

For Paperwork Reduction Act Notice, see the separate instructions. Cat No 11282Y Form **990** (2016)

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III ☒ **Yes** ☐ **No**

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

Part V

Statements Regarding Other IRS Filings and Tax Compliance

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

☒

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	196	
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	0	
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	Yes
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.	2a	1,519
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).	2b	Yes
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	Yes
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O.	3b	Yes
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	Yes
b	AO, AR, AS, AJ, BA, BE, BX, CA, CI, CH, CO, HR, DA, FR, GM, GR, GQ, HK, IN, ID, IT, JA, KZ, KS, MY, MT, MX, MZ, NZ, NI, NO, MU, PM, PE, RP, PL, PO, QA, RO, SA, SN, SF, SP, CE, SW, TW, TH, NL, TU, VE, VI, VN, XY, ZZ, or any combination thereof. If "Yes," enter the name of the foreign country: CF, KE, LH, RS.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	5b	No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7 Organizations that may receive deductible contributions under section 170(c).			
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	
d	If "Yes," indicate the number of Forms 8282 filed during the year.	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		8	
9a	Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10 Section 501(c)(7) organizations. Enter			
a	Initiation fees and capital contributions included on Part VIII, line 12.	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.	10b	
11 Section 501(c)(12) organizations. Enter			
a	Gross income from members or shareholders.	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b	
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.	13b	
c	Enter the amount of reserves on hand.	13c	
14a Did the organization receive any payments for indoor tanning services during the tax year?		14a	No
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.	14b	

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

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

Section A. Governing Body and Management

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

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

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

Section C. Disclosure

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

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

☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)

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

20 State the name, address, and telephone number of the person who possesses the organization's books and records.
 ► Jeffrey J Weiner 16855 Northchase Drive Houston, TX 770606008 (281) 877-6509

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

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

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[illegible]

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ▶ 34

Section B. Independent Contractors

(A) Name and business address	(B) Description of services	(C) Compensation
Deloitte Consulting LLP PO BOX 844717 dallas, TX 75201	Consulting Services	5,039,323
Deloitte & Touche LLP 4022 SELLS DRIVE Hermitage, TN 37076	Accounting Services	1,863,873
Deloitte Tax LLP PO Box 844736 Dallas, TX 75201	Tax Services	1,762,279
Ernst & Young LLP 200 Plaza Drive Secacus, NJ 07094	Audit Services	1,288,178
VACO HOUSTON LLC Phoenix Tower 3200 Southwest Fwy14 Houston, TX 77027	Staffing Services	953,623

<p>2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ► 5</p>	
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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
<div>Contributions, Gifts, Grants and Other Similar Amounts</div> <div><div>1a</div>Federated campaigns<div>1a</div></div> <div><div>b</div>Membership dues<div>1b</div></div> <div><div>c</div>Fundraising events<div>1c</div></div> <div><div>d</div>Related organizations<div>1d</div></div> <div><div>e</div>Government grants (contributions)<div>1e</div></div> <div><div>f</div>All other contributions, gifts, grants, and similar amounts not included above<div>1f</div></div> <div><div>g</div>Noncash contributions included in lines 1a-1f \$</div> <div><div>h Total.</div>Add lines 1a-1f</div>				

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 & Telecommunications.	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 SheetCheck 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	Organizations that follow SFAS 117 (ASC 958), check here ► <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.					
	27	Unrestricted net assets			27	
	28	Temporarily restricted net assets			28	
	29	Permanently restricted net assets			29	
	Organizations that do not follow SFAS 117 (ASC 958), check here ► <input checked="" type="checkbox"/> and complete lines 30 through 34.					
	30	Capital stock or trust principal, or current funds		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 AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☒

1	Total revenue (must equal Part VIII, column (A), line 12)	1	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 ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☒

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

Additional Data

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

Form 990 (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

(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			
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

(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			
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										
(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			
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 Ilteris 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

