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Form **990**
 Department of the Treasury
 Internal Revenue Service

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except 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

OMB No 1545-0047
2013
Open to Public Inspection

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

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input checked="" type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization OCEANA INC Doing Business As		D Employer identification number 51-0401308
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite 1350 CONNECTICUT AVENUE NW 5TH FL		E Telephone number (202) 833-3900
	City or town, state or province, country, and ZIP or foreign postal code WASHINGTON, DC 20036		G Gross receipts \$ 53,394,858
	F Name and address of principal officer JAMES F SIMON 1350 CONNECTICUT AVENUE NW 5TH FL WASHINGTON, DC 20036		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions) H(c) Group exemption number
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
J Website: WWW.OCEANA.ORG			
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 2001
M State of legal domicile DC			

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities TO ADVOCATE FOR POLICY CHANGES BY GOVERNMENTS AND CORPORATIONS IN ORDER TO PRESERVE OCEAN LIFE			
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets			
	3 Number of voting members of the governing body (Part VI, line 1a)	3	19	
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	18	
	5 Total number of individuals employed in calendar year 2013 (Part V, line 2a)	5	154	
	6 Total number of volunteers (estimate if necessary)	6	512	
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0		
b Net unrelated business taxable income from Form 990-T, line 34	7b	0		
Revenue			Prior Year	Current Year
	8 Contributions and grants (Part VIII, line 1h)		15,092,380	44,635,808
	9 Program service revenue (Part VIII, line 2g)		0	0
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		3,840	15,140
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		130,762	25,583
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)		15,226,982	44,676,531
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		36,983	92,301
	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)		9,369,832	9,925,700
	16a Professional fundraising fees (Part IX, column (A), line 11e)		320,530	397,012
	b Total fundraising expenses (Part IX, column (D), line 25) <u>2,257,565</u>			
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		7,298,003	7,471,822
18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)		17,025,348	17,886,835	
19 Revenue less expenses Subtract line 18 from line 12		-1,798,366	26,789,696	
Net Assets or Fund Balances			Beginning of Current Year	End of Year
	20 Total assets (Part X, line 16)		21,083,389	47,800,874
	21 Total liabilities (Part X, line 26)		1,847,131	1,776,672
22 Net assets or fund balances Subtract line 21 from line 20		19,236,258	46,024,202	

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	2014-11-18 Date			
	JAMES F SIMON PRESIDENT & GENERAL COUNSEL Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name FRANK H SMITH	Preparer's signature	Date 2014-11-18	Check <input type="checkbox"/> if self-employed	PTIN P00639053
	Firm's name RAFFA PC			Firm's EIN 52-1511275	
	Firm's address 1899 L STREET NW SUITE 900 WASHINGTON, DC 20036			Phone no (202) 822-5000	
May the IRS discuss this return with the preparer shown above? (see instructions) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No					

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission

OCEANA IS AN INTERNATIONAL OCEAN ADVOCACY ORGANIZATION THAT SEEKS TO RESTORE THE RESILIENCE, DIVERSITY AND ABUNDANCE OF MARINE ECOSYSTEMS AND TO ENSURE THAT OUR OCEANS ARE A SIGNIFICANT SOURCE OF WILD-CAUGHT FISH THAT CAN HELP TO FEED THE WORLD

