

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  
2015  
**Open to Public Inspection**

**A For the 2015 calendar year, or tax year beginning 01-01-2015, and ending 12-31-2015**

- 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) Room/suite  
16855 Northchase Drive

City or town, state or province, country, and ZIP or foreign postal code  
Houston, TX 770606008

**D** Employer identification number  
13-4921556

**E** Telephone number  
(281) 877-6000

**G** Gross receipts \$ 1,900,449,265

**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**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities To promote the safety of life and property and to preserve the natural environment		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	12	
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	11	
	<b>5</b> Total number of individuals employed in calendar year 2015 (Part V, line 2a)	1,511	
	<b>6</b> Total number of volunteers (estimate if necessary)	0	
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	2,558,922	
	<b>7b</b> Net unrelated business taxable income from Form 990-T, line 34	142,975	
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	0	0
	<b>9</b> Program service revenue (Part VIII, line 2g)	693,351,451	610,461,946
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	39,118,196	67,141,528
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	227,358	-1,872,102
	<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	732,697,005	675,731,372
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	3,909,982	2,073,029
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	309,604,664	315,806,662
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ <sup>0</sup>		
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	329,241,056	269,549,830
<b>18</b> Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	642,755,702	587,429,521	
<b>19</b> Revenue less expenses Subtract line 18 from line 12	89,941,303	88,301,851	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16)	1,533,461,112	1,560,827,151
	<b>21</b> Total liabilities (Part X, line 26)	430,891,093	432,340,268
	<b>22</b> Net assets or fund balances Subtract line 21 from line 20	1,102,570,019	1,128,486,883

**Part II Signature Block**

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

<b>Sign Here</b>	***** Signature of officer	2016-11-14 Date
	Jeffrey J Weiner CFO Type or print name and title	

<b>Paid Preparer Use Only</b>	Print/Type preparer's name Robert D Kimbrell	Preparer's signature Robert D Kimbrell	Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN P01229743
	Firm's name ▶ Kimbrell & Associates			Firm's EIN ▶ 45-3750819	
	Firm's address ▶ 1650 Highway 6 Suite 420 Sugar Land, TX 774784928			Phone no (281) 565-7863	

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

**Part III Statement of Program Service 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 safety 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 and the maintenance of the ABS Record. These activities are conducted through a network of offices in over 70 countries

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

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

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**4d** Other program services (Describe in Schedule O )  
(Expenses \$ including grants of \$ ) (Revenue \$ )

**4e** Total program service expenses ▶

**Part IV Checklist of Required Schedules**

		Yes	No
<b>1</b>	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> . . . . .	<b>1</b>	No
<b>2</b>	Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)? . . . . .	<b>2</b>	No
<b>3</b>	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i> . . . . .	<b>3</b>	No
<b>4</b>	<b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i> . . . . .	<b>4</b>	
<b>5</b>	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i> . . . . .	<b>5</b>	No
<b>6</b>	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>  . . . . .	<b>6</b>	No
<b>7</b>	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>  . . . . .	<b>7</b>	No
<b>8</b>	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>  . . . . .	<b>8</b>	No
<b>9</b>	Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>  . . . . .	<b>9</b>	No
<b>10</b>	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>  . . . . .	<b>10</b>	No
<b>11</b>	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
<b>a</b>	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>  . . . . .	<b>11a</b>	Yes
<b>b</b>	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>  . . . . .	<b>11b</b>	Yes
<b>c</b>	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>  . . . . .	<b>11c</b>	No
<b>d</b>	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>  . . . . .	<b>11d</b>	Yes
<b>e</b>	Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>  . . . . .	<b>11e</b>	Yes
<b>f</b>	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>  . . . . .	<b>11f</b>	Yes
<b>12a</b>	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>  . . . . .	<b>12a</b>	No
<b>b</b>	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>  . . . . .	<b>12b</b>	Yes
<b>13</b>	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> . . . . .	<b>13</b>	No
<b>14a</b>	Did the organization maintain an office, employees, or agents outside of the United States? . . . . .	<b>14a</b>	Yes
<b>b</b>	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i> . . . . .  . . . . .	<b>14b</b>	Yes
<b>15</b>	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i> . . . . .  . . . . .	<b>15</b>	Yes
<b>16</b>	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i> . . . . .  . . . . .	<b>16</b>	Yes
<b>17</b>	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i> (see instructions) . . . . .	<b>17</b>	No
<b>18</b>	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> . . . . .	<b>18</b>	No
<b>19</b>	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> . . . . .	<b>19</b>	No
<b>20a</b>	Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> . . . . .	<b>20a</b>	No
<b>b</b>	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	<b>20b</b>	

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, and Answer. Rows include questions 21 through 38, covering topics like grant reporting, tax-exempt bond issues, and organizational structure. Includes a 'Note' at the bottom regarding Form 990 filers.

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 . . . . . [X]

Form 990 (2015) Part V Statements Regarding Other IRS Filings and Tax Compliance. Includes sections 1a-14b with various questions and input fields.

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 [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year (12); 1b Enter the number of voting members included in line 1a, above, who are independent (11); 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? (No); 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? (No); 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? (No); 5 Did the organization become aware during the year of a significant diversion of the organization's assets? (No); 6 Did the organization have members or stockholders? (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? (Yes); 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? (Yes); 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? (Yes); b Each committee with authority to act on behalf of the governing body? (Yes); 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O (No).

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? (No); 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? (Yes); 11b Describe in Schedule O the process, if any, used by the organization to review this Form 990; 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 (Yes); 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? (Yes); 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done (Yes); 13 Did the organization have a written whistleblower policy? (Yes); 14 Did the organization have a written document retention and destruction policy? (Yes); 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? a The organization's CEO, Executive Director, or top management official (Yes); b Other officers or key employees of the organization (Yes); 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? (Yes); 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? (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, [X] 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, 16855 Northchase Drive, Houston, TX 770606008 (281) 877-6509.



**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			
See Additional Data Table										
<b>1b Sub-Total</b>										
<b>c Total from continuation sheets to Part VII, Section A</b>										
<b>d Total (add lines 1b and 1c)</b>							16,731,170	0	4,030,723	

**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 **▶ 35**

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	3 Yes	
<b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	4 Yes	
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>	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
System One Holdings LLC 12 Federal Street Sts 205 Pittsburg, PA 15212	Staffing Services	7,659,814
Deloitte & Touche LLP PO Box 7247-6446 Philadelphia, PA 19170	Accounting Services	2,160,633
Deloitte Tax LLP PO Box 2079 Carol Stream, IL 601322079	Tax Services	1,298,591
Ernst & Young LLP PO Box 848107 Dallas, TX 752848107	Audit Services	1,094,199
Deloitte Consulting LLP PO Box 7247-6446 Philadelphia, PA 19170	Consulting Services	780,187

**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 **▶ 48**

**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	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns . . . . . <b>1a</b> _____					
	<b>b</b> Membership dues . . . . . <b>1b</b> _____					
	<b>c</b> Fundraising events . . . . . <b>1c</b> _____					
	<b>d</b> Related organizations . . . . . <b>1d</b> _____					
	<b>e</b> Government grants (contributions) <b>1e</b> _____					
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above <b>1f</b> _____					
	<b>g</b> Noncash contributions included in lines 1a-1f \$ _____					
	<b>h Total.</b> Add lines 1a-1f . . . . . <b>▶</b>					
<b>Program Service Revenue</b>	<b>2a</b> Certification, Other _____ Business Code 541900	610,461,946	607,919,897	2,542,049		
	<b>b</b> _____					
	<b>c</b> _____					
	<b>d</b> _____					
	<b>e</b> _____					
	<b>f</b> All other program service revenue _____					
	<b>g Total.</b> Add lines 2a-2f . . . . . <b>▶</b>	610,461,946				
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) . . . . . <b>▶</b>	41,391,203			41,391,203	
	<b>4</b> Income from investment of tax-exempt bond proceeds . . . . . <b>▶</b>					
	<b>5</b> Royalties . . . . . <b>▶</b>					
	<b>6a</b> Gross rents	(i) Real 16,934				
		(ii) Personal				
		<b>b</b> Less rental expenses 0				
		<b>c</b> Rental income or (loss) 16,934				
	<b>d</b> Net rental income or (loss) . . . . . <b>▶</b>	16,934	16,934			
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities 1,250,468,218				
		(ii) Other				
		<b>b</b> Less cost or other basis and sales expenses 1,224,717,893				
		<b>c</b> Gain or (loss) 25,750,325				
	<b>d</b> Net gain or (loss) . . . . . <b>▶</b>	25,750,325			25,750,325	
	<b>8a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 . . . . . <b>a</b>					
		<b>b</b> Less direct expenses . . . . . <b>b</b>				
		<b>c</b> Net income or (loss) from fundraising events . . . . . <b>▶</b>				
	<b>9a</b> Gross income from gaming activities See Part IV, line 19 . . . . . <b>a</b>					
		<b>b</b> Less direct expenses . . . . . <b>b</b>				
<b>c</b> Net income or (loss) from gaming activities . . . . . <b>▶</b>						
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . . <b>a</b>						
	<b>b</b> Less cost of goods sold . . . . . <b>b</b>					
	<b>c</b> Net income or (loss) from sales of inventory . . . . . <b>▶</b>					
Miscellaneous Revenue	Business Code					
<b>11a</b> Income from Partnershi _____	900099	16,873		16,873		
<b>b</b> Other Income - ABS _____	900099	-1,905,909	-1,905,909			
<b>c</b> _____						
<b>d</b> All other revenue . . . . .						
<b>e Total.</b> Add lines 11a-11d . . . . . <b>▶</b>		-1,889,036				
<b>12 Total revenue.</b> See Instructions . . . . . <b>▶</b>		675,731,372	606,030,922	2,558,922	67,141,528	

