

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

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public
Information about Form 990 and its instructions is at www.irs.gov/form990

OMB No 1545-0047
2017
Open to Public Inspection

A For the 2017 calendar year, or tax year beginning 01-01-2017, and ending 12-31-2017

- B** Check if applicable:
 Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C Name of organization
American Bureau of Shipping

Doing business as

Number and street (or P O box if mail is not delivered to street address) Room/suite
1701 City Plaza Drive

City or town, state or province, country, and ZIP or foreign postal code
Spring, TX 77389

D Employer identification number
13-4921556

E Telephone number
(281) 877-6000

G Gross receipts \$ 766,458,723

F Name and address of principal officer
Jeffrey J Weiner
1701 City Plaza Drive
Spring, TX 77389

H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
If "No," attach a list (see instructions)
H(c) Group exemption number ▶

I Tax-exempt status 501(c)(3) 501(c) (6) ◀ (insert no) 4947(a)(1) or 527

J Website: ▶ www.eagle.org

K Form of organization Corporation Trust Association Other ▶

L Year of formation 1862 **M** State of legal domicile NY

Part I Summary

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

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

| | |
|----------------------------------------------------------------------------------------|------------|
| 3 Number of voting members of the governing body (Part VI, line 1a) | 10 |
| 4 Number of independent voting members of the governing body (Part VI, line 1b) | 9 |
| 5 Total number of individuals employed in calendar year 2017 (Part V, line 2a) | 1,315 |
| 6 Total number of volunteers (estimate if necessary) | 0 |
| 7a Total unrelated business revenue from Part VIII, column (C), line 12 | 16,507,760 |
| 7b Net unrelated business taxable income from Form 990-T, line 34 | -3,121,327 |

| | Prior Year | Current Year |
|---------------------------------------------------------------------------------------------|-------------|--------------|
| 8 Contributions and grants (Part VIII, line 1h) | 0 | 0 |
| 9 Program service revenue (Part VIII, line 2g) | 502,289,165 | 414,700,219 |
| 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) | 19,531,976 | 68,974,063 |
| 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | -5,019,826 | 732,284 |
| 12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 516,801,315 | 484,406,566 |
| 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) | 2,190,786 | 1,127,075 |
| 14 Benefits paid to or for members (Part IX, column (A), line 4) | 0 | 0 |
| 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) | 289,800,236 | 249,853,210 |
| 16a Professional fundraising fees (Part IX, column (A), line 11e) | 0 | 0 |
| b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0 | | |
| 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) | 208,716,151 | 171,251,410 |
| 18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25) | 500,707,173 | 422,231,695 |
| 19 Revenue less expenses Subtract line 18 from line 12 | 16,094,142 | 62,174,871 |

| | Beginning of Current Year | End of Year |
|---------------------------------------------------------------------|---------------------------|---------------|
| 20 Total assets (Part X, line 16) | 1,588,008,759 | 1,725,272,952 |
| 21 Total liabilities (Part X, line 26) | 363,522,014 | 345,045,718 |
| 22 Net assets or fund balances Subtract line 21 from line 20 | 1,224,486,745 | 1,380,227,234 |

Part II Signature Block

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

Sign Here

Signature of officer
Date 2018-11-14

Jeffrey J Weiner CFO
Type or print name and title

Paid Preparer Use Only

| | | | | |
|-------------------------------------------------------------------|-------------------------------------------|------|-------------------------------------------------|-------------------|
| Print/Type preparer's name Marshall K Hollis | Preparer's signature Marshall K Hollis | Date | Check <input type="checkbox"/> if self-employed | PTIN P01373540 |
| Firm's name ▶ Kimbrell & Associates | | | Firm's EIN ▶ 45-3750819 | |
| Firm's address ▶ 1600 Highway 6 Suite 160 Sugar Land, TX 77478 | | | Phone no (281) 201-1910 | |

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission

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

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

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

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

If "Yes," describe these changes on Schedule O

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

4a (Code) (Expenses \$ including grants of \$) (Revenue \$)
See Additional Data

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

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

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

4e Total program service expenses ▶

Part IV Checklist of Required Schedules

| | Yes | No |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-----|
| 1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <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)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include 20a, 20b, 21, 22, 23, 24a, 24b, 24c, 24d, 25a, 25b, 26, 27, 28a, 28b, 28c, 29, 30, 31, 32, 33, 34, 35a, 35b, 36, 37, 38.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

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

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

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a (10), 1b (9), 2, 3, 4, 5, 6, 7a, 7b, 8a, 8b, 9.

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

Table with 3 columns: Question, Yes, No. Rows include: 10a, 10b, 11a, 11b, 12a, 12b, 12c, 13, 14, 15a, 15b, 16a, 16b.

Section C. Disclosure

Table with 2 columns: Question, Answer. Rows include: 17, 18, 19, 20.

Part VIII Statement of Revenue

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

| | | | (A) Total revenue | (B) Related or exempt function revenue | (C) Unrelated business revenue | (D) Revenue excluded from tax under sections 512-514 | |
|---------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|----------------------|----------------------------------------------------|-----------------------------------------|------------------------------------------------------------------|--|
| Contributions, Gifts, Grants and Other Similar Amounts | 1a Federated campaigns | 1a | | | | | |
| | b Membership dues | 1b | | | | | |
| | c Fundraising events | 1c | | | | | |
| | d Related organizations | 1d | | | | | |
| | e Government grants (contributions) | 1e | | | | | |
| | f All other contributions, gifts, grants, and similar amounts not included above | 1f | | | | | |
| | g Noncash contributions included in lines 1a-1f \$ _____ | | | | | | |
| | h Total. Add lines 1a-1f ▶ | | | | | | |
| Program Service Revenue | | | Business Code | | | | |
| | 2a Certification, Other | | 541900 | 414,700,219 | 398,223,077 | 16,477,142 | |
| | b _____ | | | | | | |
| | c _____ | | | | | | |
| | d _____ | | | | | | |
| | e _____ | | | | | | |
| | f All other program service revenue | | | | | | |
| g Total. Add lines 2a-2f ▶ | | | 414,700,219 | | | | |
| Other Revenue | 3 Investment income (including dividends, interest, and other similar amounts) ▶ | | | 18,461,250 | | 18,461,250 | |
| | 4 Income from investment of tax-exempt bond proceeds ▶ | | | | | | |
| | 5 Royalties ▶ | | | | | | |
| | 6a Gross rents | (i) Real | (ii) Personal | | | | |
| | | | 15,886 | | | | |
| | | b Less rental expenses | 0 | | | | |
| | | c Rental income or (loss) | 15,886 | | | | |
| | d Net rental income or (loss) ▶ | | | 15,886 | 15,886 | | |
| | 7a Gross amount from sales of assets other than inventory | (i) Securities | (ii) Other | | | | |
| | | | 332,564,970 | | | | |
| | | b Less cost or other basis and sales expenses | 282,052,157 | | | | |
| | | c Gain or (loss) | 50,512,813 | | | | |
| | d Net gain or (loss) ▶ | | | 50,512,813 | | 50,512,813 | |
| | 8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 a | | | | | | |
| | b Less direct expenses b | | | | | | |
| c Net income or (loss) from fundraising events ▶ | | | | | | | |
| 9a Gross income from gaming activities See Part IV, line 19 a | | | | | | | |
| b Less direct expenses b | | | | | | | |
| c Net income or (loss) from gaming activities ▶ | | | | | | | |
| 10a Gross sales of inventory, less returns and allowances a | | | | | | | |
| b Less cost of goods sold b | | | | | | | |
| c Net income or (loss) from sales of inventory ▶ | | | | | | | |
| Miscellaneous Revenue | | Business Code | | | | | |
| 11a Other Income - ABS (Un | | 900099 | 685,780 | 685,780 | | | |
| b Income from Partnershi | | 900099 | 30,618 | | 30,618 | | |
| c _____ | | | | | | | |
| d All other revenue | | | | | | | |
| e Total. Add lines 11a-11d ▶ | | | 716,398 | | | | |
| 12 Total revenue. See Instructions ▶ | | | 484,406,566 | 398,924,743 | 16,507,760 | 68,974,063 | |

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 | 1,127,075 | | | |
| 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 | 18,904,867 | | | |
| 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 | 176,590,440 | | | |
| 8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions) | 19,457,973 | | | |
| 9 Other employee benefits | 23,131,404 | | | |
| 10 Payroll taxes | 11,768,526 | | | |
| 11 Fees for services (non-employees) | | | | |
| a Management | | | | |
| b Legal | 893,866 | | | |
| c Accounting | 3,415,840 | | | |
| d Lobbying | 35,811 | | | |
| e Professional fundraising services See Part IV, line 17 | | | | |
| f Investment management fees | 3,896,617 | | | |
| g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O) | 20,624,061 | | | |
| 12 Advertising and promotion | 403,998 | | | |
| 13 Office expenses | 2,772,463 | | | |
| 14 Information technology | | | | |
| 15 Royalties | | | | |
| 16 Occupancy | 12,538,807 | | | |
| 17 Travel | 12,188,797 | | | |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials | | | | |
| 19 Conferences, conventions, and meetings | 769,447 | | | |
| 20 Interest | 205,734 | | | |
| 21 Payments to affiliates | 21,101,558 | | | |
| 22 Depreciation, depletion, and amortization | 5,319,720 | | | |
| 23 Insurance | 8,233,391 | | | |
| 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 | 19,607,600 | | | |
| b Taxes | 17,230,807 | | | |
| c Amortization Expense | 10,475,563 | | | |
| d Systems & Telecommunica | 9,770,774 | | | |
| e All other expenses | 21,766,556 | | | |
| 25 Total functional expenses. Add lines 1 through 24e | 422,231,695 | | | |
| 26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) | | | | |