efile GRAPHIC print - DO NOT PROCESS		As Filed Data -		DLN: 93493319061027	
<div>SCHEDULE D (Form 990)</div> <div>Department of the Treasury Internal Revenue Service</div>		<div>Supplemental Financial Statements</div> <div>► 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.</div> <div>Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.</div>			<div>OMB No 1545-0047</div> <div>2016</div> <div>Open to Public Inspection</div>
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?				<input type="checkbox"/> Yes <input type="checkbox"/> 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?				<input type="checkbox"/> Yes <input type="checkbox"/> No
Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.					
1	Purpose(s) of conservation easements held by the organization (check all that apply) <input type="checkbox"/> Preservation of land for public use (e g , recreation or education) <input type="checkbox"/> Preservation of an historically important land area <input type="checkbox"/> Protection of natural habitat <input type="checkbox"/> Preservation of a certified historic structure <input type="checkbox"/> Preservation of open space				
2	Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year				
a	Total number of conservation easements	Held at the End of the Year			
b	Total acreage restricted by conservation easements	2a			
c	Number of conservation easements on a certified historic structure included in (a)	2b			
d	Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2c			
		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?				<input type="checkbox"/> Yes <input type="checkbox"/> 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)?				<input type="checkbox"/> Yes <input type="checkbox"/> 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				► \$
For Paperwork Reduction Act Notice, see the Instructions for Form 990.					
			Cat No 52283D	Schedule D (Form 990) 2016	

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

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance

	Amount
1c	
1d	
1e	
1f	

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

(ii) related organizations

b

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

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

4

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

Part VI

Land, Buildings, and Equipment.

Complete if the organization answered 'Yes' 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 VIIInvestments—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 VIIIInvestments—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 IXOther 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 XOther 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	

Part XIII **Supplemental Information** *(continued)*

Return Reference	Explanation

Additional Data

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

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

(a) Description	(b) Book value
(1) 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)**

Statement of Activities Outside the United States

OMB No 1545-0047

2016

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

► **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.**

Name of the organization
American Bureau of Shipping

Employer identification number

13-4921556

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

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

☒ **Yes** ☐ **No**

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

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

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e g , fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
(1) See Add'l Data					
(2)					
(3)					
(4)					
(5)					
3a Sub-total	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)									
(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)									
(7)	Enter total number of other organizations or entities								
(8)									
(9)									
(10)									
(11)									
(12)									
(13)									
(14)									
(15)									
(16)									

Schedule F (Form 990) 2016

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)							
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(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

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As Filed Data -

DLN: 93493319061027

Schedule I
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization
American Bureau of Shipping

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

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
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

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.

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

OMB No 1545-0047

2015

Open to Public Inspection

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

Questions Regarding Compensation

	Yes	No
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. <div><div><input type="checkbox"/> First-class or charter travel</div><div><input type="checkbox"/> Travel for companions</div><div><input type="checkbox"/> Tax idemnification and gross-up payments</div><div><input type="checkbox"/> Discretionary spending account</div><div><input type="checkbox"/> Housing allowance or residence for personal use</div><div><input type="checkbox"/> Payments for business use of personal residence</div><div><input type="checkbox"/> Health or social club dues or initiation fees</div><div><input type="checkbox"/> Personal services (e g , maid, chauffeur, chef)</div></div>		
b If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	Yes	
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?	Yes	
3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. <div><div><input type="checkbox"/> Compensation committee</div><div><input type="checkbox"/> Independent compensation consultant</div><div><input type="checkbox"/> Form 990 of other organizations</div><div><input type="checkbox"/> Written employment contract</div><div><input type="checkbox"/> Compensation survey or study</div><div><input type="checkbox"/> Approval by the board or compensation committee</div></div>		
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?		No
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?	Yes	
c Participate in, or receive payment from, an equity-based compensation arrangement? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.		No
Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.		
5 For persons listed 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?		
b Any related organization? If "Yes," on line 5a or 5b, describe in Part III.		
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?		
b Any related organization? If "Yes," on line 6a or 6b, describe in Part III.		
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.		
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.		
9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?		

