

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

OMB No 1545-0047
2016
Open to Public Inspection

A For the 2016 calendar year, or tax year beginning 01-01-2016, and ending 12-31-2016

- 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 \$ 573,697,269

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

1 Briefly describe the organization's mission or most significant activities
To promote the safety of life and property and to preserve the natural environment

2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets

3 Number of voting members of the governing body (Part VI, line 1a)	11
4 Number of independent voting members of the governing body (Part VI, line 1b)	10
5 Total number of individuals employed in calendar year 2016 (Part V, line 2a)	1,519
6 Total number of volunteers (estimate if necessary)	0
7a Total unrelated business revenue from Part VIII, column (C), line 12	5,046,917
7b Net unrelated business taxable income from Form 990-T, line 34	165,861

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	0	0
9 Program service revenue (Part VIII, line 2g)	610,461,946	502,289,165
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	67,141,528	19,531,976
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-1,872,102	-5,019,826
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	675,731,372	516,801,315
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	2,073,029	2,190,786
14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	315,806,662	289,800,236
16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b Total fundraising expenses (Part IX, column (D), line 25) ▶		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	269,549,830	208,716,151
18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	587,429,521	500,707,173
19 Revenue less expenses Subtract line 18 from line 12	88,301,851	16,094,142

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	1,560,827,151	1,588,008,759
21 Total liabilities (Part X, line 26)	432,340,268	363,522,014
22 Net assets or fund balances Subtract line 21 from line 20	1,128,486,883	1,224,486,745

Part II Signature Block

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

Sign Here

Signature of officer _____ Date 2017-11-15
Jeffrey J Weiner CFO
Type or print name and title _____

Paid Preparer Use Only

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	

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 \$)
See Additional Data

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

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

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

4e Total program service expenses ▶

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

	Yes	No
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		No
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	Yes	
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		No
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	Yes	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		No
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>		No
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		No
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	Yes	
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		No
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	Yes	
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		No
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		No
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		No
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		No
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		No
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	Yes	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	Yes	
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	Yes	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		No
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with columns for question ID, question text, and Yes/No response boxes. Includes sections for backup withholding, employee reporting, foreign accounts, prohibited tax shelter transactions, charitable contributions, and 501(c)(7), (12), and (29) organizations.

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 (11), 1b (10), 2, 3, 4, 5, 6, 7a, 7b, 8a, 8b, 9.

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, 10b, 11a, 11b, 12a, 12b, 12c, 13, 14, 15a, 15b, 16a, 16b.

Section C. Disclosure

Table with 3 columns: Question, Yes, No. Rows include: 17, 18, 19, 20.

Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns . . .	1a					
	b Membership dues . . .	1b					
	c Fundraising events . . .	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f					
	g Noncash contributions included in lines 1a-1f \$ _____						
	h Total. Add lines 1a-1f						
Program Service Revenue		Business Code					
	2a Certification, Other	541900	502,289,165	497,285,518	5,003,647		
	b _____						
	c _____						
	d _____						
	e _____						
	f All other program service revenue						
g Total. Add lines 2a-2f		502,289,165					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		25,320,214			25,320,214	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a Gross rents	(i) Real	(ii) Personal				
		13,250					
		b Less rental expenses	0				
		c Rental income or (loss)	13,250				
	d Net rental income or (loss)			13,250	13,250		
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
		51,107,716					
		b Less cost or other basis and sales expenses	56,895,954				
		c Gain or (loss)	-5,788,238				
	d Net gain or (loss)			-5,788,238		-5,788,238	
	8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18	a					
	b Less direct expenses	b					
c Net income or (loss) from fundraising events							
9a Gross income from gaming activities See Part IV, line 19	a						
b Less direct expenses	b						
c Net income or (loss) from gaming activities							
10a Gross sales of inventory, less returns and allowances	a						
b Less cost of goods sold	b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	Business Code						
11a Income from Partnership (50% Herb)	900099	43,270		43,270			
b Other Income - ABS (Unrealized ga)	900099	-5,076,346	-5,076,346				
c _____							
d All other revenue							
e Total. Add lines 11a-11d			-5,033,076				
12 Total revenue. See Instructions			516,801,315	492,222,422	5,046,917	19,531,976	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments See Part IV, line 21	2,190,786			
2 Grants and other assistance to domestic individuals See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, line 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	24,123,030			
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	199,176,362			
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)	26,816,460			
9 Other employee benefits	25,494,465			
10 Payroll taxes	14,189,919			
11 Fees for services (non-employees)				
a Management				
b Legal	1,796,783			
c Accounting	4,766,919			
d Lobbying	23,870			
e Professional fundraising services See Part IV, line 17				
f Investment management fees	3,975,383			
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	21,929,224			
12 Advertising and promotion	833,316			
13 Office expenses	3,223,099			
14 Information technology				
15 Royalties				
16 Occupancy	16,757,947			
17 Travel	14,273,288			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	389,746			
20 Interest				
21 Payments to affiliates	26,743,298			
22 Depreciation, depletion, and amortization	6,953,109			
23 Insurance	10,197,082			
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Employee Related	27,205,382			
b Taxes	15,910,427			
c Systems & Telecommunica	15,214,091			
d Amortization Expense	10,808,195			
e All other expenses	27,714,992			
25 Total functional expenses. Add lines 1 through 24e	500,707,173			
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing		1	
	2 Savings and temporary cash investments	144,372,786	2	107,218,687
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	145,941,473	4	105,749,338
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	18,234,825	9	17,217,378
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 63,803,853		
	b Less accumulated depreciation	10b 54,152,977	16,767,108	10c 9,650,876
	11 Investments—publicly traded securities	859,082,851	11	956,200,625
	12 Investments—other securities See Part IV, line 11	193,633,455	12	193,957,797
	13 Investments—program-related See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets See Part IV, line 11	182,794,653	15	198,014,058
16 Total assets. Add lines 1 through 15 (must equal line 34)	1,560,827,151	16	1,588,008,759	
Liabilities	17 Accounts payable and accrued expenses	69,992,378	17	61,840,889
	18 Grants payable		18	
	19 Deferred revenue	254,405,259	19	222,963,236
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D	107,942,631	25	78,717,889
	26 Total liabilities. Add lines 17 through 25	432,340,268	26	363,522,014
Net Assets or Fund Balances	27 Organizations that follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34. Unrestricted net assets		27	
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	30 Organizations that do not follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 30 through 34. Capital stock or trust principal, or current funds	1,128,486,883	30	1,224,486,745
	31 Paid-in or capital surplus, or land, building or equipment fund	0	31	0
	32 Retained earnings, endowment, accumulated income, or other funds	0	32	0
	33 Total net assets or fund balances	1,128,486,883	33	1,224,486,745
	34 Total liabilities and net assets/fund balances	1,560,827,151	34	1,588,008,759

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	516,801,315
2	Total expenses (must equal Part IX, column (A), line 25)	2	500,707,173
3	Revenue less expenses Subtract line 2 from line 1	3	16,094,142
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	1,128,486,883
5	Net unrealized gains (losses) on investments	5	33,194,463
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	35,473,443
9	Other changes in net assets or fund balances (explain in Schedule O)	9	11,237,813
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	1,224,486,745

Part XII Financial Statements and Reporting

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

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

Additional Data

Software ID:

Software Version:

EIN: 13-4921556

Name: American Bureau of Shipping

Form 990 (2016)

Form 990, Part III, Line 4a:

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.