Part X Balance Sheet

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

| | | (A) Beginning of year | | (B) End of year |
|--------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|---------------|-----------------------|
| Assets | 1 Cash—non-interest-bearing | | 1 | |
| | 2 Savings and temporary cash investments | 107,218,687 | 2 | 109,778,908 |
| | 3 Pledges and grants receivable, net | | 3 | |
| | 4 Accounts receivable, net | 105,749,338 | 4 | 99,936,397 |
| | 5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L | | 5 | |
| | 6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L | | 6 | |
| | 7 Notes and loans receivable, net | | 7 | |
| | 8 Inventories for sale or use | | 8 | |
| | 9 Prepaid expenses and deferred charges | 17,217,378 | 9 | 15,268,010 |
| | 10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D | 64,694,410 | | |
| | b Less accumulated depreciation | 54,485,438 | 9,650,876 | 10c 10,208,972 |
| | 11 Investments—publicly traded securities | 956,200,625 | 11 | 1,046,853,039 |
| | 12 Investments—other securities See Part IV, line 11 | 193,957,797 | 12 | 193,631,942 |
| | 13 Investments—program-related See Part IV, line 11 | | 13 | |
| | 14 Intangible assets | | 14 | |
| | 15 Other assets See Part IV, line 11 | 198,014,058 | 15 | 249,595,684 |
| 16 Total assets. Add lines 1 through 15 (must equal line 34) | 1,588,008,759 | 16 | 1,725,272,952 | |
| Liabilities | 17 Accounts payable and accrued expenses | 61,840,889 | 17 | 65,400,759 |
| | 18 Grants payable | | 18 | |
| | 19 Deferred revenue | 222,963,236 | 19 | 194,176,242 |
| | 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 | 78,717,889 | 25 | 85,468,717 |
| | 26 Total liabilities. Add lines 17 through 25 | 363,522,014 | 26 | 345,045,718 |
| Net Assets or Fund Balances | 27 Organizations that follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34. Unrestricted net assets | | 27 | |
| | 28 Temporarily restricted net assets | | 28 | |
| | 29 Permanently restricted net assets | | 29 | |
| | 30 Organizations that do not follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 30 through 34. Capital stock or trust principal, or current funds | 1,224,486,745 | 30 | 1,380,227,234 |
| | 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 | 1,224,486,745 | 33 | 1,380,227,234 |
| | 34 Total liabilities and net assets/fund balances | 1,588,008,759 | 34 | 1,725,272,952 |

Part XI Reconciliation of Net Assets

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

| | | | |
|-----------|---------------------------------------------------------------------------------------------------------------|-----------|---------------|
| 1 | Total revenue (must equal Part VIII, column (A), line 12) | 1 | 484,406,566 |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 422,231,695 |
| 3 | Revenue less expenses Subtract line 2 from line 1 | 3 | 62,174,871 |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) | 4 | 1,224,486,745 |
| 5 | Net unrealized gains (losses) on investments | 5 | 41,204,042 |
| 6 | Donated services and use of facilities | 6 | |
| 7 | Investment expenses | 7 | |
| 8 | Prior period adjustments | 8 | 20,838,978 |
| 9 | Other changes in net assets or fund balances (explain in Schedule O) | 9 | 31,522,598 |
| 10 | Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B)) | 10 | 1,380,227,234 |

Part XII Financial Statements and Reporting

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

| | | Yes | No |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----|----|
| 1 Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O | | | |
| 2a Were the organization's financial statements compiled or reviewed by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis | 2a | | 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 | 2b | 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 | 2c | 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? | 3a | | 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 | 3b | | |

Additional Data

Software ID:

Software Version:

EIN: 13-4921556

Name: American Bureau of Shipping

Form 990 (2017)

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 60 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 | 40 00 | X | | X | | | | 1,600,349 | 0 | 288,162 |
| David Grzebinski Director | 1 00 | X | | | | | | 80,000 | 0 | 0 |
| Craig H Stevenson Jr Director | 1 00 | X | | | | | | 170,000 | 0 | 0 |
| Dean E Taylor Director | 1 00 | X | | | | | | 54,610 | 0 | 0 |
| Elizabeth D Whitaker Director | 1 00 | X | | | | | | 160,000 | 0 | 0 |
| John A Hickey Director | 1 00 | X | | | | | | 53,333 | 0 | 0 |
| Louis A Raspino Jr Director | 1 00 | X | | | | | | 160,000 | 0 | 0 |
| Michael L Carthew Director | 1 00 | X | | | | | | 190,000 | 0 | 0 |
| Peter H Cressy Director | 1 00 | X | | | | | | 170,000 | 0 | 0 |
| Philip J Shapiro Director | 1 00 | X | | | | | | 170,158 | 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 | | | |
| Richard D DeSimone Director | 1 00 | X | | | | | | 100,780 | 0 | 0 |
| William E Jenkins Director | 1 00 | X | | | | | | 175,800 | 0 | 0 |
| Robert G Clyne Senior Vice President, Gen | 40 00 | | | X | | | | 616,871 | 0 | 198,442 |
| Howard Fireman Senior Vice President & Ch | 40 00 | | | X | | | | 408,076 | 0 | 130,634 |
| Eric C Kleess Vice President & President | 40 00 | | | X | | | | 844,485 | 0 | 0 |
| Cathy Mann Vice President - Marketing | 40 00 | | | X | | | | 362,059 | 0 | 42,357 |
| Adam W Moilanen Vice President - Health, S | 40 00 | | | X | | | | 316,666 | 0 | 117,119 |
| Bret Montaruli Vice President & Chief Eng | 40 00 | | | X | | | | 302,747 | 0 | 355,666 |
| Antoine Nassif Executive Vice President, | 40 00 | | | X | | | | 826,947 | 0 | 167,472 |
| Derek S Novak Vice president & President | 40 00 | | | X | | | | 681,086 | 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 | | | |
| Maria F O'Neill Senior Vice President & Ch | 40 00 | | | X | | | | 405,298 | 0 | 115,456 |
| Richard D Pride Vice President & President | 40 00 | | | X | | | | 700,692 | 0 | 0 |
| Kenneth L Richardson Executive Vice President - | 40 00 | | | X | | | | 444,684 | 0 | 66,392 |
| Joseph A Riva Vice President & Chief Sur | 40 00 | | | X | | | | 321,935 | 0 | 320,483 |
| John A Ryder Senior Vice President - Hu | 40 00 | | | X | | | | 410,450 | 0 | 127,418 |
| Kirsi Tikka Executive Vice President - | 40 00 | | | X | | | | 554,901 | 0 | 267,563 |
| James A Watson Vice President & President | 40 00 | | | X | | | | 388,736 | 0 | 0 |
| Jeffrey J Weiner Executive Vice President, | 40 00 | | | X | | | | 702,345 | 0 | 80,871 |
| Daniel Ileris Country manager | 40 00 | | | | | X | | 385,936 | 0 | 0 |
| Edwin King HR Director | 40 00 | | | | | X | | 495,990 | 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 | | | | |
| Stephen Leskoski Vice President | 40 00 | | | | | X | | 908,027 | 0 | 0 | |
| Wei-Biao Shi Vice President | 40 00 | | | | | X | | 420,320 | 0 | 0 | |
| Boima Voyou Senior Surveyor | 40 00 | | | | | X | | 567,724 | 0 | 0 | |

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

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

OMB No 1545-0047
2017
Open to Public Inspection

Name of the organization
American Bureau of Shipping

Employer identification number
13-4921556

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

| | (a) Donor advised funds | (b) Funds and other accounts |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|----------------------------------------------------------|
| 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)

Preservation of land for public use (e g , recreation or education) Preservation of an historically important land area

Protection of natural habitat Preservation of a certified historic structure

Preservation of open space

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

| | Held at the End of the Year | |
|---------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|--|
| a Total number of conservation easements | 2a | |
| b Total acreage restricted by conservation easements | 2b | |
| c Number of conservation easements on a certified historic structure included in (a) | 2c | |
| d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register | 2d | |

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes No

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

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

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? Yes No

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

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

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

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

(i) Revenue included on Form 990, Part VIII, line 1 ► \$ _____

(ii) Assets included in Form 990, Part X ► \$ _____

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

a Revenue included on Form 990, Part VIII, line 1 ► \$ _____

b Assets included in Form 990, Part X ► \$ _____

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

- 3** Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)
- a** Public exhibition
 - b** Scholarly research
 - c** Preservation for future generations
 - d** Loan or exchange programs
 - e** Other
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII
- 5** During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements.

