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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

Information about Form 990 and its instructions is at [www.IRS.gov/form990](http://www.irs.gov/form990)

OMB No 1545-0047

2014

Open to Public Inspection

A For the 2014 calendar year, or tax year beginning 01-01-2014, and ending 12-31-2014

B Check if applicable

☐ Address change

☐ Name change

☐ Initial return

☐ Final return/terminated

☐ Amended return

☐ Application pending

C Name of organization

American Bureau of Shipping

Doing business as

Number and street (or P O box if mail is not delivered to street address)

16855 Northchase Drive

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

Houston, TX 770606008

F Name and address of principal officer

Jeffrey J Weiner
16855 Northchase Drive
Houston, TX 770606008

H(a) Is this a group return for subordinates?

☐ Yes☒ No

H(b) Are all subordinates included?

☐ Yes☐ No

If "No," attach a list (see instructions)

H(c) Group exemption number

I Tax-exempt status

☐ 501(c)(3)☒ 501(c) (6)☐ (insert no)☐ 4947(a)(1) or ☐ 527

J Website:

www.eagle.org

K Form of organization

☒ Corporation☐ Trust☐ Association☐ Other

L Year of formation

1862

M State of legal domicile

NY

Part I Summary			
Activities & Governance	1	Briefly describe the organization's mission or most significant activities To promote the security of life and property and preserve the natural environment	
	2	Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets	
	3	Number of voting members of the governing body (Part VI, line 1a)	12
	4	Number of independent voting members of the governing body (Part VI, line 1b)	11
	5	Total number of individuals employed in calendar year 2014 (Part V, line 2a)	1,631
	6	Total number of volunteers (estimate if necessary)	0
Revenue	7a	Total unrelated business revenue from Part VIII, column (C), line 12	2,489,982
	b	Net unrelated business taxable income from Form 990-T, line 34	23,313
	8	Contributions and grants (Part VIII, line 1h)	0
	9	Program service revenue (Part VIII, line 2g)	695,244,452
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	52,313,811
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,202,324
Expenses	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	748,760,587
	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	4,864,210
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	299,795,081
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0
	b	Total fundraising expenses (Part IX, column (D), line 25) ☐ 0	
Net Assets or Fund Balances	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	356,238,097
	18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	660,897,388
	19	Revenue less expenses Subtract line 18 from line 12	87,863,199
	20	Total assets (Part X, line 16)	1,505,123,153
	21	Total liabilities (Part X, line 26)	392,010,841
	22	Net assets or fund balances Subtract line 21 from line 20	1,113,112,312

Part II Signature Block

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

Sign Here

Signature of officer

Jeffrey J Weiner CFO

Type or print name and title

2015-11-03

Date

Print/Type preparer's name

Robert D Kimbrell

Preparer's signature

Robert D Kimbrell

Date

Check ☒ if self-employed

PTIN P01229743

Firm's name

Kimbrell & Associates

Firm's EIN

45-3750819

Phone no

(281) 565-7863

Paid Preparer Use Only

May the IRS discuss this return with the preparer shown above? (see instructions)

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11282Y

Form 990 (2014)

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

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

2

Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

☐ Yes ☒ No

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

3

Did the organization cease conducting, or make significant changes in how it conducts, any program services?

☐ Yes ☒ No

If "Yes," describe these changes on Schedule O

4

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

4a

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

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

4b

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

4c

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

4d

Other program services (Describe in Schedule O)

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

4e

Total program service expenses

Form 990 (2014)

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)? If "Yes," complete Schedule A	1	No
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	2	No
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	No
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5	No
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6	No
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7	No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8	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? If "Yes," complete Schedule D, Part IV	9	No
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	10	No
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	11a	Yes
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b	Yes
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c	No
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d	Yes
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	Yes
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	Yes
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	12a	No
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b	Yes
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	No
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	Yes
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b	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? If "Yes," complete Schedule F, Parts II and IV	15	Yes
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16	Yes
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)	17	No
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	No
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19	No
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a	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 domestic 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 or for domestic individuals 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), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a		
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b		
26	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 "Yes," complete Schedule L, Part II</i>	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27		No
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28a	Yes	
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	28c	Yes	
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33		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		
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.	312	
1b	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?	1c	Yes
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.	2a	1,631
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).	2b	Yes
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	Yes
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O.	3b	Yes
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	Yes
b	AO, AR, AU, AJ, BA, BE, BX, CA, CI, CH, CO, HR, DA, FR, GM, GR, GQ, HK, IN, ID, IT, JA, KZ, KS, MY, MT, MX, MZ, NZ, NI, NO, MU, PM, PE, RP, PL, PO, QA, RO, SA, SN, SF, SP, CE, SW, TW, TH, NL, TU, AE, UK, UP, UY, VE, VM If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	
d	If "Yes," indicate the number of Forms 8282 filed during the year.	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9a	Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10	Section 501(c)(7) organizations. Enter		
a	Initiation fees and capital contributions included on Part VIII, line 12.	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.	10b	
11	Section 501(c)(12) organizations. Enter		
a	Gross income from members or shareholders.	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.	13b	
c	Enter the amount of reserves on hand.	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	No
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.	14b	

Part VI

Governance, Management, and Disclosure

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

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

Section A. Governing Body and Management

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

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

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

Section C. Disclosure

17

List the States with which a copy of this Form 990 is required to be filed

18

Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

Own website

Another's website

Upon request

Other (explain in Schedule O)

19

Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20

State the name, address, and telephone number of the person who possesses the organization's books and records.

Jeffrey J Weiner

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			

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			

1b	Sub-Total			
c	Total from continuation sheets to Part VII, Section A			
d	Total (add lines 1b and 1c)	15,610,104	36,000	4,014,843

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▶28

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
Deloitte & Touche LLP PO Box 7247-6446 Philadelphia, PA 19170	Accounting Services	2,372,394
Ernst & Young LLP PO Box 848107 Dallas, TX 752848107	Audit Services	2,174,847
Deloitte Tax LLP PO Box 2079 Carol Stream, IL 601322079	Tax Services	1,926,634
HR Remedy LLC 8701 New Trails Dr Suite 115 The Woodlands, TX 77381	HR Consulting Services	981,366
Tha Talance Group LLP 808 Travis Houston, TX 77002	Recruiting Services	709,899

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 ▶33

Part VIII

Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a			
	b	Membership dues	1b			
	c	Fundraising events	1c			
	d	Related organizations	1d			
	e	Government grants (contributions)	1e			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f			
	g	Noncash contributions included in lines 1a-1f \$				
	h	Total. Add lines 1a-1f				
Program Service Revenue	2a	Certification, Other	Business Code 541900	693,351,451	690,756,010	2,595,441
	b					
	c					
	d					
	e					
	f	All other program service revenue				
	g	Total. Add lines 2a-2f		693,351,451		
	Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)	40,093,972		
4		Income from investment of tax-exempt bond proceeds				
5		Royalties				
6a		(i) Real		13,480	13,480	
		(ii) Personal				
		Gross rents				
		Less rental expenses				
b						
c						
d		Net rental income or (loss)				
7a		(i) Securities		-975,776		
		(ii) Other				
		Gross amount from sales of assets other than inventory				
		Less cost or other basis and sales expenses				
b						
c						
d		Net gain or (loss)				
8a		Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18	a			
b		Less direct expenses	b			
c		Net income or (loss) from fundraising events				
9a	Gross income from gaming activities See Part IV, line 19	a				
b	Less direct expenses	b				
c	Net income or (loss) from gaming activities					
10a	Gross sales of inventory, less returns and allowances					
	a					
	Less cost of goods sold					
b						
c	Net income or (loss) from sales of inventory					
Miscellaneous Revenue		Business Code				
11a	Other Income - ABS	900099	319,337	319,337		
b	Income from Partnershi	900099	-105,459		-105,459	
c						
d	All other revenue					
e	Total. Add lines 11a-11d		213,878			
12	Total revenue. See Instructions		732,697,005	691,088,827	2,489,982	39,118,196

