shipping Cameroon Ltd	L	928,321	Form 5471, Schedule M
ABS Limited - Nigeria	D	18,565,014	Form 5471, Schedule M
ABS Clasification Romania Srl	D	5,378,290	Form 5471, Schedule M
ABS Consulting (Hellas) SA	D	3,564,607	Form 5471, Schedule M
American Bureau of Shipping Rijeka doo	D	4,603,036	Form 5471, Schedule M
ABS Mideast LLC (a Limited Liability Company)	E	1,286,825	Form 5471, Schedule M
ABS Mideast LLC (a Limited Liability Company)	L	1,463,539	Form 5471, Schedule M
ABS Mideast LLC (a Limited Liability Company)	Q	58,162	Form 5471, Schedule M
American Bureau of Shipping LLC (Oman)	D	192,513	Form 5471, Schedule M
American Bureau of Shipping LLC (Oman)	L	219,586	Form 5471, Schedule M
ABS Qatar LLC	E	531,181	Form 5471, Schedule M
ABS Qatar LLC	L	537,423	Form 5471, Schedule M
ABS Quality Evaluations Europe Ltd	D	154,795	Form 5471, Schedule M
Bureau Greater China CN China Ops	E	12,854,744	Form 5471, Schedule M
Bureau Greater China CN China Ops	L	23,344,915	Form 5471, Schedule M
Bureau Greater China CN China Ops	M	15,525,704	Form 5471, Schedule M
Common Structural Rules Software LLC	B	4,750,000	Form 1065, Schedule K-1
ABS Professional Services (India) Private Limited	D	98,297	Form 5471, Schedule M

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TY 2013 Category 3 filer statement

Name: American Bureau of Shipping

EIN: 13-4921556

Amount Of Indebtedness	Type Of Indebtedness	Name	Address	Identifying Number	Number Of Shares
	Not Applicable				
		American Bureau of Shipping	16855 Northchase Dr Houston, TX 77060	13-4921556	10000

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2013 Category 3 filer statement

Name: American Bureau of Shipping

EIN: 13-4921556

Amount Of Indebtedness	Type Of Indebtedness	Name	Address	Identifying Number	Number Of Shares
	Not Applicable				
		American Bureau of Shipping	16855 Northchase Dr Houston, TX 77060	13-4921556	1800

TY 2013 Earnings and Profits Other Adjustments Statement

Name: American Bureau of Shipping

EIN: 13-4921556

Description	Amount
Remeasurement Gain/Loss	31,190

TY 2013 Earnings and Profits Other Adjustments Statement

Name: American Bureau of Shipping

EIN: 13-4921556

Description	Amount
Remeasurement Gain/Loss	-14,293

TY 2013 Earnings and Profits Other Adjustments Statement

Name: American Bureau of Shipping
EIN: 13-4921556

Description	Amount
Remeasurement Gain/Loss	65,449

TY 2013 Earnings and Profits Other Adjustments Statement

Name: American Bureau of Shipping

EIN: 13-4921556

Description	Amount
Remeasurement Gain/Loss	470,333

TY 2013 Earnings and Profits Other Adjustments Statement

Name: American Bureau of Shipping

EIN: 13-4921556

Description	Amount
Remeasurement Gain/Loss	436

TY 2013 Investment in Subsidiaries Statement

Name: American Bureau of Shipping

EIN: 13-4921556

Description	Beginning Amount	Ending Amount
Investment in Subs	6,668,834	6,669,684

TY 2013 Investment in Subsidiaries Statement

Name: American Bureau of Shipping

EIN: 13-4921556

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

TY 2013 Itemized Other Current Liabilities Schedule

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

Corporation Name	Corporation EIN	Description	Beginning Amount	Ending Amount
ABS Clasification Romania Srl	000000000	Accrued Expenses	-29	
ABS Clasification Romania Srl	000000000	Intercompany	1,379,103	1,370,584
ABS Clasification Romania Srl	000000000	Other Accrued Taxes	0	
ABS Clasification Romania Srl	000000000	Accrued Income Taxes	-252	
ABS Clasification Romania Srl	000000000	Accrued Payroll Taxes	-1,537	

Corporation Name	Corporation EIN	Description	Beginning Amount	Ending Amount
ABS Clasification Romania Srl	000000000	Accrued Bonus	-60	7,089
ABS Clasification Romania Srl	000000000	Transaction Taxes	-14,203	
ABS Clasification Romania Srl	000000000	Prepays	0	
ABS Clasification Romania Srl	000000000	Accrued Professional Fees		8,107
ABS Clasification Romania Srl	000000000	Foreign Income Taxes		3

TY 2013 Itemized Other Current Liabilities Schedule

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

Corporation Name	Corporation EIN	Description	Beginning Amount	Ending Amount
ABS Europe Limited	000000000	Intercompany	70,255,971	60,297,355
ABS Europe Limited	000000000	Accrued Payroll	3	83,251
ABS Europe Limited	000000000	Other Accrued Taxes	-784,043	
ABS Europe Limited	000000000	Accrued Expenses	985,524	1,059,537
ABS Europe Limited	000000000	Accrued Bonus	1,238,310	1,370,300

Corporation Name	Corporation EIN	Description	Beginning Amount	Ending Amount
ABS Europe Limited	000000000	Suspense	1,366	1,292
ABS Europe Limited	000000000	Accrued Payroll Taxes	1,282,468	1,789,296
ABS Europe Limited	000000000	Accrued Vacation	546,568	711,070
ABS Europe Limited	000000000	Income Taxes	541,748	
ABS Europe Limited	000000000	Accrued Professional Fees	803,901	973,947

Corporation Name	Corporation EIN	Description	Beginning Amount	Ending Amount
ABS Europe Limited	000000000	Withholding Taxes	99	44,358
ABS Europe Limited	000000000	Deferred Income Tax	1,120,150	3,448,485
ABS Europe Limited	000000000	Accrued Rent	112	
ABS Europe Limited	000000000	Accrued Salaries	35,543	30,335
ABS Europe Limited	000000000	Funded Pension Trust	45,482	

Corporation Name	Corporation EIN	Description	Beginning Amount	Ending Amount
ABS Europe Limited	000000000	Foreign Income Taxes		2,139,349
ABS Europe Limited	000000000	Foreign Withholding Taxes		8,108

TY 2013 Itemized Other Current Liabilities Schedule

Name: American Bureau of Shipping

EIN: 13-4921556

Corporation Name	Corporation EIN	Description	Beginning Amount	Ending Amount
ABS Marine Services Ltd	000000000	Accrued Expenses	8,941	7,758
ABS Marine Services Ltd	000000000	Other Accrued Taxes	17,965	744
ABS Marine Services Ltd	000000000	Accrued Professional Fees	-926	17,861
ABS Marine Services Ltd	000000000	Funded Pension Trust	444	516
ABS Marine Services Ltd	000000000	Foreign Income Taxes		13,078

TY 2013 Itemized Other Current Liabilities Schedule

Name: American Bureau of Shipping

EIN: 13-4921556

Corporation Name	Corporation EIN	Description	Beginning Amount	Ending Amount
ABS Group Ltd	000000000	Accrued Expenses	70,690	836,460
ABS Group Ltd	000000000	Other Accrued Taxes	-172,883	4,291
ABS Group Ltd	000000000	Accrued Payroll Taxes	1,821	
ABS Group Ltd	000000000	Intercompany	3,856,350	5,563,812
ABS Group Ltd	000000000	Accrued Payroll Deduction	453	453