**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
<b>1</b>	Grants and other assistance to domestic organizations and domestic governments See Part IV, line 21 . . . . .	1,525,490			
<b>2</b>	Grants and other assistance to domestic individuals See Part IV, line 22 . . . . .				
<b>3</b>	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, lines 15 and 16 . . . . .	547,539			
<b>4</b>	Benefits paid to or for members . . . . .				
<b>5</b>	Compensation of current officers, directors, trustees, and key employees . . . . .	20,761,894			
<b>6</b>	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .				
<b>7</b>	Other salaries and wages . . . . .	232,805,356			
<b>8</b>	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . .	28,875,995			
<b>9</b>	Other employee benefits . . . . .	19,871,654			
<b>10</b>	Payroll taxes . . . . .	13,491,763			
<b>11</b>	Fees for services (non-employees)				
<b>a</b>	Management . . . . .				
<b>b</b>	Legal . . . . .	2,085,944			
<b>c</b>	Accounting . . . . .	3,795,434			
<b>d</b>	Lobbying . . . . .	1,959			
<b>e</b>	Professional fundraising services See Part IV, line 17				
<b>f</b>	Investment management fees . . . . .	3,633,438			
<b>g</b>	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O) . . . . .	27,840,631			
<b>12</b>	Advertising and promotion . . . . .	1,124,484			
<b>13</b>	Office expenses . . . . .	3,789,498			
<b>14</b>	Information technology . . . . .				
<b>15</b>	Royalties . . . . .				
<b>16</b>	Occupancy . . . . .	16,711,119			
<b>17</b>	Travel . . . . .	19,418,703			
<b>18</b>	Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .				
<b>19</b>	Conferences, conventions, and meetings . . . . .	1,731,484			
<b>20</b>	Interest . . . . .	156,243			
<b>21</b>	Payments to affiliates . . . . .	50,159,793			
<b>22</b>	Depreciation, depletion, and amortization . . . . .	7,792,039			
<b>23</b>	Insurance . . . . .	11,928,656			
<b>24</b>	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 )				
<b>a</b>	Employee Related	37,105,365			
<b>b</b>	Taxes	30,352,102			
<b>c</b>	Systems & Telecommunica	16,716,558			
<b>d</b>	Amortization Expense	10,110,942			
<b>e</b>	All other expenses	25,095,438			
<b>25</b>	<b>Total functional expenses.</b> Add lines 1 through 24e	587,429,521			
<b>26</b>	<b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**

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

		(A)		(B)
		Beginning of year		End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .		<b>1</b>	
	<b>2</b> Savings and temporary cash investments . . . . .	122,698,847	<b>2</b>	144,372,786
	<b>3</b> Pledges and grants receivable, net . . . . .		<b>3</b>	
	<b>4</b> Accounts receivable, net . . . . .	155,963,166	<b>4</b>	145,941,473
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L . . . . .		<b>5</b>	
	<b>6</b> 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 . . . . .		<b>6</b>	
	<b>7</b> Notes and loans receivable, net . . . . .		<b>7</b>	
	<b>8</b> Inventories for sale or use . . . . .		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges . . . . .	18,589,519	<b>9</b>	18,234,825
	<b>10a</b> Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D . . . . .	<b>10a</b> 95,063,786		
	<b>b</b> Less accumulated depreciation . . . . .	<b>10b</b> 78,296,678	18,923,484	<b>10c</b> 16,767,108
	<b>11</b> Investments—publicly traded securities . . . . .	795,740,505	<b>11</b>	859,082,851
	<b>12</b> Investments—other securities See Part IV, line 11 . . . . .	192,881,771	<b>12</b>	193,633,455
	<b>13</b> Investments—program-related See Part IV, line 11 . . . . .		<b>13</b>	
	<b>14</b> Intangible assets . . . . .		<b>14</b>	
	<b>15</b> Other assets See Part IV, line 11 . . . . .	228,663,820	<b>15</b>	182,794,653
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .	1,533,461,112	<b>16</b>	1,560,827,151	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	89,454,867	<b>17</b>	69,992,378
	<b>18</b> Grants payable . . . . .		<b>18</b>	
	<b>19</b> Deferred revenue . . . . .	246,796,405	<b>19</b>	254,405,259
	<b>20</b> Tax-exempt bond liabilities . . . . .		<b>20</b>	
	<b>21</b> Escrow or custodial account liability Complete Part IV of Schedule D . . . . .		<b>21</b>	
	<b>22</b> 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 . . . . .		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D . . . . .	94,639,821	<b>25</b>	107,942,631
	<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25 . . . . .	430,891,093	<b>26</b>	432,340,268
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets . . . . .		<b>27</b>	
	<b>28</b> Temporarily restricted net assets . . . . .		<b>28</b>	
	<b>29</b> Permanently restricted net assets . . . . .		<b>29</b>	
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds . . . . .	1,102,570,019	<b>30</b>	1,128,486,883
	<b>31</b> Paid-in or capital surplus, or land, building or equipment fund . . . . .	0	<b>31</b>	0
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds . . . . .	0	<b>32</b>	0
<b>33</b> Total net assets or fund balances . . . . .	1,102,570,019	<b>33</b>	1,128,486,883	
<b>34</b> Total liabilities and net assets/fund balances . . . . .	1,533,461,112	<b>34</b>	1,560,827,151	

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	675,731,372
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	587,429,521
<b>3</b>	Revenue less expenses Subtract line 2 from line 1	<b>3</b>	88,301,851
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	1,102,570,019
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	-46,085,614
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	23,199,243
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	-39,498,616
<b>10</b>	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	1,128,486,883

**Part XII Financial Statements and Reporting**

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

		Yes	No
<b>1</b>	Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
<b>2a</b>	Were the organization's financial statements compiled or reviewed by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		No
<b>2b</b>	Were the organization's financial statements audited by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
<b>2c</b>	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	
<b>3a</b>	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		No
<b>3b</b>	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

**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			
Chnstopher J Wiernicki ..... Chairman, President & CEO	40 00 .....	X		X				1,923,552	0	956,362
Michael L Carthew ..... Director	1 00 .....	X						75,000	0	0
Choo Chiau Beng ..... Director	1 00 .....	X						120,000	0	0
Peter H Cressy ..... Director	1 00 .....	X						121,111	0	0
Richard D DeSimone ..... Director	1 00 .....	X						134,000	0	0
John A Hickey ..... Director	1 00 .....	X						135,800	0	0
Philip J Shapiro ..... Director	1 00 .....	X						131,700	0	0
Craig H Stevenson ..... Director	1 00 .....	X						130,000	0	0
Dean E Taylor ..... Director	1 00 .....	X						120,000	0	0
Elizabeth D Whitaker ..... Director	1 00 .....	X						120,000	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			
Douglas C Wolcott ..... Director	1 00 .....	X						131,328	0	0
William E Jenkins ..... Director	1 00 .....	X						122,137	0	0
Robert G Clyne ..... Sr VP, General Counsel &	40 00 .....			X				531,621	0	113,165
James J Gaughan ..... VP & Chief Engineer	40 00 .....			X				557,057	0	173,255
Vicki M Dunn ..... Sr VP Marketing	40 00 .....			X				179,116	0	50,996
Howard Fireman ..... Sr VP & CTO	40 00 .....			X				385,784	0	0
Todd W Grove ..... Sr VP & CTO	40 00 .....			X				197,151	0	257,386
Adam W Moilanen ..... VP - HSQE	40 00 .....			X				297,368	0	102,835
Derek S Novak ..... VP, Division - Pacific & M	40 00 .....			X				633,398	0	74,246
James Clutterbuck ..... Treasurer	40 00 .....			X				261,269	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			
Sarah Barton ..... VP	40 00 .....			X				298,577	0	0
Kenneth L Richardson ..... Exec VP	40 00 .....			X				1,469,049	0	76,347
Joseph A Riva ..... VP & Chief Surveyor	40 00 .....			X				303,972	0	333,411
John A Ryder ..... Sr VP HR & Admin	40 00 .....			X				425,297	0	96,363
James A Watson ..... VP & Division Pres - Americas	40 00 .....			X				384,972	0	81,506
Jeffrey J Weiner ..... Exec VP & CFO	40 00 .....			X				697,260	0	221,067
Eric Kleess ..... VP & Division Pres - China	40 00 .....			X				1,117,246	0	273,781
Tony Nassif ..... Exec VP & COO	40 00 .....			X				905,701	0	985,007
Mana O'Neill ..... Sr VP & CIO	40 00 .....			X				375,479	0	88,969
Kirsi Tikka ..... VP & Div Pres - Europe	40 00 .....			X				672,049	0	146,027