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

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table
- | | Amount |
|----------------------------------------|--------|
| c Beginning balance | |
| d Additions during the year | |
| e Distributions during the year | |
| f Ending balance | |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b** If "Yes," explain the arrangement in Part XIII Check here if the explanation has been provided in Part XIII

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

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

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as
- a** Board designated or quasi-endowment ▶
 - b** Permanent endowment ▶
 - c** Temporarily restricted endowment ▶
- The percentages on lines 2a, 2b, and 2c should equal 100%
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by
- | | | |
|--------------------------------------------------------------------------------------------------------|------------|-----------|
| (i) unrelated organizations | Yes | No |
| 3a(i) | | |
| (ii) related organizations | Yes | No |
| 3a(ii) | | |
| b If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R? | | |
| 3b | | |
- 4** Describe in Part XIII the intended uses of the organization's endowment funds

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" 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 | | 884,615 | 467,163 | 417,452 |
| c Leasehold improvements | | 34,490,523 | 28,418,820 | 6,071,703 |
| d Equipment | | 28,757,798 | 25,155,604 | 3,602,194 |
| e Other | | 561,474 | 443,851 | 117,623 |
| Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)) . . . ▶ | | | | 10,208,972 |

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

| (a) Description of security or category (including name of security) | (b) Book value | (c) Method of valuation Cost or end-of-year market value |
|--------------------------------------------------------------------------|----------------|-------------------------------------------------------------|
| (1) Financial derivatives | | |
| (2) Closely-held equity interests | | |
| (3) Other _____ | | |
| (A) Investment in Subsidiaries & Partnerships | 193,631,942 | C |
| (B) | | |
| (C) | | |
| (D) | | |
| (E) | | |
| (F) | | |
| (G) | | |
| (H) | | |
| Total. (Column (b) must equal Form 990, Part X, col (B) line 12) | 193,631,942 | |

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

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

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

| (a) Description | (b) Book value |
|--------------------------------------------------------------------------|----------------|
| (1) 457(b) Plan Assets | 711,014 |
| (2) Accrued Billings | 41,626,046 |
| (3) Accrued Interest | 2,571,189 |
| (4) Deferred Tax Asset | 11,221,522 |
| (5) Due From Affiliates | 86,949,311 |
| (6) Miscellaneous | 44,853,519 |
| (7) Prepaid Pension - Overfunded | 54,668,382 |
| (8) Security Deposits | 6,994,701 |
| (9) | |
| Total. (Column (b) must equal Form 990, Part X, col (B) line 15) | 249,595,684 |

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

| (a) Description of liability | (b) Book value |
|--------------------------------------------------------------------------|----------------|
| (1) Federal income taxes | |
| Post Retirement Benefit Plan | 65,012,553 |
| Reserves | 15,381,267 |
| Deferred Taxes | 5,074,897 |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| Total. (Column (b) must equal Form 990, Part X, col (B) line 25) | 85,468,717 |

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 | 945,199,283 |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12 | | |
| a | Net unrealized gains (losses) on investments | 2a | 41,204,042 |
| b | Donated services and use of facilities | 2b | |
| c | Recoveries of prior year grants | 2c | |
| d | Other (Describe in Part XIII) | 2d | 419,619,291 |
| e | Add lines 2a through 2d | 2e | 460,823,333 |
| 3 | Subtract line 2e from line 1 | 3 | 484,375,950 |
| 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 | 30,616 |
| c | Add lines 4a and 4b | 4c | 30,616 |
| 5 | Total revenue Add lines 3 and 4c . (This must equal Form 990, Part I, line 12) | 5 | 484,406,566 |

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 | 849,435,478 |
| 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 | 427,203,783 |
| e | Add lines 2a through 2d | 2e | 427,203,783 |
| 3 | Subtract line 2e from line 1 | 3 | 422,231,695 |
| 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 | 422,231,695 |

Part XIII Supplemental Information

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

| Return Reference | Explanation |
|---------------------------|-------------|
| See Additional Data Table | |
| | |
| | |
| | |
| | |
| | |

Additional Data

Software ID:

Software Version:

EIN: 13-4921556

Name: American Bureau of Shipping

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

| (a) Description | (b) Book value |
|------------------------------|----------------|
| 457(b) Plan Assets | 711,014 |
| Accrued Billings | 41,626,046 |
| Accrued Interest | 2,571,189 |
| Deferred Tax Asset | 11,221,522 |
| Due From Affiliates | 86,949,311 |
| Miscellaneous | 44,853,519 |
| Prepaid Pension - Overfunded | 54,668,382 |
| Security Deposits | 6,994,701 |

Supplemental Information

| Return Reference | Explanation |
|------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Part X, Line 2 | <p>The Company recognizes interest and penalties accrued related to unrecognized tax benefits in current income tax expense. The Company recognized income tax expense for interest and penalties of approximately \$1,200,000 for each of the years ended December 31, 2017 and 2016. None of the unrecognized tax items were related to U.S. tax positions. 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.</p> |

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 | Income from Partnership |

Supplemental Information

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

**SCHEDULE F
(Form 990)**

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

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

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

OMB No 1545-0047

2017

Open to Public Inspection

Name of the organization
American Bureau of Shipping

Employer identification number
13-4921556

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

- For grantmakers.** Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No
- For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States
- Activities per Region (The following Part I, line 3 table can be duplicated if additional space is needed)

| (a) Region | (b) Number of offices in the region | (c) Number of employees, agents, and independent contractors in region | (d) Activities conducted in region (by type) (e.g., fundraising, program services, investments, grants to recipients located in the region) | (e) If activity listed in (d) is a program service, describe specific type of service(s) in region | (f) Total expenditures for and investments in region |
|---------------------------------------------------|-------------------------------------|------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|------------------------------------------------------|
| (1) See Add'l Data | | | | | |
| (2) | | | | | |
| (3) | | | | | |
| (4) | | | | | |
| (5) | | | | | |
| 3a Sub-total | 136 | 1,961 | | | 288,395,813 |
| b Total from continuation sheets to Part I | | | | | 26,575,400 |
| c Totals (add lines 3a and 3b) | 136 | 1,961 | | | 314,971,213 |

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) | | | | | | | | Schedule F (Form 990) 2017 | |
| (6) | | | | | | | | | |
| (7) | | | | | | | | | |
| (8) | | | | | | | | | |
| (9) | | | | | | | | | |
| (10) | | | | | | | | | |
| (11) | | | | | | | | | |
| (12) | | | | | | | | | |
| (13) | | | | | | | | | |
| (14) | | | | | | | | | |
| (15) | | | | | | | | | |
| (16) | | | | | | | | | |

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

3 Enter total number of other organizations or entities ▶ _____

Part III Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 16.

Part III can be duplicated if additional space is needed.

| (a) Type of grant or assistance | (b) Region | (c) Number of recipients | (d) Amount of cash grant | (e) Manner of cash disbursement | (f) Amount of non-cash assistance | (g) Description of non-cash assistance | (h) Method of valuation (book, FMV, appraisal, other) |
|----------------------------------------|-------------------|---------------------------------|---------------------------------|----------------------------------------|------------------------------------------|-----------------------------------------------|--------------------------------------------------------------|
| (1) See Add'l Data | | | | | | | |
| (2) | | | | | | | |
| (3) | | | | | | | |
| (4) | | | | | | | |
| (5) | | | | | | | |
| (6) | | | | | | | |
| (7) | | | | | | | |
| (8) | | | | | | | |
| (9) | | | | | | | |
| (10) | | | | | | | |
| (11) | | | | | | | |
| (12) | | | | | | | |
| (13) | | | | | | | |
| (14) | | | | | | | |
| (15) | | | | | | | |
| (16) | | | | | | | |
| (17) | | | | | | | |
| (18) | | | | | | | |

Part IV Foreign Forms

- 1 Was the organization a U S transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U S Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* Yes No
- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U S Owner (see Instructions for Forms 3520 and 3520-A, do not file with Form 990)* Yes No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U S Persons with Respect to Certain Foreign Corporations (see Instructions for Form 5471)* Yes No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see Instructions for Form 8621)* Yes No
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U S Persons with Respect to Certain Foreign Partnerships (see Instructions for Form 8865)* Yes No
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713, do not file with Form 990)* Yes No

Part V Supplemental Information

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

| Return Reference | Explanation |
|------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Part I, Line 2 | All charitable contributions are approved by the Board of Directors once the total of contributions for a given year exceed \$250,000. 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 | 1,206 | Program Services | Ship Classification, Testing, Surveys, Certification, Others | 173,912,205 |
| Europe | 37 | 367 | Program Services | Ship Classification, Testing, Surveys, Certification, Others | 28,580,913 |

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 |
|------------------------------|-------------------------------------|---------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|-----------------------------------|
| Middle East and North Africa | 8 | 97 | Program Services | Ship Classification, Testing, Surveys, Certification, Others | 27,816,863 |
| North America | 10 | 12 | Program Services | Ship Classification, Testing, Surveys, Certification, Others | 4,490,948 |

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 | 4 | 2 | Program Services | Ship Classification, Testing, Surveys, Certification, Others | 1,020,970 |
| South America | 14 | 164 | Program Services | Ship Classification, Testing, Surveys, Certification, Others | 37,792,602 |

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 | 65 | Program Services | Ship Classification, Testing, Surveys, Certification, Others | 7,147,094 |
| Sub-Saharan Africa | 7 | 48 | Program Services | Ship Classification, Testing, Surveys, Certification, Others | 7,634,218 |

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

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

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

| (a) Region | (b) Number of offices in the region | (c) Number of employees or agents in region | (d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region) | (e) If activity listed in (d) is a program service, describe specific type of service(s) in region | (f) Total expenditures for region |
|---------------|-------------------------------------|---------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|-----------------------------------|
| South America | | | Investments | | |
| North America | | | Investments | | |