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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code) (Expenses \$ 5,670,671 including grants of \$ 18,299) (Revenue \$ 0)
INTERNATIONAL ACTIVITIES IN 2013, OCEANA INVESTED \$5,670,671 IN INTERNATIONAL PROGRAM SERVICES THE FOLLOWING ARE SOME OF OUR MAIN ACCOMPLISHMENTS IN THESE PROGRAMS CHILE IMPROVED FISHERIES MANAGEMENT - CHILE ESTABLISHES SCIENCE-BASED FISHING QUOTAS AFTER YEARS OF CAMPAIGNING BY OCEANA, THE CHILEAN GOVERNMENT ANNOUNCED IN DECEMBER 2013 THE FIRST SET OF SCIENCE-BACKED QUOTAS FOR ALL COMMERCIAL SPECIES OF FISH, INCLUDING COMMON HAKE, ANCHOVETA, SARDINES, AND JACK MACKEREL THESE QUOTAS ARE A TREMENDOUS STEP TOWARD REFORMING FISHERIES AND ENSURING THAT THE OCEANS REMAIN A PLENTIFUL SOURCE OF FOOD - REQUIRED TRACKING TECHNOLOGY ON BOATS AFTER CAMPAIGNING BY OCEANA, THE CHILEAN GOVERNMENT NOW REQUIRES ALL FISHING BOATS LARGER THAN 15 METERS TO HAVE SATELLITE POSITIONING TECHNOLOGY ONBOARD, ALLOWING THE GOVERNMENT TO MONITOR FISHING VESSELS AND ENFORCE FISHERIES LAWS THAT SAFEGUARD FISHERY ABUNDANCE HABITAT PROTECTION - SCIENTIFIC EXPEDITION TO DESVENTURADAS ISLANDS IN FEBRUARY 2013, OCEANA LED A JOINT SCIENTIFIC EXPEDITION TO DOCUMENT THE AREA'S MARINE ECOSYSTEMS FOR THE FIRST TIME DURING 2013, WE SECURED SUPPORT FOR OUR PROPOSAL FROM THE MAYOR OF JUAN FERNANDEZ AND, WITH HIS SUPPORT, WE PRESENTED THE PROPOSAL TO PRESIDENT BACHELET'S MINISTERS WE ARE ALSO NOW WORKING TO PROTECT THE DESVENTURADAS ISLANDS THROUGH A MARINE RESERVE OF AT LEAST 100,000 SQUARE KILOMETERS, WORKING WITH THE NATIONAL GEOGRAPHIC SOCIETY EUROPE THE EUROPEAN UNION, WHICH CATCHES MORE FISH BY WEIGHT FROM THE WATERS OFF ITS COAST THAN ALL BUT TWO COUNTRIES, PASSED A SERIES OF REFORMS DURING 2013 AS A DIRECT RESULT OF OCEANA'S AND OTHER CONSERVATION ORGANIZATIONS EFFORTS IMPROVED FISHERIES MANAGEMENT - COMPREHENSIVE FISHERY REFORM IN EUROPE IN FEBRUARY 2013, THE EUROPEAN PARLIAMENT VOTED TO REFORM THE COMMON FISHERIES POLICY (CFP), A LAW THAT GOVERNS THE MANAGEMENT OF ALL EUROPEAN FISHERIES MEMBERS OF THE EUROPEAN PARLIAMENT OVERWHELMINGLY VOTED (502-137) IN FAVOR OF A COMPREHENSIVE REFORM POLICY THAT INCLUDES AMENDMENTS - MANY OF WHICH WERE DRAFTED BY OCEANA - REQUIRING MEMBER STATES TO FISH ALL STOCKS AT SUSTAINABLE LEVELS BY 2015 (THUS SETTING A CLEAR TARGET FOR REBUILDING FISH STOCKS) AND TO COMPLY WITH A STRONG EU-WIDE DISCARD BAN AND AN END TO THE PRACTICE OF "DISCARDS," THE PRACTICE OF THROWING DEAD, UNWANTED FISH BACK INTO THE SEA - EU BANS ALL SHARK FINNING AS OF 6 JULY 2013, ALL SHARKS CAUGHT IN EUROPEAN WATERS OR BY EUROPEAN VESSELS WILL HAVE TO BE LANDED WITH THEIR FINS STILL NATURALLY ATTACHED CELEBRATING THE ARRIVAL OF THE LONG-AWAITED, STRICT EU BAN ON SHARK FINNING, OCEANA WELCOMES THE NEW EU REGULATION ENTRY INTO EFFECT IT ENDS NEARLY A DECADE OF BATTLE TO CLOSE SEVERAL ENFORCEMENT LOOPHOLES THAT HAD WEAKENED THE PREVIOUS EU POLICY SINCE THE BEGINNING OF ITS WORK IN EUROPE, OCEANA HAS CAMPAIGNED FOR A STRICT BAN ON SHARK FINNING AS ONE IMPORTANT ASPECT OF IMPROVED SHARK FISHERIES MANAGEMENT IN THE EU - EU MOVES AWAY FROM HARMFUL SUBSIDIES OCEANA HAS BEEN WORKING VIA THE EUROPEAN MARITIME AND FISHERIES FUND (EMFF) TO DECREASE CAPACITY-ENHANCING FISHING SUBSIDIES AND INCREASE BENEFICIAL FISHING SUBSIDIES IN THE EUROPEAN UNION IN OCTOBER 2013, THE EUROPEAN PARLIAMENT VOTED TO REDUCE THE BUDGET FOR HARMFUL SUBSIDIES IN THE EMFF FOR 2014-2020 BY 33 PERCENT HABITAT PROTECTION - PARTIAL TRAWLING BAN IN SPAIN'S BALEARIC ISLANDS IN JULY 2013, THE SPANISH GOVERNMENT PROHIBITED BOTTOM TRAWLING OVER A 413 SQUARE KILOMETER AREA ON THE SEAMOUNTS OF THE MALLORCA CHANNEL AND THE AREA EAST OF CABRERA THIS IS A RESULT OF YEARS OF CAMPAIGNING BY OCEANA AND WILL FINALLY END THE ILLEGAL AND DESTRUCTIVE FISHING ACTIVITIES THAT HAVE PLAGUED THESE AREAS FOR YEARS - PORTUGUESE GOVERNMENT PROTECTS GORRINGE BANK IN NORTHEAST ATLANTIC IN JANUARY 2013, THE PORTUGUESE GOVERNMENT DECLARED A 12,000 SQUARE KILOMETER AREA, KNOWN AS GORRINGE BANK, AS AN MPA TO BE INCLUDED IN THE NATURA 2000 NETWORK (THE OFFICIAL NETWORK OF EUROPEAN MPAS REGULATED BY THE EUROPEAN COMMISSION) OCEANA HAS BEEN DOCUMENTING THIS INCREDIBLY RICH AREA SINCE 2005 AND PROVIDED THE GOVERNMENT WITH THE DATA NEEDED TO DEVELOP THEIR MPA PROPOSAL - MEDITERRANEAN DEEP-SEA CORALS PROTECTED IN DECEMBER 2013, MEDITERRANEAN COUNTRIES AND THE EU DECIDED TO PROTECT 11 SPECIES OF DEEP-SEA CORALS AT THE 18TH COP TO THE BARCELONA CONVENTION THEY ALSO DECIDED TO IMPLEMENT THE ACTION PLAN ON DARK HABITATS, A SCIENTIFIC DOCUMENT DRAFTED IN PART BY OCEANA, WHICH WILL ENABLE THE CREATION OF MARINE PROTECTED AREAS IN DEEP-SEA HABITATS LIKE SEAMOUNTS, SUBMARINE CANYONS, AND CAVES MANY OF THESE DEEP-SEA HABITATS ARE UNPROTECTED, DESPITE BEING EXTREMELY VULNERABLE TO HUMAN ACTIVITIES LIKE POLLUTION, OVERFISHING, AND CLIMATE CHANGE OCEANA EUROPE RELATED ARTICLES AND PUBLICATIONS - OCEANA FISHING OPPORTUNITIES RECOMMENDATIONS FOR 2014 NORTH EAST ATLANTIC STOCKS (DECEMBER 2013) THIS DOCUMENT OUTLINES OCEANA'S RECOMMENDATIONS FOR FISH STOCKS IN THE NORTH EAST ATLANTIC, INCLUDING PROPOSED TOTAL ALLOWABLE CATCH (TAC) LEVELS THAT ARE IN LINE WITH SCIENTIFIC ADVICE - NATIONAL PRIORITIES FOR HELCOM COUNTRIES (OCTOBER 2013) THIS REPORT UPDATES OCEANA'S PREVIOUS RECOMMENDATIONS FOR THE BALTIC, INCLUDING IDENTIFYING 12 AREAS IN THE BALTIC SEA AND KATTEGAT THAT MERIT PROTECTION AS MPAS - EUROPEAN FISHERIES SUBSIDIES (AUGUST 2013) THIS PAPER PRESENTS THE RESULTS OF A SIX MONTHS STUDY INTO STATE AID, THE HIDDEN SUBSIDIES ALLOCATED BY MEMBER STATES TO THEIR FLEETS - MEDITERRANEAN DEEP SEA CORALS THIS REPORT OUTLINES THE STATUS AND IMPORTANCE OF DEEP SEA CORALS IN THE MEDITERRANEAN, INCLUDING A PLAN FOR THEIR PROTECTION UNDER THE BARCELONA CONVENTION - OCEANA'S POSITION FOR OSPAR ICG-RECS THIS REPORT OUTLINES THE NEED FOR OSPAR CONTRACTING PARTIES TO ADOPT THE PROPOSED RECOMMENDATIONS AT ICG-RECS IN ORDER TO ENHANCE THE STATUS OF SPECIES AND HABITATS IN THE NORTHEAST ATLANTIC REGION BELIZE - OFFSHORE DRILLING HALTED IN BELIZE IN APRIL, 2013, BELIZE'S SUPREME COURT DECLARED OFFSHORE DRILLING CONTRACTS ISSUED BY THE GOVERNMENT OF BELIZE NULL AND VOID, EFFECTIVELY ENDING THE GOVERNMENT'S IMMEDIATE EFFORT TO ALLOW OFFSHORE OIL DRILLING IN THE MESOAMERICAN REEF, THE SECOND LARGEST BARRIER REEF IN THE WORLD OCEANA HAS CAMPAIGNED AGAINST OFFSHORE DRILLING IN BELIZE FOR MORE THAN TWO YEARS