Corporation Name	Corporation EIN	Description	Beginning Amount	Ending Amount
ABS Group Ltd	000000000	Accrued Salaries	10,916	6,184
ABS Group Ltd	000000000	Accrued Professional Fees	191,141	331,121
ABS Group Ltd	000000000	Accrued Vacation	8,182	6,961
ABS Group Ltd	000000000	Suspense	-55,405	
ABS Group Ltd	000000000	Funded Pension Trust	9,210	9,546

Corporation Name	Corporation EIN	Description	Beginning Amount	Ending Amount
ABS Group Ltd	000000000	Non US Income Taxes	82,791	124,902
ABS Group Ltd	000000000	Accrued Bonus	3,514	3,516
ABS Group Ltd	000000000	Accrued Rent	37	75
ABS Group Ltd	000000000	Deferred Income Tax		11
ABS Group Ltd	000000000	Foreign Income Taxes		7,840

Corporation Name	Corporation EIN	Description	Beginning Amount	Ending Amount
ABS Group Ltd	000000000	Prepads-Pensions		970

TY 2013 Itemized Other Current Liabilities Schedule

Name: American Bureau of Shipping

EIN: 13-4921556

Corporation Name	Corporation EIN	Description	Beginning Amount	Ending Amount
ABS Consulting (Hellas) SA	000000000	Accrued Expenses	6,720	6,720

TY 2013 Itemized Other Current Liabilities Schedule

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

Corporation Name	Corporation EIN	Description	Beginning Amount	Ending Amount
American Bureau of Shipping (Hong Kong)	000000000	Accrued Expenses	406,584	51,991
American Bureau of Shipping (Hong Kong)	000000000	Intercompany	25,077	2,521,755
American Bureau of Shipping (Hong Kong)	000000000	Accrued Vacation	15,142	19,698
American Bureau of Shipping (Hong Kong)	000000000	Accrued Bonus	60,581	42,040
American Bureau of Shipping (Hong Kong)	000000000	Accrued Professional Fees	41,573	53,684

Corporation Name	Corporation EIN	Description	Beginning Amount	Ending Amount
American Bureau of Shipping (Hong Kong)	000000000	Accrued Payroll Taxes	487,954	91,891
American Bureau of Shipping (Hong Kong)	000000000	Funded Pension Trust	6,924	8,543

TY 2013 Itemized Other Current Liabilities Schedule

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

Corporation Name	Corporation EIN	Description	Beginning Amount	Ending Amount
American Bureau of Shipping Poland Sp Z	000000000	Accrued Salaries	85,381	111,736
American Bureau of Shipping Poland Sp Z	000000000	Accrued Expenses	54,436	41,432
American Bureau of Shipping Poland Sp Z	000000000	Other Accrued Taxes	-23,331	
American Bureau of Shipping Poland Sp Z	000000000	Accrued Income Taxes	35,876	
American Bureau of Shipping Poland Sp Z	000000000	Accrued Bonus	72,559	83,947

Corporation Name	Corporation EIN	Description	Beginning Amount	Ending Amount
American Bureau of Shipping Poland Sp Z	000000000	Suspense	-510	
American Bureau of Shipping Poland Sp Z	000000000	Intercompany	453,722	469,824
American Bureau of Shipping Poland Sp Z	000000000	Accrued Payroll Taxes	61,304	74,027
American Bureau of Shipping Poland Sp Z	000000000	Deferred Income Tax	4,608	3,880
American Bureau of Shipping Poland Sp Z	000000000	Foreign Income Taxes		5,021

TY 2013 Itemized Other Current Liabilities Schedule

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

Corporation Name	Corporation EIN	Description	Beginning Amount	Ending Amount
ABS Italy SRL	000000000	Accrued Expenses	117,721	100,324
ABS Italy SRL	000000000	Accrued Payroll Taxes	482,254	520,542
ABS Italy SRL	000000000	Transaction Taxes	-9,286	
ABS Italy SRL	000000000	Accrued Salaries	20,566	27,478
ABS Italy SRL	000000000	Foreign Income Taxes	97,341	50,160

Corporation Name	Corporation EIN	Description	Beginning Amount	Ending Amount
ABS Italy SRL	000000000	Accrued Employee Benefits		
ABS Italy SRL	000000000	Accrued Payroll Deduction	-1,798	376
ABS Italy SRL	000000000	Suspense	-264,258	
ABS Italy SRL	000000000	Accrued Bonus	76,252	107,613
ABS Italy SRL	000000000	Accrued Vacation	281,318	345,912

Corporation Name	Corporation EIN	Description	Beginning Amount	Ending Amount
ABS Italy SRL	000000000	Accrued Professional Fees		19,972

TY 2013 Itemized Other Current Liabilities Schedule

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

Corporation Name	Corporation EIN	Description	Beginning Amount	Ending Amount
American Bureau of Shipping Rijeka doo	000000000	Intercompany	976,687	1,228,510
American Bureau of Shipping Rijeka doo	000000000	Accrued Bonus		
American Bureau of Shipping Rijeka doo	000000000	Deferred Income Tax		
American Bureau of Shipping Rijeka doo	000000000	Accrued Expenses	7,949	5,522
American Bureau of Shipping Rijeka doo	000000000	Accrued Professional Fees	529	431

Corporation Name	Corporation EIN	Description	Beginning Amount	Ending Amount
American Bureau of Shipping Rijeka doo	000000000	Payroll Taxes		
American Bureau of Shipping Rijeka doo	000000000	Transaction Taxes	5,800	3,383
American Bureau of Shipping Rijeka doo	000000000	Accrued Bonus		5,376

TY 2013 Itemized Other Current Liabilities Schedule

Name: American Bureau of Shipping

EIN: 13-4921556

Corporation Name	Corporation EIN	Description	Beginning Amount	Ending Amount
ABS Rotterdam BV	000000000	Income Taxes	83	

TY 2013 Itemized Other Current Liabilities Schedule

Name: American Bureau of Shipping

EIN: 13-4921556

Corporation Name	Corporation EIN	Description	Beginning Amount	Ending Amount
ABS Antwerp BV BA	000000000	Income Taxes	97	97

TY 2013 Itemized Other Current Liabilities Schedule

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

Corporation Name	Corporation EIN	Description	Beginning Amount	Ending Amount
ABS Limited - Nigeria	000000000	Suspense	808	
ABS Limited - Nigeria	000000000	Transaction Taxes	2,057	
ABS Limited - Nigeria	000000000	Accrued Expenses	80,158	15,848
ABS Limited - Nigeria	000000000	Accrued Bonus	45,307	35,271
ABS Limited - Nigeria	000000000	Accrued Salaries	-14,938	

Corporation Name	Corporation EIN	Description	Beginning Amount	Ending Amount
ABS Limited - Nigeria	000000000	Deferred Income Tax	14,058	13,510
ABS Limited - Nigeria	000000000	Non US Income Taxes	99,217	303,489
ABS Limited - Nigeria	000000000	Payroll Taxes	63,815	61,966
ABS Limited - Nigeria	000000000	Accrued Professional Fees	75,969	161,401
ABS Limited - Nigeria	000000000	Accrued Payroll Deductions	-12	

Corporation Name	Corporation EIN	Description	Beginning Amount	Ending Amount
ABS Limited - Nigeria	000000000	Withholding Taxes		9,293