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

| (a) Region | (b) Number of offices in the region | (c) Number of employees or agents in region | (d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region) | (e) If activity listed in (d) is a program service, describe specific type of service(s) in region | (f) Total expenditures for region |
|-----------------------------------|-------------------------------------|---------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|-----------------------------------|
| Central America and the Caribbean | | | Investments | | 50,000 |
| Middle East and North Africa | | | Investments | | 616,899 |

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 | | 7,524,978 |
| Russia and Newly Independent States | | | 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 |
|-----------------------|-------------------------------------|---------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|-----------------------------------|
| East Asia and Pacific | | | Investments | | 17,963,086 |

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 | 15,404 | Cash Contribution | | | FMV |
| | | North America (Canada and Mexico) | Scholarships | 20,000 | Cash Contribution | | | FMV |

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

| (a) Name of organization | (b) IRS code section and EIN(if applicable) | (c) Region | (d) Purpose of grant | (e) Amount of cash grant | (f) Manner of cash disbursement | (g) Amount of non-cash assistance | (h) Description of non-cash assistance | (i) Method of valuation (book, FMV, appraisal, other) |
|--------------------------|---------------------------------------------|---------------------------|----------------------|--------------------------|---------------------------------|-----------------------------------|----------------------------------------|-------------------------------------------------------|
| | | East Asia and the Pacific | Scholarships | 38,305 | Cash Contribution | | | FMV |
| | | East Asia and the Pacific | Scholarships | 10,250 | 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) |
| | | South Asia | Contributions | 39,526 | 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, | 23 | 65,484 | Cash Contribution | | | FMV |
| Scholarships | Europe (Including Iceland and Greenland) | 8 | 144,954 | 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 | Middle East and North Africa | 1 | 5,000 | Cash Contribution | | | FMV |
| Scholarships | Russia and Neighboring States | 1 | 5,000 | 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 | South America | 1 | 10,193 | Cash Contribution | | | FMV |
| Scholarships | Sub-Saharan Africa | 9 | 12,500 | Cash Contribution | | | FMV |

**Schedule I
(Form 990)**

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

OMB No 1545-0047

2017

**Open to Public
Inspection**

Department of the
Treasury
Internal Revenue Service

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.

Name of the organization
American Bureau of Shipping

Employer identification number
13-4921556

Part I General Information on Grants and Assistance

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

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

| (a) Name and address of organization or government | (b) EIN | (c) IRC section (if applicable) | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of noncash assistance | (h) Purpose of grant or assistance |
|----------------------------------------------------|---------|---------------------------------|--------------------------|-----------------------------------|-------------------------------------------------------|---------------------------------------|------------------------------------|
| (1) See Additional Data | | | | | | | |
| (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 noncash assistance | (e) Method of valuation (book, FMV, appraisal, other) | (f) Description of noncash 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 | All charitable contributions are approved by the Board of Directors once the total of contributions for a given year exceed \$250,000. 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 |
|---------------------------------------------------------------------------------|----------------|--------------------------------------|---------------------------------|------------------------------------------|--------------------------------------------------------------|-----------------------------------------------|-------------------------------------------------------|
| THE CALIFORNIA MARITIME ACADEMY 200 Maritime Academy Dr Vallejo, CA 94590 | 23-7213404 | 501(c)(3) | 50,000 | | FMV | | ABS 2017 Scholarships for tuition and books |
| COAST GUARD FOUNDATION 394 Taugwonk Road Stonington, CT 06320 | 04-2899862 | 501(c)(3) | 100,000 | | FMV | | Admin Asst for Ship Structure Committee Staff Support |

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) | 59,454 | | FMV | | ABS 2017 Scholarships for tuition and books |
| MAINE MARITIME ACADEMY 1 Pleasant St Castine, ME 04420 | 01-6000724 | 501(c)(3) | 50,000 | | 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) | 50,000 | | FMV | | ABS Career Development Professorship in Naval Engineering |
| MASSACHUSETTS MARITIME ACADEMY 101 Academy Dr Buzzards Bay, MA 02532 | 23-7025807 | 501(c)(3) | 50,000 | | FMV | | ABS 2017 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 |
|--------------------------------------------------------------------------------|----------------|--------------------------------------|---------------------------------|------------------------------------------|--------------------------------------------------------------|-----------------------------------------------|---------------------------------------------|
| STEVENS INSTITUTE OF TECHNOLOGY 1 Castle Point Terrace Hoboken, NJ 07030 | 22-1487354 | 501(c)(3) | 50,000 | | FMV | | ABS 2017 Scholarships for tuition and books |
| SUNY MARITIME COLLEGE 6 Pennyfield Ave Bronx, NY 10645 | 13-3789884 | 501(c)(3) | 50,000 | | FMV | | ABS 2017 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 |
|---------------------------------------------------------------------------------|----------------|--------------------------------------|---------------------------------|------------------------------------------|--------------------------------------------------------------|-----------------------------------------------|---------------------------------------------|
| TEXAS A&M UNIVERSITY 400 Bizzell St College Station, TX 77843 | 76-0109831 | 501(c)(3) | 20,000 | | FMV | | ABS 2017 Scholarships for tuition and books |
| TEXAS A&M UNIVERSITY - GALVESTON 400 Bizzell St College Station, TX 77843 | 76-0109831 | 501(c)(3) | 40,000 | | FMV | | ABS 2017 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 |
|--------------------------------------------------------------------------------------------|----------------|--------------------------------------|---------------------------------|------------------------------------------|--------------------------------------------------------------|-----------------------------------------------|------------------------------------------------------------------------------|
| UNITED WAY 701 N Fairfax Street Alexandria, VA 22314 | 74-1167964 | 501(c)(3) | 78,342 | | FMV | | Corporate Match for employee contributions to United Way of Texas Gulf Coast |
| UNIVERSITY OF CALIFORNIA BERKELEY 208 McLaughlin Hall 1722 Berkeley, CA 947201234 | 23-7213404 | 501(c)(3) | 50,000 | | FMV | | ABS 2017 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 |
|-----------------------------------------------------------------|----------------|--------------------------------------|---------------------------------|------------------------------------------|--------------------------------------------------------------|-----------------------------------------------|------------------------------------------------------------|
| UNIVERSITY OF HOUSTON 4800 Calhoun Rd Houston, TX 77004 | 74-1367041 | 501(c)(3) | 50,000 | | FMV | | ABS 2017 Scholarships for tuition and books |
| UNIVERSITY OF MICHIGAN 500 S State St Ann Arbor, MI 48109 | 23-7206591 | 501(c)(3) | 126,683 | | 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) | 10,000 | | FMV | | ABS 2017 Scholarships for tuition and books |
| US MERCHANT MARINE ACADEMY 300 Steamboat Rd Kings Point, NY 11024 | 11-3391322 | 501(c)(3) | 12,000 | | FMV | | ABS 2017 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) | 50,000 | | FMV | | ABS 2017 Scholarships for tuition and books |

Schedule J
(Form 990)

Compensation Information

OMB No 1545-0047

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
 ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
 ▶ Attach to Form 990.
 ▶ Information about Schedule J (Form 990) and its instructions is at www.irs.gov/form990.

2017

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
American Bureau of Shipping

Employer identification number
13-4921556

Part I Questions Regarding Compensation

| | Yes | No | | | | | | | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|-------------------------------------------------------------------------|--------------------------------------------------------------------------|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|---------------------------------------------------------|-------------------------------------------------------------------------------------|--|--|
| <p>1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items</p> <table border="0"> <tr> <td><input checked="" type="checkbox"/> First-class or charter travel</td> <td><input checked="" type="checkbox"/> Housing allowance or residence for personal use</td> </tr> <tr> <td><input checked="" type="checkbox"/> Travel for companions</td> <td><input type="checkbox"/> Payments for business use of personal residence</td> </tr> <tr> <td><input checked="" type="checkbox"/> Tax indemnification and gross-up payments</td> <td><input checked="" type="checkbox"/> Health or social club dues or initiation fees</td> </tr> <tr> <td><input type="checkbox"/> Discretionary spending account</td> <td><input checked="" type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)</td> </tr> </table> | <input checked="" type="checkbox"/> First-class or charter travel | <input checked="" type="checkbox"/> Housing allowance or residence for personal use | <input checked="" type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence | <input checked="" type="checkbox"/> Tax indemnification and gross-up payments | <input checked="" type="checkbox"/> Health or social club dues or initiation fees | <input type="checkbox"/> Discretionary spending account | <input checked="" type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) | | |
| <input checked="" type="checkbox"/> First-class or charter travel | <input checked="" type="checkbox"/> Housing allowance or residence for personal use | | | | | | | | | |
| <input checked="" type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence | | | | | | | | | |
| <input checked="" type="checkbox"/> Tax indemnification and gross-up payments | <input checked="" type="checkbox"/> Health or social club dues or initiation fees | | | | | | | | | |
| <input type="checkbox"/> Discretionary spending account | <input checked="" type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) | | | | | | | | | |
| <p>b If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain</p> | 1b Yes | | | | | | | | | |
| <p>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?</p> | 2 Yes | | | | | | | | | |
| <p>3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III</p> <table border="0"> <tr> <td><input checked="" type="checkbox"/> Compensation committee</td> <td><input type="checkbox"/> Written employment contract</td> </tr> <tr> <td><input checked="" type="checkbox"/> Independent compensation consultant</td> <td><input checked="" type="checkbox"/> Compensation survey or study</td> </tr> <tr> <td><input checked="" type="checkbox"/> Form 990 of other organizations</td> <td><input checked="" type="checkbox"/> Approval by the board or compensation committee</td> </tr> </table> | <input checked="" type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract | <input checked="" type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study | <input checked="" type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee | | | | |
| <input checked="" type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract | | | | | | | | | |
| <input checked="" type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study | | | | | | | | | |
| <input checked="" type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee | | | | | | | | | |
| <p>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</p> <p>a Receive a severance payment or change-of-control payment?</p> <p>b Participate in, or receive payment from, a supplemental nonqualified retirement plan?</p> <p>c Participate in, or receive payment from, an equity-based compensation arrangement?</p> <p>If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III</p> | 4a No | 4b Yes | | | | | | | | |
| <p>4c Participate in, or receive payment from, an equity-based compensation arrangement?</p> | 4c No | | | | | | | | | |
| <p>Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.</p> <p>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</p> <p>a The organization?</p> <p>b Any related organization?</p> <p>If "Yes," on line 5a or 5b, describe in Part III</p> | 5a | 5b | | | | | | | | |
| <p>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</p> <p>a The organization?</p> <p>b Any related organization?</p> <p>If "Yes," on line 6a or 6b, describe in Part III</p> | 6a | 6b | | | | | | | | |
| <p>7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III</p> | 7 | | | | | | | | | |
| <p>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</p> | 8 | | | | | | | | | |
| <p>9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?</p> | 9 | | | | | | | | | |