4b (Code) (Expenses \$ 4,350,535 including grants of \$ 74,002) (Revenue \$ 0)
NORTH AMERICAN OCEANS IN 2013, OCEANA INVESTED \$4,350,535 IN PROGRAM SERVICES FOR THE UNITED STATES OCEANS IN THE UNITED STATES, FOURTH ON THE LIST BY THE SIZE OF THE CATCH FROM ITS OCEAN, OVERFISHING HAS LARGELY ENDED ESSENTIAL CHANGES ARE STILL REQUIRED IN THE MANAGEMENT OF BYCATCH - THE UNINTENDED KILLING OF NON-TARGET SPECIES - BUT THE AMERICANS ARE MOVING TO ELIMINATE THE ONGOING DEPLETION OF COMMERCIAL MARINE SPECIES ONCE AND FOR ALL IMPROVED FISHERIES MANAGEMENT - U S PACIFIC SARDINE CATCH LEVELS DECREASED AFTER CAMPAIGNING BY OCEANA AND OUR ALLIES, THE PACIFIC FISHERY MANAGEMENT COUNCIL VOTED IN NOVEMBER 2013 TO REDUCE THE 2014 SARDINE CATCH LEVELS BY 33 PERCENT TO HELP HALT DRAMATIC DECLINES IN THIS IMPORTANT SPECIES SINCE 2007, THE PACIFIC SARDINE POPULATION HAS FALLEN BY ALMOST 979,000 TONS AND IS AT ITS LOWEST BIOMASS IN TWO DECADES, ACCORDING TO A POPULATION ASSESSMENT RELEASED BY THE NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION - LIMITS SET CHINOOK SALMON BYCATCH IN JUNE 2013, NEW U S RULES REQUIRE THE GULF OF ALASKA BOTTOM TRAWLERS TARGETING ROCKFISH, COD, AND FLATFISH TO STOP FISHING FOR THE SEASON IF THEY CATCH MORE THAN 7,500 CHINOOK SALMON AS BYCATCH THE NEW RULE, A RESULT OF CAMPAIGNING BY OCEANA AND OUR ALLIES, ALSO REQUIRES THAT ALL CHINOOK SALMON BE DELIVERED TO A PROCESSING FACILITY, WHERE OBSERVERS WILL COUNT THE NUMBER OF SALMON AND COLLECT SCIENTIFIC DATA - NEW YORK ENDS SHARK FIN TRADE WITH GOVERNOR ANDREW CUOMO'S SIGNATURE ON 26 JULY 2013 NEW YORK BECAME THE EIGHTH STATE TO BAN THE SHARK FIN TRADE IN THE UNITED STATES SHARK FINNING IS A BRUTAL PRACTICE FISHERMEN HAUL LIVE SHARKS ONTO BOATS WHERE THEIR FINS ARE SLICED OFF, AND THE SHARKS ARE THEN THROWN BACK INTO THE WATER, ALIVE, TO DROWN OR BLEED TO DEATH WITH HIS SIGNATURE, GOVERNOR CUOMO CLOSES A MAJOR MARKET FOR SHARK FINS, BOTH AS CONSUMERS AND AS A TRADING HUB NEW YORK CITY HAS BEEN ONE OF THE LARGEST MARKETS FOR FINS OUTSIDE OF ASIA, AND IS THE LARGEST PORT-OF-ENTRY ON THE EAST COAST TOGETHER WITH ILLINOIS, CALIFORNIA, HAWAII, OREGON, WASHINGTON, DELAWARE, AND MARYLAND, NEW YORK HAS EFFECTIVELY CLOSED THE MAJORITY OF THE U S MARKET FOR SHARK FIN SOUP ENDANGERED SPERM WHALES PROTECTED FROM SWORDFISH DRIFT GILLNET FISHERY IN JULY 2013, THE NATIONAL MARINE FISHERIES SERVICE TOOK A MAJOR STEP TOWARD PROTECTING SPERM WHALES BY DECLINING TO ISSUE A REQUIRED MARINE MAMMAL TAKE PERMIT FOR CALIFORNIA'S SWORDFISH DRIFT GILLNET FISHERY THE GOVERNMENT ISSUED A DRAFT PERMIT FOR THE FISHERY TO KILL AND SERIOUSLY INJURE ENDANGERED SPERM, FIN, AND HUMPBACK WHALES MORE THAN 13,000 COMMENTS WERE SUBMITTED IN OPPOSITION TO THE PERMIT, PROMPTING THE NMFS TO REVERSE COURSE THIS FISHERY CATCHES AND DISCARDS MORE THAN 100 PROTECTED WHALES, DOLPHINS, SEALS, AND SEA LIONS ON AVERAGE EACH YEAR, AS WELL AS THOUSANDS OF SHARKS AND OTHER NON-TARGET FISH - WASHINGTON STATE SIGNS SEAFOOD FRAUD BILL ON 20 MAY 2013, WASHINGTON STATE GOVERNOR JAY INSLEE SIGNED INTO LAW HOUSE BILL 1200, WHICH TACKLES SEAFOOD FRAUD IN THE STATE OCEANA'S RECENT SEAFOOD FRAUD TESTING FOUND THAT 18 PERCENT OF FISH SAMPLED AND SOLD IN SEATTLE WERE MISLABELED MORE THAN 90 PERCENT OF THE SEAFOOD CONSUMED IN THE U S IS IMPORTED, BUT LESS THAN 1 PERCENT OF IT IS EVER INSPECTED BY THE GOVERNMENT SPECIFICALLY FOR FRAUD WASHINGTON'S NEW BILL WILL COMBAT SEAFOOD FRAUD BY REQUIRING THAT FISH AND SHELLFISH BE LABELED BY THEIR COMMON NAMES, ESPECIALLY CRACKING DOWN ON MISLABELING SPECIES OF HALIBUT AND SALMON CLEAN OCEAN ENERGY - MARYLAND LEGISLATION PROMOTES OFFSHORE WIND MARYLAND JUMPSTARTED ITS OFFSHORE WIND INDUSTRY BY PASSING THE MARYLAND OFFSHORE WIND ENERGY ACT OF 2013, WHICH WILL HELP SPUR THE DEVELOPMENT OF AT LEAST 200 MEGAWATTS OF OFFSHORE WIND ENERGY OFF MARYLAND'S COAST - SEISMIC AIRGUN USE PREVENTED ON THE ATLANTIC COAST IN AUGUST 2013, THE U S DEPARTMENT OF THE INTERIOR POSTPONED A DECISION ON WHETHER TO ALLOW SEISMIC AIRGUN USE IN 300,000 SQUARE MILES OF OCEAN OFF THE ATLANTIC COAST THIS IS THE THIRD TIME OCEANA HAS SUCCESSFULLY HELPED DELAY THE DECISION THE GOVERNMENT'S ESTIMATES PREDICT THAT SEISMIC TESTING WOULD DISRUPT CRITICAL BEHAVIORS LIKE FEEDING, CALVING, AND BREEDING FOR MANY MARINE CREATURES, INCLUDING DOLPHINS, WHALES, AND LOGGERHEAD SEA TURTLES AT LEAST 138,500 DOLPHINS AND WHALES WILL BE INJURED, OR POSSIBLY KILLED, IF AIRGUNS ARE ALLOWED IN THE MID-ATLANTIC COASTAL FISHERIES IN SEVEN STATES WOULD ALSO BE IMPACTED, AS AIRGUNS CAN LOWER CATCH RATES BETWEEN 40 AND 80 PERCENT OCEANA PUBLICATIONS - END THE WALLS OF DEATH REPLACE DEVASTATING DRIFT GILLNETS OFF CALIFORNIA WITH CLEANER FISHING GEAR THIS REPORT EXAMINES THE HARMFUL IMPACTS OF DRIFT GILLNETS ON CALIFORNIA MARINE LIFE, WHICH ENTANGLE AND KILL LARGE OPEN OCEAN SPECIES, INCLUDING WHALES, DOLPHINS, SEALS, SEA TURTLES, SHARKS AND OTHER FISH - A DEAF WHALE IS A DEAD WHALE THIS REPORT ANALYZES THE HARMFUL EFFECTS THAT SEISMIC AIRGUNS WOULD HAVE ON MARINE LIFE OFF THE U S ATLANTIC COAST, INCLUDING THE INJURING OF 138,500 WHALES AND DOLPHINS, ACCORDING TO GOVERNMENT ESTIMATES - A CRITICAL ANALYSIS OF THE FEDERAL STATUS REVIEW OF THE NORTHEASTERN PACIFIC POPULATION OF GREAT WHITE SHARKS UNDER THE ENDANGERED SPECIES ACT PREPARED WITH PARTNERS AT THE CENTER FOR BIOLOGICAL DIVERSITY, THIS DOCUMENT PROVIDES A CRITIQUE OF THE FEDERAL STATUS REVIEW REPORT FOR THE NORTHEASTERN PACIFIC POPULATION OF WHITE SHARKS - OCEANA STUDY REVEALS SEAFOOD FRAUD NATIONWIDE THIS REPORT DETAILS THE RESULT OF OCEANA'S SEAFOOD FRAUD TESTING, WHERE OCEANA COLLECTED AND DNA TESTED MORE THAN 1,200 SEAFOOD SAMPLES IN 21 STATES - SEAFOOD STICKER SHOCK WHY YOU MAY BE PAYING TOO MUCH FOR YOUR FISH FOLLOWING OCEANA'S SEAFOOD FRAUD DNA TESTING, THIS REPORT EXAMINES HOW SEAFOOD MISLABELING SHORT-CHANGE CONSUMERS AND CALLS FOR INCREASED TRACEABILITY IN THE SUPPLY CHAIN - IMPORTANT ECOLOGICAL AREAS SEAFLOOR HABITAT EXPEDITION OFF THE SOUTHERN OREGON COAST THIS REPORT IS THE RESULT OF OCEANA'S 2011 RESEARCH EXPEDITION IN THE PACIFIC OCEAN OFF SOUTHERN OREGON, WHICH DOCUMENTED SEAFLOOR HABITATS TO HELP INFORM THE LONG-TERM CONSERVATION OF IMPORTANT ECOLOGICAL AREAS