TY 2013 Itemized Other Current Liabilities Schedule

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

Corporation Name	Corporation EIN	Description	Beginning Amount	Ending Amount
American Bureau of Shipping LLC (Oman)	000000000	Accrued Expenses	21,829	25,400
American Bureau of Shipping LLC (Oman)	000000000	Accrued Professional Fees	10,571	10,540
American Bureau of Shipping LLC (Oman)	000000000	Accrued Income Taxes	36,114	57,309
American Bureau of Shipping LLC (Oman)	000000000	Accrued Bonus	2,191	2,304
American Bureau of Shipping LLC (Oman)	000000000	Accrued Rent	4	

Corporation Name	Corporation EIN	Description	Beginning Amount	Ending Amount
American Bureau of Shipping LLC (Oman)	000000000	Accrued Salaries	10	

TY 2013 Itemized Other Current Liabilities Schedule

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

Corporation Name	Corporation EIN	Description	Beginning Amount	Ending Amount
AIP Custom Hedge Fund Solutions (Cayman)	98-0552586	Contributions received in Advance	1,596,458	27,650,000
AIP Custom Hedge Fund Solutions (Cayman)	98-0552586	Accrued Expenses and Other Liabilities	140,826	253,349
AIP Custom Hedge Fund Solutions (Cayman)	98-0552586	Payable for capital withdrawals / funds	271,803	9,582,426

TY 2013 Itemized Other Current Liabilities Schedule

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

Corporation Name	Corporation EIN	Description	Beginning Amount	Ending Amount
ABS Mideast Limited	000000000	Accrued Income Taxes	157,060	761,288
ABS Mideast Limited	000000000	Accrued Bonus		29,767
ABS Mideast Limited	000000000	Accrued Expenses		16,397
ABS Mideast Limited	000000000	Payroll Deductions		14,664
ABS Mideast Limited	000000000	Payroll Taxes		270

TY 2013 Itemized Other Current Liabilities Schedule

Name: American Bureau of Shipping

EIN: 13-4921556

Corporation Name	Corporation EIN	Description	Beginning Amount	Ending Amount
ABS Qatar LLC	000000000	Accrued Income Taxes	39,235	154,973
ABS Qatar LLC	000000000	Accrued Bonus		3,860
ABS Qatar LLC	000000000	Accrued Expenses		9,692
ABS Qatar LLC	000000000	Suspense		161

TY 2013 Itemized Other Current Liabilities Schedule

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

Corporation Name	Corporation EIN	Description	Beginning Amount	Ending Amount
ABS Professional Services (India) Privat	000000000	Intercompany		98,297
ABS Professional Services (India) Privat	000000000	Accrued Professional Fees		788
ABS Professional Services (India) Privat	000000000	Payroll Taxes		50,094

TY 2013 Itemized Other Current Liabilities Schedule

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

Corporation Name	Corporation EIN	Description	Beginning Amount	Ending Amount
ABS Quality Evaluations Europe Ltd	000000000	Intercompany	994,761	994,761

TY 2013 Itemized Other Current Liabilities Schedule

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

Corporation Name	Corporation EIN	Description	Beginning Amount	Ending Amount
American Bureau of Shipping (China) Limi	000000000	Accrued Bonus		1,904,631
American Bureau of Shipping (China) Limi	000000000	Accrued Expenses		2,225,274
American Bureau of Shipping (China) Limi	000000000	Accrued Professional Fees		408,855
American Bureau of Shipping (China) Limi	000000000	Accrued Rent		122,034
American Bureau of Shipping (China) Limi	000000000	Accrued Vacation		42,791

Corporation Name	Corporation EIN	Description	Beginning Amount	Ending Amount
American Bureau of Shipping (China) Limi	000000000	Deferred Income Tax		15,217
American Bureau of Shipping (China) Limi	000000000	Foreign Income Taxes		1,958,489
American Bureau of Shipping (China) Limi	000000000	Payroll Taxes		556,319
American Bureau of Shipping (China) Limi	000000000	Transaction Taxes		741,110

TY 2013 Itemized Other Assets Schedule

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

Corporation Name	Corporation EIN	Other Assets Description	Beginning Amount	Ending Amount
ABS Clasification Romania Srl	000000000	Deposits	3,244	3,721

TY 2013 Itemized Other Assets Schedule

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

Corporation Name	Corporation EIN	Other Assets Description	Beginning Amount	Ending Amount
ABS Europe Limited	000000000	Deposits	229,020	220,233
ABS Europe Limited	000000000	Prepaid Pensions	6,649,706	10,647,088
ABS Europe Limited	000000000	Deferred Taxes	409,935	467,230
ABS Europe Limited	000000000	Pension		4,055,931

TY 2013 Itemized Other Assets Schedule

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

Corporation Name	Corporation EIN	Other Assets Description	Beginning Amount	Ending Amount
ABS Group Ltd	000000000	Deposits	7,538	7,538
ABS Group Ltd	000000000	Billings in Excess of Earnings		22,297
ABS Group Ltd	000000000	Capital Lease Obligations		13,514
ABS Group Ltd	000000000	Foreign National Pension Fund		37,569
ABS Group Ltd	000000000	Notes Payable		79,804

TY 2013 Itemized Other Assets Schedule

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

Corporation Name	Corporation EIN	Other Assets Description	Beginning Amount	Ending Amount
American Bureau of Shipping (Hong Kong)	000000000	Deposits	54,107	42,107

TY 2013 Itemized Other Assets Schedule

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

Corporation Name	Corporation EIN	Other Assets Description	Beginning Amount	Ending Amount
American Bureau of Shipping Poland Sp Z	000000000	Deposits	74,343	40,146
American Bureau of Shipping Poland Sp Z	000000000	Deferred Taxes		136,859

TY 2013 Itemized Other Assets Schedule

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

Corporation Name	Corporation EIN	Other Assets Description	Beginning Amount	Ending Amount
ABS Italy SRL	000000000	Deposits	52,167	54,486
ABS Italy SRL	000000000	Deferred Taxes	10,054	6,750

TY 2013 Itemized Other Assets Schedule

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

Corporation Name	Corporation EIN	Other Assets Description	Beginning Amount	Ending Amount
ABS Qatar LLC	000000000	Deposits	-3,981	9,984
ABS Qatar LLC	000000000	Billings in Excess of Earnings		6

TY 2013 Itemized Other Assets Schedule

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

Corporation Name	Corporation EIN	Other Assets Description	Beginning Amount	Ending Amount
ABS Marine Services Ltd	000000000	Deposits		2,025

TY 2013 Itemized Other Assets Schedule

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

Corporation Name	Corporation EIN	Other Assets Description	Beginning Amount	Ending Amount
ABS Professional Services (India) Privat	000000000	Deposits		92,034

TY 2013 Itemized Other Assets Schedule

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

Corporation Name	Corporation EIN	Other Assets Description	Beginning Amount	Ending Amount
American Bureau of Shipping Cameroon Ltd	000000000	Deposits		4,496

TY 2013 Itemized Other Assets Schedule

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

Corporation Name	Corporation EIN	Other Assets Description	Beginning Amount	Ending Amount
American Bureau of Shipping (China) Limi	000000000	Deferred Taxes		217,337
American Bureau of Shipping (China) Limi	000000000	Deposits		1,425,830

TY 2013 Itemized Other Assets Schedule

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

Corporation Name	Corporation EIN	Other Assets Description	Beginning Amount	Ending Amount
ABS Mideast Limited	000000000	Deposits		400
ABS Mideast Limited	000000000	Billings in Excess of Earnings		2

TY 2013 Itemized Other Current Assets Schedule

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

Corporation Name	Corporation EIN	Other Current Assets Description	Beginning Amount	Ending Amount
ABS Clasification Romania Srl	000000000	Non US Income Tax Receivable	1,476	5,189
ABS Clasification Romania Srl	000000000	Prepaid Expenses	-41	0
ABS Clasification Romania Srl	000000000	Payroll Tax		345
ABS Clasification Romania Srl	000000000	Transaction Tax		41,557