**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			
Tor-Ivar Guttusrod ..... Manager	40 00 .....					X		709,570	0	0
Ian Hunter ..... District Manager	40 00 .....					X		800,021	0	0
Stephen Leskoski ..... VP	40 00 .....					X		775,284	0	0
Wei-Biao Shi ..... VP of Engineering	40 00 .....					X		681,397	0	0
Mary Wiley ..... Engineer	40 00 .....					X		598,004	0	0
Donald Liu ..... Former Director	13 00 .....						X	181,400	0	0
Robert D Somerville ..... Former CEO & Chairman	40 00 .....						X	28,500	0	0

**SCHEDULE D**  
(Form 990)  
  
Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**  
**► Complete if the organization answered "Yes," on 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](http://www.irs.gov/form990).

OMB No 1545-0047  
**2015**  
**Open to Public Inspection**

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

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

	(a) Donor advised funds	(b) Funds and other accounts
<b>1</b> Total number at end of year		
<b>2</b> Aggregate value of contributions to (during year)		
<b>3</b> Aggregate value of grants from (during year)		
<b>4</b> Aggregate value at end of year		
<b>5</b> 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?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>6</b> 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?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

**Part II Conservation Easements.** Complete if the organization answered "Yes" on 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
<b>a</b> Total number of conservation easements	
<b>b</b> Total acreage restricted by conservation easements	
<b>c</b> Number of conservation easements on a certified historic structure included in (a)	
<b>d</b> 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, handling of violations, and enforcing conservation easements during the year  
► \_\_\_\_\_

**7** Amount of expenses incurred in monitoring, inspecting, handling of violations, 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" on 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 on 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 on 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" on 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
<b>c</b> Beginning balance	<b>1c</b>
<b>d</b> Additions during the year	<b>1d</b>
<b>e</b> Distributions during the year	<b>1e</b>
<b>f</b> Ending balance	<b>1f</b>

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

- 2** Provide the estimated percentage of the 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 on 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
<b>(i)</b> unrelated organizations . . . . .	<b>3a(i)</b>	
<b>(ii)</b> related organizations . . . . .	<b>3a(ii)</b>	
<b>b</b> If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R? . . . . .	<b>3b</b>	

- 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)	Accumulated (c) depreciation	(d) Book value
<b>1a</b> Land . . . . .				
<b>b</b> Buildings . . . . .		812,332	380,449	431,883
<b>c</b> Leasehold improvements . . . . .		29,988,975	22,885,137	7,103,838
<b>d</b> Equipment . . . . .		62,852,384	54,249,443	8,602,941
<b>e</b> Other . . . . .		1,410,095	781,649	628,446
<b>Total.</b> Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)) . . . . .				16,767,108



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

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

<b>1</b>	Total revenue, gains, and other support per audited financial statements . . . . .	<b>1</b>	1,119,991,502
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
<b>a</b>	Net unrealized gains (losses) on investments . . . . .	<b>2a</b>	-46,085,614
<b>b</b>	Donated services and use of facilities . . . . .	<b>2b</b>	
<b>c</b>	Recoveries of prior year grants . . . . .	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII ) . . . . .	<b>2d</b>	508,251,880
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .	<b>2e</b>	462,166,266
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .	<b>3</b>	657,825,236
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line <b>1</b>		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII ) . . . . .	<b>4b</b>	17,906,135
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .	<b>4c</b>	17,906,135
<b>5</b>	Total revenue Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12 ) . . . . .	<b>5</b>	675,731,371

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

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

<b>1</b>	Total expenses and losses per audited financial statements . . . . .	<b>1</b>	1,078,842,568
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25		
<b>a</b>	Donated services and use of facilities . . . . .	<b>2a</b>	
<b>b</b>	Prior year adjustments . . . . .	<b>2b</b>	
<b>c</b>	Other losses . . . . .	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII ) . . . . .	<b>2d</b>	491,413,047
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .	<b>2e</b>	491,413,047
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .	<b>3</b>	587,429,521
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line <b>1</b> :		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII ) . . . . .	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .	<b>4c</b>	0
<b>5</b>	Total expenses Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18 ) . . . . .	<b>5</b>	587,429,521

**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, 2015 and 2014, the Company recognized income tax expense for interest and penalties of approximately \$1,000,000 and \$1,900,000, 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 Futhermore, 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 XIII Supplemental Information (continued)**

Return Reference	Explanation
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

## 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	358,646
(2) Accrued Billings	51,555,888
(3) Accrued Interest	1,448,443
(4) Deferred Tax Asset	14,687,211
(5) Due From Affiliates	49,086,580
(6) Miscellaneous	47,786,127
(7) Prepaid Pension - Overfunded	8,377,832
(8) Security Deposits	9,493,926

**SCHEDULE F  
(Form 990)**

**Statement of Activities Outside the United States**

OMB No 1545-0047

**2015**

**Open to Public  
Inspection**

▶ **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](http://www.irs.gov/form990).**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
American Bureau of Shipping

**Employer identification number**

13-4921556

**Part I General Information on Activities Outside the United States.**

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

- 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** Activites 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)					
<b>3a</b> Sub-total	136	1,944			385,215,116
<b>b</b> Total from continuation sheets to Part I	1	1			26,186,130
<b>c Totals</b> (add lines 3a and 3b)	137	1,945			411,401,246

**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.

<b>1</b>	<b>(a)</b> Name of organization	<b>(b)</b> IRS code section and EIN (if applicable)	<b>(c)</b> Region	<b>(d)</b> Purpose of grant	<b>(e)</b> Amount of cash grant	<b>(f)</b> Manner of cash disbursement	<b>(g)</b> Amount of non-cash assistance	<b>(h)</b> Description of non-cash assistance	<b>(i)</b> 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 . . . . ▶ 20

**3** Enter total number of other organizations or entities . . . . . ▶

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

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1) Scholarships	East Asia and the Pacific - Australia, Brunei, Burma, Cambodia,	39	18,000	Cash Contribution			FMV
(2) Scholarships	East Asia and the Pacific - Australia, Brunei, Burma, Cambodia,	14	56,292	Cash Contribution			FMV
(3) Scholarships	East Asia and the Pacific - Australia, Brunei, Burma, Cambodia,	2	40,000	Cash Contribution			FMV
(4) Scholarships	East Asia and the Pacific - Australia, Brunei, Burma, Cambodia,	3	50,000	Cash Contribution			FMV
(5) Scholarships	Europe (Including Iceland and Greenland)	16	70,000	Cash Contribution			FMV
(6) Scholarships	East Asia and the Pacific	8	6,512	Cash Contribution			FMV
(7) Scholarships	East Asia and the Pacific	6	7,033	Cash Contribution			FMV
(8) Scholarships	East Asia and the Pacific	8	9,769	Cash Contribution			FMV
(9) Scholarships	East Asia and the Pacific	9	9,769	Cash Contribution			FMV
(10) Scholarships	East Asia and the Pacific	9	10,420	Cash Contribution			FMV
(11) Scholarships	East Asia and the Pacific	9	10,420	Cash Contribution			FMV
(12) Scholarships	East Asia and the Pacific	10	11,999	Cash Contribution			FMV
(13) Scholarships	East Asia and the Pacific	7	7,026	Cash Contribution			FMV
(14) Scholarships	East Asia and the Pacific	7	7,026	Cash Contribution			FMV
(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 in excess of \$250,000 are approved by the Board of Directors. The CEO approves all other Charitable Contributions.