4c (Code) (Expenses \$ 1,682,919 including grants of \$ 0) (Revenue \$ 0)
COMMUNICATIONS IN 2013, OCEANA INVESTED \$1,682,919 IN COMMUNICATIONS SERVICES THE FOLLOWING ARE SOME OF OUR MAIN ACCOMPLISHMENTS IN COMMUNICATIONS IN 2013, OCEANA GREW TO MORE THAN 600,000 SUPPORTERS WORLDWIDE OCEANA'S ACTIVISTS CONTRIBUTED SIGNIFICANTLY TO OUR MANY CAMPAIGNS THROUGHOUT THE YEAR, BY WRITING TO THEIR LEGISLATORS, CALLING ON CONGRESS, AND ATTENDING OFFLINE EVENTS ON BEHALF OF OUR CAMPAIGNS IN ONE EXAMPLE, MORE THAN 100,000 PEOPLE TOOK ACTION TO PROTECT ATLANTIC WHALES AND DOLPHINS FROM HARMFUL SEISMIC AIRGUNS OCEANA ALSO GREW ITS PRESENCE ON THE SOCIAL MEDIA PLATFORMS FACEBOOK AND TWITTER, CLIMBING TO NEARLY 110,000 SUPPORTERS ON FACEBOOK AND MORE THAN 104,000 FOLLOWERS ON TWITTER IN 2013, OCEANA WAS WIDELY FEATURED IN THE MEDIA WITH THOUSANDS OF PRESS HITS, FROM HIGH-PROFILE TELEVISION APPEARANCES TO RECOGNITION IN PROMINENT NEWSPAPERS AND WEBSITES THANKS TO THE GENEROUS SUPPORT FROM MEDIA OUTLETS LIKE OUTSIDE TELEVISION, CNN INTERNATIONAL, HULU, NETWORK, FOOD NETWORK, FORBES MAGAZINE, AND MANY OTHERS, OCEANA WAS ABLE TO SHARE ITS MESSAGE WITH MILLIONS OF PEOPLE AROUND THE COUNTRY IN HIGH PROFILE MAGAZINES, ON RADIO AND NATIONAL TV THESE ARE HIGHLIGHTED BELOW - EXTENSIVE COVERAGE OF "THE PERFECT PROTEIN", BY OCEANA CEO ANDREW SHARPLESS AND RAZANNAH EVANS ON NATIONAL TELEVISION AND RADIO, FEATURES IN THE GUARDIAN, SCIENTIFIC AMERICAN, COAST MAGAZINE, NATIONAL GEOGRAPHIC, AND MEN'S JOURNAL, AMONG OTHERS - THE PROMOTION OF PUBLIC SERVICE ANNOUNCEMENTS (PSAs) ABOUT ITS WORK, WHICH GENERATED MORE THAN \$2.5 MILLION IN DONATED ADVERTISING VALUE - OCEANA'S STOP SEAFOOD FRAUD CAMPAIGN RECEIVED CONTINUING COVERAGE, FOLLOWING THE RELEASE OF NATIONAL FISH TESTING RESULTS IN FEBRUARY, WHICH WERE FEATURED IN FRONT PAGE STORIES OF TODAY, CHICAGO TRIBUNE, THE DENVER POST AND SAN FRANCISCO CHRONICLE AS WELL AS STORIES BY THE NEW YORK TIMES, THE WASHINGTON POST, THE BOSTON GLOBE AND THE OREGONIAN AND IN TELEVISION SEGMENTS WITH CNN, LOS ANGELES TIMES, CBS NEWS, FOX NEWS, "THE DAILY SHOW WITH JON STEWART," "REAL TIME WITH BILL MAHER" AND "NBC NIGHTLY NEWS WITH BRIAN WILLIAMS" - OCEANA'S CAMPAIGN TO PREVENT SEISMIC AIRGUN USE IN THE ATLANTIC OCEAN ALSO RECEIVED EXTENSIVE COVERAGE, INCLUDING AN ARTICLE IN THE WASHINGTON POST - OCEANA'S CRITICISM OF SHELL OIL'S RISKY ATTEMPTS AT ARCTIC DRILLING PUT OCEANA AT THE FOREFRONT OF MEDIA COVERAGE, INCLUDING STORIES BY THE WALL STREET JOURNAL, THE NEW YORK TIMES, LOS ANGELES TIMES, THE WASHINGTON POST, HOUSTON CHRONICLE, SAN FRANCISCO CHRONICLE, ANCHORAGE DAILY NEWS, BLOOMBERG, THOMSON REUTERS AND THE ASSOCIATED PRESS - OCEANA'S CAMPAIGN TO END WASTEFUL SUBSIDIES FOR THE EU'S OVERSIZED AND UNSUSTAINABLE FISHING FLEET ATTRACTED MEDIA ATTENTION AROUND THE WORLD, INCLUDING IN THE NEW YORK TIMES AND SCIENCE MAGAZINE, AS WELL AS IN WIRE STORIES, INCLUDING AFP AND EUROPAPRESS, AND RADIO STORIES, INCLUDING RADIO FRANCE INTERNATIONAL - OCEANA'S WORK TO PROTECT THE OCEAN IN AND AROUND THE BALEARIC ISLANDS, OFF OF THE CABRERA SEAMOUNT, AND ELSEWHERE IN THE EU WAS HIGHLIGHTED IN DOZENS OF MEDIA OUTLETS, INCLUDING EL PAIS AND EL MUNDO, AS WELL AS INTERVIEWS ON RADIO FRANCE INTERNATIONAL AND CANAL SUR - OCEANA WAS FEATURED IN THE MEDIA FOR ITS 2013 BALTIC SEA EXPEDITION TELEVISION FEATURES Aired IN SWEDEN, DENMARK, FINLAND, AND POLAND - OCEANA'S OPPOSITION TO OFFSHORE OIL DRILLING IN BELIZE RECEIVED COVERAGE IN THE BELIZE TIMES, CHANNEL 7 BELIZE, CHANNEL 5 BELIZE, PLUS TV, CTV3 AND PG TV OCEANA'S LEGAL VICTORY WAS ALSO COVERED BY RADIO STATIONS SUCH AS KREM FM, LOVE FM, WAVE RADIO, VIBES RADIO, MOOD FM AND REEF RADIO - CHILEAN NATIONAL NEWSPAPERS COVERED THE DESVENTURADAS EXPEDITION WITH NATIONAL GEOGRAPHIC, INCLUDING MERCURIO, LA SEGUNDA, AND LA TERCERA, AS WELL AS THE NATIONAL TELEVISION STATION TVN - OCEANA'S CAMPAIGN TO STOP HEAVILY POLLUTING COPPER REFINERIES AND COAL-FIRED POWER PLANTS IN THE NATION'S SO-CALLED COASTAL "SACRIFICE ZONES" ALSO RECEIVED IMPORTANT COVERAGE IN REGIONAL, NATIONAL AND INTERNATIONAL MEDIA, INCLUDING CHILEVISION AND UCV TELEVISION STATION, AND MANY MAJOR ONLINE MEDIA AND RADIO OUTLETS SUCH AS EL MOSTRADOR, TERRA, RADIO COOPERATIVA, AND RADIO BIO-BIO

























(Code) (Expenses \$ 849,700 including grants of \$) (Revenue \$)
LAW

(Code) (Expenses \$ 570,228 including grants of \$) (Revenue \$)
MARINE SCIENCE


















4d Other program services (Describe in Schedule O)
(Expenses \$ 1,419,928 including grants of \$) (Revenue \$)