Part 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 | Robert Clyne - \$ 134,124 19 Howard Fireman - \$ 61,234 67 Cathy G Mann - \$ 11,243 64 Adam W Moilanen - \$ 70,988 45 Bret Montaruli - \$ 163,804 68 Antoine Nassif - \$ 107,179 81 Maria F O'Neill - \$ 53,892 65 Joseph A Riva - \$ 134,144 11 John Ryder - \$ 53,914 09 Kirsi Tikka - \$ 185,715 95 Christopher J Wiernicki - \$ 232,294 03 |

Additional Data

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

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

| (A) Name and Title | | (B) Breakdown of W-2 and/or 1099-MISC compensation | | | (C) Retirement and other deferred compensation | (D) Nontaxable benefits | (E) Total of columns (B)(i)-(D) | (F) Compensation in column (B) reported as deferred on prior Form 990 |
|--------------------------------------------------------|------|----------------------------------------------------|-------------------------------------|-------------------------------------|------------------------------------------------|-------------------------|---------------------------------|-----------------------------------------------------------------------|
| | | (i) Base Compensation | (ii) Bonus & incentive compensation | (iii) Other reportable compensation | | | | |
| 1 Christopher J Wiernicki Chairman, Chief Executive | (i) | 1,000,000 | 565,000 | 35,349 | 288,162 | 0 | 1,888,511 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 Craig H Stevenson Jr Director | (i) | 170,000 | 0 | 0 | 0 | 0 | 170,000 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 Elizabeth D Whitaker Director | (i) | 160,000 | 0 | 0 | 0 | 0 | 160,000 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 Louis A Raspino Jr Director | (i) | 160,000 | 0 | 0 | 0 | 0 | 160,000 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 Michael L Carthew Director | (i) | 190,000 | 0 | 0 | 0 | 0 | 190,000 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 Peter H Cressy Director | (i) | 170,000 | 0 | 0 | 0 | 0 | 170,000 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 Philip J Shapiro Director | (i) | 170,158 | 0 | 0 | 0 | 0 | 170,158 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 William E Jenkins Director | (i) | 175,800 | 0 | 0 | 0 | 0 | 175,800 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 Robert G Clyne Senior Vice President, Gen | (i) | 450,000 | 160,000 | 6,871 | 198,442 | 0 | 815,313 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 Howard Fireman Senior Vice President & Ch | (i) | 325,000 | 78,000 | 5,076 | 130,634 | 0 | 538,710 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 Eric C Kleess Vice President & President | (i) | 312,600 | 80,000 | 451,885 | 0 | 0 | 844,485 | 28,673 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 Cathy Mann Vice President - Marketing | (i) | 300,000 | 64,000 | -1,941 | 42,357 | 0 | 404,416 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 Adam W Moilanen Vice President - Health, S | (i) | 265,000 | 51,000 | 666 | 117,119 | 0 | 433,785 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 Bret Montaruli Vice President & Chief Eng | (i) | 265,000 | 41,000 | -3,253 | 355,666 | 0 | 658,413 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 Antoine Nassif Executive Vice President, | (i) | 575,000 | 235,000 | 16,947 | 167,472 | 0 | 994,419 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 Derek S Novak Vice president & President | (i) | 256,500 | 60,000 | 364,586 | 0 | 0 | 681,086 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 Maria F O'Neill Senior Vice President & Ch | (i) | 325,000 | 72,000 | 8,298 | 115,456 | 0 | 520,754 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 Richard D Pride Vice President & President | (i) | 253,750 | 52,000 | 394,942 | 0 | 0 | 700,692 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 Kenneth L Richardson Executive Vice President - | (i) | 350,000 | 95,000 | -316 | 66,392 | 0 | 511,076 | 55,121 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 Joseph A Riva Vice President & Chief Sur | (i) | 265,000 | 51,000 | 5,935 | 320,483 | 0 | 642,418 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| Form 990, Schedule J, Part II - Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees | | | | | | | | |
|------------------------------------------------------------------------------------------------------------------------|------|-----------------------------------------------------------|--------------------------------------------|--------------------------------------------|-------------------------------------------------------|--------------------------------|----------------------------------------|------------------------------------------------------------------------------|
| (A) Name and Title | | (B) Breakdown of W-2 and/or 1099-MISC compensation | | | (C) Retirement and other deferred compensation | (D) Nontaxable benefits | (E) Total of columns (B)(i)-(D) | (F) Compensation in column (B) reported as deferred on prior Form 990 |
| | | (i) Base Compensation | (ii) Bonus & incentive compensation | (iii) Other reportable compensation | | | | |
| 21 John A Ryder Senior Vice President - Hu | (i) | 325,000 | 75,000 | 10,450 | 127,418 | 0 | 537,868 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 Kirsi Tikka Executive Vice President - | (i) | 349,231 | 100,000 | 105,670 | 267,563 | 0 | 822,464 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 James A Watson Vice President & President | (i) | 316,934 | 65,000 | 6,802 | 0 | 0 | 388,736 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 Jeffrey J Weiner Executive Vice President, | (i) | 500,000 | 200,000 | 2,345 | 80,871 | 0 | 783,216 | 1,355,730 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 Daniel Ilters Country manager | (i) | 144,338 | 9,000 | 232,598 | 0 | 0 | 385,936 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 Edwin King HR Director | (i) | 174,494 | 13,500 | 307,996 | 0 | 0 | 495,990 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 Stephen Leskoski Vice President | (i) | 175,246 | 18,500 | 714,281 | 0 | 0 | 908,027 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 Wei-Biao Shi Vice President | (i) | 224,253 | 25,000 | 171,067 | 0 | 0 | 420,320 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 Boima Voyou Senior Surveyor | (i) | 99,074 | 1,457 | 467,193 | 0 | 0 | 567,724 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Schedule L
(Form 990 or 990-EZ)

Transactions with Interested Persons

OMB No 1545-0047

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.**
 ▶ **Attach to Form 990 or Form 990-EZ.**
 ▶ **Information about Schedule L (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.**

2017

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
American Bureau of Shipping

Employer identification number
13-4921556

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and 501(c)(29) organizations only)
 Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

| 1 | (a) Name of disqualified person | (b) Relationship between disqualified person and organization | (c) Description of transaction | (d) Corrected? | |
|---|---------------------------------|---------------------------------------------------------------|--------------------------------|----------------|----|
| | | | | Yes | No |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

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

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

Part II Loans to and/or From Interested Persons.
 Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26, or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22

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

Total ▶ \$ _____

Part III Grants or Assistance Benefiting Interested Persons.
 Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

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

Part IV Business Transactions Involving Interested Persons.

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

| (a) Name of interested person | (b) Relationship between interested person and the organization | (c) Amount of transaction | (d) Description of transaction | (e) Sharing of organization's revenues? | |
|-------------------------------|-----------------------------------------------------------------|---------------------------|---------------------------------------------------------------------------------------------------------|-----------------------------------------|----|
| | | | | Yes | No |
| (1) Philip J Shapiro | Current Director and 100% Owner of Liberty Maritime Corporation | 334,506 | ABS provides ship surveying services to Liberty Maritime Corporation which Mr Shapiro is the sole owner | | No |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

Part V Supplemental Information

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

| Return Reference | Explanation |
|------------------|-------------|
| | |

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No 1545-0047

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

▶ Attach to Form 990 or 990-EZ.

