

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
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No 1545-0047
2018
Open to Public Inspection

A For the 2019 calendar year, or tax year beginning 01-01-2018, and ending 12-31-2018

B Check if applicable: Address change, Name change, Initial return, Final return/terminated, Amended return, Application pending.
C Name of organization: OCEANA INC
Doing business as
Number and street (or P O box if mail is not delivered to street address): 1025 CONNECTICUT AVENUE NW NO 200
Room/suite
City or town, state or province, country, and ZIP or foreign postal code: WASHINGTON, DC 20036
D Employer identification number: 51-0401308
E Telephone number: (202) 833-3900
F Name and address of principal officer: CHRISTOPHER M SHARKEY, 1025 CONNECTICUT AVENUE NW NO 200, WASHINGTON, DC 20036
G Gross receipts \$ 52,238,730
H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
I Tax-exempt status: 501(c)(3)
J Website: WWW OCEANA ORG
K Form of organization: Corporation
L Year of formation: 2001
M State of legal domicile: DC

Part I Summary

Table with 4 columns: Description, Prior Year, Current Year, End of Year. Rows include: 1 Briefly describe the organization's mission... TO ADVOCATE FOR POLICY CHANGES BY GOVERNMENTS AND CORPORATIONS IN ORDER TO PRESERVE OCEAN LIFE AND RETURN THE OCEANS TO THEIR FORMER ABUNDANCE. 2 Check this box if the organization discontinued its operations... 3 Number of voting members... 24. 4 Number of independent voting members... 23. 5 Total number of individuals employed... 193. 6 Total number of volunteers... 9,741. 7a Total unrelated business revenue... 21,646. 7b Net unrelated business taxable income... 44,254. 8 Contributions and grants... 48,322,208. 9 Program service revenue... 0. 10 Investment income... 42,130. 11 Other revenue... -84,609. 12 Total revenue... 48,279,729. 13 Grants and similar amounts paid... 5,001,904. 14 Benefits paid... 0. 15 Salaries, other compensation... 18,817,597. 16a Professional fundraising fees... 227,239. 16b Total fundraising expenses... 3,417,184. 17 Other expenses... 13,833,841. 18 Total expenses... 37,880,581. 19 Revenue less expenses... 10,399,148. 20 Total assets... 41,164,515. 21 Total liabilities... 3,570,601. 22 Net assets or fund balances... 37,593,914.

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

Signature of officer: \*\*\*\*\*
Date: 2019-06-29
CHRISTOPHER M SHARKEY CHIEF FINANCIAL OFFICER
Type or print name and title

Paid Preparer Use Only
Print/Type preparer's name: Preparer's signature: Date: 2019-06-29
Check if self-employed: PTIN: P00639053
Firm's name: MARCUM LLP
Firm's EIN: 11-1986323
Firm's address: 1899 L STREET NW SUITE 850, WASHINGTON, DC 20036
Phone no: (202) 227-4000

**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

SEE SCHEDULE O

**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 \$ 11,603,739 including grants of \$ 904,761 ) (Revenue \$ 10,984 )  
See Additional Data

**4b** (Code ) (Expenses \$ 8,922,369 including grants of \$ 304,310 ) (Revenue \$ )  
See Additional Data

**4c** (Code ) (Expenses \$ 3,571,497 including grants of \$ 200 ) (Revenue \$ )  
See Additional Data

See Additional Data Table

**4d** Other program services (Describe in Schedule O )  
(Expenses \$ 3,810,562 including grants of \$ ) (Revenue \$ )

**4e Total program service expenses** ▶ 27,908,167

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1 through 22 regarding organizational requirements, such as political campaign activities, lobbying, and financial reporting.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question/Line Number, Yes, No. Rows include questions 23 through 38 regarding compensation, tax-exempt bonds, excess benefit transactions, and controlled entities.

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 [checked]

Table with 3 columns: Question/Line Number, Yes, No. Rows include 1a (Form 1096), 1b (Forms W-2G), and 1c (gambling winnings).

<p><b>2a</b> Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return . . . . .</p>	<b>2a</b>	193			
<p><b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b>If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)</p>			<b>2b</b>	Yes	
<p><b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year? . . . . .</p>			<b>3a</b>	Yes	
<p><b>b</b> If "Yes," has it filed a Form 990-T for this year?<i>If "No" to line 3b, provide an explanation in Schedule O . . . . .</i></p>			<b>3b</b>	Yes	
<p><b>4a</b> At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . . . .</p>			<b>4a</b>	Yes	
<p><b>b</b> If "Yes," enter the name of the foreign country <b>▶</b>BE , BH , CI , SP , UK , DA , RP , BR , PE , MX See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)</p>					
<p><b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . . . .</p>			<b>5a</b>		No
<p><b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?</p>			<b>5b</b>		No
<p><b>c</b> If "Yes," to line 5a or 5b, did the organization file Form 8886-T? . . . . .</p>			<b>5c</b>		
<p><b>6a</b> Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? . . . . .</p>			<b>6a</b>		No
<p><b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .</p>			<b>6b</b>		
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>					
<p><b>a</b> Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? . . . . .</p>			<b>7a</b>		No
<p><b>b</b> If "Yes," did the organization notify the donor of the value of the goods or services provided? . . . . .</p>			<b>7b</b>		
<p><b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . .</p>			<b>7c</b>		No
<p><b>d</b> If "Yes," indicate the number of Forms 8282 filed during the year . . . . .</p>	<b>7d</b>				
<p><b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?</p>			<b>7e</b>		No
<p><b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . .</p>			<b>7f</b>		No
<p><b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . . . .</p>			<b>7g</b>		
<p><b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . . . .</p>			<b>7h</b>		
<b>8 Sponsoring organizations maintaining donor advised funds.</b>					
<p>Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? . . . . .</p>			<b>8</b>		
<p><b>9a</b> Did the sponsoring organization make any taxable distributions under section 4966? . . . . .</p>			<b>9a</b>		
<p><b>b</b> Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? . . . . .</p>			<b>9b</b>		
<b>10 Section 501(c)(7) organizations.</b> Enter					
<p><b>a</b> Initiation fees and capital contributions included on Part VIII, line 12 . . . . .</p>	<b>10a</b>				
<p><b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities</p>	<b>10b</b>				
<b>11 Section 501(c)(12) organizations.</b> Enter					
<p><b>a</b> Gross income from members or shareholders . . . . .</p>	<b>11a</b>				
<p><b>b</b> Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them ) . . . . .</p>	<b>11b</b>				
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?					
<p><b>b</b> If "Yes," enter the amount of tax-exempt interest received or accrued during the year</p>	<b>12b</b>				
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>					
<p><b>a</b> Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O</p>			<b>13a</b>		
<p><b>b</b> Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans . . . . .</p>	<b>13b</b>				
<p><b>c</b> Enter the amount of reserves on hand . . . . .</p>	<b>13c</b>				
<p><b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year? . . . . .</p>			<b>14a</b>		No
<p><b>b</b> If "Yes," has it filed a Form 720 to report these payments?<i>If "No," provide an explanation in Schedule O . . . . .</i></p>			<b>14b</b>		
<p><b>15</b> Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N . . . . .</p>			<b>15</b>		No
<p><b>16</b> Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O . . . . .</p>			<b>16</b>		No

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



Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year (24); 1b Enter the number of voting members included in line 1a, above, who are independent (23); 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? (Yes); 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? (No); 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? (No); 5 Did the organization become aware during the year of a significant diversion of the organization's assets? (No); 6 Did the organization have members or stockholders? (No); 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? (No); 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? (No); 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? (Yes); b Each committee with authority to act on behalf of the governing body? (Yes); 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O (No).