## 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	47	925	Program Services	Ship Classification, Testing, Surveys, Certification, Others	230,239,464
Europe	37	626	Program Services	Ship Classification, Testing, Surveys, Certification, Others	53,804,664
Middle East and North Africa	8	85	Program Services	Ship Classification, Testing, Surveys, Certification, Others	29,041,835

**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	10	34	Program Services	Ship Classification, Testing, Surveys, Certification, Others	7,131,007
Russia and Newly Independent States	4	3	Program Services	Ship Classification, Testing, Surveys, Certification, Others	1,155,980
South America	14	194	Program Services	Ship Classification, Testing, Surveys, Certification, Others	46,033,607

**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	50	Program Services	Ship Classification, Testing, Surveys, Certification, Others	8,034,442
Sub-Saharan Africa	7	27	Program Services	Ship Classification, Testing, Surveys, Certification, Others	9,774,117
Central America and the Caribbean	1	1	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		18,043,236
Europe			Investments		7,491,608
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		50,000

**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	6,512	Cash Contribution			FMV
		East Asia and the Pacific	Scholarships	7,033	Cash Contribution			FMV
		Europe (Including Iceland and Greenland)	Scholarships	50,000	Cash Contribution			FMV
		Europe (Including Iceland and Greenland)	Contribution	70,000	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	9,768	Cash Contribution			FMV
		East Asia and the Pacific	Scholarships	9,768	Cash Contribution			FMV
		East Asia and the Pacific	Scholarships	10,420	Cash Contribution			FMV
		East Asia and the Pacific	Scholarships	10,420	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	11,999	Cash Contribution			FMV
		East Asia and the Pacific	Scholarships	7,026	Cash Contribution			FMV
		East Asia and the Pacific	Scholarships	7,026	Cash Contribution			FMV
		East Asia and the Pacific	Scholarships	18,000	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	56,292	Cash Contribution			FMV
		East Asia and the Pacific	Scholarships	40,000	Cash Contribution			FMV
		North America (Canada and Mexico)	Scholarships	10,000	Cash Contribution			FMV
		North America (Canada and Mexico)	Scholarships	10,000	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	50,000	Cash Contribution			FMV
		North America (Canada and Mexico)	Scholarships	10,000	Cash Contribution			FMV
		North America (Canada and Mexico)	Scholarships	40,000	Cash Contribution			FMV

Schedule I (Form 990)

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

OMB No 1545-0047

2015

Open to Public Inspection

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

Attach to Form 990.

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

Department of the Treasury Internal Revenue Service

Name of the organization 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?
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" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000 Part II can be duplicated if additional space is needed

Table with 8 columns: (a) Name and address of organization or government, (b) EIN, (c) IRC section if applicable, (d) Amount of cash grant, (e) Amount of non-cash assistance, (f) Method of valuation (book, FMV, appraisal, other), (g) Description of non-cash assistance, (h) Purpose of grant or assistance. Row 1: See Additional Data Table.

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table . . . . . 18
3 Enter total number of other organizations listed in the line 1 table . . . . . 0

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

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

<b>Return Reference</b>	<b>Explanation</b>
Part I, Line 2	Charitable Contributions in excess of \$250,000 are approved by the Board of Directors. The CEO approves all other Charitable Contributions

**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.**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
California Maritime Academy 200 Maritime Academy Drive Vallejo, CA 945908181	23-7213404	501(c)(3)	100,000		FMV		ABS 2015 Scholarships for tuition and books
Coast Guard Foundation 394 Taugwonk Road Stonington, CT 03678	04-2899862	501(c)(3)	67,585		FMV		Donation in support of Leadership 44 Campaign for 2015 and 2015 Scholarships
Colorado School of Mines 1600 Arapahoe Street Golden, CO 804011851	84-0509064	501(c)(3)	41,307		FMV		ABS 2015 Scholarships for tuition and books

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

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
Maine Maritime Academy Box 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
Massachusetts Institute of Technology 77 Massachusetts Ave Bldg 5-228A Cambridge, MA 021394307	04-2103594	501(c)(3)	100,000		FMV		ABS Career Development Professorship in Naval Engineering
Massachusetts Maritime Academy 101 Academy Drive Buzzards Bay, MA 02532	23-7025807	501(c)(3)	100,000		FMV		Scholarships for tuition and books

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

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
SUNY Maritime College 6 Pennyfield Avenue Throggs Neck, NY 10465	13-3789884	501(c)(3)	100,000		FMV		Scholarships for tuition and books
Texas A & M University 1246 TAMU College Station, TX 77843	76-0109831	501(c)(3)	40,000		FMV		Ocean Engineering Program 2015
Texas A & M University - Galveston PO Box 1675 Galveston, TX 77553	76-0109831	501(c)(3)	80,000		FMV		ABS 2015 Scholarships for tuition and books

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

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
United Way 50 Waugh Drive Houston, TX 77007	74-1167964	501(c)(3)	121,790		FMV		Corporate Match for employee contributions to United Way of Texas Gulf Coast
University of California Berkeley 208 Mclaughlin Hall 1722 Berkeley, CA 945908181	23-7213404	501(c)(3)	100,000		FMV		ABS 2015 Scholarships for tuition and books
University of Michigan 2600 Draper Drive Ann Arbor, MI 48109	23-7206591	501(c)(3)	139,936		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.**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> 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 2015 Scholarships for tuition and books
US Merchant Marine Academy 300 Steamboat Road Kings Point, NY 11024	11-3391322	501(c)(3)	25,000		FMV		ABS 2015 Scholarships for tuition and books
Stevens Institute 1 Castle Point Hoboken Hoboken, NJ 07030	22-1487354	501(c)(3)	179,872		FMV		ABS 2015 Scholarships for tuition and books

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

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
Webb Institute 298 Crescent Beach Rd Glen Cove, NY 11542	11-1630912	501(c)(3)	100,000		FMV		ABS 2015 Scholarships for tuition and books
University of Houston 4800 Calhoun Rd Houston, TX 77007	74-1367041	501(c)(3)	100,000		FMV		ABS 2015 Scholarships for tuition and books
United Seamen's Services 125 Maiden Ln New York, NY 10038	13-5562370	501(c)(3)	10,000		FMV		Contribution to support efforts to provide for individuals in the maritime industry

**Schedule J  
(Form 990)**

**Compensation Information**

OMB No 1545-0047

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees  
 ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.  
 ▶ Attach to Form 990.

**2015**  
**Open to Public Inspection**

Department of the Treasury  
 Internal Revenue Service

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

Name of the organization American Bureau of Shipping	Employer identification number 13-4921556
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**Part I Questions Regarding Compensation**

	Yes	No								
<p><b>1a</b> Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.</p> <table border="0"> <tr> <td><input checked="" type="checkbox"/> First-class or charter travel</td> <td><input checked="" type="checkbox"/> Housing allowance or residence for personal use</td> </tr> <tr> <td><input checked="" type="checkbox"/> Travel for companions</td> <td><input type="checkbox"/> Payments for business use of personal residence</td> </tr> <tr> <td><input checked="" type="checkbox"/> Tax indemnification and gross-up payments</td> <td><input checked="" type="checkbox"/> Health or social club dues or initiation fees</td> </tr> <tr> <td><input type="checkbox"/> Discretionary spending account</td> <td><input checked="" type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)</td> </tr> </table>	<input checked="" type="checkbox"/> First-class or charter travel	<input checked="" type="checkbox"/> Housing allowance or residence for personal use	<input checked="" type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence	<input checked="" type="checkbox"/> Tax indemnification and gross-up payments	<input checked="" type="checkbox"/> Health or social club dues or initiation fees	<input type="checkbox"/> Discretionary spending account	<input checked="" type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)		
<input checked="" type="checkbox"/> First-class or charter travel	<input checked="" type="checkbox"/> Housing allowance or residence for personal use									
<input checked="" type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence									
<input checked="" type="checkbox"/> Tax indemnification and gross-up payments	<input checked="" type="checkbox"/> Health or social club dues or initiation fees									
<input type="checkbox"/> Discretionary spending account	<input checked="" type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)									
<p><b>b</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.</p>	1b Yes									
<p><b>2</b> 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?</p>	2 Yes									
<p><b>3</b> 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.</p> <table border="0"> <tr> <td><input checked="" type="checkbox"/> Compensation committee</td> <td><input type="checkbox"/> Written employment contract</td> </tr> <tr> <td><input checked="" type="checkbox"/> Independent compensation consultant</td> <td><input checked="" type="checkbox"/> Compensation survey or study</td> </tr> <tr> <td><input checked="" type="checkbox"/> Form 990 of other organizations</td> <td><input checked="" type="checkbox"/> Approval by the board or compensation committee</td> </tr> </table>	<input checked="" type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract	<input checked="" type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study	<input checked="" type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee				
<input checked="" type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract									
<input checked="" type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study									
<input checked="" type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee									
<p><b>4</b> During the year, did any person listed on Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization:</p> <p><b>a</b> Receive a severance payment or change-of-control payment?</p>	4a	No								
<p><b>b</b> Participate in, or receive payment from, a supplemental nonqualified retirement plan?</p>	4b	Yes								
<p><b>c</b> Participate in, or receive payment from, an equity-based compensation arrangement?</p> <p>If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.</p>	4c	No								
<p><b>Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.</b></p>										
<p><b>5</b> For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:</p> <p><b>a</b> The organization?</p>	5a									
<p><b>b</b> Any related organization?</p> <p>If "Yes," on line 5a or 5b, describe in Part III.</p>	5b									
<p><b>6</b> For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:</p> <p><b>a</b> The organization?</p>	6a									
<p><b>b</b> Any related organization?</p> <p>If "Yes," on line 6a or 6b, describe in Part III.</p>	6b									
<p><b>7</b> For persons listed on 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.</p>	7									
<p><b>8</b> Were any amounts reported on 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.</p>	8									
<p><b>9</b> If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?</p>	9									

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

For each individual whose compensation must be reported on 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 on 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 - \$ 61,310; Todd W. Grove - \$ 203,248; Eric Kleess - \$ 198,688; Adam W. Moilanen - \$ 43,571; Tony Nassif - \$ 926,638; Derek S. Novak - \$ 2,899; Maria O'Neill - \$ 34,437; Joseph O. Riva - \$ 95,311; John A. Ryder - \$ 37,682; Kirsi Tikka - \$ 74,419; James A. Watson - \$ 24,092; Jeffrey J. Weiner - \$ 148,092; Christopher J. Wiernicki - \$ 903,777; Vicki M. Dunn - \$ 10,777.