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

2017

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
American Bureau of Shipping

Employer identification number

13-4921556

990 Schedule O, Supplemental Information

| Return Reference | Explanation |
|--------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Form 990, Part VI, Section A, line 4 | The organization amended its Constitution and Bylaws to (1) allow the ABS Chief Executive Officer to continue to serve as Chairman of the Board subject to satisfying certain statutory conditions, (2) reduce the number of Directors who are elected from among the Members and (3) transition to the full Audit Committee the responsibilities of the subcommittee of independent directors established to oversee the adoption and implementation of, and compliance with, ABS' conflicts of interest and whistleblower policies. The Board now has 10 voting members, 9 of whom are independent. |

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 10 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 6,969,626 Change in Pension Reserves 24,583,586 Minority Interest in Partnership -30,618 Other 4 |

990 Schedule O, Supplemental Information

| Return Reference | Explanation |
|-----------------------------------|-------------------------------------------------|
| Form 990, Part XII, Line 2c | There was no change to this process during 2017 |

**SCHEDULE R
(Form 990)**

Related Organizations and Unrelated Partnerships

OMB No 1545-0047

2017

**Open to Public
Inspection**

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

Department of the Treasury
Internal Revenue Service

Name of the organization
American Bureau of Shipping

Employer identification number

13-4921556

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

| (a) Name, address, and EIN (if applicable) of disregarded entity | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Total income | (e) End-of-year assets | (f) Direct controlling entity |
|---------------------------------------------------------------------|-------------------------|--------------------------------------------------|---------------------|---------------------------|----------------------------------|
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

Part II Identification of Related Tax-Exempt Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Exempt Code section | (e) Public charity status (if section 501(c)(3)) | (f) Direct controlling entity | (g) Section 512(b)(13) controlled entity? | |
|-------------------------------------------------------|-------------------------|--------------------------------------------------|----------------------------|-----------------------------------------------------|----------------------------------|----------------------------------------------|----|
| | | | | | | Yes | No |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

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

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Direct controlling entity | (e) Predominant income (related, unrelated, excluded from tax under sections 512-514) | (f) Share of total income | (g) Share of end-of-year assets | (h) Disproportionate allocations? | | (i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065) | (j) General or managing partner? | | (k) Percentage ownership |
|------------------------------------------------------------------------------------------------------------------------|-------------------------|--------------------------------------------------|----------------------------------|------------------------------------------------------------------------------------------|------------------------------|------------------------------------|--------------------------------------|----|----------------------------------------------------------------|-------------------------------------|----|-----------------------------|
| | | | | | | | Yes | No | | Yes | No | |
| (1) Shanghai ABS Technical Inspection Company Ltd 1803 Bao An Pl 800 Dong Fang Shanghai 000 CH | Engineering | CH | ABSG Consulting Inc | Unrelated | 6,203,336 | 8,286,514 | | 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 1701 City Plaza Drive Spring, TX 77389 45-1764272 | Computer Programming | TX | American Bureau of Shipping | Related | | 402,393 | | 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 | 1,085,920 | 1,508,907 | | No | | Yes | | 50 000 % |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |

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

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

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

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

| | Yes | No |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|-----------|
| 1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV? | | |
| a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity | 1a Yes | |
| b Gift, grant, or capital contribution to related organization(s) | 1b Yes | |
| c Gift, grant, or capital contribution from related organization(s) | 1c | No |
| d Loans or loan guarantees to or for related organization(s) | 1d Yes | |
| e Loans or loan guarantees by related organization(s) | 1e Yes | |
| f Dividends from related organization(s) | 1f Yes | |
| g Sale of assets to related organization(s) | 1g | No |
| h Purchase of assets from related organization(s) | 1h | No |
| i Exchange of assets with related organization(s) | 1i | No |
| j Lease of facilities, equipment, or other assets to related organization(s) | 1j Yes | |
| k Lease of facilities, equipment, or other assets from related organization(s) | 1k | No |
| l Performance of services or membership or fundraising solicitations for related organization(s) | 1l Yes | |
| m Performance of services or membership or fundraising solicitations by related organization(s) | 1m Yes | |
| n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) | 1n Yes | |
| o Sharing of paid employees with related organization(s) | 1o | No |
| p Reimbursement paid to related organization(s) for expenses | 1p Yes | |
| q Reimbursement paid by related organization(s) for expenses | 1q Yes | |
| r Other transfer of cash or property to related organization(s) | 1r | No |
| s Other transfer of cash or property from related organization(s) | 1s | No |

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

See Additional Data Table

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

Part VII **Supplemental Information**

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

Additional Data

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

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

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Direct controlling entity | (e) Type of entity (C corp, S corp, or trust) | (f) Share of total income | (g) Share of end-of-year assets | (h) Percentage ownership | (i) Section 512 (b)(13) controlled entity? | |
|----------------------------------------------------------------------------------------------------|-------------------------|-----------------------------------------------------------|-----------------------------------------------|--------------------------------------------------------|------------------------------|---------------------------------------|--------------------------------|--------------------------------------------------------|----|
| | | | | | | | | Yes | No |
| ABS Group of Companies Inc 1701 City Plaza Drive Spring, TX 77389 22-2856372 | Holding Company | NJ | American Bureau of Shipping | C | 7,231 | 14,028,994 | 100 000 % | | No |
| ABSG Consulting Inc 1701 City Plaza Drive Spring, TX 77389 13-2695912 | Inspections/Testing | NY | ABSG Group of Companies Inc | C | 131,823,064 | 232,847,150 | 100 000 % | | No |
| ABS Quality Evaluations Inc 1701 City Plaza Drive Spring, TX 77389 22-3067354 | Quality Evaluations | DE | ABS Group of Companies Inc | C | 19,457,212 | 27,818,634 | 100 000 % | | No |
| ABS Group Services Inc 1701 City Plaza Drive Spring, TX 77389 22-3069605 | Services | DE | ABS Group of Companies Inc | C | 70,241 | 86,476 | 100 000 % | | No |
| Genesis Solutions Holdings Inc 1701 City Plaza Drive Spring, TX 77389 26-1727397 | Consulting Services | DE | ABS Group of Companies Inc | C | | 17,261,783 | 100 000 % | | No |
| Genesis Technology Solutions Inc 1701 City Plaza Drive Spring, TX 77389 26-1727654 | Consulting Services | DE | ABS Group of Companies Inc | C | 20,115,949 | 16,534,132 | 100 000 % | | No |
| PLG Inc 1701 City Plaza Drive Spring, TX 77389 52-0905530 | Inactive | DC | ABS Group of Companies Inc | C | | | 100 000 % | | No |
| ABS Maritime Services Inc 1701 City Plaza Drive Spring, TX 77389 20-3333549 | Evaluate Marine Vessels | DE | ABS Group of Companies Inc | C | | -187,174 | 100 000 % | | No |
| ABS Holdings Inc 1701 City Plaza Drive Spring, TX 77389 20-3390695 | Holding Company | NY | American Bureau of Shipping | C | | 28,270,481 | 100 000 % | | No |
| ABS Boiler and Marine Insurance Company 1701 City Plaza Drive Spring, TX 77389 03-0286694 | Insurance-Captive | VT | ABS Holdings Inc | C | 3,437,939 | 44,970,426 | 100 000 % | | No |
| Armory Properties Ltd 1701 City Plaza Drive Spring, TX 77389 22-2382555 | Rental - Real Estate | TX | American Bureau of Shipping | C | 599,534 | 4,055,817 | 100 000 % | | No |
| American Bureau of Shipping Inc 1701 City Plaza Drive Spring, TX 77389 13-2667740 | Inactive | DE | American Bureau of Shipping | C | | 1,000 | 100 000 % | | No |
| ABS Foundation Inc 1701 City Plaza Drive Spring, TX 77389 51-0677119 | Dormant | DE | American Bureau of Shipping | C | | | 100 000 % | | No |
| 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 | | 33,984 | 100 000 % | | No |
| ABS Consulting (India) Private Limited 123-A Mittal CourtNariman Point Mumbai 400021 IN | Engineering | IN | ABSG Consulting Inc | C | | | 100 000 % | | No |

| Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust | | | | | | | | | |
|--------------------------------------------------------------------------------------------------------------|-------------------------|-----------------------------------------------------------|-------------------------------------|--------------------------------------------------------|---------------------------------|---------------------------------------|--------------------------------|--------------------------------------------------------|----|
| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Direct controlling entity | (e) Type of entity (C corp, S corp, or trust) | (f) Share of total income | (g) Share of end-of-year assets | (h) Percentage ownership | (i) Section 512 (b)(13) controlled entity? | |
| | | | | | | | | Yes | No |
| ABS Consulting (M) Sdn Bhd (Malaysia) Lot 225 2nd Floor Faber Towers Ta Kuala Lumpur 58100 MY | Engineering | MY | ABSG Consulting Inc | C | 2,259,190 | 4,665,970 | 100 000 % | | No |
| ABS Consulting (S) PTE Ltd 438 Alexandra Road 09-01 Singapore 119958 SN | Engineering | SN | ABSG Consulting Inc | C | 1,988,030 | 2,181,216 | 100 000 % | | No |
| ABS Consulting Ltd EQE HouseThe BeaconsWarrington Cheshire WA3 6WJ UK | Engineering | UK | ABSG Consulting Inc | C | 9,027,136 | 4,149,605 | 100 000 % | | No |
| ABS Group Australia Pty Ltd Level 2744 St Georges Terrace PERTH AS | Risk Consulting | AS | ABSG Consulting Inc | C | | | 100 000 % | | No |
| ABS Group Columbia SAS CALLE 99 No 9A-80 Edificio Height Bogota 803 CO | Engineering | CO | ABSG Consulting Inc | C | 214,571 | 390,434 | 100 000 % | | No |
| ABS Group del Peru SAC Av E Derby 055 Pisp Oficina 745 Lima 33 PE | Engineering | PE | ABSG Consulting Inc | C | 1,992,912 | 2,271,690 | 100 000 % | | No |
| ABS Group Saudi Arabia Co Ltd Dana Area PO Box 39616 Dhahran 31942 SA | Engineering | SA | ABSG Consulting Inc | C | 12,401,267 | 9,975,389 | 100 000 % | | No |
| ABS Group Services (Canada) Ltd Royal Bank Plaza 38th Fl S Tower Toronto MSJ2J7 CA | Inactive | CA | ABSG Consulting Inc | C | 868,476 | 517,088 | 100 000 % | | No |
| ABS Group Services de Chile Training SA Avda Libertad No 1348 Oficina 701 Vina del Mar 000 CI | Engineering Training | CI | ABSG Consulting Inc | C | 693,839 | 593,655 | 100 000 % | | No |
| ABS Group Services de Mexico SA De CV Hamburgo No 254-201 Col Juarez Mexico City 06600 MX | Engineering | MX | ABSG Consulting Inc | C | 6,782,884 | 4,911,764 | 100 000 % | | No |
| ABS Group Services Do Brasil Ltda AV Venezuela 3 19th Floor Rio De Janeiro 20081-310 BR | Engineering | BR | ABSG Consulting Inc | C | 12,643,192 | 5,473,527 | 100 000 % | | No |
| ABS Industrial Inspection Services Nigeria Ltd 2 Mosafejo Close Off Oyinkan Abayo Ikoyi Lagos NI | Inspections | NI | ABSG Consulting Inc | C | 418,465 | 1,310,719 | 100 000 % | | No |
| ABS Industrial Verfication (India) Pvt Ltd 604 Shapath I SGRoad Ahmedabad 380-060 IN | Engineering | IN | ABSG Consulting Inc | C | 4,068,478 | 4,636,197 | 97 050 % | | No |
| ABS Infolink (India) Pvt Ltd Pekon Bldg 4th Fl Plot Y/13 Calcutta 700091 IN | Software | IN | ABS Group of Companies Inc | C | | 18,277 | 100 000 % | | No |
| ABS Maritime Services (Hellas) LLC 6 Skouze Street Floor 3A Piraeus GR185 36 GR | Services | GR | ABS Maritime Services Inc | C | 723,484 | 428,259 | 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 |
| ABS QE Japan Inc 1-1 Sakae-Cho Kanagawa-ku Yokohama 221-0052 JA | Engineering | JA | ABS Quality Evaluations Inc | C | 1,177,679 | 1,384,678 | 100 000 % | | No |
| ABS Quality Evaluations (Chile) SA Avda Libertad No 1348 Oficina 701 Vina del Mar 000 CI | Engineering Training | CI | ABS Quality Evaluations Inc | C | | | 100 000 % | | No |
| ABS Quality Evaluations Private Limited B-92 9th Floor 23 Kasturba Gandhi New Delhi 110001 IN | Engineering | IN | ABS Quality Evaluations Inc | C | | | 100 000 % | | No |
| ABSG Consulting de Venezuela CA Centro Ciudad Comercial Tamanaco Chua0 1064 VE | Engineering | VE | ABSG Consulting Inc | C | | 2,305 | 100 000 % | | No |
| ABS Group de Uruguay SA 25 do Mayo 455 2nd Floor Montevideo 11000 UY | Engineering | UY | ABSG Consulting Inc | C | | 1,030 | 100 000 % | | No |
| AGS Industrial Technical Services (Shanghai) Co Rm 1806 Eton Pl No 69 Dongfang Rd Shanghai 200120 CH | Risk Consulting | CH | ABSG Consulting Inc | C | 1,303,861 | 1,059,886 | 100 000 % | | No |
| Bureau ABS Industrial Inspection Services Nigeria 2 Mosafejo Close Off Oyinkan Abayo Ikoyi Lagos NI | Inspections | NI | ABSG Consulting Inc | C | 33,014 | 798,200 | 100 000 % | | No |
| EQE Bulgaria AD 1 Hristo Smirnenski Blvd Sofia 1164 BU | Engineering | BU | ABSG Consulting Inc | C | 1,121,858 | 567,101 | 70 000 % | | No |
| EQE Consultants South Africa Ltd PO Box 4381 Vanderbijlpark 1900 SF | Software | SF | ABSG Consulting Inc | C | | | 100 000 % | | No |
| EQECAT SARL EQE HouseThe BeaconsWarrington Cheshire WA3 6WJ UK | Software | UK | ABSG Consulting Inc | C | | | 100 000 % | | No |
| EQE-ISS Ltd EQE HouseThe BeaconsWarrington Cheshire WA3 6WJ UK | Software | UK | ABSG Consulting Inc | C | | | 100 000 % | | No |
| PT Indonesian Group of Companies Sumatera Promotion Centre Lt 7 Batam 000 ID | Engineering | ID | ABS Consulting Inc | C | 1,756,298 | 1,409,969 | 100 000 % | | No |
| Quality Resources de Mexico SA de CV Hamburgo No 254-201 Col Juarez Mexico City 06600 MX | Engineering | MX | ABSG Consulting Inc | C | 4,466,237 | 609,133 | 100 000 % | | No |
| ABS Antwerp BVBA St Katelijnevest 72 9th Floor Antwerp B2000 BE | Engineering | BE | American Bureau of Shipping | C | 4,800 | 8,654 | 100 000 % | | No |
| ABS Classification Romania Srl 18A Tepes Voda Street 1st Floor Constantza 900189 RO | Engineering | RO | American Bureau of Shipping | C | 635,753 | 231,037 | 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 |
| ABS Consulting (Hellas) SA 6 Skouze Street Floor 3A Piraeus 185 36 GR | Engineering | GR | American Bureau of Shipping | C | 384,884 | 828,631 | 100 000 % | | No |
| ABS Europe Limited ABS House No 1 Frying Pan Alley London E1 7HR UK | Engineering | UK | American Bureau of Shipping | C | 53,087,243 | 38,411,245 | 100 000 % | | No |
| ABS Group Ltd EQE HouseThe BeaconsWarrington Cheshire WA3 6WJ UK | Engineering | UK | American Bureau of Shipping | C | 9,114,254 | 3,168,027 | 100 000 % | | No |
| ABS Italy SRL Edificio Millo Via al Porto Antico Genoa 16128 IT | Engineering | IT | American Bureau of Shipping | C | 6,141,628 | 7,615,499 | 100 000 % | | No |
| ABS Limited - Nigeria Plot 146C Imam Abibu Adetoro Street Lagos NI | Engineering | NI | American Bureau of Shipping | C | 2,509,185 | 1,868,072 | 100 000 % | | No |
| ABS Marine Services Ltd EQE HouseThe BeaconsWarrington Cheshire WA3 6WJ UK | Engineering | UK | American Bureau of Shipping | C | 744,637 | 903,295 | 100 000 % | | No |
| ABS Mideast Limited PO Box 388 Dammam SA | Engineering | SA | American Bureau of Shipping | C | 7,399,761 | 8,353,147 | 100 000 % | | No |
| ABS Professional Services (India) Private Limited 604 Shapath I SGRoad Ahmedabad 380-060 IN | Risk Consulting | IN | American Bureau of Shipping | C | 3,969,744 | 3,808,080 | 100 000 % | | No |
| ABS Qatar LLC PO Box 405 1st FL C Ring Rd Doha QA | Engineering | QA | American Bureau of Shipping | C | 2,619,717 | 2,296,563 | 100 000 % | | No |
| ABS Quality Evaluations Europe Ltd EQE HouseThe BeaconsWarrington Cheshire WA3 6WJ UK | Inactive | UK | American Bureau of Shipping | C | | | 100 000 % | | No |
| ABS Rotterdam BV Boompjes 55 4th Floor Rotterdam 3011 XB NL | Engineering | NL | American Bureau of Shipping | C | 2,600 | 36,509 | 100 000 % | | No |
| American Bureau of Shipping (Hellas) SA 6 Skouze Street Floor 3A Piraeus GR185 36 GR | Inactive | GR | American Bureau of Shipping | C | | | 100 000 % | | No |
| American Bureau of Shipping (Hong Kong) Ltd 15th Floor Queens Center Hong Kong 58-64 CH | Engineering | CH | American Bureau of Shipping | C | 1,149,570 | 823,751 | 100 000 % | | No |
| American Bureau of Shipping Cameroon Ltd Immeuble Socar Porte 207 Akwa Douala BP15198 CM | Engineering | CM | American Bureau of Shipping | C | 1,391,979 | 162,374 | 100 000 % | | No |
| American Bureau of Shipping LLC (Oman) Suite 303 POBox 946 PC130 Muscat MU | Engineering | MU | American Bureau of Shipping | C | 638,342 | 1,712,849 | 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 |
| American Bureau of Shipping Poland Sp Zoo Al Zwyciestwa 256 Gyndia 81-525 PL | Engineering | PL | American Bureau of Shipping | C | 2,264,995 | 807,136 | 100 000 % | | No |
| American Bureau of Shipping Rijeka doo Trg Irvana Kiblera 2 Rijeka HR-51000 HR | Engineering Services | HR | American Bureau of Shipping | C | 562,338 | 16,260 | 100 000 % | | No |
| EQE International Ltd EQE HouseThe BeaconsWarrington Cheshire WA3 6WJ UK | Inactive | UK | American Bureau of Shipping | C | | | 100 000 % | | No |
| American Bureau of Shipping China Ltd 5th Fl Silver Tower No 85 Taoyua Shanghai 200021 CH | Engineering | CH | American Bureau of Shipping | C | 120,472,755 | 142,687,654 | 100 000 % | | No |
| American Bureau of Shipping Taiwan Co Ltd 3F No 146 Songjiang Rd Zhongs Taipei 104 TW | Engineering | TW | American Bureau of Shipping | C | 3,621,667 | 5,528,459 | 100 000 % | | No |
| American Bureau of Shipping Mozambique Limitada Rua do Comercio no 87 Pemba Cidade MZ | Engineering | MZ | American Bureau of Shipping | C | | 85,674 | 100 000 % | | No |
| ABS Hellenic Ltd 1 Sachtouri St Posidonos Avenue Kallithea GR 176 74 GR | Engineering | GR | American Bureau of Shipping | C | 9,775,222 | 1,067,146 | 100 000 % | | No |
| American Bureau of Shipping Kenya Limited c/o CoulsonHarney Adv5th FlWest W Nairobi KE | Engineering | KE | American Bureau of Shipping | C | | | 100 000 % | | No |
| ABS Central America SA Williamson Place 0764 IBS Building Panama PM | Engineering | PM | American Bureau of Shipping | C | 1,552,789 | 107,327 | 100 000 % | | No |
| PT ABS Indoclass Pratama Gedung Sumatra Promotion Centre 7t Batam ID | Engineering | ID | American Bureau of Shipping | C | 1,303,614 | | 100 000 % | | No |
| American Bureau of Shipping (Malaysia) Sdn Bhd 2701 27th Floor Menara Multipurp Kuala Lumpur 50100 MY | Engineering | MY | American Bureau of Shipping | C | 1,256,283 | 2,323,710 | 100 000 % | | No |