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

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

Section C. Disclosure

Table with 3 columns: Question, Yes, No. Row 17: List the States with which a copy of this Form 990 is required to be filed (AK, AL, AR, AZ, CA, CO, CT, DE, FL, GA, HI, IA, ID, IL, IN, KS, KY, LA, MA, MD, ME, MI, MN, MO, MS, MT, NC, ND, NE, NH, NJ, NM, NV, NY, OH, OK, OR, PA, RI, SC, SD, TN, TX, UT, VA, VT, WA, WI, WV, WY); Row 18: Section 6104 requires an organization to make its Form 1023 (or 1024-A if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply: Own website (checked), Another's website (unchecked), Upon request (checked), Other (checked) (explain in Schedule O); Row 19: Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year; Row 20: State the name, address, and telephone number of the person who possesses the organization's books and records: JAMES F SIMON 1025 CONNECTICUT AVENUE NW NO 200 WASHINGTON, DC 20036 (202) 833-3900



**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** (continued)

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
See Additional Data Table										

<b>1b Sub-Total</b> . . . . .			
<b>1c Total from continuation sheets to Part VII, Section A</b> . . . . .			
<b>1d Total (add lines 1b and 1c)</b> . . . . .	2,689,357	0	300,783

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **▶ 12**

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

**Section B. Independent Contractors**

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

(A) Name and business address	(B) Description of services	(C) Compensation
M&R STRATEGIC SERVICES INC 1901 L ST NW SUITE 800 WASHINGTON, DC 20036	FUNDRAISING AND ADVERTISING	744,028
WASHINGTON GROUP SOLUTIONS 101 W BROAD STREET SUITE 200 FALLS CHURCH, VA 22046	MOVING AND ARCHITECTURE	512,712
HYATT CHES BAY GOLF RESORT SPA AND MARI 100 HERON BLVD CAMBRIDGE, MD 21613	CATERING SERVICES	464,048
OGLETREE DEAKINS PC PO BOX 89 COLUMBIA, SC 29202	LEGAL COUNSEL	393,783
NORTHEAST SERIES OF LOCKTON COMPANIES L PO BOX 417484 BOSTON, MA 02241	INSURANCE BROKER/COMMISSIONS	335,468

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **▶ 11**

**Part VIII Statement of Revenue**

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns . . . . .	<b>1a</b> 84,246			
	<b>b</b> Membership dues . . . . .	<b>1b</b>			
	<b>c</b> Fundraising events . . . . .	<b>1c</b> 3,515,465			
	<b>d</b> Related organizations . . . . .	<b>1d</b>			
	<b>e</b> Government grants (contributions) . . . . .	<b>1e</b> 14,309			
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above . . . . .	<b>1f</b> 48,212,326			
	<b>g</b> Noncash contributions included in lines 1a - 1f \$ <u>880,918</u>				
	<b>h Total.</b> Add lines 1a-1f . . . . .		51,826,346		

<b>Program Service Revenue</b>			Business Code			
	<b>2a</b> CONSULTING		900099	10,984	10,984	
<b>b</b> _____						
<b>c</b> _____						
<b>d</b> _____						
<b>e</b> _____						
<b>f</b> All other program service revenue . . . . .						
<b>g Total.</b> Add lines 2a-2f . . . . .			10,984			

<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) . . . . .			29,082			29,082
	<b>4</b> Income from investment of tax-exempt bond proceeds . . . . .						
	<b>5</b> Royalties . . . . .			5,000			5,000
	<b>6a</b> Gross rents	(i) Real	(ii) Personal				
	<b>b</b> Less rental expenses						
	<b>c</b> Rental income or (loss)						
	<b>d</b> Net rental income or (loss) . . . . .						
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other	52,240			
	<b>b</b> Less cost or other basis and sales expenses			58,122			
	<b>c</b> Gain or (loss)			-5,882			
	<b>d</b> Net gain or (loss) . . . . .			-5,882			-5,882
	<b>8a</b> Gross income from fundraising events (not including \$ <u>3,515,465</u> of contributions reported on line 1c) See Part IV, line 18 . . . . .	<b>a</b>		190,278			
	<b>b</b> Less direct expenses . . . . .	<b>b</b>		284,131			
	<b>c</b> Net income or (loss) from fundraising events . . . . .			-93,853			-93,853
	<b>9a</b> Gross income from gaming activities See Part IV, line 19 . . . . .	<b>a</b>					
<b>b</b> Less direct expenses . . . . .	<b>b</b>						
<b>c</b> Net income or (loss) from gaming activities . . . . .							
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .	<b>a</b>						
<b>b</b> Less cost of goods sold . . . . .	<b>b</b>						
<b>c</b> Net income or (loss) from sales of inventory . . . . .							
<b>Miscellaneous Revenue</b>		<b>Business Code</b>					
<b>11a</b> FOREIGN CURRENCY GAIN		900099	98,000			98,000	
<b>b</b> WEB ADVERTISING		900004	21,646		21,646		
<b>c</b> MISCELLANEOUS		900099	5,154			5,154	
<b>d</b> All other revenue . . . . .							
<b>e Total.</b> Add lines 11a-11d . . . . .			124,800				
<b>12 Total revenue.</b> See Instructions . . . . .			51,896,477	10,984	21,646	37,501	