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors								(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	
(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)									
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former				
Christopher J Wiernicki Chairman, Chief Executive Officer, President	40 00	X		X					2,028,976	0	1,422,647
Chiau Beng Choo Director	1 00	X							72,000	0	0
Craig H Stevenson Jr Director	1 00	X							170,000	0	0
Dean E Taylor Director	1 00	X							160,000	0	0
Douglas C Wolcott Director	1 00	X							56,667	0	0
Elizabeth D Whitaker Director	1 00	X							160,000	0	0
Philip J Shapiro Director	1 00	X							170,082	0	0
John A Hickey Director	1 00	X							167,500	0	0
Louis A Raspino Jr Director	1 00	X							80,000	0	0
Richard D DeSimone Director	1 00	X							173,200	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors										(D)	(E)	(F)
(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)						Reportable compensation from the organization (W- 2/1099-MISC)	Reportable compensation from related organizations (W- 2/1099-MISC)	Estimated amount of other compensation from the organization and related organizations		
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former					
William E Jenkins Director	1 00	X						167,500	0	0		
Michael L Carthew Director	1 00	X						190,000	0	0		
Peter H Cressy Director	1 00	X						165,000	0	0		
Robert G Clyne Senior Vice President, General Counsel, Secretary	40 00			X				638,214	0	203,546		
Richard D Pride Vice President & President Europe Division	40 00			X				485,489	0	0		
Jeffrey J Weiner Executive Vice President, Chief Financial Officer	40 00			X				765,654	0	376,117		
Maria F O'Neill Senior Vice President & Chief Information Officer	40 00			X				412,955	0	112,037		
Kenneth L Richardson Executive Vice President - Global Offshore	40 00			X				479,469	0	67,240		
Kirsi Tikka Executive Vice President - Global Marine	40 00			X				1,112,914	0	237,725		
Joseph A Riva Vice President & Chief Surveyor	40 00			X				312,351	0	409,378		

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors										(D)	(E)	(F)
(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)						Reportable compensation from the organization (W- 2/1099-MISC)	Reportable compensation from related organizations (W- 2/1099-MISC)	Estimated amount of other compensation from the organization and related organizations		
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former					
John A Ryder Senior Vice President - Human Resources & Administ	40 00			X				449,742	0	115,081		
James J Gaughan Vice President & Chief Engineer	40 00			X				554,709	0	0		
Eric C Kleess Vice President & President Greater China Division	40 00			X				1,176,293	0	70,001		
James A Watson Vice President & President Americas Division	40 00			X				404,290	0	0		
Derek S Novak Vice president & President Pacific/Middle East Div	40 00			X				820,067	0	0		
Cathy Mann Vice President - Marketing & Communications	40 00			X				283,552	0	20,907		
Bret Montaruli Vice President & Chief Engineer	40 00			X				288,081	0	0		
Adam W Moilanen Vice President - Health, Safety, Quality, Environm	40 00			X				325,075	0	180,248		
Howard Fireman Senior Vice President & Chief Technology Officer	40 00			X				426,558	0	169,531		
Antoine Nassif Executive Vice President, Chief Operating Officer	40 00			X				996,199	0	1,302,641		

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			
Boima Voyou Senior Surveyor	40 00			X				445,683	0	0
James Clutterback Vice President	40 00			X				289,366	0	0
Daniel Iltaris Country manager	40 00			X				518,543	0	0
Edwin King HR Director	40 00			X				559,547	0	0
Wei-Biao Shi Vice President	40 00			X				706,364	0	0
Stephen Leskoski Vice President	40 00			X				723,168	0	0
Sarah Barton Vice President	40 00			X				307,892	0	0
Don Liu Director	1 00						X	90,000	0	0
Robert D Sommerville Director	1 00						X	16,500	0	0

SCHEDULE D
(Form 990)

Supplemental Financial Statements

OMB No 1545-0047
2016
Open to Public Inspection

▶ **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.

Department of the Treasury
Internal Revenue Service

Name of the organization
American Bureau of Shipping

Employer identification number
13-4921556

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

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

- 5** Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? Yes No
- 6** Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? Yes No

Part II Conservation Easements. Complete if the organization answered "Yes" 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
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d

- 3** Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____
- 4** Number of states where property subject to conservation easement is located ▶ _____
- 5** Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes No
- 6** Staff and volunteer hours devoted to monitoring, inspecting, 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 |
|--|--------|
| c Beginning balance | |
| d Additions during the year | |
| e Distributions during the year | |
| f Ending balance | |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b** If "Yes," explain the arrangement in Part XIII Check here if the explanation has been provided in Part XIII

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

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

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as
- a** Board designated or quasi-endowment ▶
 - b** Permanent endowment ▶
 - c** Temporarily restricted endowment ▶
- The percentages 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
- | | | | |
|--|--|-----|----|
| (i) unrelated organizations | | Yes | No |
| (ii) related organizations | | | |
- b** If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R?
- 3b**

		Yes	No
3a(i)			
3a(ii)			
3b			
- 4** Describe in Part XIII the intended uses of the organization's endowment funds

Part VI Land, Buildings, and Equipment.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings		811,855	417,847	394,008
c Leasehold improvements		29,330,440	25,754,598	3,575,842
d Equipment		33,003,842	27,496,141	5,507,701
e Other		657,716	484,391	173,325
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)) . . . ▶				9,650,876

Part VII Investments—Other Securities. Complete if the organization answered 'Yes' on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other _____		
(A) Investment in Subsidiaries & Partnerships	193,957,797	C
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col (B) line 12)	193,957,797	

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

(a) Description of investment	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col (B) line 13)		

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

(a) Description	(b) Book value
(1) 457(b) Plan Assets	500,572
(2) Accrued Billings	45,035,640
(3) Accrued Interest	2,272,329
(4) Deferred Tax Asset	16,583,735
(5) Due From Affiliates	64,913,102
(6) Miscellaneous	47,433,912
(7) Prepaid Pension - Overfunded	12,448,726
(8) Security Deposits	8,826,042
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 15)	198,014,058

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

(a) Description of liability	(b) Book value
(1) Federal income taxes	
Post Retirement Benefit Plan	57,080,477
Reserves	13,415,095
Deferred Taxes	8,222,317
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 25)	78,717,889

2. Liability for uncertain tax positions In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740) Check here if the text of the footnote has been provided in Part XIII

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

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

1	Total revenue, gains, and other support per audited financial statements		1	993,688,927
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12			
a	Net unrealized gains (losses) on investments	2a	33,194,463	
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII)	2d	452,030,021	
e	Add lines 2a through 2d			2e 485,224,484
3	Subtract line 2e from line 1			3 508,464,443
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII)	4b	8,336,872	
c	Add lines 4a and 4b			4c 8,336,872
5	Total revenue Add lines 3 and 4c . (This must equal Form 990, Part I, line 12)			5 516,801,315

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.