TY 2013 Itemized Other Current Assets Schedule

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

Corporation Name	Corporation EIN	Other Current Assets Description	Beginning Amount	Ending Amount
ABS Europe Limited	000000000	Deferred Taxes	1,776,249	2,063,631
ABS Europe Limited	000000000	Prepaid Expenses	755,171	713,011
ABS Europe Limited	000000000	Prepaid Deferred Taxes		
ABS Europe Limited	000000000	Non US Income Tax Receivable	4,337,668	1,074,890
ABS Europe Limited	000000000	Funded Pension Trust		11,557
ABS Europe Limited	000000000	Transaction Taxes		650,357

TY 2013 Itemized Other Current Assets Schedule

Name: American Bureau of Shipping

EIN: 13-4921556

Corporation Name	Corporation EIN	Other Current Assets Description	Beginning Amount	Ending Amount
ABS Marine Services Ltd	000000000	Prepaid Expenses	8,879	28,569
ABS Marine Services Ltd	000000000	Intercompany Receivable	642,645	528,361
ABS Marine Services Ltd	000000000	Costs on Uncompleted Contracts		29

TY 2013 Itemized Other Current Assets Schedule

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

Corporation Name	Corporation EIN	Other Current Assets Description	Beginning Amount	Ending Amount
ABS Group Ltd	000000000	Prepaid Expenses	7,719	26,408
ABS Group Ltd	000000000	Deferred Taxes	248,140	698,140
ABS Group Ltd	000000000	Payroll Tax		38,538
ABS Group Ltd	000000000	Suspense		84,332

TY 2013 Itemized Other Current Assets Schedule

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

Corporation Name	Corporation EIN	Other Current Assets Description	Beginning Amount	Ending Amount
ABS Consulting (Hellas) SA	000000000	Intercompany Receivable	639,936	639,936
ABS Consulting (Hellas) SA	000000000	Prepaid Taxes	6	6

TY 2013 Itemized Other Current Assets Schedule

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

Corporation Name	Corporation EIN	Other Current Assets Description	Beginning Amount	Ending Amount
American Bureau of Shipping (Hong Kong)	000000000	Prepaid Expenses	19,323	82,249

TY 2013 Itemized Other Current Assets Schedule

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

Corporation Name	Corporation EIN	Other Current Assets Description	Beginning Amount	Ending Amount
American Bureau of Shipping Poland Sp Z	000000000	Deferred Taxes	53,317	54,229
American Bureau of Shipping Poland Sp Z	000000000	Non US Income Tax Receivable	9,944	409
American Bureau of Shipping Poland Sp Z	000000000	Prepays		1,324
American Bureau of Shipping Poland Sp Z	000000000	Suspense		510
American Bureau of Shipping Poland Sp Z	000000000	Transaction Tax		24,586
American Bureau of Shipping Poland Sp Z	000000000	Withholding Taxes		345

TY 2013 Itemized Other Current Assets Schedule

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

Corporation Name	Corporation EIN	Other Current Assets Description	Beginning Amount	Ending Amount
ABS Italy SRL	000000000	Costs on Uncompleted Contracts	358,365	286,725
ABS Italy SRL	000000000	Prepaid Expenses	4,570	1,323
ABS Italy SRL	000000000	Intercompany Receivable	12,280,997	13,198,924
ABS Italy SRL	000000000	Non US Income Tax Receivable	7,014	8,480
ABS Italy SRL	000000000	Accrued Interest Receivable	23,915	25,798
ABS Italy SRL	000000000	Suspense		153,281
ABS Italy SRL	000000000	Transaction Tax		8,138

TY 2013 Itemized Other Current Assets Schedule

Name: American Bureau of Shipping

EIN: 13-4921556

Corporation Name	Corporation EIN	Other Current Assets Description	Beginning Amount	Ending Amount
American Bureau of Shipping Rijeka doo	000000000	Non US Income Tax Receivable	2,799	2,799
American Bureau of Shipping Rijeka doo	000000000	Prepays		245
American Bureau of Shipping Rijeka doo	000000000	Foreign Income Tax		6,769

TY 2013 Itemized Other Current Assets Schedule

Name: American Bureau of Shipping

EIN: 13-4921556

Corporation Name	Corporation EIN	Other Current Assets Description	Beginning Amount	Ending Amount
ABS Rotterdam BV	000000000	Intercompany Receivable	12,354	12,671
ABS Rotterdam BV	000000000	Foreign Income Tax		310

TY 2013 Itemized Other Current Assets Schedule

Name: American Bureau of Shipping

EIN: 13-4921556

Corporation Name	Corporation EIN	Other Current Assets Description	Beginning Amount	Ending Amount
ABS Antwerp BV BA	000000000	Intercompany Receivable	1,358	1,131

TY 2013 Itemized Other Current Assets Schedule

Name: American Bureau of Shipping

EIN: 13-4921556

Corporation Name	Corporation EIN	Other Current Assets Description	Beginning Amount	Ending Amount
American Bureau of Shipping Cameroon Ltd	000000000	Prepays	4,496	968,759

TY 2013 Itemized Other Current Assets Schedule

Name: American Bureau of Shipping

EIN: 13-4921556

Corporation Name	Corporation EIN	Other Current Assets Description	Beginning Amount	Ending Amount
ABS Limited - Nigeria	000000000	Intercompany Receivable	891,390	857,477
ABS Limited - Nigeria	000000000	Prepaid Expenses	194,780	344,462
ABS Limited - Nigeria	000000000	Accrued Salaries		44,916
ABS Limited - Nigeria	000000000	Payroll Deductions		1
ABS Limited - Nigeria	000000000	Suspense		288
ABS Limited - Nigeria	000000000	Transaction Tax		2,370

TY 2013 Itemized Other Current Assets Schedule

Name: American Bureau of Shipping

EIN: 13-4921556

Corporation Name	Corporation EIN	Other Current Assets Description	Beginning Amount	Ending Amount
American Bureau of Shipping LLC (Oman)	000000000	Intercompany Receivable	269,354	579,921
American Bureau of Shipping LLC (Oman)	000000000	Prepaid Expenses	22,455	22,795

TY 2013 Itemized Other Current Assets Schedule

Name: American Bureau of Shipping

EIN: 13-4921556

Corporation Name	Corporation EIN	Other Current Assets Description	Beginning Amount	Ending Amount
AIP Custom Hedge Fund Solutions (Cayman)	98-0552586	Prepaid Investments in Investment Funds	11,484,978	31,193,289
AIP Custom Hedge Fund Solutions (Cayman)	98-0552586	Receivable for Investments Sold	18,194,747	55,862,089
AIP Custom Hedge Fund Solutions (Cayman)	98-0552586	Due from affiliate	86,397	89,588

TY 2013 Itemized Other Current Assets Schedule

Name: American Bureau of Shipping

EIN: 13-4921556

Corporation Name	Corporation EIN	Other Current Assets Description	Beginning Amount	Ending Amount
ABS Mideast Limited	000000000	Intercompany Receivable	317,710	1,618,075
ABS Mideast Limited	000000000	Prepays		361,865

TY 2013 Itemized Other Current Assets Schedule

Name: American Bureau of Shipping

EIN: 13-4921556

Corporation Name	Corporation EIN	Other Current Assets Description	Beginning Amount	Ending Amount
ABS Qatar LLC	000000000	Intercompany Receivable	72,856	528,442
ABS Qatar LLC	000000000	Prepaid Expenses	104,283	150,475