**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

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	<b>(A)</b> Total expenses	<b>(B)</b> Program service expenses	<b>(C)</b> Management and general expenses	<b>(D)</b> Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments See Part IV, line 21	652,692	652,692		
<b>2</b> Grants and other assistance to domestic individuals See Part IV, line 22				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, line 15 and 16	556,579	556,579		
<b>4</b> Benefits paid to or for members				
<b>5</b> Compensation of current officers, directors, trustees, and key employees	2,137,477	1,532,567	527,280	77,630
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
<b>7</b> Other salaries and wages	15,432,798	12,122,528	2,531,053	779,217
<b>8</b> Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)	967,004	647,354	242,347	77,303
<b>9</b> Other employee benefits	1,367,679	926,128	342,599	98,952
<b>10</b> Payroll taxes	1,797,333	1,524,745	212,674	59,914
<b>11</b> Fees for services (non-employees)				
<b>a</b> Management				
<b>b</b> Legal	665,186	530,712	116,859	17,615
<b>c</b> Accounting	257,026	205,066	45,154	6,806
<b>d</b> Lobbying				
<b>e</b> Professional fundraising services See Part IV, line 17	139,937			139,937
<b>f</b> Investment management fees				
<b>g</b> Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	3,233,044	2,691,099	452,627	89,318
<b>12</b> Advertising and promotion	1,897,204	709,866	21,030	1,166,308
<b>13</b> Office expenses	2,067,857	1,537,713	154,145	375,999
<b>14</b> Information technology				
<b>15</b> Royalties				
<b>16</b> Occupancy	1,783,531	1,319,866	373,843	89,822
<b>17</b> Travel	2,094,997	1,734,615	254,823	105,559
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings	1,184,559	566,381	337,525	280,653
<b>20</b> Interest	875		875	
<b>21</b> Payments to affiliates				
<b>22</b> Depreciation, depletion, and amortization	556,742	142,663	414,079	
<b>23</b> Insurance	358,047	264,600	84,226	9,221
<b>24</b> Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
<b>a</b> LOSS ON DISPOSAL	505,436		505,436	
<b>b</b> DUES AND SUBSCRIPTIONS	352,380	176,497	157,677	18,206
<b>c</b> EQUIPMENT RENTAL/MAINT	67,557	48,971	12,346	6,240
<b>d</b> TAXES AND FEES	34,814	11,889	4,867	18,058
<b>e</b> All other expenses	11,941	5,636	5,879	426
<b>25</b> Total functional expenses. Add lines 1 through 24e	38,122,695	27,908,167	6,797,344	3,417,184
<b>26</b> 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
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .	18,780,294	<b>1</b>	19,861,706
	<b>2</b> Savings and temporary cash investments . . . . .	4,801,300	<b>2</b>	5,158,679
	<b>3</b> Pledges and grants receivable, net . . . . .	14,601,805	<b>3</b>	25,704,582
	<b>4</b> Accounts receivable, net . . . . .	265,768	<b>4</b>	69,229
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L . . . . .		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L . . . . .		<b>6</b>	
	<b>7</b> Notes and loans receivable, net . . . . .		<b>7</b>	
	<b>8</b> Inventories for sale or use . . . . .	8,456	<b>8</b>	8,844
	<b>9</b> Prepaid expenses and deferred charges . . . . .	29,977	<b>9</b>	42,256
	<b>10a</b> Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	<b>10a</b> 7,132,988		
	<b>b</b> Less accumulated depreciation	<b>10b</b> 3,057,285	1,607,235	<b>10c</b> 4,075,703
	<b>11</b> Investments—publicly traded securities . . . . .	11,123	<b>11</b>	45,021
	<b>12</b> Investments—other securities See Part IV, line 11 . . . . .	793,850	<b>12</b>	1,298,598
	<b>13</b> Investments—program-related See Part IV, line 11 . . . . .		<b>13</b>	
	<b>14</b> Intangible assets . . . . .		<b>14</b>	
	<b>15</b> Other assets See Part IV, line 11 . . . . .	264,707	<b>15</b>	243,244
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .	41,164,515	<b>16</b>	56,507,862	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	3,396,726	<b>17</b>	2,240,494
	<b>18</b> Grants payable . . . . .	50,000	<b>18</b>	5,000
	<b>19</b> Deferred revenue . . . . .		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities . . . . .		<b>20</b>	
	<b>21</b> Escrow or custodial account liability Complete Part IV of Schedule D . . . . .		<b>21</b>	
	<b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L . . . . .		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24) Complete Part X of Schedule D . . . . .	123,875	<b>25</b>	2,900,806
	<b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .	3,570,601	<b>26</b>	5,146,300
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets	13,369,819	<b>27</b>	11,200,257
	<b>28</b> Temporarily restricted net assets . . . . .	24,224,095	<b>28</b>	40,161,305
	<b>29</b> Permanently restricted net assets		<b>29</b>	
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds . . . . .		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building or equipment fund . . . . .		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds		<b>32</b>	
<b>33</b> Total net assets or fund balances . . . . .	37,593,914	<b>33</b>	51,361,562	
<b>34</b> Total liabilities and net assets/fund balances . . . . .	41,164,515	<b>34</b>	56,507,862	

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	51,896,477
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	38,122,695
<b>3</b>	Revenue less expenses Subtract line 2 from line 1	<b>3</b>	13,773,782
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	37,593,914
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	-6,134
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	0
<b>10</b>	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	51,361,562

**Part XII Financial Statements and Reporting**

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

- 1** Accounting method used to prepare the Form 990  Cash  Accrual  Other \_\_\_\_\_  
 If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant?  
 If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- 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  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- 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
- 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?
- 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

	Yes	No
<b>2a</b>		No
<b>2b</b>	Yes	
<b>2c</b>	Yes	
<b>3a</b>		No
<b>3b</b>		

## Additional Data

**Software ID:**

**Software Version:**

**EIN:** 51-0401308

**Name:** OCEANA INC

Form 990 (2018)

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**Form 990, Part III, Line 4a:**

INTERNATIONALBELIZETHROUGHOUT THE LAST YEAR, WE HAVE CONTINUED TO GROW SUPPORT WITHIN THE BELIZEAN GOVERNMENT, THE FISHING COMMUNITY, AND THE TOURISM AND FOOD-SERVICE INDUSTRIES FOR A BAN ON GILLNETS IN BELIZE,

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**Form 990, Part III, Line 4b:**