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 domestic organizations and domestic governments See Part IV, line 21	3,461,858			
2	Grants and other assistance to domestic individuals See Part IV, line 22				
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, lines 15 and 16	448,124			
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	19,657,741			
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	237,413,501			
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	20,700,475			
9	Other employee benefits	21,184,985			
10	Payroll taxes	10,647,962			
11	Fees for services (non-employees)				
a	Management				
b	Legal	2,655,224			
c	Accounting	4,943,502			
d	Lobbying	32,473			
e	Professional fundraising services See Part IV, line 17				
f	Investment management fees	3,331,184			
g	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	35,629,782			
12	Advertising and promotion	1,145,462			
13	Office expenses	4,348,269			
14	Information technology				
15	Royalties				
16	Occupancy	19,168,956			
17	Travel	25,295,112			
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	1,503,768			
20	Interest	196,857			
21	Payments to affiliates	80,124,920			
22	Depreciation, depletion, and amortization	7,485,208			
23	Insurance	12,462,521			
24	Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a	Employee Related	46,412,501			
b	Taxes	25,622,978			
c	Systems & Telecommunica	16,840,226			
d	Independent Contractors	15,095,205			
e	All other expenses	26,946,908			
25	Total functional expenses. Add lines 1 through 24e	642,755,702			
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 ☐ 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			1	
	2	Savings and temporary cash investments		98,634,973	2	122,698,847
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		143,284,099	4	155,963,166
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L.			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L.			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges		17,458,210	9	18,589,519
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D.	10a	91,453,129		
	b	Less: accumulated depreciation	10b	72,529,645	53,008,048	10c18,923,484
	11	Investments—publicly traded securities		775,942,868	11	795,740,505
	12	Investments—other securities. See Part IV, line 11.		192,785,434	12	192,881,771
	13	Investments—program-related. See Part IV, line 11.			13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11.		224,009,521	15	228,663,820
	16	Total assets. Add lines 1 through 15 (must equal line 34).		1,505,123,153	16	1,533,461,112
Liabilities	17	Accounts payable and accrued expenses		87,204,111	17	89,454,867
	18	Grants payable			18	
	19	Deferred revenue		248,182,155	19	246,796,405
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D.			21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L.			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D.		56,624,575	25	94,639,821
	26	Total liabilities. Add lines 17 through 25.		392,010,841	26	430,891,093
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here ☐ and complete lines 27 through 29, and lines 33 and 34.					
	27	Unrestricted net assets			27	
	28	Temporarily restricted net assets			28	
	29	Permanently restricted net assets			29	
	Organizations that do not follow SFAS 117 (ASC 958), check here ☒ and complete lines 30 through 34.					
	30	Capital stock or trust principal, or current funds		1,113,112,312	30	1,102,570,019
	31	Paid-in or capital surplus, or land, building or equipment fund		0	31	0
	32	Retained earnings, endowment, accumulated income, or other funds		0	32	0
	33	Total net assets or fund balances		1,113,112,312	33	1,102,570,019
	34	Total liabilities and net assets/fund balances		1,505,123,153	34	1,533,461,112

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	732,697,005
2	Total expenses (must equal Part IX, column (A), line 25)	2	642,755,702
3	Revenue less expenses Subtract line 2 from line 1	3	89,941,303
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	1,113,112,312
5	Net unrealized gains (losses) on investments	5	16,162,737
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	-2,245,714
9	Other changes in net assets or fund balances (explain in Schedule O)	9	-114,400,618
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	1,102,570,019

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 ☐ Cash ☒ Accrual ☐ 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 ☐ Separate basis ☐ Consolidated basis ☐ 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 ☐ Separate basis ☒ Consolidated basis ☐ 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		

Additional Data

Software ID:

Software Version:

EIN: 13-4921556

Name: American Bureau of Shipping

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

(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) Christopher J Wiernicki Chairman, President & CEO	40 00	X		X				1,629,302	0	1,121,194
(1) Michael L Carthew Director	1 00	X						56,584	0	0
(2) Choo Chiau Beng Director	1 00	X						29,217	0	0
(3) Peter H Cressy Director	1 00	X						32,000	0	0
(4) Richard D DeSimone Director	1 00	X						47,216	0	0
(5) John A Hickey Director	1 00	X						33,800	0	0
(6) Philip J Shapiro Director	1 00	X						55,976	0	0
(7) Craig H Stevenson Director	1 00	X						61,892	0	0
(8) Dean E Taylor Director	1 00	X						34,600	0	0
(9) Elizabeth D Whitaker Director	1 00	X						31,000	0	0
(10) Douglas C Wolcott Director	1 00	X						56,233	0	0
(11) T Peter Pappas Director	1 00	X						21,900	36,000	0
(12) Robert G Clyne Sr VP, General Counsel & Secretary	40 00			X				466,444	0	88,498
(13) James J Gaughan VP & Chief Engineer	40 00			X				462,520	0	381,697
(14) Robert A Giuffra Sr VP	40 00			X				353,708	0	19,501
(15) Jean C Gould VP - External Affairs	40 00			X				237,741	0	50,576
(16) Todd W Grove Sr VP & CTO	40 00			X				360,753	0	106,049
(17) Adam W Moilenen VP - HSQE	40 00			X				257,940	0	66,825
(18) Derek S Novak VP, Division - Pacific & Middle East	40 00			X				564,844	0	0
(19) Linwood A Pendexter VP & Chief Surveyor	40 00			X				302,777	0	0
(20) Richard D Prde VP, Division - Greater Chi	40 00			X				799,555	0	99,017
(21) Kenneth L Richardson Exec VP	40 00			X				436,049	0	77,026
(22) Joseph A Riva VP & Chief Surveyor	40 00			X				212,072	0	0
(23) John A Ryder VP	40 00			X				368,601	0	81,091
(24) William J Sember VP	40 00			X				311,546	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors										
(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(26) James A Watson Division Pres - Americas	40 00			X				441,718	0	65,164
(1) Jeffrey J Weiner Exec VP & CFO	40 00			X				632,622	0	187,743
(2) Eric Kleess VP & Division Pres - Greater China	40 00			X				989,624	0	361,591
(3) Mark McGrath VP	40 00			X				303,943	0	75,963
(4) Tony Nassif Exec VP & COO	40 00			X				850,702	0	1,007,619
(5) Maria O'Neill Sr VP & CIO	40 00			X				334,012	0	66,658
(6) Peter Tang-Jensen Sr VP	40 00			X				263,608	0	0
(7) Kirsı Tikka VP & Div Pres - Europe	40 00			X				876,455	0	158,631
(8) Homero Guerra Director of Engineering	40 00					X		596,038	0	0
(9) Ian Hunter District Manager	40 00					X		865,145	0	0
(10) Stephen Leskoski VP	40 00					X		712,516	0	0
(11) Wei-Biao Shi VP of Engineering	40 00					X		723,061	0	0
(12) Mary Wiley Engineer	40 00					X		627,887	0	0
(13) Donald Liu Former Director	13 00						X	168,503	0	0

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

► Complete if the organization answered "Yes," to Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
► Attach to Form 990.
Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization American Bureau of Shipping	Employer identification number 13-4921556
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Part I

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

	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	
2	Aggregate value of contributions to (during year)	
3	Aggregate value of grants from (during year)	
4	Aggregate value at end of year	
5	Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No	
6	Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No	

Part II

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

1

Purpose(s) of conservation easements held by the organization (check all that apply)

☐ Preservation of land for public use (e g , recreation or education) ☐ Preservation of an historically important land area
☐ Protection of natural habitat ☐ Preservation of a certified historic structure
☐ Preservation of open space

2

Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

	Held at the End of the Year
a	Total number of conservation easements
b	Total acreage restricted by conservation easements
c	Number of conservation easements on a certified historic structure included in (a)
d	Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register

3

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

4

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

5

Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

6

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

7

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

8

Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

9

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

Part III

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

1a

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

b

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

(i) Revenue included in Form 990, Part VIII, line 1

► \$ _____

(ii) Assets included in Form 990, Part X

► \$ _____

2

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

a

Revenue included in Form 990, Part VIII, line 1

► \$ _____

b

Assets included in Form 990, Part X

► \$ _____

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

- 3

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

☐ Public exhibition

b

☐ Scholarly research

c

☐ Preservation for future generations

d

☐ Loan or exchange programs

e

☐ Other
- 4

Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII
- 5

During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

☐ Yes

☐ No

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

- 1a

Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

☐ Yes

☐ No
- b

If "Yes," explain the arrangement in Part XIII and complete the following table
- | | |
|----|--------|
| | Amount |
| 1c | |
| 1d | |
| 1e | |
| 1f | |

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance
- 2a

Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?