1	Total expenses and losses per audited financial statements		1	953,599,943
2	Amounts included on line 1 but not on Form 990, Part IX, line 25			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII)	2d	452,892,771	
e	Add lines 2a through 2d			2e 452,892,771
3	Subtract line 2e from line 1			3 500,707,172
4	Amounts included on Form 990, Part IX, line 25, but not on line 1 :			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII)	4b		
c	Add lines 4a and 4b			4c 0
5	Total expenses Add lines 3 and 4c . (This must equal Form 990, Part I, line 18)			5 500,707,172

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
See Additional Data Table	

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	500,572
(2) Accrued Billings	45,035,640
(3) Accrued Interest	2,272,329
(4) Deferred Tax Asset	16,583,735
(5) Due From Affiliates	64,913,102
(6) Miscellaneous	47,433,912
(7) Prepaid Pension - Overfunded	12,448,726
(8) Security Deposits	8,826,042

Supplemental 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, 2016 and 2015, the Company recognized income tax expense for interest and penalties of approximately \$1,200,000 and \$1,000,000, respectively. The Company is subject to income tax in many jurisdictions. The outcome of tax audits is always uncertain, the Company believes that adequate amounts of tax and interest have been provided for any adjustments that are expected to result. Furthermore, none of the audit adjustments, if assessed, are expected to be individually material to the Company's financial position, cash flows, or results of operations.

Supplemental Information

Return Reference	Explanation
Part XI, Line 2d - Other Adjustments	Subsidiaries filing Forms 1120, 8865 or 5471 & Eliminations

Supplemental Information

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

Supplemental Information

Return Reference	Explanation
Part XII, Line 2d - Other Adjustments	Subsidiaries filing Forms 1120, 8865 or 5471 & Eliminations

**SCHEDULE F
(Form 990)**

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

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

▶ Attach to Form 990. ▶ See separate instructions.

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

OMB No 1545-0047

2016

**Open to Public
Inspection**

Name of the organization
American Bureau of Shipping

Employer identification number
13-4921556

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

- 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
- For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States
- Activities per Region (The following Part I, line 3 table can be duplicated if additional space is needed)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e.g., fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
(1) See Add'l Data					
(2)					
(3)					
(4)					
(5)					
3a Sub-total	136	2,167			336,486,856
b Total from continuation sheets to Part I	0	0			26,575,368
c Totals (add lines 3a and 3b)	136	2,167			363,062,224

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

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

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) See Add'l Data							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

Part IV Foreign Forms

- 1 Was the organization a U S transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U S Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* Yes No
- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U S Owner (see Instructions for Forms 3520 and 3520-A)* Yes No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U S Persons with Respect to Certain Foreign Corporations (see Instructions for Form 5471)* Yes No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see Instructions for Form 8621)* Yes No
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U S Persons with Respect to Certain Foreign Partnerships (see Instructions for Form 8865)* Yes No
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713)* Yes No

Part V Supplemental Information

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

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	1,357	Program Services	Ship Classification, Testing, Surveys, Certification, Others	201,932,456
Europe	37	398	Program Services	Ship Classification, Testing, Surveys, Certification, Others	45,072,901
Middle East and North Africa	8	107	Program Services	Ship Classification, Testing, Surveys, Certification, Others	27,907,394

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	14	Program Services	Ship Classification, Testing, Surveys, Certification, Others	4,515,305
Russia and Newly Independent States	4	2	Program Services	Ship Classification, Testing, Surveys, Certification, Others	1,342,801
South America	14	146	Program Services	Ship Classification, Testing, Surveys, Certification, Others	41,701,707

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	91	Program Services	Ship Classification, Testing, Surveys, Certification, Others	6,292,343
Sub-Saharan Africa	7	52	Program Services	Ship Classification, Testing, Surveys, Certification, Others	7,721,949
East Asia and Pacific			Investments		17,963,086

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

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
Europe			Investments		7,524,946
Middle East and North Africa			Investments		616,899
Sub-Saharan Africa			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
North America			Investments		
South America			Investments		351,900
South Asia			Investments		68,537

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

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
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	50,000	Cash Contribution			FMV
		East Asia and the Pacific	Scholarships	40,000	Cash Contribution			FMV

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

(a) Name of organization	(b) IRS code section and EIN(if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		North America (Canada and Mexico)	Scholarships	40,000	Cash Contribution			FMV
		South Asia	Contributions	18,004	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	57,594	Cash Contribution			FMV
		East Asia and the Pacific	Scholarships	73,500	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	14,000	Cash Contribution			FMV
		Europe (Including Iceland and Greenland)	Contributions	6,109	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)
		Middle East and North Africa	Scholarships	12,228	Cash Contribution			FMV
		South Asia	Contributions	61,761	Cash Contribution			FMV

Form 990 Schedule F Part III - Grants and Assistance to Individuals Outside The U S

(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)
Scholarships	East Asia and the Pacific - Australia, Brunei, Burma, Cambodia,	3	5,272	Cash Contribution			FMV
Scholarships	East Asia and the Pacific - Australia, Brunei, Burma, Cambodia,	2	3,934	Cash Contribution			FMV

Form 990 Schedule F Part III - Grants and Assistance to Individuals Outside The U S

(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)
Scholarships	Europe (Including Iceland and Greenland)	68	258,150	Cash Contribution			FMV
Scholarships	North America (Canada and Mexico)	21	30,000	Cash Contribution			FMV

Form 990 Schedule F Part III - Grants and Assistance to Individuals Outside The U S

(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)
Scholarships	North America (Canada and Mexico)	1	500	Cash Contribution			FMV
Scholarships	South America	27	11,711	Cash Contribution			FMV

**Schedule I
(Form 990)**

Department of the
Treasury
Internal Revenue Service

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

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.

OMB No 1545-0047

2016

**Open to Public
Inspection**

Name of the organization
American Bureau of Shipping

Employer identification number
13-4921556

Part I General Information on Grants and Assistance

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" 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.

(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
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See Additional Data Table

(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

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

Part III Grants and Other Assistance to 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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					

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

Return Reference	Explanation
Part I, Line 2	Charitable Contributions 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.