UNITED STATES IN THE UNITED STATES, OCEANA IS WORKING ON SCIENCE-BASED POLICY CAMPAIGNS THAT ADDRESS RESPONSIBLE FISHING, CLIMATE AND ENERGY, SEAFOOD FRAUD AND DEFENDING THE NATION'S BEDROCK CONSERVATION LAWS RESPONSIBLE FISHING AFTER SEVERAL YEARS OF CAMPAIGNING BY OCEANA AND OUR ALLIES, WE WON A SIGNIFICANT VICTORY AGAINST DESTRUCTIVE FISHING THE NETS KNOWN AS "WALLS OF DEATH" ARE COMING OUT OF THE WATER IN SEPTEMBER 2018, CALIFORNIA GOVERNOR JERRY BROWN SIGNED INTO LAW A BILL THAT WILL CLEAN UP CALIFORNIA'S OCEAN THE NEW LAW WILL PHASE OUT THE USE OF LARGE-MESH DRIFTNET FISHING FOR SWORDFISH, ESTABLISH A BUYOUT PROGRAM, AND INCENTIVIZE THE USE OF CLEAN SWORDFISH FISHING GEAR DESPITE 30 YEARS OF MANAGEMENT MEASURES AIMED AT REDUCING BYCATCH, THE SWORDFISH DRIFT GILLNET FISHERY HAD STUBBORNLY REMAINED ONE OF THE NATION'S DIRTIEST FISHERIES THIS HARD-WON VICTORY WILL HELP FURTHER CLEAN UP U S FISHERIES AND PROTECT INNUMERABLE MARINE MAMMALS, SEA TURTLES, AND SHARKS AND THIS NEW POLICY REWARDS RESPONSIBLE FISHING, ENSURING THAT THESE MARINE ECOSYSTEMS CAN CONTINUE TO THRIVE UNTIL THE NEXT FISHING SEASON, THE NEXT YEAR, THE NEXT GENERATION, AND WELL INTO THE FUTURE STOP EXPANDED OFFSHORE DRILLING OCEANA HAS SUCCESSFULLY GENERATED OPPOSITION TO THIS PROPOSAL AMONG THE COASTAL BUSINESS COMMUNITY, CONSERVATION ORGANIZATIONS, AND INFLUENTIAL ELECTED OFFICIALS DESPITE STRONG PRO-DRILLING ADVOCATES IN CONGRESS AND THE WHITE HOUSE, OUR CAMPAIGN HAS SUCCESSFULLY PREVENTED THE PASSAGE OF EVERY LEGISLATIVE PROPOSAL TO EXPAND OCEAN DRILLING OCEANA PROVIDED LEGAL AND SCIENTIFIC SUPPORT AND ACTIVATED CHAMPION MEMBERS OF CONGRESS, GRASSROOTS ALLIES, AND COALITION PARTNERS TO COMMENT ON THE PROPOSAL GOVERNORS FROM ALL 18 EAST AND WEST COAST STATES NOW FORMALLY AND PUBLICLY OPPOSE OFFSHORE DRILLING IN STARK CONTRAST TO THE SITUATION THAT PERSISTED LAST YEAR, WHEN THE OUTER CONTINENTAL SHELF GOVERNORS COALITION SERVED AS A MOUTHPIECE FOR OFFSHORE OIL AND GAS INTERESTS IN 2018, WE GAINED MORE THAN 150 MUNICIPAL RESOLUTIONS OPPOSING OFFSHORE DRILLING AND/OR SEISMIC TESTING, TRIPLING OUR GOAL AND BRINGING THE NUMBER OF RESOLUTIONS TO 333 WE ALSO WORKED BEHIND THE SCENES AND WITH LOCAL PARTNERS TO LAUNCH TWO NEW BUSINESS GROUPS THE BUSINESS ALLIANCE FOR PROTECTING THE PACIFIC COAST (BAPPC), REPRESENTING MORE THAN 1,100 BUSINESSES AND 750 WEST COAST FISHING FAMILIES, AND THE FLORIDA GULF COAST BUSINESS COALITION (FGCBC), REPRESENTING MORE THAN 2,000 BUSINESSES THESE TWO COALITIONS PROVIDE A STRATEGIC AND POWERFUL VOICE AGAINST OFFSHORE DRILLING IN NOVEMBER 2018, THE TRUMP ADMINISTRATION ISSUED AUTHORIZATIONS FOR FIVE COMPANIES TO HARM MARINE MAMMALS LIKE DOLPHINS AND WHALES WITH SEISMIC AIRGUN BLASTING IN THE ATLANTIC OCEAN IN RESPONSE, OCEANA AND OUR PARTNERS SUED THE FEDERAL GOVERNMENT THE LAWSUIT, FILED IN SOUTH CAROLINA, CLAIMS THAT THE GOVERNMENT VIOLATED THE MARINE MAMMAL PROTECTION ACT, THE ENDANGERED SPECIES ACT AND THE NATIONAL ENVIRONMENTAL POLICY ACT WHEN IT ISSUED THE AUTHORIZATIONS SINCE THEN, TEN STATE ATTORNEYS GENERAL HAVE INTERVENED IN SUPPORT OF OUR SUIT USING GFW DATA, OCEANA ANALYSTS BUILT AN INTERACTIVE MAP THAT ALLOWS US TO VIEW VESSELS ENGAGED IN SEISMIC EXPLORATION FOR OIL AND GAS IN US WATERS OCEANA'S "WE'RE WATCHING" MAP DISPLAYS NEAR REAL-TIME ACTIVITY OF SEISMIC EXPLORATION VESSELS ASSOCIATED WITH COMPANIES SEEKING PERMITS IN THE ATLANTIC WE MADE THIS PUBLIC ON THE OCEANA WEBSITE WHEN SEISMIC PERMITS WERE APPROVED BY PRESIDENT TRUMP DEFENSE OF OCEAN PROTECTION LAWS OCEANA HAS TAKEN THE LEAD IN A COALITION TO DEFEND THE MAGNUSON-STEVENSON FISHERY CONSERVATION AND MANAGEMENT ACT (MSA) FOR A FULL YEAR, WE DELAYED A COMMITTEE VOTE ON A BILL THAT WOULD GUT THE MSA, AND THEN DELAYED THE FLOOR VOTE ANOTHER SIX MONTHS UNTIL JULY 2018 OCEANA ALSO CONTINUES TO CO-LEAD WITH NRDC THE COALITION OF NGOS DEFENDING THE MARINE MAMMAL PROTECTION ACT (MMPA) IN 2018, THE BIGGEST THREAT WAS THE "STREAMLINING ENVIRONMENTAL APPROVALS (SEA) ACT," WHICH IS THE OFFSHORE OIL AND GAS INDUSTRY'S WISH-LIST TO FACILITATE SEISMIC AIRGUN SURVEYS BY GUTTING CORE PROVISIONS OF THE MMPA THANKS TO OUR WORK, THIS BILL REMAINS STALLED

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**Form 990, Part III, Line 4c:**