TY 2013 Itemized Other Current Assets Schedule

Name: American Bureau of Shipping

EIN: 13-4921556

Corporation Name	Corporation EIN	Other Current Assets Description	Beginning Amount	Ending Amount
ABS Professional Services (India) Privat	000000000	Prepays		4,311
ABS Professional Services (India) Privat	000000000	Transaction Tax		11,988
ABS Professional Services (India) Privat	000000000	Withholding Taxes		3

TY 2013 Itemized Other Current Assets Schedule

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

Corporation Name	Corporation EIN	Other Current Assets Description	Beginning Amount	Ending Amount
American Bureau of Shipping (China) Limi	000000000	Costs on Uncompleted Contracts		271,593
American Bureau of Shipping (China) Limi	000000000	Deferred Taxes		1,272,512
American Bureau of Shipping (China) Limi	000000000	Intercompany Receivable		12,895,486
American Bureau of Shipping (China) Limi	000000000	Prepays		1,438,855
American Bureau of Shipping (China) Limi	000000000	Accrued Salaries		4,112

TY 2013 Other Deductions Schedule

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

Description	Foreign Amount (should only be used when attached to 5471 Schedule C Line 16)	Amount
Independent Surveyors	211,804	63,710
Accounting and Legal Fees	21,672	6,519
Bank Fees	4,595	1,382
Conferences, Conventions and Meetin	6,268	1,885
Currency Exchange Loss	13,649	4,106
Employee Related	81,048	24,379
Gifts	1,133	341
Insurance	6,013	1,809
Marketing Related	636	191
Meals & Entertainment	31,391	9,442
Miscellaneous	21,335	6,418
Office Expenses	37,691	11,337
Office Supplies	13,661	4,109
Outside Labor - Other	9,715	2,922
Outside Services	30,806	9,266
Postage and Delivery	24,563	7,389
Reimburseable Exp.	201,399	60,581
Seminars and Training	134,287	40,393
Systems & Telecom	59,335	17,848
Travel	176,810	53,184
Bad Debts	2,292	689
Pensions	381,860	114,863

TY 2013 Other Deductions Schedule

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

Description	Foreign Amount (should only be used when attached to 5471 Schedule C Line 16)	Amount
Independent Surveyors	91,520	143,106
OPEB FAS 106	2,797	4,374
Accounting and Legal Fees		1,715,449
Bank Fees		188,023
Commission	51	80
Conferences, Conventions and Meetin	148,725	232,555
Contract Labor	115,584	180,734
Corp Ins Allocation	14,405	22,525
Currency Exchange Loss		171,421
Dues & Publications	186,866	292,195
Employee Related		6,059,001
G&A Allocation	468,140	732,012
Gifts	15,087	23,591
Insurance		154,393
Intercompany Expenses	101,886	159,315
Marine Consultants	9,082	14,201
Marketing Related	989,213	1,546,793
Meals & Entertainment	181,014	283,044
Miscellaneous	87,196	136,345
Office Expenses	437,882	684,699
Office Supplies	196,900	307,885
Outside Labor - Other	1,447,643	2,263,622
Outside Services	1,311,474	2,050,700
Postage and Delivery	358,070	559,900
Reimburseable Exp.	2,212,753	3,459,995
Remeasurement Gain Loss	31,190	48,771
Reorganization Costs	7	11
Seminars and Training	619,724	969,038
Shared Resources	64,758	101,260
Systems & Telecom	666,468	1,042,130
Tax Penalties		90,271
Travel	2,372,239	3,709,376
Tuition Reimbursements	9,682	15,139
Uninsured Property Losses	859	1,343
Advertising	125,567	196,344
Pensions	2,550,433	3,988,011
Employee Benefits		827,244
Bad Debts	32,251	50,430
Contributions	121,216	189,541

TY 2013 Other Deductions Schedule

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

Description	Foreign Amount (should only be used when attached to 5471 Schedule C Line 16)	Amount
Bad Debts	-21,721	-33,964
Pensions	30,943	48,384
Employee Benefits	3,323	5,196
Independent Surveyors	103,159	161,306
Accounting and Legal Fees	16,818	26,298
Bank Fees	1,406	2,199
Bids & Proposals	45,275	70,795
Currency Exchange Loss	1,824	2,852
Dues & Publications	716	1,120
Employee Related	124	194
G&A Allocation	76,185	119,127
Gifts	180	281
Intercompany Expenses	265,828	415,665
Meals & Entertainment	1,636	2,558
Office Supplies	1,470	2,299
Outside Services	228	357
Reimburseable Exp.	29,140	45,565
Remeasurement Gain Loss	-14,293	-22,349
Seminars and Training	-109	-170
Systems & Telecom	11,108	17,369
Travel	23,214	36,299

TY 2013 Other Deductions Schedule

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

Description	Foreign Amount (should only be used when attached to 5471 Schedule C Line 16)	Amount
Bad Debts	7,378	11,537
Contributions	49	77
Employee Benefits	9,481	14,825
Pensions	63,665	99,550
Independent Surveyors	1,860,853	2,909,742
Accounting and Legal Fees	60,270	94,242
Bank Fees	8,968	14,023
Bids & Proposals	10,027	15,679
Conferences, Conventions and Meetin	10	16
Currency Exchange Loss	13,712	21,441
Dues & Publications	18,855	29,483
Employee Related	52,564	82,192
G&A Allocation	358,863	561,140
Gifts	314	491
Insurance	134	210
Intercompany Expenses	4,431,701	6,929,676
Marine Consultants	11,360	17,763
Marketing Related	2,707	4,233
Meals & Entertainment	1,950	3,049
Miscellaneous	20,071	31,384
Office Expenses	12,996	20,321
Office Supplies	4,225	6,606
Outside Labor - Other	51,163	80,002
Outside Services	68,028	106,373
Postage and Delivery	2,888	4,516
Reimburseable Exp.	236,665	370,064
Remeasurement Gain Loss	470,333	735,441
Seminars and Training	964	1,507
Shared Resources	1,847	2,888
Systems & Telecom	45,669	71,411
Travel	150,838	235,859

TY 2013 Other Deductions Schedule

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

Description	Foreign Amount (should only be used when attached to 5471 Schedule C Line 16)	Amount
Independent Surveyors	20,807	2,683
OPEB FAS 106	-60,089	-7,747
Accounting and Legal Fees	298,095	38,432
Bank Fees	22,977	2,962
Conferences, Conventions and Meeti	4,325	558
Contract Labor	546,405	70,446
Corp Ins Allocation	195,800	25,244
Currency Exchange Loss	48,685	6,277
Dues & Publications	125,406	16,168
Employee Related	3,856,235	497,169
G&A Allocation	2,602,196	335,491
Gifts	9,506	1,226
Insurance	52,552	6,775
Intercompany Expenses	-2,815,213	-362,954
Marketing Related	269,578	34,756
Meals & Entertainment	80,088	10,325
Miscellaneous	68,537	8,836
Office Expenses	129,454	16,690
Office Supplies	31,831	4,104
Outside Services	630,071	81,233
Postage and Delivery	54,149	6,981
Reimbursable Exp.	112,999	14,569
Seminars and Training	387,300	49,933
Shared Resources	29,399	3,790
Systems & Telecom	409,651	52,815
Travel	802,516	103,465
Bad Debts	-5,264	-679
Advertising	12,000	1,547
Pensions	1,278,595	164,844
Employee Benefits	963,984	124,283