**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 on prior Form 990
		(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
<b>1</b> Christopher J Wiernicki Chairman, President & CEO	(i)	852,252	1,066,972	4,328	956,362	0	2,879,914	0
	(ii)	0	0	0	0	0	0	0
<b>1</b> Robert G Clyne Sr VP, General Counsel &	(i)	387,542	143,131	948	113,165	0	644,786	0
	(ii)	0	0	0	0	0	0	0
<b>2</b> James J Gaughan VP & Chief Engineer	(i)	264,095	86,166	206,796	173,255	0	730,312	202,436
	(ii)	0	0	0	0	0	0	0
<b>3</b> Vicki M Dunn Sr VP Marketing	(i)	121,783	51,305	6,028	50,996	0	230,112	0
	(ii)	0	0	0	0	0	0	0
<b>4</b> Howard Fireman Sr VP & CTO	(i)	315,542	64,200	6,042	0	0	385,784	0
	(ii)	0	0	0	0	0	0	0
<b>5</b> Todd W Grove Sr VP & CTO	(i)	88,756	108,602	-207	257,386	0	454,537	0
	(ii)	0	0	0	0	0	0	0
<b>6</b> Adam W Moilanen VP - HSQE	(i)	233,217	63,830	321	102,835	0	400,203	0
	(ii)	0	0	0	0	0	0	0
<b>7</b> Derek S Novak VP, Division - Pacific & M	(i)	230,846	38,116	364,436	74,246	0	707,644	0
	(ii)	0	0	0	0	0	0	0
<b>8</b> James Clutterbuck Treasurer	(i)	245,000	15,292	977	0	0	261,269	0
	(ii)	0	0	0	0	0	0	0
<b>9</b> Sarah Barton VP	(i)	266,168	32,492	-83	0	0	298,577	0
	(ii)	0	0	0	0	0	0	0
<b>10</b> Kenneth L Richardson Exec VP	(i)	339,438	112,139	1,017,472	76,347	0	1,545,396	1,009,818
	(ii)	0	0	0	0	0	0	0
<b>11</b> Joseph A Riva VP & Chief Surveyor	(i)	241,566	65,336	-2,930	333,411	0	637,383	0
	(ii)	0	0	0	0	0	0	0
<b>12</b> John A Ryder Sr VP HR & Admin	(i)	315,042	107,634	2,621	96,363	0	521,660	0
	(ii)	0	0	0	0	0	0	0
<b>13</b> James A Watson VP & Division Pres - Americas	(i)	300,229	78,395	6,348	81,506	0	466,478	0
	(ii)	0	0	0	0	0	0	0
<b>14</b> Jeffrey J Weiner Exec VP & CFO	(i)	466,408	227,437	3,415	221,067	0	918,327	0
	(ii)	0	0	0	0	0	0	0
<b>15</b> Enc Kleess VP & Division Pres - China	(i)	290,072	80,790	746,384	273,781	0	1,391,027	0
	(ii)	0	0	0	0	0	0	0
<b>16</b> Tony Nassif Exec VP & COO	(i)	494,570	407,456	3,675	985,007	0	1,890,708	0
	(ii)	0	0	0	0	0	0	0
<b>17</b> Mana O'Neill Sr VP & CIO	(i)	292,715	80,085	2,679	88,969	0	464,448	0
	(ii)	0	0	0	0	0	0	0
<b>18</b> Kirsi Tikka VP & Div Pres - Europe	(i)	291,881	82,266	297,902	146,027	0	818,076	0
	(ii)	0	0	0	0	0	0	0
<b>19</b> Tor-Ivar Guttusrod Manager	(i)	261,363	25,864	422,343	0	0	709,570	0
	(ii)	0	0	0	0	0	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 on prior Form 990
		(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
<b>21</b> Ian Hunter District Manager	(i)	152,269	18,717	629,035	0	0	800,021	0
	(ii)	0	0	0	0	0	0	0
<b>1</b> Stephen Leskoski VP	(i)	162,447	22,762	590,075	0	0	775,284	0
	(ii)	0	0	0	0	0	0	0
<b>2</b> Wei-Biao Shi VP of Engineering	(i)	190,763	21,221	469,413	0	0	681,397	0
	(ii)	0	0	0	0	0	0	0
<b>3</b> Mary Wiley Engineer	(i)	107,651	3,090	487,263	0	0	598,004	0
	(ii)	0	0	0	0	0	0	0
<b>4</b> Donald Lu Former Director	(i)	181,400	0	0	0	0	181,400	0
	(ii)	0	0	0	0	0	0	0
<b>5</b> Robert D Somerville Former CEO & Chairman	(i)	28,500	0	0	0	0	28,500	0
	(ii)	0	0	0	0	0	0	0

Schedule L (Form 990 or 990-EZ)

Transactions with Interested Persons

OMB No 1545-0047

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.

2015

Open to Public Inspection

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

Department of the Treasury Internal Revenue Service

Name of the organization 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

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

- 2 Enter the amount of tax incurred by organization managers or disqualified persons during the year under section 4958
3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization

Part II Loans to and/or From Interested Persons.

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

Table with 9 main columns: (a) Name of interested person, (b) Relationship with organization, (c) Purpose of loan, (d) Loan to or from the organization?, (e) Original principal amount, (f) Balance due, (g) In default?, (h) Approved by board or committee?, (i) Written agreement?

Part III Grants or Assistance Benefiting Interested Persons.

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

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

**Part IV Business Transactions Involving Interested Persons.**

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) Donald Liu	Former Director	181,400	Consulting Services		No
(2) Philip J Shapiro	Current Director and 100% Owner of Liberty Maritime Corporation	217,157	ABS provides ship surveying services to Liberty Maritime Corporation which Mr Shapiro is the sole owner		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](http://www.irs.gov/form990).

**2015**

**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 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

## 990 Schedule O, Supplemental Information

Return Reference	Explanation
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

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
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

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
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 -4,419,668 Change in Pension Reserves -6,547,155 Differences related to items reported in Forms 1120 or 5471 -28,514,920 Differences related to income from minority interest -16,873

## 990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part XII, Line 2c	There was no change to this process during 2015

**SCHEDULE R  
(Form 990)**

**Related Organizations and Unrelated Partnerships**

OMB No 1545-0047

**2015**

**Open to Public  
Inspection**

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

▶ Attach to Form 990.

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

Department of the Treasury  
Internal Revenue Service

Name of the organization  
American Bureau of Shipping

**Employer identification number**

13-4921556

**Part I 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	
<b>(1)</b> Shanghai ABS Technical Inspection Company Ltd 1803 Bao An Pl 800 Dong Fang Shanghai 000 CH	Engineering	CH	ABSG Consulting Inc	Unrelated	7,997,102	9,329,592		No		Yes		60 000 %
<b>(2)</b> 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 %
<b>(3)</b> Common Structural Rules Software LLC 16855 Northchase Drive Houston, TX 77060 45-1764272	Computer Programming	TX	American Bureau of Shipping	Related		637,988		No			No	50 000 %
<b>(4)</b> Herbert - ABS Software Solutions LLC 1040 Manna Village Pkwy Ste 200 Alameda, CA 94501 27-4708692	Software Design	CA	American Bureau of Shipping	Unrelated	1,244,729	1,585,901		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
<b>1a</b>	Yes	
<b>1b</b>	Yes	
<b>1c</b>		No
<b>1d</b>	Yes	
<b>1e</b>	Yes	
<b>1f</b>	Yes	
<b>1g</b>		No
<b>1h</b>		No
<b>1i</b>		No
<b>1j</b>	Yes	
<b>1k</b>		No
<b>1l</b>	Yes	
<b>1m</b>	Yes	
<b>1n</b>	Yes	
<b>1o</b>		No
<b>1p</b>	Yes	
<b>1q</b>	Yes	
<b>1r</b>		No
<b>1s</b>		No

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

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



**Part VII** **Supplemental Information**

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

<b>Return Reference</b>	<b>Explanation</b>
-------------------------	--------------------