LAW -THE LEGAL DEPARTMENT SUPPORTS OCEANA'S CAMPAIGNS BY PROVIDING LEGAL ADVICE TO OCEANA'S STAFF, DRAFTING COMMENT LETTERS, BRINGING STRATEGIC LITIGATION, AND REVIEWING ADVOCACY MATERIALS THE LEGAL DEPARTMENT ALSO PROVIDES SENIOR MANAGEMENT WITH EFFECTIVE ADVICE ON ORGANIZATIONAL STRATEGIES AND THEIR IMPLEMENTATION, ADVICE ON LEGAL COMPLIANCE AND LEGAL RISK, AND RETAINS OUTSIDE COUNSEL AND OVERSEES THEIR WORK HIGHLIGHTS OF OUR 2018 WORK INCLUDE UNITED STATES -WITH THE ASSISTANCE OF PRO BONO ATTORNEYS, WE DEFENDED A PACIFIC RULE IMPOSING HARD BYCATCH CAPS ON DRIFT GILLNETS AFTER THE TRUMP ADMINISTRATION TOOK POWER, THE GOVERNMENT REJECTED THE HARD CAPS RULE ALREADY APPROVED BY THE PACIFIC FISHERY MANAGEMENT COUNCIL THE COURT HELD THAT THE GOVERNMENT COULD NOT DO THAT AND HAD TO GO BACK AND CONSULT WITH THE COUNCIL IF IT WANTED TO REVISE THE RULE -WE DEFEATED QUOTAS THAT ALLOWED OVERFISHING FOR THE PACIFIC ANCHOVY, SECURING A COURT ORDER REQUIRING THE PACIFIC FISHERY MANAGEMENT COUNCIL TO ESTABLISH CATCH LIMITS BASED ON SCIENCE -WE PROMOTED SCIENTIFIC MONITORING OF SEA TURTLE TAKES BY WINNING A RULING THAT THE FISHERIES SERVICE MUST DEVISE A RATIONAL METHOD FOR MONITORING SEA TURTLE INTERACTIONS WITH THE ATLANTIC SEA SCALLOP FISHERY BY THE END OF 2018 -WE SCORED A VICTORY FOR TRANSPARENCY WHEN A FEDERAL COURT ORDERED THE NATIONAL MARINE FISHERIES SERVICE TO DISCLOSE RECORDS CONCERNING ATLANTIC DUSKY SHARK BYCATCH -WE FILED A CHALLENGE TO THE GOVERNMENT'S PERMITS AUTHORIZING SEISMIC EXPLORATION FOR OIL AND GAS IN THE ATLANTIC TO HARM MARINE MAMMALS, INCLUDING THE CRITICALLY ENDANGERED NORTH ATLANTIC RIGHT WHALE -IN ADDITION, WE FULLY LITIGATED THREE ADDITIONAL CASES WHICH WERE NOT YET DECIDED SPAIN WE SUCCESSFULLY DEFENDED THE GOVERNMENT'S BOTTOM TRAWLING BAN IN THE SENSITIVE HABITAT OF THE MENORCA CHANNEL AND BALEARIC SEAMOUNTS BRAZIL WE SUPPORTED THE GOVERNMENT IN ITS DEFENSE OF THE RED LIST OF ENDANGERED SPECIES OF FISH AND AQUATIC INVERTEBRATES OUR WORK WITH THE GOVERNMENT RESULTED IN ITS ISSUING FOUR ORDINANCES IMPLEMENTING RECOVERY MEASURES FOR ENDANGERED SPECIES PHILIPPINES WE FILED A CASE TO COMPEL THE GOVERNMENT TO ISSUE NEW SUSTAINABLE FISHERIES REGULATIONS CHILE WE DEFENDED THE GOVERNMENT'S ACTION REJECTING THE DOMINGA MINING AND PORT PROJECT TO BE SITED IN SENSITIVE HABITAT AND FILED SUIT SEEKING THE DISCLOSURE OF INFORMATION RELATED TO SALMON AQUACULTURE CORPORATE COUNSEL -REVIEWED AND REVISED OCEANA'S GLOBAL DATA PROTECTION SYSTEM (WITH INTER-OFFICE TEAM) AND BROUGHT IT INTO COMPLIANCE WITH NEWLY-EFFECTIVE EUROPEAN UNION STANDARDS -PERFORMED LEGAL WORK FOR FORMAL COMBINATION WITH SAILORS FOR THE SEA

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**Form 990, Part III - 4 Program Service Accomplishments (See the Instructions)**

**Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and (4) organizations and 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**

(Code )	(Expenses \$	1,989,984	including grants of \$	(Revenue \$ )
COMMUNICATIONS				

(Code )	(Expenses \$	1,820,578	including grants of \$	(Revenue \$ )
MARINE SCIENCE				

**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			
VALARIE VAN CLEAVE CHAIR	9 00	X		X				0	0	0
TED DANSON VICE-CHAIR	7 00	X		X				0	0	0
KEITH ADDIS PRESIDENT	6 00	X		X				0	0	0
JAMES SANDLER SECRETARY	3 00	X		X				0	0	0
DIANA THOMSON TREASURER	3 00	X		X				0	0	0
GAZ ALAZRAKI DIRECTOR	2 00	X						0	0	0
MONIQUE BAR DIRECTOR	2 00	X						0	0	0
HERBERT M BEDOLFE III DIRECTOR	3 00	X						0	0	0
SYDNEY DAVIS DIRECTOR	2 00	X						0	0	0
CESAR GAVIRIA DIRECTOR	2 00	X						0	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			
MARA EUGENIA GIRON ..... DIRECTOR	2 00 .....	X						0	0	0
LOIC GOUZER ..... DIRECTOR	2 00 .....	X						0	0	0
JENA KING ..... DIRECTOR	2 00 .....	X						0	0	0
SARA LOWELL ..... DIRECTOR	2 00 .....	X						0	0	0
STEPHEN P MCALLISTER ..... DIRECTOR	2 00 .....	X						0	0	0
DR KRISTIAN PARKER ..... DIRECTOR	3 00 .....	X						0	0	0
DR DANIEL PAULY ..... DIRECTOR	2 00 .....	X						0	0	0
SUSAN ROCKEFELLER ..... DIRECTOR	6 00 .....	X						0	0	0
DAVID ROCKEFELLER JR ..... DIRECTOR	2 00 .....	X						0	0	0
SIMON SIDAMON-ERISTOFF ..... DIRECTOR	2 00 ..... 1 00	X						0	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			
HEATHER STEVENS ..... DIRECTOR	2 00 .....	X						0	0	0
DR RASHID SUMAILA ..... DIRECTOR	2 00 .....	X						0	0	0
SAM WATERSTON ..... DIRECTOR	2 00 .....	X						0	0	0
JEAN WEISS ..... DIRECTOR	2 00 .....	X						0	0	0
ANDREW F SHARPLESS ..... CHIEF EXECUTIVE OFFICER	40 00 .....			X				405,096	0	42,358
JAMES F SIMON ..... PRESIDENT & GENERAL COUNSEL	40 00 .....			X				314,405	0	45,595
CHRISTOPHER M SHARKEY ..... CHIEF FINANCIAL OFFICER	40 00 .....			X				242,057	0	36,921
MICHAEL F HIRSHFIELD ..... CHIEF SCIENTIST & STRATEGY OFFICER	40 00 .....			X				270,111	0	31,686
JACQUELINE SAVITZ ..... SVP, UNITED STATES	40 00 .....				X			241,845	0	32,563
LARS GUSTAVSSON ..... SVP, EUROPE	40 00 .....				X			221,293	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			
MATTHEW M LITTLEJOHN ..... SVP, STRATEGIC MKTG & COMMUNICATIONS	40 00 .....				X			218,986	0	34,561
NANCY GOLDEN ..... VICE PRESIDENT OF DEVELOPMENT	40 00 .....					X		208,264	0	28,484
SUSAN MURRAY ..... DEPUTY VP, PACIFIC	40 00 .....					X		164,501	0	24,059
ERIC BILSKY ..... SENIOR ATTORNEY & ASSISTANT GENERAL COUNSEL	40 00 .....					X		161,512	0	24,556
ADEMILSON ZAMBONI ..... VP, BRAZIL	40 00 .....					X		120,787	0	0
PATRICIA MAJULF ..... VP, PERU	40 00 .....					X		120,500	0	0