☐ 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	b (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				
b Buildings		929,000	451,180	477,820
c Leasehold improvements		27,192,059	19,066,549	8,125,510
d Equipment		61,522,567	51,943,968	9,578,599
e Other		1,809,503	1,067,948	741,555
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				18,923,484

Part XI

Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	1,258,470,668
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains (losses) on investments	2a	16,162,737
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII)	2d	535,564,572
e	Add lines 2a through 2d	2e	551,727,309
3	Subtract line 2e from line 1	3	706,743,359
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	25,953,646
c	Add lines 4a and 4b	4c	25,953,646
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)	5	732,697,005

Part XII

Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	1,143,072,371
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	500,316,669
e	Add lines 2a through 2d	2e	500,316,669
3	Subtract line 2e from line 1	3	642,755,702
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	642,755,702

Part XIII

Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Return Reference	Explanation
Part X, Line 2	The Company recognizes interest and penalties accrued related to unrecognized tax benefits in current income tax expense. During the years ended December 31, 2014 and 2013, the Company recognized income tax expense for interest and penalties of approximately \$1,900,000 and \$1,700,000, respectively. The Company is subject to income tax in many jurisdictions. The outcome of tax audits is always uncertain, the Company believes that adequate amounts of tax and interest have been provided for any adjustments that are expected to result. Furthermore, none of the audit adjustments, if assessed, are expected to be individually material to the Company's financial position, cash flows, or results of operations.
Part XI, Line 2d - Other Adjustments	Subsidiaries filing Forms 1120, 8865 or 5471 & Eliminations
Part XI, Line 4b - Other Adjustments	IRC Section 956 Deemed Dividends Subpart F Income from PFIC Income on minority interest in partnership
Part XII, Line 2d - Other Adjustments	Subsidiaries filing Forms 1120, 8865 or 5471 & Eliminations

[illegible]

Additional Data

Software ID:

Software Version:

EIN: 13-4921556

Name: American Bureau of Shipping

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

(a) Description	(b) Book value
(1) 457(b) Plan Assets	277,047
(2) Accrued Billings	53,922,426
(3) Accrued Interest	3,178,995
(4) Deferred Tax Asset	15,485,633
(5) Due From Affiliates	83,429,092
(6) Miscellaneous	52,570,311
(7) Prepaid Pension - Overfunded	11,315,546
(8) Security Deposits	8,484,770

SCHEDULE F
(Form 990)

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

► Complete if the organization answered "Yes" to Form 990,
Part IV, line 14b, 15, or 16.
► Attach to Form 990.
► Information about Schedule F (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization
American Bureau of Shipping

Employer identification number
13-4921556

Part I

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

- 1

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

☒ Yes ☐ No
- 2

For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.
- 3

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

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e g , fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
(1) See Add'l Data					
(2)					
(3)					
(4)					
(5)					
3a Sub-total	127	1,579			433,514,028
b Total from continuation sheets to Part I	1	1			25,585,898
c Totals (add lines 3a and 3b)	128	1,580			459,099,926

Part II

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

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

2

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

17

3

Enter total number of other organizations or entities ▶

0

Part III

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

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1) Scholarships	Europe (Including Iceland and Greenland)	3	10,000	Cash Contribution			FMV
(2) Scholarships	Europe (Including Iceland and Greenland)	3	10,001	Cash Contribution			FMV
(3) Scholarships	Europe (Including Iceland and Greenland)	2	5,000	Cash Contribution			FMV
(4) Scholarships	Europe (Including Iceland and Greenland)	2	5,000	Cash Contribution			FMV
(5) Scholarships	Europe (Including Iceland and Greenland)	7	25,650	Cash Contribution			FMV
(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; do not file with Form 990)*

☐ 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; do not file with Form 990)*

☒ Yes ☐ No

Part V **Supplemental Information**

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

990 Schedule F, Supplemental Information

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

Additional Data

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

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

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i e , fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
East Asia and Pacific	66	998	Program Services	Ship Classification, Testing, Surveys, Certification, Others	262,909,283
Europe	11	151	Program Services	Ship Classification, Testing, Surveys, Certification, Others	53,750,061
Middle East and North Africa	15	86	Program Services	Ship Classification, Testing, Surveys, Certification, Others	29,903,554

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

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i e , fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
North America	9	49	Program Services	Ship Classification, Testing, Surveys, Certification, Others	7,786,534
Russia and Newly Independent States	2	4	Program Services	Ship Classification, Testing, Surveys, Certification, Others	2,381,537
South America	10	210	Program Services	Ship Classification, Testing, Surveys, Certification, Others	58,080,007

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

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i e , fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
South Asia	9	66	Program Services	Ship Classification, Testing, Surveys, Certification, Others	8,054,456
Sub-Saharan Africa	5	15	Program Services	Ship Classification, Testing, Surveys, Certification, Others	10,648,596
Central America and the Caribbean	1	1	Program Services Program Services	Ship Classification, Testing, Surveys, Certification, Others	

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

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i e , fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service (s) in region	(f) Total expenditures for region
East Asia and Pacific			Investments		17,460,146
Europe			Investments		7,524,466
Middle East and North Africa			Investments		532,749

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
Sub-Saharan Africa			Investments		68,537
North America			Investments		
South America			Investments		

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

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

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

(a) Name of organization	(b) IRS code section and EIN(if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		East Asia and the Pacific	Scholarships	20,375	Cash Contribution			FMV
		East Asia and the Pacific	Scholarships	20,000	Cash Contribution			FMV
		Europe (Including Iceland and Greenland)	Scholarships	100,000	Cash Contribution			FMV
		Europe (Including Iceland and Greenland)	Scholarships	40,000	Cash Contribution			FMV

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

(a) Name of organization	(b) IRS code section and EIN(if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		East Asia and the Pacific	Scholarships	5,830	Cash Contribution			FMV
		East Asia and the Pacific	Scholarships	18,621	Cash Contribution			FMV
		East Asia and the Pacific	Scholarships	8,135	Cash Contribution			FMV
		East Asia and the Pacific	Scholarships	7,159	Cash Contribution			FMV

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

(a) Name of organization	(b) IRS code section and EIN(if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		East Asia and the Pacific	Scholarships	6,847	Cash Contribution			FMV
		East Asia and the Pacific	Scholarships	8,477	Cash Contribution			FMV
		East Asia and the Pacific	Scholarships	13,772	Cash Contribution			FMV
		East Asia and the Pacific	Scholarships	7,499	Cash Contribution			FMV

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

(a) Name of organization	(b) IRS code section and EIN(if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		East Asia and the Pacific	Scholarships	8,346	Cash Contribution			FMV
		East Asia and the Pacific	Scholarships	7,173	Cash Contribution			FMV
		North America (Canada and Mexico)	Scholarships	40,000	Cash Contribution			FMV
		Europe (Including Iceland and Greenland)	Contribution	5,645	Cash Contribution			FMV

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

(a) Name of organization	(b) IRS code section and EIN(if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		East Asia and the Pacific	Contributions	11,170	Cash Contribution			FMV
		East Asia and the Pacific	Contributions	10,000	Cash Contribution			FMV

Schedule I
(Form 990)

Grants and Other Assistance to Organizations,
Governments and Individuals in the United States
Complete if the organization answered "Yes," to Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.
▶ Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047
2014
Open to Public
Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
American Bureau of Shipping

Employer identification number

13-4921556

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

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

Part III

Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" to Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

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

Part IV

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

Return Reference	Explanation
Part I, Line 2	Charitable Contributions are approved by the Board of Directors
Schedule I, Part II, Line 3	Student scholarships of \$25,000 and endowment of a chair in the Colorado School of Mines Department of Metallurgical and Materials Engineering. The net present value of the endowment is \$1,843,444 which will be paid with \$400,000 installments over 5 years for a total endowment of \$2,000,000