**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
(1) ABS Group of Companies Inc 16825 Northchase Drive Houston, TX 77060 22-2856372	Holding Company	NJ	American Bureau of Shipping	C	444,989	1,000,087,390	100 000 %		No
(1) ABSG Consulting Inc 16825 Northchase Drive Houston, TX 77060 13-2695912	Inspections/Testing	NY	ABS Group of Companies Inc	C	115,057,905	1,302,713,374	100 000 %		No
(2) ABS Quality Evaluations Inc 16825 Northchase Drive Houston, TX 77060 22-3067354	Quality Evaluations	DE	ABS Group of Companies Inc	C	19,414,296	111,170,837	100 000 %		No
(3) ABS Group Services Inc 16825 Northchase Drive Houston, TX 77060 22-3069605	Services	DE	ABS Group of Companies Inc	C	10,541,709	860,685,616	100 000 %		No
(4) Genesis Solutions Holdings Inc 16825 Northchase Drive Houston, TX 77060 26-1727397	Consulting Services	DE	ABS Group of Companies Inc	C		17,261,783	100 000 %		No
(5) Genesis Technology Solutions Inc 16825 Northchase Drive Houston, TX 77060 26-1727654	Consulting Services	DE	ABS Group of Companies Inc	C	24,887,321	35,334,174	100 000 %		No
(6) PLG Inc 16825 Northchase Drive Houston, TX 77060 52-0905530	Inactive	DC	ABS Group of Companies Inc	C			100 000 %		No
(7) ABS Maritime Services Inc 16825 Northchase Drive Houston, TX 77060 20-3333549	Evaluate Marine Vessels	DE	ABS Group of Companies Inc	C	105,439	-143,364	100 000 %		No
(8) ABS Holdings Inc 16825 Northchase Drive Houston, TX 77060 20-3390695	Holding Company	NY	American Bureau of Shipping	C		28,524,769	100 000 %		No
ABS Boiler and Marine Insurance (9) Company 16825 Northchase Drive Houston, TX 77060 03-0286694	Insurance-Captive	VT	ABS Holdings Inc	C	1,615,946	46,969,187	100 000 %		No
(10) Armory Properties Ltd 16855 Northchase Drive Houston, TX 77060 22-2382555	Rental - Real Estate	TX	American Bureau of Shipping	C	712,762	9,036,851	100 000 %		No
(11) 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
(12) 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 (13) (Cayman) LP PO Box 309GT Uglund House South George Town CJ 98-0552586	Investments	CJ	American Bureau of Shipping	C	4,000,416	96,622,125	9 990 %		No
ABS Boiler and Marine Technical (14) Services Co 77 Nanking E Road Sect 4 Taipei 10568 CH	Dormant	CH	ABS Boiler and Marine Insurance Company	C			99 840 %		No

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust									
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								Yes	No
(16) ABS Consulting (India) Private Limited 123-A Mittal Court Nariman Point Mumbai 400021 IN	Engineering	IN	ABSG Consulting Inc	C			100.000 %		No
(1) ABS Consulting (M) Sdn Bhd (Malaysia) Lot 225 2nd Floor Faber Towers Ta Kuala Lumpur 58100 MY	Engineering	MY	ABSG Consulting Inc	C	4,239,458	5,205,042	100.000 %		No
(2) ABS Consulting (S) PTE Ltd 438 Alexandra Road 09-01 Singapore, 119958 SN	Engineering	SN	ABSG Consulting Inc	C	3,343,086	2,481,373	100.000 %		No
(3) ABS Consulting Ltd EQE House The Beacons Warrington Cheshire WA3 6WJ UK	Engineering	UK	ABSG Consulting Inc	C	14,067,481	6,036,948	100.000 %		No
(4) ABS Group AS OJ Brochs Gate 12 Bergen 5006 NO	Risk Consulting	NO	ABSG Consulting Inc	C	3,799,391	24,836,164	100.000 %		No
(5) ABS Group Australia Pty Ltd Level 2744 St Georges Terrace PERTH AS	Risk Consulting	AS	ABSG Consulting Inc	C			100.000 %		No
(6) ABS Group Columbia SAS CALLE 99 No 9A-80 Edificio Height Bogota 803 CO	Engineering	CO	ABSG Consulting Inc	C	432,543	681,026	100.000 %		No
(7) ABS Group del Peru SAC Av E Derby 055 Pisp Oficina 745 Lima 33 PE	Engineering	PE	ABSG Consulting Inc	C	2,688,446	1,815,135	100.000 %		No
(8) ABS Group Saudi Arabia Co Ltd Dana Area PO Box 39616 Dhahran 31942 SA	Engineering	SA	ABSG Consulting Inc	C	18,713,529	11,308,613	100.000 %		No
(9) ABS Group Services (Canada) Ltd Royal Bank Plaza 38th Fl S Tower Toronto MSJ2J7 CA	Inactive	CA	ABSG Consulting Inc	C			100.000 %		No
(10) 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	766,877	532,627	100.000 %		No
(11) ABS Group Services de Mexico SA De CV Hamburgo No 254-201 Col Juarez Mexico City 06600 MX	Engineering	MX	ABSG Consulting Inc	C	14,020,302	7,649,702	100.000 %		No
(12) ABS Group Services Do Brasil Ltda AV Venezuela 3 19th Floor Rio De Janeiro 20081-310 BR	Engineering	BR	ABSG Consulting Inc	C	21,021,571	8,277,054	100.000 %		No
ABS Industrial Inspection Services (13) Nigeria Ltd 2 Mosafejo Close Off Oyinkan Abayo Ikoyi Lagos NI	Inspections	NI	ABSG Consulting Inc	C	1,734,050	833,041	100.000 %		No
(14) ABS Industrial Verfication (India) Pvt Ltd 604 Shapath I SGRoad Ahmedabad 380-060 IN	Engineering	IN	ABSG Consulting Inc	C	4,280,816	4,814,480	97.050 %		No

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust									
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								Yes	No
(31) ABS Infolink (India) Pvt Ltd Pekon Bldg 4th Fl Plot Y/13 Calcutta 700091 IN	Software	IN	ABS Group of Companies Inc	C		18,277	100.000 %		No
(1) ABS Maritime Services (Hellas) LLC 6 Skouze Street Floor 3A Piraeus GR185 36 GR	Services	GR	ABS Maritime Services Inc	C	1,335,705	571,127	100.000 %		No
(2) ABS QE Japan Inc 1-1 Sakae-Cho Kanagawa-ku Yokohama 221-0052 JA	Engineering	JA	ABS Quality Evaluations Inc	C	1,115,929	1,560,139	100.000 %		No
(3) 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
(4) 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
(5) ABS Safetec AB (Sweden) Vallgatan 25 SE-411 16 Gothenburg SW	Risk Consulting	SW	ABSG Consulting Inc	C	40,543	113,585	100.000 %		No
(6) ABSG Consulting de Venezuela CA Centro Ciudad Comercial Tamanaco Chua0 1064 VE	Engineering	VE	ABSG Consulting Inc	C	970,656	1,137,583	100.000 %		No
(7) ABS Group de Uruguay SA 25 do Mayo 455 2nd Floor Montevideo 11000 UY	Engineering	UY	ABSG Consulting Inc	C		3,392	100.000 %		No
(8) AGS Industrial Technical Services (Shanghai) Co Rm 1806 Eton Pl No 69 Dongfang Rd Shanghai 200120 CH	Risk Consulting	CH	ABSG Consulting Inc	C	4,002,596	1,889,627	100.000 %		No
(9) AP Safetec sdn B-6-14 Megen Avenue II No 12 Kuala Lumpur 50450 MY	Risk Consulting	MY	ABSG Consulting Inc	C	2,715,431	2,621,016	100.000 %		No
(10) Bureau ABS Industrial Inspection Services Nigeria 2 Mosafejo Close Off Oyinkan Abayo Ikoyi Lagos NI	Inspections	NI	ABSG Consulting Inc	C	31,325	1,960,602	100.000 %		No
(11) EQE Bulgaria AD 1 Hristo Smirnenski Blvd Sofia 1164 BU	Engineering	BU	ABSG Consulting Inc	C	910,189	584,773	70.000 %		No
(12) EQE Consultants South Africa Ltd PO Box 4381 Vanderbijlpark 1900 SF	Software	SF	ABSG Consulting Inc	C			100.000 %		No
(13) EQECAT (UK) Ltd EQE HouseThe BeaconsWarrington Cheshire WA3 6WJ UK	Software	UK	ABSG Consulting Inc	C			100.000 %		No
(14) EQE-ISS Ltd EQE HouseThe BeaconsWarrington Cheshire WA3 6WJ UK	Software	UK	ABSG Consulting Inc	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
(46) Preventor AS Sluppenvegen 12 E Trondeim 7037 NO	Risk Consulting	NO	ABSG Consulting Inc	C			100.000 %		No
(1) Prosoft Resources Ltd (UK) EQE HouseThe BeaconsWarrington Cheshire WA3 6WJ UK	Software	UK	ABSG Consulting Inc	C			100.000 %		No
(2) PT Indonesian Group of Companies Sumatera Promotion Centre Lt 7 Batam 000 ID	Engineering	ID	ABS Consulting Inc	C	1,024,646	762,243	100.000 %		No
(3) Quality Resources de Mexico SA de CV Hamburgo No 254-201 Col Juarez Mexico City 06600 MX	Engineering	MX	ABSG Consulting Inc	C	6,192,856	-241,653	99.000 %		No
(4) Safetec HMS Utleie Sluppenvegen 12 E Trondeim 7037 NO	Risk Consulting	NO	ABSG Consulting Inc	C	-471	772,726	100.000 %		No
(5) Safetec Nordic AS Sluppenvegen 12 E Trondeim 7037 NO	Risk Consulting	NO	ABSG Consulting Inc	C	17,147,291	18,607,297	100.000 %		No
(6) Safetec Risk Management Pty Ltd 44 St George Terrace West Perth 6005 AS	Risk Consulting	AS	ABSG Consulting Inc	C	1,721,306	1,102,497	100.000 %		No
(7) Safetec UK Ltd 16 Albert Street Aberdeen AB25 1XQ UK	Risk Consulting	UK	ABSG Consulting Inc	C	1,259,145	1,078,588	100.000 %		No
(8) Safetec Programvare AS Sluppenvegen 12 E Trondeim 7037 NO	Risk Consulting	NO	ABSG Consulting Inc	C	19	542,070	100.000 %		No
(9) ABS Antwerp BVBA St Katelijnevest 72 9th Floor Antwerp B2000 BE	Engineering	BE	American Bureau of Shipping	C		13,230	100.000 %		No
(10) ABS Classification Romania Srl 18A Tepes Voda Street 1st Floor Constantza 900189 RO	Engineering	RO	American Bureau of Shipping	C	1,769,443	129,579	100.000 %		No
(11) ABS Consulting (Hellas) SA 6 Skouze Street Floor 3A Piraeus 185 36 GR	Engineering	GR	American Bureau of Shipping	C		828,831	100.000 %		No
(12) ABS Europe Limited ABS House No 1 Frying Pan Alley London E1 7HR UK	Engineering	UK	American Bureau of Shipping	C	83,941,098	40,927,680	100.000 %		No
(13) ABS Group Ltd EQE HouseThe BeaconsWarrington Cheshire WA3 6WJ UK	Engineering	UK	American Bureau of Shipping	C	24,058,534	12,309,947	100.000 %		No
(14) ABS Italy SRL Edificio Millo Via al Porto Antico Genoa 16128 IT	Engineering	IT	American Bureau of Shipping	C	8,139,233	7,357,866	100.000 %		No