(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
ADVANCED RESOURCE TECHNOLOGIES INC 1555 King St 400 Alexandria, VA 22314			77,130		FMV		Admin Asst for Ship Structure Committee Staff Support
COAST GUARD ACADEMY 31 Mohegan Ave Pkwy New London, CT 06320	04-2899862	501(c)(3)	26,000		FMV		Donation in support of Leadership campaign

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
COLORADO SCHOOL OF MINES 1500 Illinois St Golden, CO 80401	84-0509064	501(c)(3)	56,949		FMV		ABS 2016 Scholarships for tuition and books
MAINE MARITIME ACADEMY 1 Pleasant St Castine, ME 04420	01-6000724	501(c)(3)	101,000		FMV		Providing financial aid in the form of scholarships awards for tuition and b

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
MASSACHUSETTS INSTITUTE OF TECHNOLOGY 77 Massachusetts Ave Cambridge, MA 02139	04-2103594	501(c)(3)	100,000		FMV		ABS Career Development Professorship in Naval Engineering
MASSACHUSETTS MARITIME ACADEMY 101 Academy Dr Buzzards Bay, MA 02532	23-7025807	501(c)(3)	101,000		FMV		Scholarships for tuition and books

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

(a) Name and address of organization or government	(b) EIN	(c) IRC 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
Seaman's Church Inst NYNJ 50 Broadway Floor 26 New York, NY 10004	13-5562370	501(c)(3)	30,000		FMV		Contribution to support efforts to provide for individuals in the maritime i
STEVENS INSTITUTE OF TECHNOLOGY 1 Castle Point Terrace Hoboken, NJ 07030	22-1487354	501(c)(3)	100,000		FMV		ABS 2016 Scholarships for tuition and books

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
SUNY MARITIME COLLEGE 6 Pennyfield Ave Bronx, NY 10645	13-3789884	501(c)(3)	100,000		FMV		ABS 2016 Scholarships for tuition and books
TEXAS A&M UNIVERSITY 400 Bizzell St College Station, TX 77843	76-0109831	501(c)(3)	122,000		FMV		ABS 2016 Scholarships for tuition and books

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

(a) Name and address of organization or government	(b) EIN	(c) IRC 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
THE CALIFORNIA MARITIME ACADEMY 200 Maritime Academy Dr Vallejo, CA 94590	23-7213404	501(c)(3)	101,000		FMV		ABS 2016 Scholarships for tuition and books
Tug Valour Memorial Fund 302 Knights Run Ave Suite 1200 Tampa, FL 33602	26-1865328	501(c)(3)	1,500		FMV		ABS 2016 Scholarships for tuition and books

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

(a) Name and address of organization or government	(b) EIN	(c) IRC 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
USNAVAL ACADEMY 121 Blake Rd Annapolis, MD 21402	97-3806000	501(c)(3)	633		FMV		Donation in support of Scholarships for Naval Architecture
United Way 701 N Fairfax Street Alexandria, VA 22314	74-1167964	501(c)(3)	110,078		FMV		Corporate Match for employee contributions to United Way of Texas Gulf Coast

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
UNIVERSITY OF CALIFORNIA BERKELEY Berkeley CA Berkeley, CA 947201234	23-7213404	501(c)(3)	100,000		FMV		ABS 2016 Scholarships for tuition and books
UNIVERSITY OF MICHIGAN 500 S State St Ann Arbor, MI 48109	23-7206591	501(c)(3)	179,692		FMV		Donation in support of Scholarships for Naval Architecture

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
UNIVERSITY OF NEW ORLEANS 2000 Lakeshore Dr New Orleans, LA 70148	72-1372848	501(c)(3)	1,040		FMV		ABS 2016 Scholarships for tuition and books
UNIVERSITY OF HOUSTON 4800 Calhoun Rd Houston, TX 77004	74-1367041	501(c)(3)	100,000		FMV		ABS 2016 Scholarships for tuition and books

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
WEBB INSTITUTE 298 Crescent Beach Rd Glen Cove, NY 11542	11-1630912	501(c)(3)	100,000		FMV		ABS 2016 Scholarships for tuition and books

Schedule J
(Form 990)

Department of the Treasury
Internal Revenue Service

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

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

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

	Yes	No								
<p>1a 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 type="checkbox"/> First-class or charter travel</td> <td><input type="checkbox"/> Housing allowance or residence for personal use</td> </tr> <tr> <td><input type="checkbox"/> Travel for companions</td> <td><input type="checkbox"/> Payments for business use of personal residence</td> </tr> <tr> <td><input type="checkbox"/> Tax indemnification and gross-up payments</td> <td><input type="checkbox"/> Health or social club dues or initiation fees</td> </tr> <tr> <td><input type="checkbox"/> Discretionary spending account</td> <td><input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)</td> </tr> </table>	<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use	<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence	<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees	<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)		
<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use									
<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence									
<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees									
<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)									
b If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain.	1b	Yes								
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?	2	Yes								
<p>3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.</p> <table border="0"> <tr> <td><input type="checkbox"/> Compensation committee</td> <td><input type="checkbox"/> Written employment contract</td> </tr> <tr> <td><input type="checkbox"/> Independent compensation consultant</td> <td><input type="checkbox"/> Compensation survey or study</td> </tr> <tr> <td><input type="checkbox"/> Form 990 of other organizations</td> <td><input type="checkbox"/> Approval by the board or compensation committee</td> </tr> </table>	<input type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract	<input type="checkbox"/> Independent compensation consultant	<input type="checkbox"/> Compensation survey or study	<input type="checkbox"/> Form 990 of other organizations	<input type="checkbox"/> Approval by the board or compensation committee				
<input type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract									
<input type="checkbox"/> Independent compensation consultant	<input type="checkbox"/> Compensation survey or study									
<input type="checkbox"/> Form 990 of other organizations	<input type="checkbox"/> Approval by the board or compensation committee									
4 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:										
a Receive a severance payment or change-of-control payment?	4a	No								
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b	Yes								
c Participate in, or receive payment from, an equity-based compensation arrangement?	4c	No								
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.										
Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.										
5 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:										
a The organization?	5a									
b Any related organization? If "Yes," on line 5a or 5b, describe in Part III.	5b									
6 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:										
a The organization?	6a									
b Any related organization? If "Yes," on line 6a or 6b, describe in Part III.	6b									
7 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.	7									
8 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.	8									
9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	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 - \$ 145,737; Howard Fireman - \$108,551.18; Todd W. Grove - \$ 156,225.54; Cathy G. Mann - \$ 1,695.61; Adam W. Moilanen - \$97,694.87; Antoine Nassif - \$1,243,710.20; Maria F. O'Neil - \$56,598.89; Joseph A. Riva - \$111,448.05; John Ryder - \$ 50,061.74; Kirsi Tikka - \$ 161,361.75; Jeffery J. Weiner - \$297,884.01; Christopher J. Wiernicki - \$ 1,368,708.64.