4e Total program service expenses 13,124,053

Part IV Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> 	Yes	
2	Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)? 	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i> 		No
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i> 	Yes	
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i> 		No
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> 		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> 		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> 		No
9	Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> 		No
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> 		No
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i> 	Yes	
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i> 		No
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i> 		No
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i> 		No
e	Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> 	Yes	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i> 	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> 		No
b	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i> 	Yes	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	Yes	
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i> 	Yes	
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i> 		No
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i> 	Yes	
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I (see instructions)</i> 	Yes	
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> 	Yes	
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> 		No
20a	Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		No
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
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? <i>If "Yes," complete Schedule I, Parts I and II</i> 	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? <i>If "Yes," complete Schedule I, Parts I and III</i> 	22		No
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> 	23	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> 	25a		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> 	25b		No
26	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? <i>If so, complete Schedule L, Part II</i> 	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> 	27		No
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> 	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> 	28b	Yes	
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i> 	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> 	29	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> 	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> 	33		No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> 	34	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	Yes	
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> 	35b	Yes	
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> 	36		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> 	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	38	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response 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	69		
b Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	0		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		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	154		
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)		Yes	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?			No
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O			
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)?		Yes	
b If "Yes," enter the name of the foreign country BE, BH, CI, SP, UK, DA 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?			No
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			No
c If "Yes," to line 5a or 5b, did the organization file Form 8886-T?			
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?			No
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		Yes	
b If "Yes," did the organization notify the donor of the value of the goods or services provided?		Yes	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			No
d If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			No
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			No
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			
8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?			
9 Sponsoring organizations maintaining donor advised funds.			
a Did the organization make any taxable distributions under section 4966?			
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?			
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			
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?			No
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O			

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

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

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

Section C. Disclosure

17	List the States with which a copy of this Form 990 is required to be filed	AK, AL, AR, AZ, CA, CO, CT, DE, FL, GA, HI, IA, ID, IL, IN, KS, KY, LA, MA, MD, ME, MI, MN, MO, MS, MT, NC, ND, NE, NH, NJ, NM, NV, NY, OH, OK, OR, PA, RI, SC, SD, TN, TX, UT, VA, VT, WA, WI, WV, WY
18	Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. <input checked="" type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request <input checked="" type="checkbox"/> Other (explain in Schedule O)	
19	Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year	
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organization JAMES F SIMON 1350 CONNECTICUT AVE NW 5TH FLOOR WASHINGTON, DC 20036 (202) 833-3900	

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

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

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

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

• List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation Enter -0- in columns (D), (E), and (F) if no compensation was paid

• List all of the organization's **current** key employees, if any See instructions for definition of "key employee "

• List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations

• List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations

• List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) DR KRISTIAN PARKER CHAIR	8 00 1 00	X		X				0	0	0
(2) JAMES SANDLER VICE-CHAIR	3 00 1 00	X		X				0	0	0
(3) SIMON SIDAMON-ERISTOFF SECRETARY	3 00 1 00	X		X				0	0	0
(4) VALARIE VAN CLEAVE TREASURER	6 00 1 00	X		X				0	0	0
(5) KEITH ADDIS PRESIDENT	6 00 1 00	X		X				0	0	0
(6) HERBERT M BEDOLFE III DIRECTOR	3 00 1 00	X						0	0	0
(7) TED DANSON DIRECTOR	2 00 1 00	X						0	0	0
(8) SYDNEY DAVIS DIRECTOR	2 00 1 00	X						0	0	0
(9) CESAR GAVIRIA DIRECTOR	2 00 1 00	X						0	0	0
(10) MARIA EUGENIA GIRON DIRECTOR	2 00 1 00	X						0	0	0
(11) LOIC GOUZER DIRECTOR	2 00 1 00	X						0	0	0
(12) STEPHEN P MCALLISTER DIRECTOR	2 00 1 00	X						0	0	0
(13) MICHAEL NORTHROP DIRECTOR	2 00 1 00	X						0	0	0
(14) DR DANIEL PAULY DIRECTOR	2 00 1 00	X						0	0	0
(15) SUSAN ROCKEFELLER DIRECTOR	7 00 1 00	X						0	0	0
(16) HEATHER STEVENS DIRECTOR	2 00 1 00	X						0	0	0
(17) DIANA THOMSON DIRECTOR	2 00 1 00	X						0	0	0

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(18) ROGIER VAN VLIET DIRECTOR	2 00 1 00	X						0	0	0
(19) SAM WATERSTON DIRECTOR	2 00 1 00	X						0	0	0
(20) ANDREW F SHARPLESS CHIEF EXECUTIVE OFFICER	40 00 1 00			X				267,180	0	30,619
(21) JAMES F SIMON PRESIDENT & GENERAL COUNSEL	40 00 1 00			X				214,381	0	28,692
(22) XAVIER PASTOR SVP, EUROPE	40 00				X			222,703	0	0
(23) MICHAEL F HIRSHFIELD CHIEF SCIENTIST & STRATEGIC OFFICER	40 00				X			193,900	0	11,784
(24) BETTINA ALONSO VP, GLOBAL DEVELOPMENT	40 00				X			167,873	0	24,104
(25) MATTHEW M LITTLEJOHN SVP, STRATEGIC MKTG & COMMUNICATIONS	40 00					X		162,519	0	23,668
(26) JACQUELINE SAVITZ VP, UNITED STATES	40 00					X		139,500	0	22,113
(27) SUSAN MURRAY DEPUTY VP, PACIFIC	40 00					X		133,901	0	19,269
(28) ALEX MUNOZ VP, ANDEAN & CARIBBEAN REGION	40 00					X		120,000	0	0
(29) ERIC BILSKY ASSIS GEN COUNSEL & SR LITIGATOR	40 00					X		117,183	0	21,334
1b Sub-Total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								1,739,140	0	181,583

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 **14**

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

Part VIII Statement of Revenue

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

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns 1a	54,681				
	b	Membership dues 1b					
	c	Fundraising events 1c	2,476,526				
	d	Related organizations 1d					
	e	Government grants (contributions) 1e	226,381				
	f	All other contributions, gifts, grants, and similar amounts not included above 1f	41,878,220				
	g	Noncash contributions included in lines 1a-1f \$	158,043				
	h	Total. Add lines 1a-1f		44,635,808			
Program Service Revenue	2a	_____ Business Code _____					
	b	_____					
	c	_____					
	d	_____					
	e	_____					
	f	All other program service revenue					
	g	Total. Add lines 2a-2f					
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		6,891		6,891	
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties		112,545		112,545	
	6a	Gross rents	(i) Real				
			(ii) Personal				
			b Less rental expenses				
			c Rental income or (loss)				
	d	Net rental income or (loss)					
	7a	Gross amount from sales of assets other than inventory	(i) Securities	8,222,285			
			(ii) Other				
			b Less cost or other basis and sales expenses	8,214,036			
			c Gain or (loss)	8,249			
	d	Net gain or (loss)		8,249		8,249	
	8a	Gross income from fundraising events (not including \$ 2,476,526 of contributions reported on line 1c) See Part IV, line 18	a	278,262			
			b Less direct expenses b	504,291			
c Net income or (loss) from fundraising events				-226,029		-226,029	
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	FOREIGN CURRENCY GAIN	900099	86,821		86,821		
b	SUBLEASE INCOME	900099	48,950		48,950		
c	MISCELLANEOUS INCOME	900099	3,296		3,296		
d	All other revenue						
e	Total. Add lines 11a-11d		139,067				
12	Total revenue. See Instructions		44,676,531	0	0	40,723	