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.  
 Attach to Form 990 or Form 990-EZ.  
 Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

**2018**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
OCEANA INC

Employer identification number

51-0401308

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is (For lines 1 through 12, check only one box )

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2  A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ) )
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II )
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II )
- 8  A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II )
- 9  An agricultural research organization described in **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture See instructions Enter the name, city, and state of the college or university \_\_\_\_\_
- 10  An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III )
- 11  An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**
- 12  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s) **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions) **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions) **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization
  - f Enter the number of supported organizations \_\_\_\_\_
  - g Provide the following information about the supported organization(s)

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
<b>Total</b>						

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv), 170(b)(1)(A)(vi), and 170(b)(1)(A)(ix)**

(Complete only if you checked the box on line 5, 7, 8, or 9 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grant.")	21,110,289	18,802,188	24,887,791	48,322,208	51,826,346	164,948,822
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>4 Total.</b> Add lines 1 through 3	21,110,289	18,802,188	24,887,791	48,322,208	51,826,346	164,948,822
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						54,481,132
<b>6 Public support.</b> Subtract line 5 from line 4						110,467,690

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>7</b> Amounts from line 4	21,110,289	18,802,188	24,887,791	48,322,208	51,826,346	164,948,822
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	87,084	45,208	19,769	16,973	34,082	203,116
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on						
<b>10</b> Other income Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	24,773	17,452	566		5,154	47,945
<b>11 Total support.</b> Add lines 7 through 10						165,199,883

**12** Gross receipts from related activities, etc (see instructions) **12** 863,304

**13 First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . .

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f))	<b>14</b>	66.870 %
<b>15</b> Public support percentage for 2017 Schedule A, Part II, line 14	<b>15</b>	71.330 %

**16a 33 1/3% support test—2018.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

**b 33 1/3% support test—2017.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

**17a 10%-facts-and-circumstances test—2018.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization

**b 10%-facts-and-circumstances test—2017.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization

**18 Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►		(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>1</b>	Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
<b>2</b>	Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
<b>3</b>	Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b>	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b>	The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6</b>	<b>Total.</b> Add lines 1 through 5						
<b>7a</b>	Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</b>	Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
<b>c</b>	Add lines 7a and 7b						
<b>8</b>	<b>Public support.</b> (Subtract line 7c from line 6)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►		(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>9</b>	Amounts from line 6						
<b>10a</b>	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>b</b>	Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b>	Add lines 10a and 10b						
<b>11</b>	Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b>	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
<b>13</b>	<b>Total support.</b> (Add lines 9, 10c, 11, and 12.)						

**14 First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ►

**Section C. Computation of Public Support Percentage**

<b>15</b>	Public support percentage for 2018 (line 8, column (f) divided by line 13, column (f))	<b>15</b>	
<b>16</b>	Public support percentage from 2017 Schedule A, Part III, line 15	<b>16</b>	

**Section D. Computation of Investment Income Percentage**

<b>17</b>	Investment income percentage for <b>2018</b> (line 10c, column (f) divided by line 13, column (f))	<b>17</b>	
<b>18</b>	Investment income percentage from <b>2017</b> Schedule A, Part III, line 17	<b>18</b>	

**19a 33 1/3% support tests—2018.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ►

**b 33 1/3% support tests—2017.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ►

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ►

**Part IV Supporting Organizations**

(Complete only if you checked a box on line 12 of Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

		Yes	No
<b>1</b>	Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
	<b>1</b>		
<b>2</b>	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
	<b>2</b>		
<b>3a</b>	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
	<b>3a</b>		
<b>b</b>	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in <b>Part VI</b> when and how the organization made the determination.		
	<b>3b</b>		
<b>c</b>	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in <b>Part VI</b> what controls the organization put in place to ensure such use.		
	<b>3c</b>		
<b>4a</b>	Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked 12a or 12b in Part I, answer (b) and (c) below.		
	<b>4a</b>		
<b>b</b>	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in <b>Part VI</b> how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
	<b>4b</b>		
<b>c</b>	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in <b>Part VI</b> what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
	<b>4c</b>		
<b>5a</b>	Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in <b>Part VI</b> , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).		
	<b>5a</b>		
<b>b</b>	<b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
	<b>5b</b>		
<b>c</b>	<b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
	<b>5c</b>		
<b>6</b>	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in <b>Part VI</b> .		
	<b>6</b>		
<b>7</b>	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
	<b>7</b>		
<b>8</b>	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
	<b>8</b>		
<b>9a</b>	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in <b>Part VI</b> .		
	<b>9a</b>		
<b>b</b>	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in <b>Part VI</b> .		
	<b>9b</b>		
<b>c</b>	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in <b>Part VI</b> .		
	<b>9c</b>		
<b>10a</b>	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.		
	<b>10a</b>		
<b>b</b>	Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		
	<b>10b</b>		

**Part IV Supporting Organizations** (continued)

		Yes	No
<b>11</b>	Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b>	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
<b>b</b>	A family member of a person described in (a) above?		
<b>c</b>	A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI</i>		

**Section B. Type I Supporting Organizations**

		Yes	No
<b>1</b>	Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
<b>2</b>	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.</i>		

**Section C. Type II Supporting Organizations**

		Yes	No
<b>1</b>	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		

**Section D. All Type III Supporting Organizations**

		Yes	No
<b>1</b>	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
<b>2</b>	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization (s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
<b>3</b>	By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

**Section E. Type III Functionally-Integrated Supporting Organizations**

<b>1</b>	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year ( <b>see instructions</b> )		
<b>a</b>	<input type="checkbox"/> The organization satisfied the Activities Test. Complete <b>line 2</b> below.		
<b>b</b>	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete <b>line 3</b> below.		
<b>c</b>	<input type="checkbox"/> The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a government entity (see instructions).		
<b>2</b>	Activities Test <b>Answer (a) and (b) below.</b>		
<b>a</b>	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>	Yes	No
<b>b</b>	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
<b>3</b>	Parent of Supported Organizations <b>Answer (a) and (b) below.</b>		
<b>a</b>	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>		
<b>b</b>	Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