TY 2013 Other Deductions Schedule

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

Description	Foreign Amount (should only be used when attached to 5471 Schedule C Line 16)	Amount
Bad Debts	-1,521,719	-3,080
Pensions	40,748,462	82,476
Employee Benefits	41,235,683	83,462
OPEB FAS 106	494,751	1,001
Bank Fees	300,959	609
Corp Ins Allocation	15,475,700	31,323
Currency Exchange Loss	437,277	885
Dues & Publications	317,871	643
Employee Related	34,099,683	69,019
G&A Allocation	409,011,287	827,851
Intercompany Expenses	35,671,480	72,200
Meals & Entertainment	37,223	75
Miscellaneous	694,452	1,406
Office Expenses	47,643	96
Office Supplies	102,588	208
Outside Services	2,351,505	4,760
Postage and Delivery	203,327	412
Reimburseable Exp.	8,930,477	18,076
Seminars and Training	844,401	1,709
Shared Resources	981,948	1,987
Systems & Telecom	49,780,988	100,758
Travel	2,241,279	4,536

TY 2013 Other Deductions Schedule

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

Description	Foreign Amount (should only be used when attached to 5471 Schedule C Line 16)	Amount
Advertising	198	35
Pensions	349,323	61,296
Independent Surveyors	156,899	27,531
Accounting and Legal Fees	37,049	6,501
Bank Fees	12,888	2,261
Conferences, Conventions and Meeti	23,560	4,134
Corp Ins Allocation	0	0
Currency Exchange Loss	-3,810	-669
Dues & Publications	819	144
Employee Related	22,871	4,013
Gifts	463	81
Insurance	8,963	1,573
Intercompany Expenses	0	0
Meals & Entertainment	17,988	3,156
Miscellaneous	8,129	1,426
Office Expenses	4,230	742
Office Supplies	5,667	994
Outside Services	35,239	6,183
Postage and Delivery	57,000	10,002
Reimbursable Exp.	159,297	27,952
Reorganization Costs	0	0
Seminars and Training	104,120	18,270
Systems & Telecom	43,724	7,672
Travel	198,653	34,858

TY 2013 Other Deductions Schedule

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

Description	Foreign Amount (should only be used when attached to 5471 Schedule C Line 16)	Amount
Pensions	119,690	37,927
Employee Benefits	40,403	12,803
Independent Surveyors	599,890	190,093
Accounting and Legal Fees	144,974	45,939
Bank Fees	9,637	3,054
Conferences, Conventions and Meeti	1,426	452
Corp Ins Allocation	0	0
Currency Exchange Loss	106,622	33,786
Dues & Publications	6,991	2,215
Employee Related	101,872	32,281
Gifts	1,763	559
Insurance	10,620	3,365
Intercompany Expenses	13,996	4,435
Marketing Related	7,770	2,462
Meals & Entertainment	5,297	1,679
Miscellaneous	41,167	13,045
Office Expenses	131,142	41,556
Office Supplies	88,661	28,095
Outside Services	5,469	1,733
Postage and Delivery	109,931	34,835
R&D Costs	46	15
Reimburseable Exp.	721,597	228,659
Remeasurement Gain Loss	436	138
Seminars and Training	270,479	85,709
Shared Resources	0	0
Systems & Telecom	67,912	21,520
Travel	141,353	44,792
Tuition Reimbursements	9,165	2,904

TY 2013 Other Deductions Schedule

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

Description	Foreign Amount (should only be used when attached to 5471 Schedule C Line 16)	Amount
Contributions	11,937	15,849
Employee Benefits	161,201	214,033
Accounting and Legal Fees	58,782	78,047
Bank Fees	1,019	1,353
Conferences, Conventions and Meetin	26,939	35,768
Contract Labor	8,672	11,514
Currency Exchange Loss	546	725
Dues & Publications	4,224	5,608
Employee Related	24,809	32,940
Gifts	61	81
Insurance	10,206	13,551
Intercompany Expenses	0	0
LT Contract Losses	280,609	372,576
Marketing Related	2,631	3,493
Meals & Entertainment	16,403	21,779
Miscellaneous	7,971	10,583
Office Expenses	86,073	114,283
Office Supplies	27,128	36,019
Outside Services	0	0
Postage and Delivery	23,540	31,255
Reimburseable Exp.	572,152	759,670
Seminars and Training	66,293	88,020
Systems & Telecom	49,836	66,169
Travel	111,570	148,136

TY 2013 Other Deductions Schedule

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

Description	Foreign Amount (should only be used when attached to 5471 Schedule C Line 16)	Amount
Pensions	3,532	9,201
Bad Debts	-29	-76
Accounting and Legal Fees	2,585	6,734
Bank Fees	39	102
Conferences, Conventions and Meetin	23	60
Corp Ins Allocation	3,402	8,862
Currency Exchange Loss	520	1,355
Dues & Publications	657	1,712
Employee Related	15,124	39,399
G&A Allocation	74,009	192,798
Insurance	817	2,128
Intercompany Expenses	182	474
Marketing Related	18,294	47,657
Miscellaneous	205	534
Office Expenses	20	52
Office Supplies	0	0
Outside Services	4,092	10,660
Postage and Delivery	178	464
Reimburseable Exp.	5,719	14,898
Seminars and Training	2,595	6,760
Shared Resources	202	526
Systems & Telecom	11,486	29,922
Travel	2,924	7,617

TY 2013 Other Deductions Schedule

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

Description	Foreign Amount (should only be used when attached to 5471 Schedule C Line 16)	Amount
Accounting and Legal Fees	1,987	2,638
Bank Fees	14	19

TY 2013 Other Deductions Schedule

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

Description	Foreign Amount (should only be used when attached to 5471 Schedule C Line 16)	Amount
Accounting and Legal Fees	1,024	1,360
Currency Exchange Loss	19	25

TY 2013 Other Deductions Schedule

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

Description	Foreign Amount (should only be used when attached to 5471 Schedule C Line 16)	Amount
Advertising	581,564	3,688
Pensions	31,020,623	196,694
Employee Benefits	12,515,561	79,358
OPEB FAS 106	121,689	772
Accounting and Legal Fees	44,474,972	282,005
Bank Fees	6,307,772	39,996
Conferences, Conventions and Meetin	2,243,495	14,225
Currency Exchange Loss	14,272,862	90,501
Dues & Publications	371,020	2,353
Employee Related	89,324,843	566,388
Gifts	701,105	4,446
Insurance	5,350,979	33,929
Marketing Related	3,366,953	21,349
Meals & Entertainment	3,267,914	20,721
Miscellaneous	1,223,316	7,757
Office Expenses	12,433,697	78,839
Office Supplies	3,310,463	20,991
Outside Services	8,245,949	52,286
Postage and Delivery	6,571,570	41,669
Reimburseable Exp.	13,908,450	88,190
Seminars and Training	13,180,970	83,577
Systems & Telecom	42,694,503	270,716
Travel	55,853,324	354,153
Tuition Reimbursements	272,366	1,727

TY 2013 Other Deductions Schedule

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

Description	Foreign Amount (should only be used when attached to 5471 Schedule C Line 16)	Amount
Pensions	2,145,955	36,720
Accounting and Legal Fees	365,289	6,251
Bank Fees	76,034	1,301
Currency Exchange Loss	406,940	6,963
Employee Related	4,780,360	81,798
Gifts	33,172	568
Meals & Entertainment	103,883	1,778
Miscellaneous	286,911	4,909
Office Expenses	1,806,097	30,905
Office Supplies	178,629	3,057
Outside Services	326,474	5,586
Postage and Delivery	1,170	20
Seminars and Training	87,662	1,500
Systems & Telecom	565,298	9,673
Tax Penalties	12,496	214
Travel	1,031,884	17,657