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust									
(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(61) ABS Limited - Nigeria Plot 146C Imam Abibu Adetoro Street Lagos NI	Engineering	NI	American Bureau of Shipping	C	4,202,200	2,138,692	100.000 %		No
(1) ABS Marine Services Ltd EQE HouseThe BeaconsWarrington Cheshire WA3 6WJ UK	Engineering	UK	American Bureau of Shipping	C	2,107,439	1,060,111	100.000 %		No
(2) ABS Mideast Limited PO Box 388 Dammam SA	Engineering	SA	American Bureau of Shipping	C	6,726,589	7,673,523	100.000 %		No
(3) ABS Professional Services (India) Private Limited 604 Shapath I SGRoad Ahmedabad 380-060 IN	Risk Consulting	IN	American Bureau of Shipping	C	2,400,600	2,259,896	100.000 %		No
(4) ABS Qatar LLC PO Box 405 1st FL C Ring Rd Doha QA	Engineering	QA	American Bureau of Shipping	C	2,685,340	1,910,318	49.000 %		No
(5) ABS Quality Evaluations Europe Ltd EQE HouseThe BeaconsWarrington Cheshire WA3 6WJ UK	Inactive	UK	American Bureau of Shipping	C	27,603		100.000 %		No
(6) ABS Rotterdam BV Boompjes 55 4th Floor Rotterdam 3011 XB NL	Engineering	NL	American Bureau of Shipping	C	3,370	36,188	100.000 %		No
(7) American Bureau of Shipping (Hellas) SA 6 Skouze Street Floor 3A Piraeus GR185 36 GR	Inactive	GR	American Bureau of Shipping	C			99.000 %		No
(8) American Bureau of Shipping (Hong Kong) Ltd 15th Floor Queens Center Hong Kong 58-64 CH	Engineering	CH	American Bureau of Shipping	C	1,838,252	659,513	100.000 %		No
(9) American Bureau of Shipping Cameroon Ltd Immeuble Socar Porte 207 Akwa Douala BP15198 CM	Engineering	CM	American Bureau of Shipping	C	1,623,096	329,049	100.000 %		No
(10) American Bureau of Shipping LLC (Oman) Suite 303 POBox 946 PC130 Muscat MU	Engineering	MU	American Bureau of Shipping	C	606,438	1,520,372	70.000 %		No
(11) American Bureau of Shipping Poland Sp Zoo Al Zwyciestwa 256 Gyndia 81-525 PL	Engineering	PL	American Bureau of Shipping	C	3,586,913	741,549	100.000 %		No
(12) American Bureau of Shipping Rijeka doo Trg Irvana Kiblera 2 Rijeka HR-51000 HR	Engineering Services	HR	American Bureau of Shipping	C	651,142	50,046	100.000 %		No
(13) EQE International Ltd EQE HouseThe BeaconsWarrington Cheshire WA3 6WJ UK	Inactive	UK	American Bureau of Shipping	C			100.000 %		No
(14) American Bureau of Shipping China Ltd 5th Fl Silver Tower No 85 Taoyua Shanghai 200021 CH	Engineering	CH	American Bureau of Shipping	C	189,064,309	152,070,047	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
(76) American Bureau of Shipping Taiwan Co Ltd 3F No 146 Songjiang Rd Zhong Taipei 104 TW	Engineering	TW	American Bureau of Shipping	C	4,206,260	6,993,972	100.000 %			No
(1) American Bureau of Shipping Mozambique Limitada Rua do Comercio no 87 Pemba Cidade MZ	Engineering	MZ	American Bureau of Shipping	C		85,736	100.000 %			No
(2) ABS Hellenic Ltd 1 Sachtouri St Posidonos Avenue Kallithea GR 176 74 GR	Engineering	GR	American Bureau of Shipping	C		38,486	100.000 %			No
American Bureau of Shipping Kenya (3) Limited c/o CoulsonHarney Adv5th Fl West W Nairobi KE	Engineering	KE	American Bureau of Shipping	C		1,000	100.000 %			No

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

	<b>(a)</b> Name of related organization	<b>(b)</b> Transaction type(a-s)	<b>(c)</b> Amount Involved	<b>(d)</b> Method of determining amount involved
<b>(1)</b>	ABS Group of Companies Inc	L	307,197	Income Statement
<b>(1)</b>	ABS Group of Companies Inc	J	2,019,627	Income Statement
<b>(2)</b>	Shanghai ABS Technical Inspection	D	14,461,856	Form 8865, Schedule N
<b>(3)</b>	Common Structural Rules Software LLC	B	2,425,000	Form 1065, Schedule K-1
<b>(4)</b>	ABS (Mideast) LLC	D	5,311,513	Form 5471, Schedule M
<b>(5)</b>	ABS (Mideast) LLC	E	10,615,888	Form 5471, Schedule M
<b>(6)</b>	ABS (Mideast) LLC	M	2,110,018	Form 5471, Schedule M
<b>(7)</b>	ABS (Mideast) LLC	Q	71,324	Form 5471, Schedule M
<b>(8)</b>	ABS Antwerp BV BA	E	1,490	Form 5471, Schedule M
<b>(9)</b>	ABS Classification Romania Srl	E	8,441,434	Form 5471, Schedule M
<b>(10)</b>	ABS Classification Romania Srl	M	51,185	Form 5471, Schedule M
<b>(11)</b>	ABS Consulting (Hellas) SA	D	132,929	Form 5471, Schedule M
<b>(12)</b>	ABS Consulting (Hellas) SA	E	3,697,536	Form 5471, Schedule M
<b>(13)</b>	ABS Consulting (S) PTE Ltd	D	235,500	Form 5471, Schedule M
<b>(14)</b>	ABS Consulting (S) PTE Ltd	L	1,902	Form 5471, Schedule M
<b>(15)</b>	ABS Consulting (S) PTE Ltd	M	5,000	Form 5471, Schedule M
<b>(16)</b>	ABS Consulting Malaysia Sdn Bhd	E	18,694	Form 5471, Schedule M
<b>(17)</b>	ABS Consulting Ltd	E	3,077,477	Form 5471, Schedule M
<b>(18)</b>	ABS Consulting Ltd	M	14,387	Form 5471, Schedule M
<b>(19)</b>	ABS Europe Ltd	D	33,521,650	Form 5471, Schedule M
<b>(20)</b>	ABS Europe Ltd	E	320,586,477	Form 5471, Schedule M
<b>(21)</b>	ABS Europe Ltd	M	2,259,664	Form 5471, Schedule M
<b>(22)</b>	ABS Europe Ltd	Q	34,712	Form 5471, Schedule M
<b>(23)</b>	ABS Group Columbia SAS	D	12,926	Form 5471, Schedule M
<b>(24)</b>	ABS Group Columbia SAS	L	9,153	Form 5471, Schedule M