- 1**  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

<b>Section A - Adjusted Net Income</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b>	Net short-term capital gain	<b>1</b>	
<b>2</b>	Recoveries of prior-year distributions	<b>2</b>	
<b>3</b>	Other gross income (see instructions)	<b>3</b>	
<b>4</b>	Add lines 1 through 3	<b>4</b>	
<b>5</b>	Depreciation and depletion	<b>5</b>	
<b>6</b>	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	<b>6</b>	
<b>7</b>	Other expenses (see instructions)	<b>7</b>	
<b>8</b>	<b>Adjusted Net Income</b> (subtract lines 5, 6 and 7 from line 4)	<b>8</b>	
<b>Section B - Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b>	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year)	<b>1</b>	
<b>a</b>	Average monthly value of securities	<b>1a</b>	
<b>b</b>	Average monthly cash balances	<b>1b</b>	
<b>c</b>	Fair market value of other non-exempt-use assets	<b>1c</b>	
<b>d</b>	<b>Total</b> (add lines 1a, 1b, and 1c)	<b>1d</b>	
<b>e</b>	<b>Discount</b> claimed for blockage or other factors (explain in detail in Part VI)		
<b>2</b>	Acquisition indebtedness applicable to non-exempt use assets	<b>2</b>	
<b>3</b>	Subtract line 2 from line 1d	<b>3</b>	
<b>4</b>	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	<b>4</b>	
<b>5</b>	Net value of non-exempt-use assets (subtract line 4 from line 3)	<b>5</b>	
<b>6</b>	Multiply line 5 by .035	<b>6</b>	
<b>7</b>	Recoveries of prior-year distributions	<b>7</b>	
<b>8</b>	<b>Minimum Asset Amount</b> (add line 7 to line 6)	<b>8</b>	
<b>Section C - Distributable Amount</b>			Current Year
<b>1</b>	Adjusted net income for prior year (from Section A, line 8, Column A)	<b>1</b>	
<b>2</b>	Enter 85% of line 1	<b>2</b>	
<b>3</b>	Minimum asset amount for prior year (from Section B, line 8, Column A)	<b>3</b>	
<b>4</b>	Enter greater of line 2 or line 3	<b>4</b>	
<b>5</b>	Income tax imposed in prior year	<b>5</b>	
<b>6</b>	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	<b>6</b>	
<b>7</b>	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)**

<b>Section D - Distributions</b>	<b>Current Year</b>
<b>1</b> Amounts paid to supported organizations to accomplish exempt purposes	
<b>2</b> Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
<b>3</b> Administrative expenses paid to accomplish exempt purposes of supported organizations	
<b>4</b> Amounts paid to acquire exempt-use assets	
<b>5</b> Qualified set-aside amounts (prior IRS approval required)	
<b>6</b> Other distributions (describe in <b>Part VI</b> ) See instructions	
<b>7 Total annual distributions.</b> Add lines 1 through 6	
<b>8</b> Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ) See instructions	
<b>9</b> Distributable amount for 2018 from Section C, line 6	
<b>10</b> Line 8 amount divided by Line 9 amount	

<b>Section E - Distribution Allocations (see instructions)</b>	<b>(i) Excess Distributions</b>	<b>(ii) Underdistributions Pre-2018</b>	<b>(iii) Distributable Amount for 2018</b>
<b>1</b> Distributable amount for 2018 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2018 (reasonable cause required-- explain in Part VI) See instructions			
<b>3</b> Excess distributions carryover, if any, to 2018			
<b>a</b> From 2013. . . . .			
<b>b</b> From 2014. . . . .			
<b>c</b> From 2015. . . . .			
<b>d</b> From 2016. . . . .			
<b>e</b> From 2017. . . . .			
<b>f Total</b> of lines 3a through e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2018 distributable amount			
<b>i</b> Carryover from 2013 not applied (see instructions)			
<b>j</b> Remainder Subtract lines 3g, 3h, and 3i from 3f			
<b>4</b> Distributions for 2018 from Section D, line 7			
\$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2018 distributable amount			
<b>c</b> Remainder Subtract lines 4a and 4b from 4			
<b>5</b> Remaining underdistributions for years prior to 2018, if any Subtract lines 3g and 4a from line 2 If the amount is greater than zero, explain in Part VI See instructions			
<b>6</b> Remaining underdistributions for 2018 Subtract lines 3h and 4b from line 1 If the amount is greater than zero, explain in Part VI See instructions			
<b>7 Excess distributions carryover to 2019.</b> Add lines 3j and 4c			
<b>8</b> Breakdown of line 7			
<b>a</b> Excess from 2014. . . . .			
<b>b</b> Excess from 2015. . . . .			
<b>c</b> Excess from 2016. . . . .			
<b>d</b> Excess from 2017. . . . .			
<b>e</b> Excess from 2018. . . . .			

**Part VI Supplemental Information.** Provide the explanations required by Part II, line 10, Part II, line 17a or 17b, Part III, line 12, Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c, Part IV, Section B, lines 1 and 2, Part IV, Section C, line 1, Part IV, Section D, lines 2 and 3, Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b, Part V, line 1, Part V, Section B, line 1e, Part V Section D, lines 5, 6, and 8, and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions)

<b>Facts And Circumstances Test</b>
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**990 Schedule A, Supplemental Information**

Return Reference	Explanation
SCHEDULE A, PART II, LINE 10, EXPLANATION OF OTHER INCOME	OTHER INCOME - 2014 AMOUNT \$ 24,773 2015 AMOUNT \$ 17,452 2016 AMOUNT \$ 566 2017 AMOUNT \$ 0 2018 AMOUNT \$ 5,154

**SCHEDULE C**  
(Form 990 or 990-EZ)  
  
Department of the Treasury  
Internal Revenue Service

**Political Campaign and Lobbying Activities**  
For Organizations Exempt From Income Tax Under section 501(c) and section 527  
  
▶Complete if the organization is described below. ▶Attach to Form 990 or Form 990-EZ.  
▶Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No 1545-0047  
  
**2018**  
  
**Open to Public Inspection**

**If the organization answered "Yes" on Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then**  
 ● Section 501(c)(3) organizations Complete Parts I-A and B Do not complete Part I-C  
 ● Section 501(c) (other than section 501(c)(3)) organizations Complete Parts I-A and C below Do not complete Part I-B  
 ● Section 527 organizations Complete Part I-A only  
**If the organization answered "Yes" on Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then**  
 ● Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) Complete Part II-A Do not complete Part II-B  
 ● Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II-A  
**If the organization answered "Yes" on Form 990, Part IV, Line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then**  
 ● Section 501(c)(4), (5), or (6) organizations Complete Part III