Additional Data

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

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
California Maritime Academy 200 Maritime Academy Drive Vallejo,CA 945908181	23-7213404	501(c)(3)	100,000		FMV		ABS 2014 Scholarships for tuition and books

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Coast Guard Foundation394 Taugwonk Road Stonington, CT 03678	04-2899862	501(c)(3)	65,437		FMV		Donation in support of Leadership 44 Campaign for 2014 and 2014 Scholarships

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Colorado School of Mines 1600 Arapahoe Street Golden, CO 804011851	84-0509064	501(c)(3)	1,868,444		FMV		See Supplemental Support (Schedule I, Part IV)

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

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

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV , appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Massachusetts Institute of Technology77 Massachusetts Ave Bldg 5-228ACambridge,MA 021394307	04-2103594	501(c)(3)	161,346		FMV		ABS Career Development Professorship in Naval Engineering

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Massachusetts Maritime Academy101 Academy Drive Buzzards Bay, MA 02532	23-7025807	501(c)(3)	100,000		FMV		Scholarships for tuition and books

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
SUNY Maritime College6 Pennyfield Avenue Throggs Neck, NY 10465	13-3789884	501(c)(3)	192,020		FMV		Scholarships for tuition and books

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Texas A & M University1246 TAMU College Station, TX 77843	76-0109831	501(c)(3)	40,000		FMV		Ocean Engineering Program 2014

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV , appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Texas A & M University - GalvestonPO Box 1675 Galveston,TX 77553	76-0109831	501(c)(3)	80,000		FMV		ABS 2014 Scholarships for tuition and books

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV , appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
United Way50 Waugh Drive Houston,TX 77007	74-1167964	501(c)(3)	112,960		FMV		Corporate Match for employee contributions to United Way of Texas Gulf Coast

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV , appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
University of California Berkeley208 Mclaughlin Hall 1722 Berkeley,CA 945908181	23-7213404	501(c)(3)	100,000		FMV		ABS 2014 Scholarships for tuition and books

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV , appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
University of Michigan2600 Draper Drive Ann Arbor, MI 48109	23-7206591	501(c)(3)	120,384		FMV		Donation in support of Scholarships for Naval Architecture

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
University of New Orleans 911 Engineering Bldg 2000 Lakeshore Drive New Orleans, LA 70148	72-1372848	501(c)(3)	20,000		FMV		ABS 2014 Scholarships for tuition and books

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
US Merchant Marine Academy300 Steamboat Road Kings Point, NY 11024	11-3391322	501(c)(3)	26,000		FMV		ABS 2014 Scholarships for tuition and books

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV , appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Stevens Institute1 Castle Point Hoboken Hoboken,NJ 07030	22-1487354	501(c)(3)	140,767		FMV		ABS 2014 Scholarships for tuition and books 2014 Scholarships for tuition and books

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV , appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Webb Institute298 Crescent Beach Rd Glen Cove, NY 11542	11-1630912	501(c)(3)	100,000		FMV		ABS 2014 Scholarships for tuition and books 2014 Scholarships for tuition and books

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
University of Houston4800 Calhoun Rd Houston, TX 77007	74-1367041	501(c)(3)	100,000		FMV		ABS 2014 Scholarships for tuition and books

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV , appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Hellenic-American Chamber of Commercec/o State Bank of Long Island 780 Third Avenue 16th Floor New York, NY 10017	13-6400354	501(c)(3)	25,000		FMV		Contribution to promote and stimulate business development and community involvement

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV , appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
United Seamen's Services 125 Maiden Ln New York, NY 10038	13-5562370	501(c)(3)	9,500		FMV		Contribution to support efforts to provide for individuals in the maritime industry

Schedule J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

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.

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

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization
American Bureau of Shipping

Employer identification number
13-4921556

Part I

Questions Regarding Compensation

	Yes	No
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. ☒ First-class or charter travel ☒ Travel for companions ☒ Tax idemnification and gross-up payments ☐ Discretionary spending account ☒ Housing allowance or residence for personal use ☐ Payments for business use of personal residence ☒ Health or social club dues or initiation fees ☒ Personal services (e g , maid, chauffeur, chef)		
b If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain.	Yes	
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?	Yes	
3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. ☒ Compensation committee ☒ Independent compensation consultant ☒ Form 990 of other organizations ☐ Written employment contract ☒ Compensation survey or study ☒ Approval by the board or compensation committee		
4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization:		
a Receive a severance payment or change-of-control payment?		No
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?	Yes	
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.		No
Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations 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)?		

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 in column(B) reported as deferred in prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
See Additional Data Table							

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Return Reference	Explanation
Part I, Line 1a	The items marked on Schedule J, Part I, Line 1(a) are provided to various officers, directors, key employees and highly compensated employees in accordance with the Company policies. Compensation is imputed where applicable, with respect to such benefits in compliance with the tax regulation(s) in effect for the tax year.
Part I, Line 4b	Part I - Line 4b - Amounts accrued from supplemental nonqualified retirement Plan: Robert G. Clyne - \$ 40,995; Todd W. Grove - \$ 54,956; Eric Kleess - \$ 182,999; Mark McGrath - \$ 18,672; Adam W. Moilenen - \$ 10,824; Tony Nassif - \$ 952,470; Maria O'Neill - \$ 19,963; John A. Ryder - \$ 25,140; Kirsika Tikka - \$ 88,184; James A. Watson - \$ 10,416; Jeffrey J. Weiner - \$ 119,412; Christopher J. Wiernicki - \$ 1,071,661.