TY 2013 Other Deductions Schedule

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

Description	Foreign Amount (should only be used when attached to 5471 Schedule C Line 16)	Amount
Advertising	76,872	12,418
Pensions	35,558,946	5,744,127
Employee Benefits	2,003,762	323,684
Independent Surveyors	478,841	77,351
Accounting and Legal Fees	2,588,357	418,118
Bank Fees	60,896	9,837
Conferences, Conventions and Meeti	352,542	56,949
Contract Labor	1,539,148	248,631
Currency Exchange Loss	31,088	5,022
Deferred Expenses	-1,671,535	-270,017
Dues & Publications	168,307	27,188
Employee Related	105,974,392	17,118,910
G&A Allocation	42,560,297	6,875,113
Gifts	10,324	1,668
Insurance	88,357	14,273
Intercompany Expenses	2,572,493	415,556
LT Contract Losses	35,722	5,770
Marketing Related	3,907,369	631,189
Meals & Entertainment	1,039,189	167,869
Miscellaneous	1,291,991	208,706
Office Expenses	1,098,100	177,385
Office Supplies	1,954,690	315,757
Outside Labor - Other	68,095	11,000
Outside Services	3,193,605	515,889
Postage and Delivery	651,305	105,211
Reimburseable Exp.	6,382,080	1,030,950
Seminars and Training	5,912,245	955,053
Systems & Telecom	6,336,987	1,023,665
Travel	13,224,107	2,136,198
Tuition Reimbursements	17,209	2,780

TY 2013 Other Deductions Schedule

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

Description	Foreign Amount (should only be used when attached to 5471 Schedule C Line 16)	Amount
Administrative fees (acct/legal/etc	324,241	324,241

TY 2013 Other Deductions Schedule

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

Description	Foreign Amount (should only be used when attached to 5471 Schedule C Line 16)	Amount
Bad Debts	7	2
Pensions	128,550	34,287
Employee Benefits	125,712	33,530
Independent Surveyors	1,838	490
Accounting and Legal Fees	183,485	48,939
Bank Fees	6,436	1,717
Conferences, Conventions and Meeti	3,555	948
Corp Ins Allocation	218,062	58,162
Currency Exchange Loss	21,963	5,858
Dues & Publications	16,538	4,411
Employee Related	2,389,533	637,341
G&A Allocation	4,742,934	1,265,044
Insurance	40,536	10,812
Intercompany Expenses	490,726	130,887
Marketing Related	79,288	21,148
Meals & Entertainment	3,244	865
Miscellaneous	80,110	21,367
Office Expenses	38,514	10,273
Office Supplies	23,940	6,385
Outside Services	46,657	12,444
Postage and Delivery	39,175	10,449
Reimburseable Exp.	209,309	55,827
Seminars and Training	289,626	77,250
Shared Resources	9,830	2,622
Systems & Telecom	749,189	199,825
Travel	176,548	47,089

TY 2013 Other Deductions Schedule

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

Description	Foreign Amount (should only be used when attached to 5471 Schedule C Line 16)	Amount
Pensions	4,449	1,225
Employee Benefits	25,715	7,079
Accounting and Legal Fees	59,095	16,268
Bank Fees	8,240	2,268
Conferences, Conventions and Meetin	1,821	501
Corp Ins Allocation	78,862	21,709
Currency Exchange Loss	14,167	3,900
Dues & Publications	1,133	312
Employee Related	1,247,209	343,331
G&A Allocation	1,715,357	472,202
Insurance	13,168	3,625
Intercompany Expenses	1,308	360
Marketing Related	10,375	2,856
Meals & Entertainment	4,033	1,110
Miscellaneous	27,614	7,602
Office Expenses	23,213	6,390
Office Supplies	4,748	1,307
Outside Services	162,444	44,717
Postage and Delivery	13,019	3,584
Reimburseable Exp.	48,233	13,278
Seminars and Training	93,449	25,725
Shared Resources	3,691	1,016
Systems & Telecom	297,579	81,917
Travel	145,162	39,960
Uninsured Property Losses	4,158	1,145

TY 2013 Other Deductions Schedule

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

Description	Foreign Amount (should only be used when attached to 5471 Schedule C Line 16)	Amount
Remeasurement Gain Loss	65,449	102,340

TY 2013 Itemized Other Investments Schedule

Name: American Bureau of Shipping

EIN: 13-4921556

Corporation Name	Corporation EIN	Other Investments Description	Beginning Amount	Ending Amount
AIP Custom Hedge Fund Solutions (Cayman)	98-0552586	Investments	433,460,621	798,171,223
AIP Custom Hedge Fund Solutions (Cayman)	98-0552586	Short-Term Investments	20,429,320	31,982,992

TY 2013 Itemized Other Liabilities Schedule

Name: American Bureau of Shipping

EIN: 13-4921556

Corporation Name	Corporation EIN	Other Liabilities Description	Beginning Amount	Ending Amount
ABS Europe Limited	000000000	FIN 48 Liability		
ABS Europe Limited	000000000	Notes Payable	1,278,954	1,301,782
ABS Europe Limited	000000000	Pension	-6,759,494	
ABS Europe Limited	000000000	Foreign National Pension Fund	250,341	276,008
ABS Europe Limited	000000000	Billings in Excess of Earnings	28	0

TY 2013 Itemized Other Liabilities Schedule

Name: American Bureau of Shipping

EIN: 13-4921556

Corporation Name	Corporation EIN	Other Liabilities Description	Beginning Amount	Ending Amount
ABS Marine Services Ltd	000000000	Billings in Excess of Earnings	2,484	2,716

TY 2013 Itemized Other Liabilities Schedule

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

Corporation Name	Corporation EIN	Other Liabilities Description	Beginning Amount	Ending Amount
ABS Group Ltd	000000000	Other Liabilities	-79,804	
ABS Group Ltd	000000000	Foreign Severence Indemnity Fund	321,114	321,114
ABS Group Ltd	000000000	Foreign National Pension Fund	-43,144	
ABS Group Ltd	000000000	Billings in Excess of Earnings	-21,397	
ABS Group Ltd	000000000	Capital Lease Obligations	-13,514	

TY 2013 Itemized Other Liabilities Schedule

Name: American Bureau of Shipping

EIN: 13-4921556

Corporation Name	Corporation EIN	Other Liabilities Description	Beginning Amount	Ending Amount
ABS Consulting (Hellas) SA	000000000	Other Liabilities	2,235	2,235
ABS Consulting (Hellas) SA	000000000	Foreign Severence Indemnity Fund	1,021	1,021

TY 2013 Itemized Other Liabilities Schedule

Name: American Bureau of Shipping

EIN: 13-4921556

Corporation Name	Corporation EIN	Other Liabilities Description	Beginning Amount	Ending Amount
American Bureau of Shipping (Hong Kong)	000000000	FIN 48 Liability		179,371

TY 2013 Itemized Other Liabilities Schedule

Name: American Bureau of Shipping

EIN: 13-4921556

Corporation Name	Corporation EIN	Other Liabilities Description	Beginning Amount	Ending Amount
ABS Italy SRL	000000000	Foreign Severence Indemnity Fund	2,097,702	2,422,139