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

For each individual whose compensation must be reported 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				
1Chnstopher 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
1Craig H Stevenson Jr Director	(i)	170,000	0	0	0	0	170,000	0
	(ii)	0	0	0	0	0	0	0
2Dean E TaylorDirector	(i)	160,000	0	0	0	0	160,000	0
	(ii)	0	0	0	0	0	0	0
3Elizabeth D WhitakerDirector	(i)	160,000	0	0	0	0	160,000	0
	(ii)	0	0	0	0	0	0	0
4Philip J ShapiroDirector	(i)	170,082	0	0	0	0	170,082	0
	(ii)	0	0	0	0	0	0	0
5John A HickeyDirector	(i)	167,500	0	0	0	0	167,500	0
	(ii)	0	0	0	0	0	0	0
6Richard D DeSimoneDirector	(i)	173,200	0	0	0	0	173,200	0
	(ii)	0	0	0	0	0	0	0
7William E JenkinsDirector	(i)	167,500	0	0	0	0	167,500	0
	(ii)	0	0	0	0	0	0	0
8Michael L CarthewDirector	(i)	190,000	0	0	0	0	190,000	0
	(ii)	0	0	0	0	0	0	0
9Peter H CressyDirector	(i)	165,000	0	0	0	0	165,000	0
	(ii)	0	0	0	0	0	0	0
10Robert 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
11Richard 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
12Jeffrey 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
13Mana 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
14Kenneth 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
15Kirsi 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
16Joseph 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
17John 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
18James 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
19Enc 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				
21James 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
1Derek 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
2Cathy 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
3Bret 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
4Adam 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
5Howard 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
6Antoine 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
7Boima Voyou Senior Surveyor	(i)	164,462	2,829	278,392	0	0	445,683	0
	(ii)	0	0	0	0	0	0	0
8James Clutterback Vice President	(i)	252,500	38,450	-1,584	0	0	289,366	0
	(ii)	0	0	0	0	0	0	0
9Daniel Iltens Country manager	(i)	132,600	8,958	376,985	0	0	518,543	0
	(ii)	0	0	0	0	0	0	0
10Edwin KingHR Director	(i)	170,672	17,362	371,513	0	0	559,547	0
	(ii)	0	0	0	0	0	0	0
11Wei-Biao ShiVice President	(i)	195,406	26,960	483,998	0	0	706,364	0
	(ii)	0	0	0	0	0	0	0
12Stephen Leskoski Vice President	(i)	166,402	25,600	531,166	0	0	723,168	0
	(ii)	0	0	0	0	0	0	0
13Sarah BartonVice President	(i)	270,101	37,758	33	0	0	307,892	0
	(ii)	0	0	0	0	0	0	0
14Don LuuDirector	(i)	90,000	0	0	0	0	90,000	0
	(ii)	0	0	0	0	0	0	0
15Robert 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)

Department of the Treasury
Internal Revenue Service

Transactions with Interested Persons

▶ Complete if the organization answered
"Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c,
or Form 990-EZ, Part V, line 38a or 40b.
▶ Attach to Form 990 or Form 990-EZ.
▶ Information about Schedule L (Form 990 or 990-EZ) 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 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
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SCHEDULE O
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue ServiceName of the organization
American Bureau of Shipping**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

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

OMB No 1545-0047

2016**Open to Public
Inspection**

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)

Department of the Treasury
Internal Revenue Service

Name of the organization
American Bureau of Shipping

Related Organizations and Unrelated Partnerships

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

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

OMB No 1545-0047

2016

Open to Public Inspection

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**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?**a** Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity**b** Gift, grant, or capital contribution to related organization(s)**c** Gift, grant, or capital contribution from related organization(s)**d** Loans or loan guarantees to or for related organization(s)**e** Loans or loan guarantees by related organization(s)**f** Dividends from related organization(s)**g** Sale of assets to related organization(s)**h** Purchase of assets from related organization(s)**i** Exchange of assets with related organization(s)**j** Lease of facilities, equipment, or other assets to related organization(s)**k** Lease of facilities, equipment, or other assets from related organization(s)**l** Performance of services or membership or fundraising solicitations for related organization(s)**m** Performance of services or membership or fundraising solicitations by related organization(s)**n** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)**o** Sharing of paid employees with related organization(s)**p** Reimbursement paid to related organization(s) for expenses**q** Reimbursement paid by related organization(s) for expenses**r** Other transfer of cash or property to related organization(s)**s** Other transfer of cash or property from related organization(s)

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

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

See Additional Data Table

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

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

[illegible]

Part VII **Supplemental Information**

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

Return Reference	Explanation
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Additional Data

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512 (b)(13) controlled entity?	
								Yes	No
(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 Ugland 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)	(i)	
							Percentage ownership	Section 512 (b)(13) controlled entity?	Yes
(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 Chuao 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 Donfang 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)	(i)	
							Percentage ownership	Section 512 (b)(13) controlled entity?	Yes
(46) Preventor AS Sluppenvegen 12 E Trondeim 7037 NO	Risk Consulting	NO	ABSG Consulting Inc	C			100 000 %		No
(1) Prosoft Resources Ltd (UK) EQE HouseThe BeaconsWarrington Cheshire WA3 6WJ UK	Software	UK	ABSG Consulting Inc	C			100 000 %		No
(2) PT Indonesian Group of Companies Sumatera Promotion Centre Lt 7 Batam 000 ID	Engineering	ID	ABS Consulting Inc	C	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 Trondeim 7037 NO	Risk Consulting	NO	ABSG Consulting Inc	C			100 000 %		No
(5) Safetec Nordic AS Sluppenvegen 12 E Trondeim 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 Trondeim 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)	(i)	
							Percentage ownership	Section 512 (b)(13) controlled entity?	Yes
(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 Zhongs 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