Additional Data

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

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

(A) Name 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 in column (B) reported as deferred in prior Form 990
	(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 Christopher J Wiernicki, Chairman, President & CEO	(i) (ii) 742,500 0	(i) (ii) 884,318 0	(i) (ii) 2,484 0	(i) (ii) 1,121,194 0	(i) (ii) 0 0	(i) (ii) 2,750,496 0	(i) (ii) 0 0
1 Robert G Clyne, Sr VP, General Counsel & Secretary	(i) (ii) 330,000 0	(i) (ii) 133,831 0	(i) (ii) 2,613 0	(i) (ii) 88,498 0	(i) (ii) 0 0	(i) (ii) 554,942 0	(i) (ii) 0 0
2 James J Gaughan, VP & Chief Engineer	(i) (ii) 258,500 0	(i) (ii) 62,905 0	(i) (ii) 141,115 0	(i) (ii) 381,697 0	(i) (ii) 0 0	(i) (ii) 844,217 0	(i) (ii) 141,498 0
3 Robert A Giuffra, Sr VP	(i) (ii) 223,010 0	(i) (ii) 60,774 0	(i) (ii) 69,924 0	(i) (ii) 19,501 0	(i) (ii) 0 0	(i) (ii) 373,209 0	(i) (ii) 66,716 0
4 Jean C Gould, VP - External Affairs	(i) (ii) 199,230 0	(i) (ii) 36,486 0	(i) (ii) 2,025 0	(i) (ii) 50,576 0	(i) (ii) 0 0	(i) (ii) 288,317 0	(i) (ii) 0 0
5 Todd W Grove, Sr VP & CTO	(i) (ii) 282,800 0	(i) (ii) 79,965 0	(i) (ii) -2,012 0	(i) (ii) 106,049 0	(i) (ii) 0 0	(i) (ii) 466,802 0	(i) (ii) 0 0
6 Adam W Moilenen, VP - HSQE	(i) (ii) 213,272 0	(i) (ii) 55,109 0	(i) (ii) -10,441 0	(i) (ii) 66,825 0	(i) (ii) 0 0	(i) (ii) 324,765 0	(i) (ii) 0 0
7 Derek S Novak, VP, Division - Pacific & Middle East	(i) (ii) 186,709 0	(i) (ii) 17,008 0	(i) (ii) 361,127 0	(i) (ii) 0 0	(i) (ii) 0 0	(i) (ii) 564,844 0	(i) (ii) 0 0
8 Unwood A Pendexter, VP & Chief Surveyor	(i) (ii) 73,000 0	(i) (ii) 83,761 0	(i) (ii) 146,016 0	(i) (ii) 0 0	(i) (ii) 0 0	(i) (ii) 302,777 0	(i) (ii) 137,577 0
9 Richard D Pride, VP, Division - Greater Chi	(i) (ii) 116,885 0	(i) (ii) 47,811 0	(i) (ii) 634,859 0	(i) (ii) 99,017 0	(i) (ii) 0 0	(i) (ii) 898,572 0	(i) (ii) 0 0
10 Kenneth L Richardson, Exec VP	(i) (ii) 324,480 0	(i) (ii) 104,783 0	(i) (ii) 6,786 0	(i) (ii) 77,026 0	(i) (ii) 0 0	(i) (ii) 513,075 0	(i) (ii) 0 0
11 Joseph A Riva, VP & Chief Surveyor	(i) (ii) 195,000 0	(i) (ii) 22,616 0	(i) (ii) -5,544 0	(i) (ii) 0 0	(i) (ii) 0 0	(i) (ii) 212,072 0	(i) (ii) 0 0
12 John A Ryder, VP	(i) (ii) 289,520 0	(i) (ii) 74,623 0	(i) (ii) 4,458 0	(i) (ii) 81,091 0	(i) (ii) 0 0	(i) (ii) 449,692 0	(i) (ii) 0 0
13 William J Sember, VP	(i) (ii) 214,669 0	(i) (ii) 65,159 0	(i) (ii) 31,718 0	(i) (ii) 0 0	(i) (ii) 0 0	(i) (ii) 311,546 0	(i) (ii) 0 0
14 James A Watson, Division Pres - Americas	(i) (ii) 280,000 0	(i) (ii) 22,459 0	(i) (ii) 139,259 0	(i) (ii) 65,164 0	(i) (ii) 0 0	(i) (ii) 506,882 0	(i) (ii) 0 0
15 Jeffrey J Weiner, Exec VP & CFO	(i) (ii) 432,640 0	(i) (ii) 201,101 0	(i) (ii) -1,119 0	(i) (ii) 187,743 0	(i) (ii) 0 0	(i) (ii) 820,365 0	(i) (ii) 0 0
16 Eric Kleess, VP & Division Pres - Greater China	(i) (ii) 265,200 0	(i) (ii) 70,326 0	(i) (ii) 654,098 0	(i) (ii) 361,591 0	(i) (ii) 0 0	(i) (ii) 1,351,215 0	(i) (ii) 0 0
17 Mark McGrath, VP	(i) (ii) 237,211 0	(i) (ii) 66,378 0	(i) (ii) 354 0	(i) (ii) 75,963 0	(i) (ii) 0 0	(i) (ii) 379,906 0	(i) (ii) 0 0
18 Tony Nassif, Exec VP & COO	(i) (ii) 448,800 0	(i) (ii) 399,052 0	(i) (ii) 2,850 0	(i) (ii) 1,007,619 0	(i) (ii) 0 0	(i) (ii) 1,858,321 0	(i) (ii) 0 0
19 Mana O'Neill, Sr VP & CIO	(i) (ii) 258,500 0	(i) (ii) 74,856 0	(i) (ii) 656 0	(i) (ii) 66,658 0	(i) (ii) 0 0	(i) (ii) 400,670 0	(i) (ii) 0 0

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

(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 in column (B) reported as deferred in prior Form 990
	(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
21 Peter Tang-Jensen, Sr VP	(i)	128,837	73,999	60,772	0	263,608	34,074
	(ii)	0	0	0	0	0	0
1 Kirsí Tikka, VP & Div Pres - Europe	(i)	267,800	72,205	536,450	158,631	1,035,086	0
	(ii)	0	0	0	0	0	0
2 Homero Guerra, Director of Engineering	(i)	144,278	11,820	439,940	0	596,038	0
	(ii)	0	0	0	0	0	0
3 Ian Hunter, District Manager	(i)	146,399	12,423	706,323	0	865,145	0
	(ii)	0	0	0	0	0	0
4 Stephen Leskoski, VP	(i)	153,816	13,243	545,457	0	712,516	0
	(ii)	0	0	0	0	0	0
5 Wei-Biao Shi, VP of Engineering	(i)	183,966	16,076	523,019	0	723,061	0
	(ii)	0	0	0	0	0	0
6 Mary Wiley, Engineer	(i)	101,394	2,993	523,500	0	627,887	0
	(ii)	0	0	0	0	0	0
7 Donald Liu, Former Director	(i)	168,503	0	0	0	168,503	0
	(ii)	0	0	0	0	0	0

Schedule L
(Form 990 or 990-EZ)

Transactions with Interested Persons

OMB No 1545-0047

2014

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.

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

Name of the organization
American Bureau of Shipping

Employer identification number
13-4921556

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and 501(c)(29) organizations only) Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b				
1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?
				YesNo

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

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

Total ▶ \$

Part III Grants or Assistance Benefiting Interested Persons. Complete if the organization answered "Yes" on Form 990, Part IV, line 27.				
(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of 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) Donald Liu	Former Director	168,503	Consulting Services		No

Part V Supplemental Information

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

Return Reference	Explanation
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SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

**Complete to provide information for responses to specific questions on
Form 990 or 990-EZ 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.**

2014

**Open to Public
Inspection**

Name of the organization
American Bureau of Shipping

Employer identification number

13-4921556

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Section A, line 4	
Form 990, Part VI, Section A, line 6	The organization has members
Form 990, Part VI, Section A, line 7a	There are 12 voting members of the governing body They are elected annually at the Annual Meeting of Members
Form 990, Part VI, Section A, line 7b	Several decisions of the governing body are subject to approval
Form 990, Part VI, Section B, line 11	Review by CFO and General Counsel After Form 990 is prepared by an outside consultant it is reviewed by the CFO and General Counsel After this review the Form 990 is made available to the Board of Directors
Form 990, Part VI, Section B, line 12c	Form 990, Part VI, Section B, Line 12c The conflict of interest policy is enforced by annually requiring the directors, officers, and key employees to complete conflict of interest questionnaires which are reviewed and kept on file
Form 990, Part VI, Section B, line 15	Form 990, Part VI, Section B, Line 15 The review process for determining reasonable compensation of the organization's executive officers and directors consists of the following steps - Review of current compensation surveys, compiled by an independent firm, that provides appropriate comparable data with respect to compensation, - Approval of compensation by a committee of independent Board members, and - Retention of adequate contemporaneous documentation of the basis for the compensation decisions
Form 990, Part VI, Section C, line 19	The governing documents, conflict of interest policy and financial statements are not made available to the public
Form 990, Part XI, line 9	Currency Translation and Other Comprehensive Income -9,366,293 Change in Pension Reserves -79,160,731 Differences related to items reported in Forms 1120 or 5471 -26,059,107 Differences related to income from minority interest 185,513
Form 990, Part XII, Line 2c	There was no change to this process during 2014

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

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

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization
American Bureau of Shipping

Employer identification number
13-4921556

Part I Identification of Disregarded Entities

Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (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

Part III

Identification of Related Organizations Taxable as a Partnership

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512- 514)	(f) Share of total income	(g) Share of end- of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1) Shanghai ABS Technical Inspection Company Ltd 1803 Bao An Pl 800 Dong Fang Shanghai 000 CH	Engineering	CH	ABSG Consulting Inc	Unrelated	7,151,654	9,501,375		No		Yes		60 000 %
(2) ABS CCC Risk Management Consulting Ltd 1803 Bao An Pl 800 Dong Fang Shanghai 000 CH	Engineering	CH	ABSG Consulting Inc	Unrelated				No		Yes		50 000 %
(3) Common Structural Rules Software LLC 16855 Northchase Drive Houston, TX 77060 45-1764272	Computer Programming	TX	American Bureau of Shipping	Related		324,133		No			No	50 000 %
(4) Herbert - ABS Software Solutions LLC 1040 Marina Village Pkwy Ste 200 Alameda, CA 94501 27-4708692	Software Design	CA	American Bureau of Shipping	Unrelated	1,126,353	1,491,742		No		Yes		50 000 %

Part IV

Identification of Related Organizations Taxable as a Corporation or Trust

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

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

Part V

Transactions With Related Organizations

Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

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

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity

b Gift, grant, or capital contribution to related organization(s)