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	74,002	74,002		
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	18,299	18,299		
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	1,161,236	853,373	139,469	168,394
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	7,034,269	5,533,123	813,781	687,365
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	165,538	116,963	26,809	21,766
9	Other employee benefits	711,140	523,926	103,593	83,621
10	Payroll taxes	853,517	722,898	69,117	61,502
11	Fees for services (non-employees)				
a	Management				
b	Legal	201,297	200,547	750	
c	Accounting	80,833	38,876	41,957	
d	Lobbying	24,325	24,325		
e	Professional fundraising services. See Part IV, line 17	397,012			397,012
f	Investment management fees	110,058	57,986	18,201	33,871
g	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	1,352,516	973,618	338,684	40,214
12	Advertising and promotion	114,024	112,764	1,050	210
13	Office expenses	930,100	652,237	156,896	120,967
14	Information technology	93,223	77,013	16,210	
15	Royalties				
16	Occupancy	1,594,443	1,211,242	260,199	123,002
17	Travel	1,237,627	934,563	114,863	188,201
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	403,454	120,184	99,766	183,504
20	Interest	437	437		
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	385,821	168,597	205,554	11,670
23	Insurance	204,103	154,765	29,509	19,829
24	Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a	EQUIPMENT RENTAL	241,928	241,928		
b	DUES AND SUBSCRIPTIONS	176,034	97,474	61,806	16,754
c	RECRUITMENT	100,173	98,332	866	975
d	AUDIO AND VISUAL	96,371	62,369	0	34,002
e	All other expenses	125,055	54,212	6,137	64,706
25	Total functional expenses. Add lines 1 through 24e	17,886,835	13,124,053	2,505,217	2,257,565
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A)		(B)	
		Beginning of year		End of year	
Assets	1 Cash-non-interest-bearing	6,648,746	1	10,037,504	
	2 Savings and temporary cash investments	5,211,997	2	5,349,502	
	3 Pledges and grants receivable, net	6,841,725	3	30,351,430	
	4 Accounts receivable, net	6,559	4	18,898	
	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	3,044	8	2,327	
	9 Prepaid expenses and deferred charges	258,168	9	320,752	
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	6,117,312			
	b Less accumulated depreciation	4,779,441	10c	1,337,871	
	11 Investments—publicly traded securities	422,138	11	163,930	
	12 Investments—other securities See Part IV, line 11		12		
	13 Investments—program-related See Part IV, line 11		13		
	14 Intangible assets		14		
	15 Other assets See Part IV, line 11	164,931	15	218,660	
16 Total assets. Add lines 1 through 15 (must equal line 34)	21,083,389	16	47,800,874		
Liabilities	17 Accounts payable and accrued expenses	1,071,663	17	1,083,635	
	18 Grants payable		18		
	19 Deferred revenue		19		
	20 Tax-exempt bond liabilities		20		
	21 Escrow or custodial account liability Complete Part IV of Schedule D		21		
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		22		
	23 Secured mortgages and notes payable to unrelated third parties	0	23	10,572	
	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	775,468	25	682,465	
	26 Total liabilities. Add lines 17 through 25	1,847,131	26	1,776,672	
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27 Unrestricted net assets	10,960,794	27	11,201,382	
	28 Temporarily restricted net assets	8,275,464	28	34,822,820	
	29 Permanently restricted net assets		29		
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.				
	30 Capital stock or trust principal, or current funds		30		
	31 Paid-in or capital surplus, or land, building or equipment fund		31		
	32 Retained earnings, endowment, accumulated income, or other funds		32		
33 Total net assets or fund balances	19,236,258	33	46,024,202		
34 Total liabilities and net assets/fund balances	21,083,389	34	47,800,874		

Part XI Reconciliation of Net Assets

Check 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	44,676,531
2	Total expenses (must equal Part IX, column (A), line 25)	2	17,886,835
3	Revenue less expenses Subtract line 2 from line 1	3	26,789,696
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	19,236,258
5	Net unrealized gains (losses) on investments	5	-1,752
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	46,024,202

Part XII Financial Statements and Reporting

Check 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		No
2b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
2c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	Yes	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		No
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

SCHEDULE A
(Form 990 or 990EZ)

Public Charity Status and Public Support

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

▶ **Attach to Form 990 or Form 990-EZ.** ▶ **See separate instructions.**
▶ **Information about Schedule A (Form 990 or 990-EZ) 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
OCEANA INC

Employer identification number
51-0401308

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

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

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

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	13,146,794	22,331,482	19,665,430	15,092,380	44,635,808	114,871,894
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	13,146,794	22,331,482	19,665,430	15,092,380	44,635,808	114,871,894
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						47,951,252
6 Public support. Subtract line 5 from line 4						66,920,642

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4	13,146,794	22,331,482	19,665,430	15,092,380	44,635,808	114,871,894
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	141,606	191,186	132,749	101,303	168,386	735,230
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	9,182	6,185	1,927	4,668	3,296	25,258
11 Total support (Add lines 7 through 10)						115,632,382
12 Gross receipts from related activities, etc. (see instructions)					12	806,576
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))	14	57.870%
15 Public support percentage for 2012 Schedule A, Part II, line 14	15	64.360%
16a 33 1/3% support test—2013. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input checked="" type="checkbox"/>		
b 33 1/3% support test—2012. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2013. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2012. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15	
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	17	
18 Investment income percentage from 2012 Schedule A, Part III, line 17	18	

- 19a 33 1/3% support tests—2013.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization
- b 33 1/3% support tests—2012.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Return Reference	Explanation
SCHEDULE A, PART II, LINE 10, EXPLANATION OF OTHER INCOME	MISCELLANEOUS INCOME - 2009 AMOUNT \$ 9,182 2010 AMOUNT \$ 6,185 2011 AMOUNT \$ 1,927 2012 AMOUNT \$ 4,668 2013 AMOUNT \$ 3,296

SCHEDULE C (Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

OMB No 1545-0047

2013

Open to Public Inspection

For Organizations Exempt From Income Tax Under section 501(c) and section 527
Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.
See separate instructions. Information about Schedule C (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Department of the Treasury Internal Revenue Service

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

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

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

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

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

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

Name of the organization OCEANA INC Employer identification number 51-0401308

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

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV
2 Political expenditures
3 Volunteer hours

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

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

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

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

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

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

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

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a	Total lobbying expenditures to influence public opinion (grass roots lobbying)	22,720													
b	Total lobbying expenditures to influence a legislative body (direct lobbying)	159,054													
c	Total lobbying expenditures (add lines 1a and 1b)	181,774													
d	Other exempt purpose expenditures	17,308,049													
e	Total exempt purpose expenditures (add lines 1c and 1d)	17,489,823													
f	Lobbying nontaxable amount. Enter the amount from the following table in both columns	1,000,000													
<table border="1" style="width: 100%;"> <thead> <tr> <th style="text-align: left;">If the amount on line 1e, column (a) or (b) is:</th> <th style="text-align: left;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	Over \$17,000,000	\$1,000,000		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000														
Over \$17,000,000	\$1,000,000														
g	Grassroots nontaxable amount (enter 25% of line 1f)	250,000													
h	Subtract line 1g from line 1a. If zero or less, enter -0-	0													
i	Subtract line 1f from line 1c. If zero or less, enter -0-	0													
j	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?	<input type="checkbox"/> Yes <input type="checkbox"/> No													

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

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) Total
2a Lobbying nontaxable amount	1,000,000	1,000,000	985,241	1,000,000	3,985,241
b Lobbying ceiling amount (150% of line 2a, column(e))					5,977,862
c Total lobbying expenditures	196,112	188,986	184,708	181,774	751,580
d Grassroots nontaxable amount	250,000	250,000	246,310	250,000	996,310
e Grassroots ceiling amount (150% of line 2d, column (e))					1,494,465
f Grassroots lobbying expenditures	103,758	114,758	70,575	22,720	311,811

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

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

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

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

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

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

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

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, Part II-A (affiliated group list), Part II-A, line 2, and Part II-B, line 1 Also, complete this part for any additional information

Return Reference	Explanation

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No 1545-0047

2013

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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.

Name of the organization OCEANA INC

Employer identification number

51-0401308

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

Table with 3 columns: Question number, (a) Donor advised funds, (b) Funds and other accounts. Includes questions 1-6 regarding donor advised funds.

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

Form for Part II Conservation Easements, including questions 1-9 and a table for 'Held at the End of the Year' with rows 2a, 2b, 2c, 2d.

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

Form for Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets, including questions 1a, 1b, 2, and 2a, 2b.

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

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

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

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

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

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

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

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

	Amount
1c Beginning balance	
1d Additions during the year	
1e Distributions during the year	
1f Ending balance	

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

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

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

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

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

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

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

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

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

Part VI Land, Buildings, and Equipment. 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		96,923		96,923
b Buildings				
c Leasehold improvements		1,847,003	1,247,726	599,277
d Equipment		2,673,446	2,085,143	588,303
e Other		1,499,940	1,446,572	53,368
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				1,337,871

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

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.

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

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

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.