TY 2013 Itemized Other Liabilities Schedule

Name: American Bureau of Shipping

EIN: 13-4921556

Corporation Name	Corporation EIN	Other Liabilities Description	Beginning Amount	Ending Amount
ABS Limited - Nigeria	000000000	FIN 48 Liability	43,851	
ABS Limited - Nigeria	000000000	Intercompany Receivables	4,069,517	4,069,517

TY 2013 Itemized Other Liabilities Schedule

Name: American Bureau of Shipping

EIN: 13-4921556

Corporation Name	Corporation EIN	Other Liabilities Description	Beginning Amount	Ending Amount
American Bureau of Shipping LLC (Oman)	000000000	Foreign Severence Indemnity Fund	12,629	15,957

TY 2013 Itemized Other Liabilities Schedule

Name: American Bureau of Shipping

EIN: 13-4921556

Corporation Name	Corporation EIN	Other Liabilities Description	Beginning Amount	Ending Amount
ABS Qatar LLC	000000000	Foreign Severence Indemnity Fund		54

TY 2013 Itemized Other Liabilities Schedule

Name: American Bureau of Shipping

EIN: 13-4921556

Corporation Name	Corporation EIN	Other Liabilities Description	Beginning Amount	Ending Amount
American Bureau of Shipping (China) Limi	000000000	Deferred Revenue		5,577,341
American Bureau of Shipping (China) Limi	000000000	Deferred Taxes		52,681
American Bureau of Shipping (China) Limi	000000000	Intercompany Payable		23,244,704

TY 2013 Itemized Other Liabilities Schedule

Name: American Bureau of Shipping

EIN: 13-4921556

Corporation Name	Corporation EIN	Other Liabilities Description	Beginning Amount	Ending Amount
ABS Mideast Limited	000000000	Foreign Severence Indemnity Fund		417,406

TY 2013 Other Income Statement

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

Description	Foreign Amount	Amount
Gain on Asset Retirement	16,425	4,941

TY 2013 Other Income Statement

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

Description	Foreign Amount	Amount
Miscellaneous	-2,980	-4,660
Gain on Asset Retirement	1,571	2,457

TY 2013 Other Income Statement

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

Description	Foreign Amount	Amount
Miscellaneous	6,651	2,108

TY 2013 Other Income Statement

Name: American Bureau of Shipping

EIN: 13-4921556

Description	Foreign Amount	Amount
Loss on Asset Retirement	-3,009	-3,995
Minority Income	212,316	281,901
Miscellaneous	-2,783	-3,695

TY 2013 Other Income Statement

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

Description	Foreign Amount	Amount
Loss on Asset Retirement	-1,337,159	-8,479

TY 2013 Other Income Statement

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

Description	Foreign Amount	Amount
Net realized gain from invest funds	27,265,413	27,265,413

TY 2013 Other Income Statement

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

Description	Foreign Amount	Amount
Miscellaneous	-123	-192

TY 2013 Other Income Statement

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

Description	Foreign Amount	Amount
Loss on Asset Retirement	-48,445	-6,246

TY 2013 Other Income Statement

Name: American Bureau of Shipping

EIN: 13-4921556

Description	Foreign Amount	Amount
Loss on Asset Retirement	-66,256	-10,703
Miscellaneous	504	81

TY 2013 Paid-In or Capital Surplus Reconciliation Statement

Name: American Bureau of Shipping

EIN: 13-4921556

Description	Beginning Amount	Ending Amount
APIC	5,173,683	5,173,683
Currency Translation Adjustment	-12,289	-29,858

TY 2013 Paid-In or Capital Surplus Reconciliation Statement

Name: American Bureau of Shipping

EIN: 13-4921556

Description	Beginning Amount	Ending Amount
APIC	22,901	22,901

TY 2013 Paid-In or Capital Surplus Reconciliation Statement

Name: American Bureau of Shipping

EIN: 13-4921556

Description	Beginning Amount	Ending Amount
Paid in Capital	15,015	15,015

TY 2013 Paid-In or Capital Surplus Reconciliation Statement

Name: American Bureau of Shipping

EIN: 13-4921556

Description	Beginning Amount	Ending Amount
Currency Translation Adjustment	-8,459,515	-8,415,968
APIC	209,391	209,391

TY 2013 Paid-In or Capital Surplus Reconciliation Statement

Name: American Bureau of Shipping

EIN: 13-4921556

Description	Beginning Amount	Ending Amount
APIC	2,924,670	2,924,670
Currency Translation Adjustment	-750,353	500,196

TY 2013 Paid-In or Capital Surplus Reconciliation Statement

Name: American Bureau of Shipping

EIN: 13-4921556

Description	Beginning Amount	Ending Amount
Currency Translation Adjustment	-789,708	-895,644

TY 2013 Paid-In or Capital Surplus Reconciliation Statement

Name: American Bureau of Shipping

EIN: 13-4921556

Description	Beginning Amount	Ending Amount
APIC	160	160
Currency Translation Adjustment	-92,423	-250,272

TY 2013 Paid-In or Capital Surplus Reconciliation Statement

Name: American Bureau of Shipping

EIN: 13-4921556

Description	Beginning Amount	Ending Amount
APIC		318,047
Currency Translation Adjustment		-11,396

TY 2013 Paid-In or Capital Surplus Reconciliation Statement

Name: American Bureau of Shipping

EIN: 13-4921556

Description	Beginning Amount	Ending Amount
Currency Translation Adjustment		-159

TY 2013 Paid-In or Capital Surplus Reconciliation Statement

Name: American Bureau of Shipping

EIN: 13-4921556

Description	Beginning Amount	Ending Amount
Currency Translation Adjustment	24,762	118,573

TY 2013 Paid-In or Capital Surplus Reconciliation Statement

Name: American Bureau of Shipping

EIN: 13-4921556

Description	Beginning Amount	Ending Amount
Currency Translation Adjustment	110,780	115,848

TY 2013 Paid-In or Capital Surplus Reconciliation Statement

Name: American Bureau of Shipping

EIN: 13-4921556

Description	Beginning Amount	Ending Amount
Currency Translation Adjustment	579	1,292

TY 2013 Paid-In or Capital Surplus Reconciliation Statement

Name: American Bureau of Shipping

EIN: 13-4921556

Description	Beginning Amount	Ending Amount
Currency Translation Adjustment		-156,040

TY 2013 Paid-In or Capital Surplus Reconciliation Statement

Name: American Bureau of Shipping

EIN: 13-4921556

Description	Beginning Amount	Ending Amount
Currency Translation Adjustment	-15	699

TY 2013 Paid-In or Capital Surplus Reconciliation Statement

Name: American Bureau of Shipping

EIN: 13-4921556

Description	Beginning Amount	Ending Amount
Currency Translation Adjustment	-3,979	-4,230
APIC	-10,000	-10,000

TY 2013 Paid-In or Capital Surplus Reconciliation Statement

Name: American Bureau of Shipping

EIN: 13-4921556

Description	Beginning Amount	Ending Amount
Currency Translation Adjustment	4,387	79,575

TY 2013 Paid-In or Capital Surplus Reconciliation Statement

Name: American Bureau of Shipping

EIN: 13-4921556

Description	Beginning Amount	Ending Amount
APIC	3,500	3,500
Currency Translation Adjustment	627	627

TY 2013 Organization Chart Statement

Name: American Bureau of Shipping

EIN: 13-4921556

Entity Name	Placement Or Position	Percentage Of Ownership	Tax Classification	Country
	American Bureau of Shipping 100%			

TY 2013 Organization Chart Statement

Name: American Bureau of Shipping

EIN: 13-4921556

Entity Name	Placement Or Position	Percentage Of Ownership	Tax Classification	Country
	American Bureau of Shipping 100%			