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

	<b>(a)</b> Name of related organization	<b>(b)</b> Transaction type(a-s)	<b>(c)</b> Amount Involved	<b>(d)</b> Method of determining amount involved
<b>(26)</b>	ABS Group del Peru SAC	E	51,795	Form 5471, Schedule M
<b>(1)</b>	ABS Group del Peru SAC	M	30	Form 5471, Schedule M
<b>(2)</b>	ABS Group Saudi Arabia Co Ltd	D	1,597,880	Form 5471, Schedule M
<b>(3)</b>	ABS Group Services de Chile Training SA	D	3,828	Form 5471, Schedule M
<b>(4)</b>	ABS Group Services de Chile Training SA	L	8,400	Form 5471, Schedule M
<b>(5)</b>	ABS Group Services de Mexico SA De CV	E	296,034	Form 5471, Schedule M
<b>(6)</b>	ABS Group Services de Mexico SA De CV	L	904,606	Form 5471, Schedule M
<b>(7)</b>	ABS Group Services Do Brazil Ltda	E	519,292	Form 5471, Schedule M
<b>(8)</b>	ABS Group Services Do Brazil Ltda	L	265,549	Form 5471, Schedule M
<b>(9)</b>	ABS Group Ltd	D	12,578,137	Form 5471, Schedule M
<b>(10)</b>	ABS Group Ltd	E	6,804,782	Form 5471, Schedule M
<b>(11)</b>	ABS Group Ltd	M	291,600	Form 5471, Schedule M
<b>(12)</b>	ABS Group Ltd	Q	67,182	Form 5471, Schedule M
<b>(13)</b>	ABS Industrial Inspection Services Nigeria Ltd	E	389,248	Form 5471, Schedule M
<b>(14)</b>	ABS Industrial Inspection Services Nigeria Ltd	M	4,437	Form 5471, Schedule M
<b>(15)</b>	ABS Industrial Verification (India) Pvt Ltd	E	149,826	Form 5471, Schedule M
<b>(16)</b>	ABS Italy SRL	D	1,881,202	Form 5471, Schedule M
<b>(17)</b>	ABS Italy SRL	E	72,834,415	Form 5471, Schedule M
<b>(18)</b>	ABS Italy SRL	M	72,675	Form 5471, Schedule M
<b>(19)</b>	ABS Italy SRL	L	40,179	Form 5471, Schedule M
<b>(20)</b>	ABS Limited - Nigeria	D	340,022	Form 5471, Schedule M
<b>(21)</b>	ABS Limited - Nigeria	E	24,136,117	Form 5471, Schedule M
<b>(22)</b>	ABS Limited - Nigeria	M	42,635	Form 5471, Schedule M
<b>(23)</b>	ABS Marine Services Ltd	D	4,433,616	Form 5471, Schedule M
<b>(24)</b>	ABS Marine Services Ltd	E	2,341,698	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
<b>(51)</b>	ABS Marine Services Ltd	M	23,055	Form 5471, Schedule M
<b>(1)</b>	ABS Marine Services Ltd	Q	4,000	Form 5471, Schedule M
<b>(2)</b>	ABS Maritime Services (Hellas) LLC	D	206,250	Form 5471, Schedule M
<b>(3)</b>	ABS Maritime Services (Hellas) LLC	L	1,080	Form 5471, Schedule M
<b>(4)</b>	ABS Maritime Services (Hellas) LLC	M	36,690	Form 5471, Schedule M
<b>(5)</b>	ABS Professional Services (India) Private Limited	E	1,481,965	Form 5471, Schedule M
<b>(6)</b>	ABS Professional Services (India) Private Limited	L	461,493	Form 5471, Schedule M
<b>(7)</b>	ABS Professional Services (India) Private Limited	M	323,054	Form 5471, Schedule M
<b>(8)</b>	ABS Professional Services (India) Private Limited	Q	23,630	Form 5471, Schedule M
<b>(9)</b>	ABS Qatar LLC	D	2,999,047	Form 5471, Schedule M
<b>(10)</b>	ABS Qatar LLC	E	2,314,277	Form 5471, Schedule M
<b>(11)</b>	ABS Qatar LLC	M	940,299	Form 5471, Schedule M
<b>(12)</b>	ABS Qatar LLC	Q	32,098	Form 5471, Schedule M
<b>(13)</b>	ABS QE Japan Inc	E	308,226	Form 5471, Schedule M
<b>(14)</b>	ABS Quality Evaluations Europe Ltd	D	345,439	Form 5471, Schedule M
<b>(15)</b>	ABS Quality Evaluations Europe Ltd	E	500,234	Form 5471, Schedule M
<b>(16)</b>	ABS Rotterdam BV	D	15,724	Form 5471, Schedule M
<b>(17)</b>	ABSG Consulting de Venezuela CA	D	19,477	Form 5471, Schedule M
<b>(18)</b>	ABSG Group de Uruguay SA	E	50,559	Form 5471, Schedule M
<b>(19)</b>	AGS Industrial Technical Services (Shanghai) Co	E	126,922	Form 5471, Schedule M
<b>(20)</b>	American Bureau of Shipping (China) Limited	D	44,871,708	Form 5471, Schedule M
<b>(21)</b>	American Bureau of Shipping (China) Limited	M	33,386,226	Form 5471, Schedule M
<b>(22)</b>	American Bureau of Shipping (China) Limited	L	2,584,235	Form 5471, Schedule M
<b>(23)</b>	American Bureau of Shipping (Hong Kong) Ltd	D	28,375,640	Form 5471, Schedule M
<b>(24)</b>	American Bureau of Shipping (Hong Kong) Ltd	E	32,615,848	Form 5471, Schedule M

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

	<b>(a)</b> Name of related organization	<b>(b)</b> Transaction type(a-s)	<b>(c)</b> Amount Involved	<b>(d)</b> Method of determining amount involved
<b>(76)</b>	American Bureau of Shipping (Hong Kong) Ltd	M	262,336	Form 5471, Schedule M
<b>(1)</b>	American Bureau of Shipping (Hong Kong) Ltd	Q	13,983	Form 5471, Schedule M
<b>(2)</b>	American Bureau of Shipping Cameroon Ltd	E	13,134,299	Form 5471, Schedule M
<b>(3)</b>	American Bureau of Shipping Cameroon Ltd	M	14,725	Form 5471, Schedule M
<b>(4)</b>	American Bureau of Shipping Poland Sp Zoo	D	435	Form 5471, Schedule M
<b>(5)</b>	American Bureau of Shipping Poland Sp Zoo	E	2,014,087	Form 5471, Schedule M
<b>(6)</b>	American Bureau of Shipping Poland Sp Zoo	M	95,000	Form 5471, Schedule M
<b>(7)</b>	American Bureau of Shipping Rijeka doo	E	5,595,942	Form 5471, Schedule M
<b>(8)</b>	American Bureau of Shipping Rijeka doo	M	10,335	Form 5471, Schedule M
<b>(9)</b>	American Bureau of Shipping LLC (Oman)	D	825,645	Form 5471, Schedule M
<b>(10)</b>	American Bureau of Shipping LLC (Oman)	E	964,448	Form 5471, Schedule M
<b>(11)</b>	American Bureau of Shipping LLC (Oman)	M	193,072	Form 5471, Schedule M
<b>(12)</b>	American Bureau of Shipping LLC (Oman)	Q	6,318	Form 5471, Schedule M
<b>(13)</b>	Bureau ABS Industrial Inspection Services Nigeria	D	2,484,526	Form 5471, Schedule M
<b>(14)</b>	EQE Bulgaria AD	E	163,457	Form 5471, Schedule M
<b>(15)</b>	Quality Resources de Mexico SA de CV	E	24,752	Form 5471, Schedule M
<b>(16)</b>	Safetec Nordic AS	D	15,691	Form 5471, Schedule M
<b>(17)</b>	Safetec UK Ltd	E	3,849	Form 5471, Schedule M
<b>(18)</b>	American Bureau of Shipping Taiwan Co Ltd	D	4,044,947	Form 5471, Schedule M
<b>(19)</b>	American Bureau of Shipping Taiwan Co Ltd	L	17,938	Form 5471, Schedule M
<b>(20)</b>	American Bureau of Shipping Taiwan Co Ltd	M	1,114,830	Form 5471, Schedule M
<b>(21)</b>	American Bureau of Shipping Taiwan Co Ltd	Q	30,952	Form 5471, Schedule M
<b>(22)</b>	American Bureau of Shipping Mozambique Limitada	E	850	Form 5471, Schedule M