1 (a) Description of liability	(b) Book value
Federal income taxes	
DEFERRED RENT AND LEASE INCENTIVE	682,465
Total. (Column (b) must equal Form 990, Part X, col (B) line 25)	682,465

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	45,179,070
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12			
a	Net unrealized gains on investments	2a	-1,752	
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII)	2d	504,291	
e	Add lines 2a through 2d		2e	502,539
3	Subtract line 2e from line 1		3	44,676,531
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII)	4b		
c	Add lines 4a and 4b		4c	0
5	Total revenue Add lines 3 and 4c . (This must equal Form 990, Part I, line 12)		5	44,676,531

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	18,402,321
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	515,486	
e	Add lines 2a through 2d		2e	515,486
3	Subtract line 2e from line 1		3	17,886,835
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	17,886,835

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 ORGANIZATION PERFORMED AN EVALUATION OF UNCERTAIN TAX POSITIONS FOR THE YEAR ENDED DECEMBER 31, 2013, AND DETERMINED THAT THERE WERE NO MATTERS THAT WOULD REQUIRE RECOGNITION IN THE CONSOLIDATED FINANCIAL STATEMENTS OR THAT MAY HAVE ANY EFFECT ON ITS TAX EXEMPT STATUS
PART XI, LINE 2D - OTHER ADJUSTMENTS	SPECIAL EVENT EXPENSES 504,291
PART XII, LINE 2D - OTHER ADJUSTMENTS	EXPENSES FROM RELATED ENTITY OAR 11,195 SPECIAL EVENT EXPENSES 504,291

SCHEDULE F (Form 990)

Statement of Activities Outside the United States

OMB No 1545-0047

2013

Open to Public Inspection

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

Attach to Form 990. See separate instructions.

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 OCEANA INC

Employer identification number

51-0401308

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

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

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)

Table with 6 columns: (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) 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. Includes sub-totals and totals for 5 regions.

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)								
(2)								
(3)								
(4)								

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

3 Enter total number of other organizations or entities ▶ _____

Part III **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 16.
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) DONATION TO ENRIQUE HEY	SOUTH AMERICA	1		N/A	6,396	DONATION OF VESSEL TO REPLACE LOST VESSEL	FMV
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(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	OCEANA INFREQUENTLY MAKES GRANTS TO FOREIGN ORGANIZATIONS OR INDIVIDUALS. HOWEVER, ON OCCASION OCEANA WILL MAKE A GRANT IN FURTHERANCE OF ITS MISSION. IN DOING SO, OCEANA MONITORS THE USE OF THE GRANT IN A MANNER APPROPRIATE UNDER THE CIRCUMSTANCES, INCLUDING THE NATURE OF THE GRANTEE AND THE PURPOSE OF THE GRANT.

Additional Data

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

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
EUROPE (INCLUDING ICELAND & GREENLAND)	3	29	PROGRAM SERVICES	MARINE SCIENCE, POLICY, AND COMMUNICATIONS	4,068,383
EUROPE (INCLUDING ICELAND & GREENLAND)	0	1	FUNDRAISING		137,994
EUROPE (INCLUDING ICELAND & GREENLAND)	0	0	GRANTS TO RECIPIENTS LOCATED IN THE REGION		612

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 AMERICA	1	7	PROGRAM SERVICES	MARINE SCIENCE, POLICY AND COMMUNICATIONS	982,628
SOUTH AMERICA	0	0	GRANTS TO RECIPIENTS LOCATED IN THE REGION		17,687
CENTRAL AMERICA AND THE CARIBBEAN	1	4	PROGRAM SERVICES	MARINE SCIENCE, POLICY AND COMMUNICATIONS	533,457

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

**Supplemental Information Regarding
Fundraising or Gaming Activities**

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.
▶ Information about Schedule G (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
OCEANA INC

Employer identification number
51-0401308

Part I Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

- 1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.
- | | |
|---|--|
| a <input checked="" type="checkbox"/> Mail solicitations | e <input checked="" type="checkbox"/> Solicitation of non-government grants |
| b <input checked="" type="checkbox"/> Internet and email solicitations | f <input type="checkbox"/> Solicitation of government grants |
| c <input checked="" type="checkbox"/> Phone solicitations | g <input checked="" type="checkbox"/> Special fundraising events |
| d <input checked="" type="checkbox"/> In-person solicitations | |
- 2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? **Yes** **No**
- b** If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1 5B EVENTS 10536 CULVER BOULEVARD CULVER CITY, CA 90232	PROFESSIONAL SOLICITOR/FUNDRAISER		No	898,284	35,000	863,284
2 M R STRATEGIC SERVICES INC 1901 L STREET NW SUITE 800 WASHINGTON, DC 20036	FUNDRAISING COUNSEL		No	643,743	59,220	584,523
3 CHARITY BUZZ 437 FIFTH AVENUE 11TH FLOOR NEW YORK, NY 10016	PROFESSIONAL SOLICITOR/FUNDRAISER	Yes		630,192	132,623	497,569
4 STOKES AUCTION GROUP 56 SLUDER BRANCH ROAD LEICESTER, NC 28748	PROFESSIONAL SOLICITOR/FUNDRAISER		No	194,000	5,643	188,357
5 ETHIKA 24 RUE DE LATHENEE CASE POSTALE 474, GENEVA SZ 1211	PROFESSIONAL SOLICITOR/FUNDRAISER		No	118,557	21,484	97,073
6 MVS GLOBAL CONSULTING SERVICES 410 PARK AVENUE 15TH FLOOR NEW YORK, NY 10022	PROFESSIONAL SOLICITOR/FUNDRAISER		No	36,000	28,000	8,000
7 NGK GLOBAL LLC 25 EAST 67TH STREET 5C NEW YORK, NY 10065	PROFESSIONAL SOLICITOR/FUNDRAISER		No	30,000	8,000	22,000
8 VIN CIPOLLA 35 SISCOWIT ROAD POUND RIDGE, NY 10576	FUNDRAISING COUNSEL		No	0	73,332	-73,332
9 THE HOLMAN GROUP LLC 1854 N DOHENY DRIVE WEST HOLLYWOOD, CA 90069	FUNDRAISING COUNSEL		No	0	32,000	-32,000
10						
Total				2,550,776	395,302	2,155,474

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

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

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		<u>SEACHANGE</u> (event type)	<u>OCEANA BALL IN NEW YORK</u> (event type)	<u>1</u> (total number)	(add col (a) through col (c))
Revenue	1 Gross receipts	1,001,519	925,760	827,509	2,754,788
	2 Less Contributions	906,661	842,356	727,509	2,476,526
	3 Gross income (line 1 minus line 2)	94,858	83,404	100,000	278,262
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs	39,025	29,675	42,227	110,927
	7 Food and beverages	55,718	69,792	96,741	222,251
	8 Entertainment	49,394	500	77,222	127,116
	9 Other direct expenses	12,770	14,615	16,612	43,997
	10 Direct expense summary Add lines 4 through 9 in column (d) ▶				
11 Net income summary Subtract line 10 from line 3, column (d) ▶					-226,029

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

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

9 Enter the state(s) in which the organization operates gaming activities _____

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

b If "No," explain _____

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

b If "Yes," explain _____

Does the organization operate gaming activities with nonmembers? Yes No

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

13 Indicate the percentage of gaming activity operated in

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

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

Name ▶

Address ▶

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

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

c If "Yes," enter name and address of the third party

Name ▶

Address ▶

16 Gaming manager information

Name ▶

Gaming manager compensation ▶ \$

Description of services provided ▶

Director/officer Employee Independent contractor

17 Mandatory distributions

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

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

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

Return Reference	Explanation
SCHEDULE G, PART I	CHARITY BUZZ COLLECTED AND PROCESSED THE WINNING AUCTION BID PAYMENTS FOR OCEANA'S FUNDRAISING EVENTS IN 2013, INCLUDING OCEANA BALL IN NEW YORK, SEACHANGE AND PARTNERS AWARD GALA (PAG)

Schedule I (Form 990)

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

OMB No 1545-0047

2013

Open to Public Inspection

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.