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

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

e Loans or loan guarantees by related organization(s)

f Dividends from related organization(s)

g Sale of assets to related organization(s)

h Purchase of assets from related organization(s)

i Exchange of assets with related organization(s)

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

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

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

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

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

o Sharing of paid employees with related organization(s)

p Reimbursement paid to related organization(s) for expenses

q Reimbursement paid by related organization(s) for expenses

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

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

Yes

No

1a Yes

1b Yes

1c

1d Yes

1e Yes

1f Yes

1g

1h

1i

1j Yes

1k

1l Yes

1m Yes

1n Yes

1o

1p Yes

1q Yes

1r

1s

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
See Additional Data Table			

Schedule R (Form 990) 2014

Part VI **Unrelated Organizations Taxable as a Partnership** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.
Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization See instructions regarding exclusion for certain investment partnerships

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(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		Yes	No	

Part VII **Supplemental Information**

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

Return Reference	Explanation
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Additional Data

Software ID:

Software Version:

EIN: 13-4921556

Name: American Bureau of Shipping

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal Domicile (State or Foreign Country)	(d) Direct Controlling Entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?
Yes	No							
ABS Group of Companies Inc 16825 Northchase Drive Houston, TX 77060 22-2856372	Holding Company	NJ	American Bureau of Shipping	C	914,087	831,491,811	100 000 %	No
ABSG Consulting Inc 16825 Northchase Drive Houston, TX 77060 13-2695912	Inspections/Testing	NY	ABS Group of Companies Inc	C	147,387,727	1,081,059,820	100 000 %	No
ABS Quality Evaluations Inc 16825 Northchase Drive Houston, TX 77060 22-3067354	Quality Evaluations	DE	ABS Group of Companies Inc	C	17,986,626	85,805,117	100 000 %	No
ABS Group Services Inc 16825 Northchase Drive Houston, TX 77060 22-3069605	Services	DE	ABS Group of Companies Inc	C	9,041,793	676,469,562	100 000 %	No
Genesis Solutions Holdings Inc 16825 Northchase Drive Houston, TX 77060 26-1727397	Consulting Services	DE	ABS Group of Companies Inc	C		18,194,181	100 000 %	No
Genesis Technology Solutions Inc 16825 Northchase Drive Houston, TX 77060 26-1727654	Consulting Services	DE	ABS Group of Companies Inc	C	23,581,476	13,518,699	100 000 %	No
PLG Inc 16825 Northchase Drive Houston, TX 77060 52-0905530	Inactive	DC	ABS Group of Companies Inc	C			100 000 %	No
ABS Maritime Services Inc 16825 Northchase Drive Houston, TX 77060 20-3333549	Evaluate Marine Vessels	DE	ABS Group of Companies Inc	C		-183,824	100 000 %	No
ABS Holdings Inc 16825 Northchase Drive Houston, TX 77060 20-3390695	Holding Company	NY	American Bureau of Shipping	C		28,513,765	100 000 %	No
ABS Boiler and Marine Insurance Company 16825 Northchase Drive Houston, TX 77060 03-0286694	Insurance-Captive	VT	ABS Holdings Inc	C	870,663	44,244,037	100 000 %	No
Armory Properties Ltd 16855 Northchase Drive Houston, TX 77060 22-2382555	Rental - Real Estate	TX	American Bureau of Shipping	C	769,535	8,638,747	100 000 %	No
American Bureau of Shipping Inc 16855 Northchase Drive Houston, TX 77060 13-2667740	Inactive	DE	American Bureau of Shipping	C		1,000	100 000 %	No
ABS Foundation Inc 16855 Northchase Drive Houston, TX 77060 51-0677119	Dormant	DE	American Bureau of Shipping	C			100 000 %	No
AIP Custom Hedge Fund Solutions (Cayman) LP PO Box 309GT Ugland House South George Town CJ 98-0552586	Investments	CJ	American Bureau of Shipping	C	2,879,578	92,051,201	9 990 %	No
ABS Boiler and Marine Technical Services Co 77 Nanking E Road Sect 4 Taipei 10568 CH	Insurance	CH	ABS Boiler and Marine Insurance Company	C			100 000 %	No

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

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Yes	No							
ABS Consulting (India) Private Limited 123-A Mittal CourtNariman Point Mumbai 400021 IN	Engineering	IN	ABSG Consulting Inc	C			100 000 %	No
ABS Consulting (M) Sdn Bhd (Malaysia) Lot 206A 2nd FloorJalan Desa Baha Kuala Lumpur 58100 MY	Engineering	MY	ABSG Consulting Inc	C	3,690,969	4,909,339	40 000 %	No
ABS Consulting (S) PTE Ltd 438 Alexandra Road 09-01 Singapore, 119958 SN	Engineering	SN	ABSG Consulting Inc	C	3,894,009	2,172,495	100 000 %	No
ABS Consulting Ltd EQE HouseThe BeaconsWarrington Cheshire WA3 6WJ UK	Engineering	UK	ABSG Consulting Inc	C	14,602,975	5,750,015	100 000 %	No
ABS Group AS OJ Brochs Gate 12 Bergen 5006 NO	Risk Consulting	NO	ABSG Consulting Inc	C	1,855,346	24,652,965	100 000 %	No
ABS Group Australia Pty Ltd Level 2744 St Georges Terrace PERTH AS	Risk Consulting	AS	ABSG Consulting Inc	C			100 000 %	No
ABS Group Columbia SAS CALLE 99 No 9A-80 Edificio Height Bogota 803 CO	Engineering	CO	ABSG Consulting Inc	C	536,901	672,479	100 000 %	No
ABS Group del Peru SAC Av E Derby 055 Pisp Oficina 745 Lima 33 PE	Engineering	PE	ABSG Consulting Inc	C	2,457,734	1,369,250	100 000 %	No
ABS Group Saudi Arabia Co Ltd Dana Area PO Box 39616 Dhahran 31942 SA	Engineering	SA	ABSG Consulting Inc	C	18,518,296	9,180,749	100 000 %	No
ABS Group Services (Canada) Ltd Royal Bank Plaza 38th Fl S Tower Toronto MSJ2J7 CA	Inactive	CA	ABSG Consulting Inc	C			100 000 %	No
ABS Group Services de Chile Training SA Avda Libertad No 1348 Oficina 701 Vina del Mar 000 CI	Engineering Training	CI	ABSG Consulting Inc	C	851,783	661,826	100 000 %	No
ABS Group Services de Mexico SA De CV Hamburgo No 254-201 Col Juarez Mexico City 06600 MX	Engineering	MX	ABSG Consulting Inc	C	24,391,719	8,563,213	99 470 %	No
ABS Group Services Do Brasil Ltda AV Venezuela 3 19th Floor Rio De Janeiro 20081-310 BR	Engineering	BR	ABSG Consulting Inc	C	32,984,705	13,397,088	100 000 %	No
ABS Industrial Inspection Services Nigeria Ltd 2 Mosafejo Close Off Oyinkan Abayo Ikoyi Lagos NI	Inspections	NI	ABSG Consulting Inc	C	653,696	903,654	100 000 %	No
ABS Industrial Verfication (India) Pvt Ltd 604 Shapath I SGRoad Ahmedabad 380-060 IN	Engineering	IN	ABSG Consulting Inc	C	4,480,244	4,539,034	85 000 %	No