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				
1 Christopher J Wiernicki Chairman, Chief Executive Officer, P	(i)	926,500	1,097,604	4,872	1,422,647	0	3,451,623	0
	(ii)	0	0	0	0	0	0	0
1 Craig H Stevenson Jr Director	(i)	170,000	0	0	0	0	170,000	0
	(ii)	0	0	0	0	0	0	0
2 Dean E Taylor Director	(i)	160,000	0	0	0	0	160,000	0
	(ii)	0	0	0	0	0	0	0
3 Elizabeth D Whitaker Director	(i)	160,000	0	0	0	0	160,000	0
	(ii)	0	0	0	0	0	0	0
4 Philip J Shapiro Director	(i)	170,082	0	0	0	0	170,082	0
	(ii)	0	0	0	0	0	0	0
5 John A Hickey Director	(i)	167,500	0	0	0	0	167,500	0
	(ii)	0	0	0	0	0	0	0
6 Richard D DeSimone Director	(i)	173,200	0	0	0	0	173,200	0
	(ii)	0	0	0	0	0	0	0
7 William E Jenkins Director	(i)	167,500	0	0	0	0	167,500	0
	(ii)	0	0	0	0	0	0	0
8 Michael L Carthew Director	(i)	190,000	0	0	0	0	190,000	0
	(ii)	0	0	0	0	0	0	0
9 Peter H Cressy Director	(i)	165,000	0	0	0	0	165,000	0
	(ii)	0	0	0	0	0	0	0
10 Robert G Clyne Senior Vice President, General Couns	(i)	419,000	213,350	5,864	203,546	0	841,760	0
	(ii)	0	0	0	0	0	0	0
11 Richard D Pnde Vice President & President Europe Di	(i)	248,082	4,000	233,407	0	0	485,489	0
	(ii)	0	0	0	0	0	0	0
12 Jeffrey J Weiner Executive Vice President, Chief Fina	(i)	483,300	280,440	1,914	376,117	0	1,141,771	0
	(ii)	0	0	0	0	0	0	0
13 Mana F O'Neill Senior Vice President & Chief Inform	(i)	309,000	96,660	7,295	112,037	0	524,992	0
	(ii)	0	0	0	0	0	0	0
14 Kenneth L Richardson Executive Vice President - Global Of	(i)	344,700	128,801	5,968	67,240	0	546,709	472,685
	(ii)	0	0	0	0	0	0	0
15 Kirsı Tikka Executive Vice President - Global Ma	(i)	340,000	79,742	693,172	237,725	0	1,350,639	0
	(ii)	0	0	0	0	0	0	0
16 Joseph A Riva Vice President & Chief Surveyor	(i)	253,400	54,439	4,512	409,378	0	721,729	0
	(ii)	0	0	0	0	0	0	0
17 John A Ryder Senior Vice President - Human Resour	(i)	320,000	121,628	8,114	115,081	0	564,823	0
	(ii)	0	0	0	0	0	0	0
18 James J Gaughan Vice President & Chief Engineer	(i)	474,508	71,362	8,839	0	0	554,709	125,695
	(ii)	0	0	0	0	0	0	0
19 Enc C Kleess Vice President & President Greater C	(i)	310,200	87,382	778,711	70,001	0	1,246,294	875,218
	(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				
21 James A Watson Vice President & President Americas	(i)	315,200	83,794	5,296	0	0	404,290	0
	(ii)	0	0	0	0	0	0	0
1 Derek S Novak Vice president & President Pacific/M	(i)	253,000	54,969	512,098	0	0	820,067	0
	(ii)	0	0	0	0	0	0	0
2 Cathy Mann Vice President - Marketing & Communi	(i)	275,000	10,521	-1,969	20,907	0	304,459	0
	(ii)	0	0	0	0	0	0	0
3 Bret Montaruli Vice President & Chief Engineer	(i)	247,308	44,260	-3,487	0	0	288,081	0
	(ii)	0	0	0	0	0	0	0
4 Adam W Moilanen Vice President - Health, Safety, Qua	(i)	249,200	77,719	-1,844	180,248	0	505,323	0
	(ii)	0	0	0	0	0	0	0
5 Howard Fireman Senior Vice President & Chief Techno	(i)	325,000	98,153	3,405	169,531	0	596,089	0
	(ii)	0	0	0	0	0	0	0
6 Antoine Nassif Executive Vice President, Chief Oper	(i)	540,000	446,100	10,099	1,302,641	0	2,298,840	0
	(ii)	0	0	0	0	0	0	0
7 Boima Voyou Senior Surveyor	(i)	164,462	2,829	278,392	0	0	445,683	0
	(ii)	0	0	0	0	0	0	0
8 James Clutterback Vice President	(i)	252,500	38,450	-1,584	0	0	289,366	0
	(ii)	0	0	0	0	0	0	0
9 Daniel Iltens Country manager	(i)	132,600	8,958	376,985	0	0	518,543	0
	(ii)	0	0	0	0	0	0	0
10 Edwin King HR Director	(i)	170,672	17,362	371,513	0	0	559,547	0
	(ii)	0	0	0	0	0	0	0
11 Wei-Biao Shi Vice President	(i)	195,406	26,960	483,998	0	0	706,364	0
	(ii)	0	0	0	0	0	0	0
12 Stephen Leskoski Vice President	(i)	166,402	25,600	531,166	0	0	723,168	0
	(ii)	0	0	0	0	0	0	0
13 Sarah Barton Vice President	(i)	270,101	37,758	33	0	0	307,892	0
	(ii)	0	0	0	0	0	0	0
14 Don Lu Director	(i)	90,000	0	0	0	0	90,000	0
	(ii)	0	0	0	0	0	0	0
15 Robert D Sommerville Director	(i)	16,500	0	0	0	0	16,500	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.**

▶ **Attach to Form 990 or Form 990-EZ.**

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

2016

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
American Bureau of Shipping

Employer identification number

13-4921556

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and 501(c)(29) organizations only)

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

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				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

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

Total ▶ \$ _____

Part III Grants or Assistance Benefiting Interested Persons.

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance

Part IV Business Transactions Involving Interested Persons.

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) Philip J Shapiro	Current Director and 100% Owner of Liberty Maritime Corporation	209,215	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

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No 1545-0047

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.

2016

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
American Bureau of Shipping

Employer identification number

13-4921556

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Section A, line 4	The organization amended its Constitution and Bylaws as a result of changes to the New York Not-For-Profit Corporation Law regarding the election of the Board Chair, director independence and oversight of conflict of interest and whistleblower policies

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Section A, line 6	The organization has members

990 Schedule O, Supplemental Information

Return Reference	Explanation
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

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Section B, line 11b	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

990 Schedule O, Supplemental Information

Return Reference	Explanation
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

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part XI, line 9	Currency Translation and Other Comprehensive Income -4,410,603 Change in Pension Reserves 23,985,288 Differences related to items reported in Forms 1120 or 5471 -8,293,602 Diffe rences related to income from minority interest -43,270

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part XII, Line 2c	There was no change to this process during 2016

**SCHEDULE R
(Form 990)**

Related Organizations and Unrelated Partnerships

OMB No 1545-0047

2016

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.