Department of the Treasury Internal Revenue Service

Name of the organization OCEANA INC

Employer identification number

51-0401308

Part I General Information on Grants and Assistance

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

Table with 8 columns: (a) Name and address of organization or government, (b) EIN, (c) IRC Code section if applicable, (d) Amount of cash grant, (e) Amount of non-cash assistance, (f) Method of valuation (book, FMV, appraisal, other), (g) Description of non-cash assistance, (h) Purpose of grant or assistance. Rows include SURF INDUSTRY MANUFACTURERS ASSOCIATION (SIMA), CORNELL UNIVERSITY, and THE WILLIAM J CLINTON FOUNDATION.

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

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	OCEANA INFREQUENTLY MAKES GRANTS TO ORGANIZATIONS OR INDIVIDUALS HOWEVER, ON OCCASION OCEANA WILL MAKE A GRANT IN FURTHERANCE OF ITS MISSION IN DOING SO, OCEANA MONITORS THE USE OF THE GRANT IN A MANNER APPROPRIATE UNDER THE CIRCUMSTANCES, INCLUDING THE NATURE OF THE GRANTEE AND THE PURPOSE OF THE GRANT

Schedule J
(Form 990)

Compensation Information

OMB No 1545-0047

2013

Open to Public Inspection

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ **Complete if the organization answered "Yes" to Form 990, Part IV, line 23.**

▶ **Attach to Form 990. ▶ See separate instructions.**

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

Department of the Treasury
Internal Revenue Service

Name of the organization
OCEANA INC

Employer identification number

51-0401308

Part I Questions Regarding Compensation

- 1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.
- | | |
|---|--|
| <input checked="" type="checkbox"/> First-class or charter travel | <input 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 type="checkbox"/> Tax idemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) |

b If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all 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 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		No
4c		No
5a		No
5b		No
6a		No
6b		No
7		No
8		No
9		

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) ANDREW F SHARPLESS CHIEF EXECUTIVE OFFICER	(i)	267,180	0	0	13,177	17,442	297,799	0
	(ii)	0	0	0	0	0	0	0
(2) JAMES F SIMON PRESIDENT & GENERAL COUNSEL	(i)	214,381	0	0	11,250	17,442	243,073	0
	(ii)	0	0	0	0	0	0	0
(3) XAVIER PASTOR SVP, EUROPE	(i)	222,703	0	0	0	0	222,703	0
	(ii)	0	0	0	0	0	0	0
(4) MICHAEL F HIRSHFIELD CHIEF SCIENTIST & STRATEGIC OFFICER	(i)	193,900	0	0	9,690	2,094	205,684	0
	(ii)	0	0	0	0	0	0	0
(5) BETTINA ALONSO VP, GLOBAL DEVELOPMENT	(i)	167,873	0	0	8,925	15,179	191,977	0
	(ii)	0	0	0	0	0	0	0
(6) MATTHEW M LITTLEJOHN SVP, STRATEGIC MKTG & COMMUNICATIONS	(i)	162,519	0	0	8,500	15,168	186,187	0
	(ii)	0	0	0	0	0	0	0
(7) JACQUELINE SAVITZ VP, UNITED STATES	(i)	139,500	0	0	7,185	14,928	161,613	0
	(ii)	0	0	0	0	0	0	0
(8) SUSAN MURRAY DEPUTY VP, PACIFIC	(i)	133,901	0	0	6,000	13,269	153,170	0
	(ii)	0	0	0	0	0	0	0

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	BOARD MEMBER, CESAR GAVIRA, RECEIVED THE NONTAXABLE BENEFITS CHECKED IN SCHEDULE J, PART I, LINE 1A FOR THE TAX YEAR ENDED DECEMBER 31, 2013

Schedule L (Form 990 or 990-EZ)

Transactions with Interested Persons

OMB No 1545-0047

2013

Open to Public Inspection

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

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

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

Department of the Treasury Internal Revenue Service

Name of the organization OCEANA INC

Employer identification number

51-0401308

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

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

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

2 Enter the amount of tax incurred by organization managers or disqualified persons during the year under section 4958 \$

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

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26, or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22

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

Part III Grants or Assistance Benefitting Interested Persons.

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

Table with 5 main columns: (a) Name of interested person, (b) Relationship between interested person and the organization, (c) Amount of assistance, (d) Type of assistance, (e) Purpose of assistance

Part IV Business Transactions Involving Interested Persons.

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) ANGELA PAULY	ANGELA IS THE DAUGHTER OF DIRECTOR, DR DANIEL PAULY	68,371	ANGELA WAS A FULL-TIME EMPLOYEE AT FUNDACION OCEANA		No

Part V Supplemental Information

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

Return Reference	Explanation

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No 1545-0047

2013

**Open to Public
Inspection**

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

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

Department of the Treasury
Internal Revenue Service

Name of the organization
OCEANA INC

Employer identification number
51-0401308

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded	X	9	157,043	FAIR MARKET VALUE
10 Securities—Closely held stock	X	1	1,000	FAIR MARKET VALUE
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (_____)				
26 Other ▶ (_____)				
27 Other ▶ (_____)				
28 Other ▶ (_____)				

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

29

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?		No
b If "Yes," describe the arrangement in Part II		
31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?		No
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	Yes	
b If "Yes," describe in Part II		
33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II		

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

Return Reference	Explanation
PART I, LINE 32B	CHARITY BUZZ PROMOTED, COLLECTED, AND PROCESSED NON-CASH DONATIONS RELATED TO OCEANA'S FUNDRAISING EVENTS

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.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
OCEANA INC

Employer identification number

51-0401308

Return Reference	Explanation
FORM 990, PAGE ONE, LETTER B	THE 2013 FEDERAL FORM 990 WAS AMENDED TO UPDATE OCEANA'S DESCRIPTIONS OF ITS PROGRAM SERVICE ACCOMPLISHMENTS, INTERNAL POLICIES AND PROCEDURES, ALONG WITH CORRECTIONS TO THE NAMES OF ITS BOARD MEMBERS

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

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

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

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

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

**SCHEDULE R
(Form 990)**

Related Organizations and Unrelated Partnerships

OMB No 1545-0047

2013

Open to Public Inspection

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.**
 ▶ **Attach to Form 990.** ▶ **See separate instructions.**
 ▶ **Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990.**

Department of the Treasury
Internal Revenue Service

Name of the organization
OCEANA INC

Employer identification number

51-0401308

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

(a) Name, address, and EIN (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.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) OCEANA ADVOCACY RESOURCES INC 1350 CONNECTICUT AVENUE NW 5TH FLOOR WASHINGTON, DC 20036 31-1814181	LOBBYING	DC	501(C)(4)	N/A	OCEANA INC	Yes	
(2) FUNDACION OCEANA PLAZA ESPANA LEGANITOS 47 MADRID 28013 SP	PROTECTING THE WORLD'S OCEANS TO SUSTAIN THE CIRCLE OF LIFE	SP	N/A	N/A	OCEANA INC	Yes	
(3) OCEANA UK 2-6 CANNON STREET EC4M 6YH LONDON UK	PROTECTING THE WORLD'S OCEANS TO SUSTAIN THE CIRCLE OF LIFE	UK	N/A	N/A	OCEANA INC	Yes	
(4) OCEANA IN BELIZE 62 BELLA VISTA BELIZE CITY BH	PROTECTING THE WORLD'S OCEANS TO SUSTAIN THE CIRCLE OF LIFE	BH	N/A	N/A	OCEANA INC	Yes	
(5) FRIENDS OF OCEANA 58 AVENUE LOUIS-CASI CASE POSTALE 115, GENEVA SZ	PROTECTING THE WORLD'S OCEANS TO SUSTAIN THE CIRCLE OF LIFE	SZ	N/A	N/A	OCEANA INC	Yes	

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512- 514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

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

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

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

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) FUNDACION OCEANA	B	3,650,683	COST
(2) OCEANA UK	B	128,825	COST
(3) OCEANA IN BELIZE	B	585,820	COST

Part VII **Supplemental Information**

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

Return Reference**Explanation**