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Yes	No							
ABS Infolink (India) Pvt Ltd Pekon Bldg 4th Fl Plot Y/13 Calcutta 700091 IN	Software	IN	ABS Group of Companies Inc	C		18,433	100 000 %	No
ABS Maritime Services (Hellas) LLC 6 Skouze Street Floor 3A Piraeus GR185 36 GR	Services	GR	ABS Maritime Services Inc	C	1,617,720	592,192	100 000 %	No
ABS QE Japan Inc 1-1 Sakae-Cho Kanagawa-ku Yokohama 221-0052 JA	Engineering	JA	ABS Quality Evaluations Inc	C	1,369,577	1,506,721	100 000 %	No
ABS Quality Evaluations (Chile) SA Avda Libertad No 1348 Oficina 701 Vina del Mar 000 CI	Engineering Training	CI	ABS Quality Evaluations Inc	C			100 000 %	No
ABS Quality Evaluations Private Limited B-92 9th Floor 23 Kasturba Gandhi New Delhi 110001 IN	Engineering	IN	ABS Quality Evaluations Inc	C			100 000 %	No
ABS Safetec AB (Sweden) Vallgatan 25 SE-411 16 Gothenburg SW	Risk Consulting	SW	ABSG Consulting Inc	C	335,811	182,314	100 000 %	No
ABSG Consulting de Venezuela CA Centro Ciudad Comercial Tamanaco Chuao 1064 VE	Engineering	VE	ABSG Consulting Inc	C	1,115,297	1,470,412	100 000 %	No
ABSG Group de Uruguay SA 25 do Mayo 455 2nd Floor Montevideo 11000 UY	Engineering	UY	ABSG Consulting Inc	C		2,497	100 000 %	No
AGS Industrial Technical Services (Shanghai) Co Rm 1806 Eton Pl No 69 Dongfang Rd Shanghai 200120 CH	Risk Consulting	CH	ABSG Consulting Inc	C	2,517,225	1,413,615	100 000 %	No
AP Safetec sdn B-6-14 Megen Avenue II No 12 Kuala Lumpur 50450 MY	Risk Consulting	MY	ABSG Consulting Inc	C	2,678,497	2,271,059	100 000 %	No
Bureau ABS Industrial Inspection Services Nigeria 2 Mosafejo Close Off Oyinkan Abayo Ikoyi Lagos NI	Inspections	NI	ABSG Consulting Inc	C	1,260,031	2,217,971	100 000 %	No
EQE Bulgaria AD 1 Hristo Smirneniski Blvd Sofia 1164 BU	Engineering	BU	ABSG Consulting Inc	C	1,215,933	460,173	70 000 %	No
EQE Consultants South Africa Ltd PO Box 4381 Vanderbijlpark 1900 SF	Software	SF	ABSG Consulting Inc	C			100 000 %	No
EQECAT (UK) Ltd EQE HouseThe BeaconsWarrington Cheshire WA3 6WJ UK	Software	UK	ABSG Consulting Inc	C			100 000 %	No
EQE-ISS Ltd EQE HouseThe BeaconsWarrington Cheshire WA3 6WJ UK	Software	UK	ABSG Consulting Inc	C			100 000 %	No

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Yes	No							
Preventor AS Sluppenvegen 12 E Trondeim 7037 NO	Risk Consulting	NO	ABSG Consulting Inc	C			100 000 %	No
Prosoft Resources Ltd (UK) EQE HouseThe BeaconsWarrington Cheshire WA3 6WJ UK	Software	UK	ABSG Consulting Inc	C			100 000 %	No
PT Indonesian Group of Companies Sumatera Promotion Centre Lt 7 Batam 000 ID	Engineering	ID	ABS Consulting Inc	C	447,839	379,353	100 000 %	No
Quality Resources de Mexico SA de CV Hamburgo No 254-201 Col Juarez Mexico City 06600 MX	Engineering	MX	ABSG Consulting Inc	C	103,468	1,059,572	100 000 %	No
Safetec HMS Utleie Sluppenvegen 12 E Trondeim 7037 NO	Risk Consulting	NO	ABSG Consulting Inc	C	-4,278	783,774	100 000 %	No
Safetec Nordic AS Sluppenvegen 12 E Trondeim 7037 NO	Risk Consulting	NO	ABSG Consulting Inc	C	26,970,313	28,961,083	100 000 %	No
Safetec Risk Management Pty Ltd 44 St George Terrace West Perth 6005 AS	Risk Consulting	AS	ABSG Consulting Inc	C	2,776,720	1,317,175	100 000 %	No
Safetec UK Ltd 16 Albert Street Aberdeen AB25 1XQ UK	Risk Consulting	UK	ABSG Consulting Inc	C	1,929,728	1,297,128	100 000 %	No
Sydvest Programvare AS Sluppenvegen 12 E Trondeim 7037 NO	Risk Consulting	NO	ABSG Consulting Inc	C		543,220	100 000 %	No
ABS Antwerp BVBA St Katelijnevest 72 9th Floor Antwerp B2000 BE	Engineering	BE	American Bureau of Shipping	C	1,800	16,926	100 000 %	No
ABS Classification Romania Srl 18A Tepes Voda Street 1st Floor Constantza 900189 RO	Engineering	RO	American Bureau of Shipping	C	799,262	87,291	100 000 %	No
ABS Consulting (Hellas) SA 6 Skouze Street Floor 3A Piraeus 185 36 GR	Engineering	GR	American Bureau of Shipping	C		689,424	100 000 %	No
ABS Europe Limited ABS House No 1 Frying Pan Alley London E1 7HR UK	Engineering	UK	American Bureau of Shipping	C	88,205,551	46,378,881	100 000 %	No
ABS Group Ltd EQE HouseThe BeaconsWarrington Cheshire WA3 6WJ UK	Engineering	UK	American Bureau of Shipping	C	28,328,543	13,322,592	100 000 %	No
ABS Italy SRL Edificio Millo Via al Porto Antico Genoa 16128 IT	Engineering	IT	American Bureau of Shipping	C	9,650,229	6,618,038	100 000 %	No

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Yes	No							
ABS Limited - Nigeria Plot 146C Imam Abibu Adetoro Street Lagos NI	Engineering	NI	American Bureau of Shipping	C	4,681,733	1,915,746	100 000 %	No
ABS Marine Services Ltd EQE HouseThe BeaconsWarrington Cheshire WA3 6WJ UK	Engineering	UK	American Bureau of Shipping	C	1,470,299	1,098,123	100 000 %	No
ABS Mideast Limited PO Box 388 Dammam SA	Engineering	SA	American Bureau of Shipping	C	6,133,752	4,416,714	100 000 %	No
ABS Professional Services (India) Private Limited 604 Shapath I SGRoad Ahmedabad 380-060 IN	Risk Consulting	IN	American Bureau of Shipping	C	2,460,492	533,009	100 000 %	No
ABS Qatar LLC PO Box 405 1st FL C Ring Rd Doha QA	Engineering	QA	American Bureau of Shipping	C	2,276,761	1,423,173	100 000 %	No
ABS Quality Evaluations Europe Ltd EQE HouseThe BeaconsWarrington Cheshire WA3 6WJ UK	Inactive	UK	American Bureau of Shipping	C	8,913		100 000 %	No
ABS Rotterdam BV Boompjes 55 4th Floor Rotterdam 3011 XB NL	Engineering	NL	American Bureau of Shipping	C	3,078	36,113	100 000 %	No
American Bureau of Shipping (Hellas) SA 6 Skouze Street Floor 3A Piraeus GR185 36 GR	Inactive	GR	American Bureau of Shipping	C	1,879,488	973,491	100 000 %	No
American Bureau of Shipping (Hong Kong) Ltd 15th Floor Queens Center Hong Kong 58-64 CH	Engineering	CH	American Bureau of Shipping	C	731,037	1,721,389	100 000 %	No
American Bureau of Shipping Cameroon Ltd Immeuble Socar Porte 207 Akwa Douala BP15198 CM	Engineering	CM	American Bureau of Shipping	C	2,265,578	416,865	100 000 %	No
American Bureau of Shipping LLC (Oman) Suite 303 POBox 946 PC130 Muscat MU	Engineering	MU	American Bureau of Shipping	C	583,016	1,385,956	70 000 %	No
American Bureau of Shipping Poland Sp Zoo Al Zwyciestwa 256 Gyndia 81-525 PL	Engineering	PL	American Bureau of Shipping	C	4,081,401	617,507	100 000 %	No
American Bureau of Shipping Rijeka doo Trg Irvana Kiblera 2 Rijeka HR-51000 HR	Engineering Services	HR	American Bureau of Shipping	C	218,312	38,130	100 000 %	No
EQE International Ltd EQE HouseThe BeaconsWarrington Cheshire WA3 6WJ UK	Inactive	UK	American Bureau of Shipping	C			100 000 %	No
American Bureau of Shipping China Ltd 5th Fl Silver Tower No 85 Taoyua Shanghai 200021 CH	Engineering	CH	American Bureau of Shipping	C	169,246,599	136,293,445	100 000 %	No