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	
(1) Shanghai ABS Technical Inspection Company Ltd 1803 Bao An Pl 800 Dong Fang Shanghai 000 CH	Engineering	CH	ABSG Consulting Inc	Unrelated	6,959,681	9,104,635		No		Yes		60 000 %
(2) ABS CCC Risk Management Consulting Ltd 1803 Bao An Pl 800 Dong Fang Shanghai 000 CH	Engineering	CH	ABSG Consulting Inc	Unrelated				No		Yes		50 000 %
(3) Common Structural Rules Software LLC 16855 Northchase Drive Houston, TX 77060 45-1764272	Computer Programming	TX	American Bureau of Shipping	Related		838,420		No			No	50 000 %
(4) Herbert - ABS Software Solutions LLC 1040 Marina Village Pkwy Ste 200 Alameda, CA 94501 27-4708692	Software Design	CA	American Bureau of Shipping	Unrelated	1,270,839	1,538,854		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.

See Additional Data Table

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

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

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

	Yes	No
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	1a Yes	
b Gift, grant, or capital contribution to related organization(s)	1b Yes	
c Gift, grant, or capital contribution from related organization(s)	1c	No
d Loans or loan guarantees to or for related organization(s)	1d Yes	
e Loans or loan guarantees by related organization(s)	1e Yes	
f Dividends from related organization(s)	1f Yes	
g Sale of assets to related organization(s)	1g	No
h Purchase of assets from related organization(s)	1h	No
i Exchange of assets with related organization(s)	1i	No
j Lease of facilities, equipment, or other assets to related organization(s)	1j Yes	
k Lease of facilities, equipment, or other assets from related organization(s)	1k	No
l Performance of services or membership or fundraising solicitations for related organization(s)	1l Yes	
m Performance of services or membership or fundraising solicitations by related organization(s)	1m Yes	
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n Yes	
o Sharing of paid employees with related organization(s)	1o	No
p Reimbursement paid to related organization(s) for expenses	1p Yes	
q Reimbursement paid by related organization(s) for expenses	1q Yes	
r Other transfer of cash or property to related organization(s)	1r	No
s Other transfer of cash or property from related organization(s)	1s	No

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

See Additional Data Table

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

Part VII **Supplemental Information**

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

Return Reference**Explanation**

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	25,500	16,920,140	100 000 %		No
(1) ABSG Consulting Inc 16825 Northchase Drive Houston, TX 77060 13-2695912	Inspections/Testing	NY	ABS Group of Companies Inc	C	117,506,662	203,650,028	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	19,546,327	26,220,432	100 000 %		No
(3) ABS Group Services Inc 16825 Northchase Drive Houston, TX 77060 22-3069605	Services	DE	ABS Group of Companies Inc	C	12,577,390	28,275	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	22,917,182	14,928,076	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		-144,492	100 000 %		No
(8) ABS Holdings Inc 16825 Northchase Drive Houston, TX 77060 20-3390695	Holding Company	NY	American Bureau of Shipping	C		28,528,820	100 000 %		No
(9) ABS Boiler and Marine Insurance Company 16825 Northchase Drive Houston, TX 77060 03-0286694	Insurance-Captive	VT	ABS Holdings Inc	C	1,137,509	42,930,195	100 000 %		No
(10) Armory Properties Ltd 16855 Northchase Drive Houston, TX 77060 22-2382555	Rental - Real Estate	TX	American Bureau of Shipping	C	634,957	4,046,847	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
(13) AIP Custom Hedge Fund Solutions (Cayman) LP PO Box 309GT Uglan House South George Town CJ 98-0552586	Investments	CJ	American Bureau of Shipping	C	2,599,042	85,222,071	8 760 %		No
(14) ABS Boiler and Marine Technical Services Co 77 Nanking E Road Sect 4 Taipei 10568 CH	Dormant	CH	ABS Boiler and Marine Insurance Company	C			100 000 %		No