| Form 990, Schedule R, Part V - Transactions With Related Organizations | | | |
|-------------------------------------------------------------------------------|-------------------------------------|-------------------------------|-----------------------------------------------------|
| (a) Name of related organization | (b) Transaction type(a-s) | (c) Amount Involved | (d) Method of determining amount involved |
| ABS (Mideast) LLC | D | 7,575,814 | Form 5471, Schedule M |
| ABS (Mideast) LLC | E | 13,198,388 | Form 5471, Schedule M |
| ABS (Mideast) LLC | L | 71,928 | Form 5471, Schedule M |
| ABS (Mideast) LLC | M | 1,804,713 | Form 5471, Schedule M |
| ABS Central America SA | E | 901,138 | Form 5471, Schedule M |
| ABS Central America SA | M | 656,401 | Form 5471, Schedule M |
| ABS Classification Romania Srl | E | 10,185,254 | Form 5471, Schedule M |
| ABS Consulting (Hellas) SA | D | 132,929 | Form 5471, Schedule M |
| ABS Consulting (Hellas) SA | E | 3,697,536 | Form 5471, Schedule M |
| ABS Consulting (S) PTE Ltd | D | 282,796 | Form 5471, Schedule M |
| ABS Consulting Ltd | E | 2,224,297 | Form 5471, Schedule M |
| ABS Europe Ltd | D | 8,746,105 | Form 5471, Schedule M |
| ABS Europe Ltd | E | 39,245,180 | Form 5471, Schedule M |
| ABS Europe Ltd | M | 2,069,878 | Form 5471, Schedule M |
| ABS Group Columbia SAS | E | 122,910 | Form 5471, Schedule M |
| ABS Group del Peru SAC | E | 204,529 | Form 5471, Schedule M |
| ABS Group Saudi Arabia Co Ltd | D | 1,669,743 | Form 5471, Schedule M |
| ABS Group Services (Canada) Ltd | E | 2,668,268 | Form 5471, Schedule M |
| ABS Group Services de Mexico SA De CV | E | 280,004 | Form 5471, Schedule M |
| ABS Group Services Do Brazil Ltda | E | 1,222,488 | Form 5471, Schedule M |
| ABS Group Ltd | D | 3,782,340 | Form 5471, Schedule M |
| ABS Group Ltd | E | 6,910,758 | Form 5471, Schedule M |
| ABS Hellenic Ltd | D | 3,003,882 | Form 5471, Schedule M |
| ABS Hellenic Ltd | E | 12,022,302 | Form 5471, Schedule M |
| ABS Industrial Inspection Services Nigeria Ltd | D | 1,323,881 | Form 5471, Schedule M |

| Form 990, Schedule R, Part V - Transactions With Related Organizations | | | |
|-------------------------------------------------------------------------------|-------------------------------------|-------------------------------|-----------------------------------------------------|
| (a) Name of related organization | (b) Transaction type(a-s) | (c) Amount Involved | (d) Method of determining amount involved |
| ABS Industrial Verification (India) Pvt Ltd | E | 176,325 | Form 5471, Schedule M |
| ABS Italy SRL | D | 1,874,535 | Form 5471, Schedule M |
| ABS Italy SRL | E | 86,014,174 | Form 5471, Schedule M |
| ABS Italy SRL | M | 76,000 | Form 5471, Schedule M |
| ABS Marine Services Ltd | D | 4,423,702 | Form 5471, Schedule M |
| ABS Marine Services Ltd | E | 2,325,407 | Form 5471, Schedule M |
| ABS Maritime Services (Hellas) LLC | D | 513,098 | Form 5471, Schedule M |
| ABS Professional Services (India) Private Limited | E | 2,212,668 | Form 5471, Schedule M |
| ABS Professional Services (India) Private Limited | L | 1,011,985 | Form 5471, Schedule M |
| ABS Professional Services (India) Private Limited | M | 56,525 | Form 5471, Schedule M |
| ABS Qatar LLC | D | 4,085,827 | Form 5471, Schedule M |
| ABS Qatar LLC | E | 3,459,508 | Form 5471, Schedule M |
| ABS Qatar LLC | M | 653,932 | Form 5471, Schedule M |
| ABS QE Japan Inc | E | 352,528 | Form 5471, Schedule M |
| ABS Quality Evaluations Europe Ltd | D | 345,439 | Form 5471, Schedule M |
| ABS Quality Evaluations Europe Ltd | E | 500,234 | Form 5471, Schedule M |
| ABSG Group de Uruguay SA | E | 58,278 | Form 5471, Schedule M |
| AGS Industrial Technical Services (Shanghai) Co | E | 383,826 | Form 5471, Schedule M |
| American Bureau of Shipping (China) Limited | D | 29,502,319 | Form 5471, Schedule M |
| American Bureau of Shipping (China) Limited | L | 745,981 | Form 5471, Schedule M |
| American Bureau of Shipping (China) Limited | M | 19,759,257 | Form 5471, Schedule M |
| American Bureau of Shipping (Hong Kong) Ltd | D | 24,928,611 | Form 5471, Schedule M |
| American Bureau of Shipping (Hong Kong) Ltd | E | 31,989,981 | Form 5471, Schedule M |
| American Bureau of Shipping (Hong Kong) Ltd | M | 215,246 | Form 5471, Schedule M |
| American Bureau of Shipping (Malaysia) Sdn Bhd | D | 961,348 | Form 5471, Schedule M |

| Form 990, Schedule R, Part V - Transactions With Related Organizations | | | |
|-------------------------------------------------------------------------------|-------------------------------------|-------------------------------|-----------------------------------------------------|
| (a) Name of related organization | (b) Transaction type(a-s) | (c) Amount Involved | (d) Method of determining amount involved |
| American Bureau of Shipping Cameroon Ltd | E | 17,546,368 | Form 5471, Schedule M |
| American Bureau of Shipping Poland Sp Zoo | E | 4,162,177 | Form 5471, Schedule M |
| American Bureau of Shipping Poland Sp Zoo | M | 64,589 | Form 5471, Schedule M |
| American Bureau of Shipping Rijeka doo | D | 123,129 | Form 5471, Schedule M |
| American Bureau of Shipping Rijeka doo | E | 6,774,249 | Form 5471, Schedule M |
| American Bureau of Shipping Taiwan Co Ltd | D | 165,726 | Form 5471, Schedule M |
| American Bureau of Shipping Taiwan Co Ltd | E | 117,261 | Form 5471, Schedule M |
| American Bureau of Shipping Taiwan Co Ltd | M | 887,538 | Form 5471, Schedule M |
| American Bureau of Shipping LLC (Oman) | D | 1,983,081 | Form 5471, Schedule M |
| American Bureau of Shipping LLC (Oman) | E | 1,185,251 | Form 5471, Schedule M |
| American Bureau of Shipping LLC (Oman) | M | 159,284 | Form 5471, Schedule M |
| Bureau ABS Industrial Inspection Services Nigeria | D | 2,968,540 | Form 5471, Schedule M |
| EQE Bulgaria AD | E | 163,457 | Form 5471, Schedule M |
| PT ABS Indoclass Pratama | E | 260,058 | Form 5471, Schedule M |
| Quality Resources de Mexico SA de CV | E | 51,106 | Form 5471, Schedule M |
| ABS Group of Companies Inc | J | 1,882,981 | Trial Balance |
| Shanghai ABS Technical Inspection | D | 13,934,844 | Form 8865, Schedule M |
| ABS Group of Companies Inc | L | 2,436,643 | Trial Balance |