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Yes	No							
American Bureau of Shipping Taiwan Co Ltd 3F No 146 Songjiang Rd Zhongs Taipei 104 TW	Engineering	TW	American Bureau of Shipping	C	6	584,099	100.000 %	No

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

(a) Name of related organization	(b) Transaction type(a-s)	(c) Amount Involved	(d) Method of determining amount involved
ABS Group of Companies Inc	L	443,733	Income Statement
ABS Group of Companies Inc	K	801,670	Income Statement
Shanghai ABS Technical Inspection	D	14,719,144	Form 8865, Schedule N
Common Structural Rules Software LLC	B	4,500,000	Form 1065, Schedule K-1
ABS (Mideast) LLC	D	4,342,983	Form 5471, Schedule M
ABS (Mideast) LLC	E	6,271,664	Form 5471, Schedule M
ABS (Mideast) LLC	M	1,957,741	Form 5471, Schedule M
ABS (Mideast) LLC	O	72,845	Form 5471, Schedule M
ABS Antwerp BVBA	E	1,490	Form 5471, Schedule M
ABS Classification Romania Srl	E	6,745,651	Form 5471, Schedule M
ABS Classification Romania Srl	M	27,550	Form 5471, Schedule M
ABS Consulting (Hellas) SA	D	132,929	Form 5471, Schedule M
ABS Consulting (Hellas) SA	E	3,697,536	Form 5471, Schedule M
ABS Consulting (S) PTE Ltd	D	144,929	Form 5471, Schedule M
ABS Consulting Malaysia Sdn Bhd	E	9,346	Form 5471, Schedule M
ABS Consulting Ltd	E	2,252,665	Form 5471, Schedule M
ABS Consulting Ltd	L	31,293	Form 5471, Schedule M
ABS Europe Ltd	D	30,620,851	Form 5471, Schedule M
ABS Europe Ltd	E	301,903,664	Form 5471, Schedule M
ABS Europe Ltd	M	2,286,839	Form 5471, Schedule M
ABS Europe Ltd	O	39,882	Form 5471, Schedule M
ABS Group Columbia SAS	D	11,743	Form 5471, Schedule M
ABS Group Columbia SAS	L	26,916	Form 5471, Schedule M
ABS Group del Peru SAC	E	43,634	Form 5471, Schedule M
ABS Group Saudi Arabia Co Ltd	D	1,706,138	Form 5471, Schedule M

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

(a) Name of related organization	(b) Transaction type(a-s)	(c) Amount Involved	(d) Method of determining amount involved
ABS Group Saudi Arabia Co Ltd	M	8,592	Form 5471, Schedule M
ABS Group Services de Chile Training SA	D	5,701	Form 5471, Schedule M
ABS Group Services de Mexico SA De CV	E	199,431	Form 5471, Schedule M
ABS Group Services de Mexico SA De CV	L	1,246,241	Form 5471, Schedule M
ABS Group Services Do Brazil Ltda	E	456,875	Form 5471, Schedule M
ABS Group Services Do Brazil Ltda	L	923,019	Form 5471, Schedule M
ABS Group Services Do Brazil Ltda	M	51,358	Form 5471, Schedule M
ABS Group Ltd	D	9,868,386	Form 5471, Schedule M
ABS Group Ltd	E	2,788,081	Form 5471, Schedule M
ABS Group Ltd	M	374,261	Form 5471, Schedule M
ABS Industrial Inspection Services Nigeria Ltd	E	357,874	Form 5471, Schedule M
ABS Industrial Verification (India) Pvt Ltd	E	143,150	Form 5471, Schedule M
ABS Italy SRL	D	1,901,419	Form 5471, Schedule M
ABS Italy SRL	E	65,835,852	Form 5471, Schedule M
ABS Italy SRL	M	104,500	Form 5471, Schedule M
ABS Limited - Nigeria	D	367,211	Form 5471, Schedule M
ABS Limited - Nigeria	E	22,340,977	Form 5471, Schedule M
ABS Limited - Nigeria	M	60,515	Form 5471, Schedule M
ABS Marine Services Ltd	D	4,383,464	Form 5471, Schedule M
ABS Marine Services Ltd	E	2,322,641	Form 5471, Schedule M
ABS Marine Services Ltd	M	28,809	Form 5471, Schedule M
ABS Maritime Services (Hellas) LLC	D	146,290	Form 5471, Schedule M
ABS Maritime Services (Hellas) LLC	L	123,096	Form 5471, Schedule M
ABS Maritime Services (Hellas) LLC	M	41,656	Form 5471, Schedule M
ABS Professional Services (India) Private Limited	D	766,053	Form 5471, Schedule M

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

(a) Name of related organization	(b) Transaction type(a-s)	(c) Amount Involved	(d) Method of determining amount involved
ABS Professional Services (India) Private Limited	E	585,891	Form 5471, Schedule M
ABS Professional Services (India) Private Limited	M	245,383	Form 5471, Schedule M
ABS Qatar LLC	D	1,800,425	Form 5471, Schedule M
ABS Qatar LLC	E	1,124,303	Form 5471, Schedule M
ABS Qatar LLC	M	766,940	Form 5471, Schedule M
ABS Qatar LLC	O	28,714	Form 5471, Schedule M
ABS QE Japan Inc	E	214,301	Form 5471, Schedule M
ABS Quality Evaluations Europe Ltd	D	345,439	Form 5471, Schedule M
ABS Quality Evaluations Europe Ltd	E	500,234	Form 5471, Schedule M
ABS Rotterdam BV	D	13,830	Form 5471, Schedule M
ABSG Consulting de Venezuela CA	D	19,993	Form 5471, Schedule M
ABSG Group de Uruguay SA	E	44,983	Form 5471, Schedule M
AGS Industrial Technical Services (Shanghai) Co	E	5,487	Form 5471, Schedule M
American Bureau of Shipping (China) Limited	D	28,362,632	Form 5471, Schedule M
American Bureau of Shipping (China) Limited	M	32,431,907	Form 5471, Schedule M
American Bureau of Shipping (Hellas) SA	D	31,200,092	Form 5471, Schedule M
American Bureau of Shipping (Hellas) SA	E	34,819,201	Form 5471, Schedule M
American Bureau of Shipping (Hellas) SA	M	283,584	Form 5471, Schedule M
American Bureau of Shipping (Hellas) SA	O	17,918	Form 5471, Schedule M
American Bureau of Shipping (Hong Kong) Ltd	D	1,067,076	Form 5471, Schedule M
American Bureau of Shipping (Hong Kong) Ltd	M	7,125	Form 5471, Schedule M
American Bureau of Shipping Cameroon Ltd	E	10,870,430	Form 5471, Schedule M
American Bureau of Shipping Cameroon Ltd	M	24,225	Form 5471, Schedule M
American Bureau of Shipping Poland Sp Zoo	E	2,955,931	Form 5471, Schedule M
American Bureau of Shipping Poland Sp Zoo	M	112,761	Form 5471, Schedule M

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

(a) Name of related organization	(b) Transaction type(a-s)	(c) Amount Involved	(d) Method of determining amount involved
American Bureau of Shipping Rijeka doo	E	5,067,632	Form 5471, Schedule M
American Bureau of Shipping Rijeka doo	M	13,300	Form 5471, Schedule M
American Bureau of Shipping LLC (O man)	D	468,561	Form 5471, Schedule M
American Bureau of Shipping LLC (O man)	E	572,240	Form 5471, Schedule M
American Bureau of Shipping LLC (O man)	M	178,064	Form 5471, Schedule M
American Bureau of Shipping LLC (O man)	O	6,898	Form 5471, Schedule M
Bureau ABS Industrial Inspection Services Nigeria	D	965,042	Form 5471, Schedule M
EQE Bulgaria AD	E	163,457	Form 5471, Schedule M
Quality Resources de Mexico SA de CV	D	18,242	Form 5471, Schedule M
Safetec Nordic AS	D	19,474	Form 5471, Schedule M
Safetec UK Ltd	E	3,849	Form 5471, Schedule M