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust									
(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
(16) ABS Consulting (India) Private Limited 123-A Mittal CourtNariman 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	3,871,523	5,174,744	100 000 %		No
(2) ABS Consulting (S) PTE Ltd 438 Alexandra Road 09-01 Singapore 119958 SN	Engineering	SN	ABSG Consulting Inc	C	2,974,977	2,318,519	100 000 %		No
(3) ABS Consulting Ltd EQE HouseThe BeaconsWarrington Cheshire WA3 6WJ UK	Engineering	UK	ABSG Consulting Inc	C	11,315,459	5,935,324	100 000 %		No
(4) ABS Group AS OJ Brochs Gate 12 Bergen 5006 NO	Risk Consulting	NO	ABSG Consulting Inc	C	206,418		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	309,588	420,643	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	2,816,449	2,599,661	100 000 %		No
(8) ABS Group Saudi Arabia Co Ltd Dana Area PO Box 39616 Dhahran 31942 SA	Engineering	SA	ABSG Consulting Inc	C	20,280,491	10,106,527	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	641,896	492,254	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	591,624	644,109	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	8,556,727	5,229,812	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	14,398,912	7,823,307	100 000 %		No
(13) ABS Industrial Inspection Services Nigeria Ltd 2 Mosafejo Close Off Oyinkan Abayo Ikoyi Lagos NI	Inspections	NI	ABSG Consulting Inc	C	289,783	724,229	100 000 %		No
(14) ABS Industrial Verfication (India) Pvt Ltd 604 Shapath I SGRoad Ahmedabad 380-060 IN	Engineering	IN	ABSG Consulting Inc	C	4,877,447	4,660,772	97 050 %		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
(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	1,322,059	669,488	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	1,231,180	1,367,466	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			100 000 %		No
(6) ABSG Consulting de Venezuela CA Centro Ciudad Comercial Tamanaco Chua0 1064 VE	Engineering	VE	ABSG Consulting Inc	C	53,508	950,017	100 000 %		No
(7) ABS Group de Uruguay SA 25 do Mayo 455 2nd Floor Montevideo 11000 UY	Engineering	UY	ABSG Consulting Inc	C	16,170	1,025	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	1,609,453	1,610,026	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	959,231		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	475,180	1,224,525	100 000 %		No
(11) EQE Bulgaria AD 1 Hristo Smirnenski Blvd Sofia 1164 BU	Engineering	BU	ABSG Consulting Inc	C	777,951	456,291	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 SARL EQE HouseThe BeaconsWarrington Cheshire WA3 6WJ UK	Software	UK	ABSG Consulting Inc	C	127	-1,932	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									
(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
(46) Preventor AS Sluppenvegen 12 E Trondheim 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	895,875	843,533	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	4,636,025	493,992	100 000 %		No
(4) Safetec HMS Utleie Sluppenvegen 12 E Trondheim 7037 NO	Risk Consulting	NO	ABSG Consulting Inc	C			100 000 %		No
(5) Safetec Nordic AS Sluppenvegen 12 E Trondheim 7037 NO	Risk Consulting	NO	ABSG Consulting Inc	C	11,374,571		100 000 %		No
(6) Safetec Risk Management Pty Ltd 44 St George Terrace West Perth 6005 AS	Risk Consulting	AS	ABSG Consulting Inc	C	748,510		100 000 %		No
(7) Safetec UK Ltd 16 Albert Street Aberdeen AB25 1XQ UK	Risk Consulting	UK	ABSG Consulting Inc	C	565,983		100 000 %		No
(8) Safetec Programvare AS Sluppenvegen 12 E Trondheim 7037 NO	Risk Consulting	NO	ABSG Consulting Inc	C			100 000 %		No
(9) ABS Antwerp BVBA St Katelijnevest 72 9th Floor Antwerp B2000 BE	Engineering	BE	American Bureau of Shipping	C	5,600	10,573	100 000 %		No
(10) ABS Classification Romania Srl 18A Tepes Voda Street 1st Floor Constantza 900189 RO	Engineering	RO	American Bureau of Shipping	C	1,099,926	216,434	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	67,134,996	34,096,234	100 000 %		No
(13) ABS Group Ltd EQE HouseThe BeaconsWarrington Cheshire WA3 6WJ UK	Engineering	UK	American Bureau of Shipping	C	11,082,228	5,218,651	100 000 %		No
(14) ABS Italy SRL Edificio Millo Via al Porto Antico Genoa 16128 IT	Engineering	IT	American Bureau of Shipping	C	7,474,942	7,238,070	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	2,856,709	1,628,439	100 000 %		No
(1) ABS Marine Services Ltd EQE HouseThe BeaconsWarrington Cheshire WA3 6WJ UK	Engineering	UK	American Bureau of Shipping	C	2,532,548	1,185,287	100 000 %		No
(2) ABS Mideast Limited PO Box 388 Dammam SA	Engineering	SA	American Bureau of Shipping	C	6,842,643	7,292,138	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	3,347,834	3,718,262	100 000 %		No
(4) ABS Qatar LLC PO Box 405 1st FL C Ring Rd Doha QA	Engineering	QA	American Bureau of Shipping	C	2,803,598	2,092,037	100 000 %		No
(5) ABS Quality Evaluations Europe Ltd EQE HouseThe BeaconsWarrington Cheshire WA3 6WJ UK	Inactive	UK	American Bureau of Shipping	C	101,713		100 000 %		No
(6) ABS Rotterdam BV Boompjes 55 4th Floor Rotterdam 3011 XB NL	Engineering	NL	American Bureau of Shipping	C	3,162	37,407	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			100 000 %		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	1,301,005	2,103,693	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	920,961	280,862	100 000 %		No
(10) American Bureau of Shipping LLC (Oman) Suite 303 POBox 946 PC130 Muscat MU	Engineering	MU	American Bureau of Shipping	C	666,547	1,624,343	100 000 %		No
(11) American Bureau of Shipping Poland Sp Zoo Al Zwyciestwa 256 Gyndia 81-525 PL	Engineering	PL	American Bureau of Shipping	C	2,899,568	717,837	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	696,743	-13,699	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	159,643,933	154,000,100	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
(76) American Bureau of Shipping Taiwan Co Ltd 3F No 146 Songjiang Rd Zhong Taipei 104 TW	Engineering	TW	American Bureau of Shipping	C	3,693,023	4,537,931	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	47,713	85,705	100 000 %		No
(2) ABS Hellenic Ltd 1 Sachtouri St Posidonos Avenue Kallithea GR 176 74 GR	Engineering	GR	American Bureau of Shipping	C	2,824,453	514,917	100 000 %		No
(3) American Bureau of Shipping Kenya Limited c/o CoulsonHarney Adv5th FlWest W Nairobi KE	Engineering	KE	American Bureau of Shipping	C			100 000 %		No
(4) ABS Central America SA Williamson Place 0764 IBS Building Panama PM	Engineering	PM	American Bureau of Shipping	C	705,540	74,709	100 000 %		No
(5) PT ABS Indoclass Pratama Gedung Sumatra Promotion Centre 7t Batam ID	engineering	ID	American Bureau of Shipping	C	122	95,404	60 000 %		No

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

(a) Name of related organization	(b) Transaction type(a-s)	(c) Amount Involved	(d) Method of determining amount involved
(1) ABS Group of Companies Inc	L	500,000	Income Statement
(1) ABS Group of Companies Inc	J	2,103,251	Income Statement
(2) Shanghai ABS Technical Inspection	E	14,175,714	Form 8865, Schedule N
(3) Common Structural Rules Software LLC	B	1,700,000	Form 1065, Schedule K-1
(4) ABS (Mideast) LLC	D	6,528,771	Form 5471, Schedule M
(5) ABS (Mideast) LLC	E	11,070,899	Form 5471, Schedule M
(6) ABS (Mideast) LLC	L	2,400	Form 5471, Schedule M
(7) ABS (Mideast) LLC	M	2,042,049	Form 5471, Schedule M
(8) ABS Antwerp BVBA	D	10,573	Form 5471, Schedule M
(9) ABS Central America	D	300	Form 5471, Schedule M
(10) ABS Central America	E	229,718	Form 5471, Schedule M
(11) ABS Central America	L	2,326	Form 5471, Schedule M
(12) ABS Central America	M	266,243	Form 5471, Schedule M
(13) ABS Classification Romania Srl	D	40	Form 5471, Schedule M
(14) ABS Classification Romania Srl	E	9,483,210	Form 5471, Schedule M
(15) abs cClassification Romania Srl	M	30,875	Form 5471, Schedule M
(16) ABS Consulting (Hellas) SA	D	132,929	Form 5471, Schedule M
(17) ABS Consulting (Hellas) SA	E	3,697,536	Form 5471, Schedule M
(18) ABS Consulting (S) PTE Ltd	D	481,407	Form 5471, Schedule M
(19) ABS Consulting (S) PTE Ltd	L	9,510	Form 5471, Schedule M
(20) ABS Consulting (S) PTE Ltd	M	1,871	Form 5471, Schedule M
(21) ABS Consulting Malaysia Sdn Bhd	E	21,531	Form 5471, Schedule M
(22) ABS Consulting Ltd	D	26,422	Form 5471, Schedule M
(23) ABS Consulting Ltd	E	3,214,963	Form 5471, Schedule M
(24) ABS Consulting (Hellas) SA	M	45,789	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
(26)	ABS Europe Ltd	D	7,203,597	Form 5471, Schedule M
(1)	ABS Europe Ltd	E	50,397,664	Form 5471, Schedule M
(2)	ABS Europe Ltd	L	1,241,772	Form 5471, Schedule M
(3)	ABS Europe Ltd	M	1,554,274	Form 5471, Schedule M
(4)	ABS Group AS	E	266,254	Form 5471, Schedule M
(5)	ABS Group Columbia SAS	E	96,399	Form 5471, Schedule M
(6)	ABS Group Columbia SAS	M	4,631	Form 5471, Schedule M
(7)	ABS Group del Peru SAC	E	134,741	Form 5471, Schedule M
(8)	ABS Group Saudi Arabia Co Ltd	D	1,680,340	Form 5471, Schedule M
(9)	ABS Group Services (Canada) Ltd	E	1,912,630	Form 5471, Schedule M
(10)	ABS Group Services de Chile Training SA	E	18,896	Form 5471, Schedule M
(11)	ABS Group Services de Mexico SA De CV	D	28,699	Form 5471, Schedule M
(12)	ABS Group Services de Mexico SA De CV	E	419,055	Form 5471, Schedule M
(13)	ABS Group Services de Mexico SA De CV	L	90,194	Form 5471, Schedule M
(14)	ABS Group Services Do Brazil Ltda	D	2,521	Form 5471, Schedule M
(15)	ABS Group Services Do Brazil Ltda	E	872,209	Form 5471, Schedule M
(16)	ABS Group Services Do Brazil Ltda	M	11,875	Form 5471, Schedule M
(17)	ABS Group Ltd	D	19,571,704	Form 5471, Schedule M
(18)	ABS Group Ltd	E	6,929,605	Form 5471, Schedule M
(19)	ABS Group Ltd	M	233,588	Form 5471, Schedule M
(20)	ABS Hellenic Ltd	D	807,868	Form 5471, Schedule M
(21)	ABS Hellenic Ltd	E	528,426	Form 5471, Schedule M
(22)	ABS Hellenic Ltd	M	30,400	Form 5471, Schedule M
(23)	ABS Industrial Inspection Services Nigeria Ltd	D	16,720	Form 5471, Schedule M
(24)	ABS Industrial Verification (India) Pvt Ltd	E	166,332	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
(51)	ABS Italy SRL	D	1,845,165	Form 5471, Schedule M
(1)	ABS Italy SRL	E	80,446,612	Form 5471, Schedule M
(2)	ABS Italy SRL	M	113,050	Form 5471, Schedule M
(3)	ABS Italy SRL	L	9,771	Form 5471, Schedule M
(4)	ABS Limited - Nigeria	D	217	Form 5471, Schedule M
(5)	ABS Limited - Nigeria	L	13,040	Form 5471, Schedule M
(6)	ABS Limited - Nigeria	M	41,325	Form 5471, Schedule M
(7)	ABS Marine Services Ltd	D	4,407,470	Form 5471, Schedule M
(8)	ABS Marine Services Ltd	E	2,333,353	Form 5471, Schedule M
(9)	ABS Marine Services Ltd	M	46,695	Form 5471, Schedule M
(10)	ABS Marine Services Ltd	L	12,000	Form 5471, Schedule M
(11)	ABS Maritime Services (Hellas) LLC	D	317,063	Form 5471, Schedule M
(12)	ABS Maritime Services (Hellas) LLC	L	15,750	Form 5471, Schedule M
(13)	ABS Professional Services (India) Private Limited	E	2,879,382	Form 5471, Schedule M
(14)	ABS Professional Services (India) Private Limited	L	118,951	Form 5471, Schedule M
(15)	ABS Professional Services (India) Private Limited	M	36,575	Form 5471, Schedule M
(16)	ABS Qatar LLC	D	3,467,671	Form 5471, Schedule M
(17)	ABS Qatar LLC	E	2,936,775	Form 5471, Schedule M
(18)	ABS Qatar LLC	M	664,042	Form 5471, Schedule M
(19)	ABS Qatar LLC	L	1,200	Form 5471, Schedule M
(20)	ABS QE Japan Inc	E	364,037	Form 5471, Schedule M
(21)	ABS Quality Evaluations Europe Ltd	D	345,439	Form 5471, Schedule M
(22)	ABS Quality Evaluations Europe Ltd	E	500,234	Form 5471, Schedule M
(23)	ABS Rotterdam BV	D	35,921	Form 5471, Schedule M
(24)	ABSG Consulting de Venezuela CA	D	14,954	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
(76)	ABSG Group de Uruguay SA	E	58,278	Form 5471, Schedule M
(1)	AGS Industrial Technical Services (Shanghai) Co	E	309,618	Form 5471, Schedule M
(2)	American Bureau of Shipping (China) Limited	D	45,409,776	Form 5471, Schedule M
(3)	American Bureau of Shipping (China) Limited	M	27,452,376	Form 5471, Schedule M
(4)	American Bureau of Shipping (China) Limited	L	276,944	Form 5471, Schedule M
(5)	American Bureau of Shipping (Hong Kong) Ltd	D	25,779,326	Form 5471, Schedule M
(6)	American Bureau of Shipping (Hong Kong) Ltd	E	32,625,079	Form 5471, Schedule M
(7)	American Bureau of Shipping (Hong Kong) Ltd	M	268,969	Form 5471, Schedule M
(8)	ABS Consulting Malaysia Sdn Bhd	D	883,959	Form 5471, Schedule M
(9)	ABS Consulting Malaysia Sdn Bhd	M	24,080	Form 5471, Schedule M
(10)	American Bureau of Shipping Cameroon Ltd	E	15,700,681	Form 5471, Schedule M
(11)	American Bureau of Shipping Cameroon Ltd	M	15,867	Form 5471, Schedule M
(12)	American Bureau of Shipping Cameroon Ltd	D	10	Form 5471, Schedule M
(13)	American Bureau of Shipping Mozambique Limitada	E	850	Form 5471, Schedule M
(14)	American Bureau of Shipping Poland Sp Zoo	D	1,683	Form 5471, Schedule M
(15)	American Bureau of Shipping Poland Sp Zoo	E	1,793,805	Form 5471, Schedule M
(16)	American Bureau of Shipping Poland Sp Zoo	M	70,736	Form 5471, Schedule M
(17)	American Bureau of Shipping Rijeka doo	D	82,392	Form 5471, Schedule M
(18)	American Bureau of Shipping Rijeka doo	E	6,224,283	Form 5471, Schedule M
(19)	American Bureau of Shipping Rijeka doo	M	14,629	Form 5471, Schedule M
(20)	American Bureau of Shipping Taiwan Co Ltd	D	439,836	Form 5471, Schedule M
(21)	American Bureau of Shipping Taiwan Co Ltd	E	330	Form 5471, Schedule M
(22)	American Bureau of Shipping Taiwan Co Ltd	M	789,383	Form 5471, Schedule M
(23)	American Bureau of Shipping LLC (Oman)	D	1,268,948	Form 5471, Schedule M
(24)	American Bureau of Shipping LLC (Oman)	E	1,342,850	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
(101) American Bureau of Shipping LLC (Oman)	M	185,941	Form 5471, Schedule M
(1) Bureau ABS Industrial Inspection Services Nigeria	D	3,624,795	Form 5471, Schedule M
(2) EQE Bulgaria AD	E	163,457	Form 5471, Schedule M
(3) PT ABS Indoclass Pratama	E	169,191	Form 5471, Schedule M
(4) PT Indonesia Group of companies	E	6,106	Form 5471, Schedule M
(5) Quality Resources de Mexico SA de CV	E	51,106	Form 5471, Schedule M