Name of the organization OCEANA INC	Employer identification number 51-0401308
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**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV (see instructions for definition of "political campaign activities")
- 2 Political campaign activity expenditures (see instructions) ▶ \$ \_\_\_\_\_
- 3 Volunteer hours for political campaign activities (see instructions) \_\_\_\_\_

**Part I-B Complete if the organization is exempt under section 501(c)(3).**

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$ \_\_\_\_\_
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$ \_\_\_\_\_
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year?  Yes  No
- 4a Was a correction made?  Yes  No
- b If "Yes," describe in Part IV

**Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).**

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$ \_\_\_\_\_
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$ \_\_\_\_\_
- 3 Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b ▶ \$ \_\_\_\_\_
- 4 Did the filing organization file **Form 1120-POL** for this year?  Yes  No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments For each organization listed, enter the amount paid from the filing organization's funds Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0-
1				
2				
3				
4				
5				
6				

**Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

**A** Check  if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures)

**B** Check  if the filing organization checked box A and "limited control" provisions apply

<b>Limits on Lobbying Expenditures</b> (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals
<b>1a</b>	Total lobbying expenditures to influence public opinion (grass roots lobbying)	181,155	
<b>b</b>	Total lobbying expenditures to influence a legislative body (direct lobbying)	211,911	
<b>c</b>	Total lobbying expenditures (add lines 1a and 1b)	393,066	
<b>d</b>	Other exempt purpose expenditures	37,584,528	
<b>e</b>	Total exempt purpose expenditures (add lines 1c and 1d)	37,977,594	
<b>f</b>	Lobbying nontaxable amount Enter the amount from the following table in both columns	1,000,000	
<b>If the amount on line 1e, column (a) or (b) is:</b>		<b>The lobbying nontaxable amount is:</b>	
Not over \$500,000		20% of the amount on line 1e	
Over \$500,000 but not over \$1,000,000		\$100,000 plus 15% of the excess over \$500,000	
Over \$1,000,000 but not over \$1,500,000		\$175,000 plus 10% of the excess over \$1,000,000	
Over \$1,500,000 but not over \$17,000,000		\$225,000 plus 5% of the excess over \$1,500,000	
Over \$17,000,000		\$1,000,000	
<b>g</b>	Grassroots nontaxable amount (enter 25% of line 1f)	250,000	
<b>h</b>	Subtract line 1g from line 1a If zero or less, enter -0-	0	
<b>i</b>	Subtract line 1f from line 1c If zero or less, enter -0-	0	
<b>j</b>	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?	<input type="checkbox"/> Yes <input type="checkbox"/> No	

**4-Year Averaging Period Under section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

**Lobbying Expenditures During 4-Year Averaging Period**

Calendar year (or fiscal year beginning in)	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) Total
<b>2a</b> Lobbying nontaxable amount	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					6,000,000
<b>c</b> Total lobbying expenditures	281,792	190,211	271,436	393,066	1,136,505
<b>d</b> Grassroots nontaxable amount	250,000	250,000	250,000	250,000	1,000,000
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					1,500,000
<b>f</b> Grassroots lobbying expenditures	62,815	74,264	130,278	181,155	448,512

**Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).**

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity

	(a)		(b)
	Yes	No	Amount
<b>1</b> During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of			
<b>a</b> Volunteers?			
<b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
<b>c</b> Media advertisements?			
<b>d</b> Mailings to members, legislators, or the public?			
<b>e</b> Publications, or published or broadcast statements?			
<b>f</b> Grants to other organizations for lobbying purposes?			
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body?			
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
<b>i</b> Other activities?			
<b>j</b> Total Add lines 1c through 1i			
<b>2a</b> Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
<b>b</b> If "Yes," enter the amount of any tax incurred under section 4912			
<b>c</b> If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
<b>d</b> If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

**Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).**

	Yes	No
<b>1</b> Were substantially all (90% or more) dues received nondeductible by members?	<b>1</b>	
<b>2</b> Did the organization make only in-house lobbying expenditures of \$2,000 or less?	<b>2</b>	
<b>3</b> Did the organization agree to carry over lobbying and political expenditures from the prior year?	<b>3</b>	

**Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."**

<b>1</b> Dues, assessments and similar amounts from members	<b>1</b>
<b>2</b> Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).	
<b>a</b> Current year	<b>2a</b>
<b>b</b> Carryover from last year	<b>2b</b>
<b>c</b> Total	<b>2c</b>
<b>3</b> Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	<b>3</b>
<b>4</b> If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	<b>4</b>
<b>5</b> Taxable amount of lobbying and political expenditures (see instructions)	<b>5</b>

**Part IV Supplemental Information**

Provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, Part II-A (affiliated group list), Part II-A, lines 1 and 2 (see instructions), and Part II-B, line 1 Also, complete this part for any additional information

Return Reference	Explanation
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**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.**  
**▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.**

OMB No 1545-0047  
**2018**  
**Open to Public Inspection**

**Name of the organization**  
OCEANA INC

**Employer identification number**  
51-0401308

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

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

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

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

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

Protection of natural habitat       Preservation of a certified historic structure

Preservation of open space

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

	Held at the End of the Year	
<b>a</b> Total number of conservation easements	<b>2a</b>	
<b>b</b> Total acreage restricted by conservation easements	<b>2b</b>	
<b>c</b> Number of conservation easements on a certified historic structure included in (a)	<b>2c</b>	
<b>d</b> Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	<b>2d</b>	

**3** Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ \_\_\_\_\_

**4** Number of states where property subject to conservation easement is located ▶ \_\_\_\_\_

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

**6** Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \_\_\_\_\_

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

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

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

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

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

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

**(i)** Revenue included on Form 990, Part VIII, line 1 ▶ \$ \_\_\_\_\_

**(ii)** Assets included in Form 990, Part X ▶ \$ \_\_\_\_\_

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

**a** Revenue included on Form 990, Part VIII, line 1 ▶ \$ \_\_\_\_\_

**b** Assets included in Form 990, Part X ▶ \$ \_\_\_\_\_

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

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

**Part IV Escrow and Custodial Arrangements.**

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

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table
- |  | Amount |
|--|--------|
| <b>c</b> Beginning balance             |        |
| <b>d</b> Additions during the year     |        |
| <b>e</b> Distributions during the year |        |
| <b>f</b> 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
<b>1a</b> Beginning of year balance . . . . .					
<b>b</b> Contributions . . . . .					
<b>c</b> Net investment earnings, gains, and losses					
<b>d</b> Grants or scholarships . . . . .					
<b>e</b> Other expenditures for facilities and programs . . . . .					
<b>f</b> Administrative expenses . . . . .					
<b>g</b> End of year balance . . . . .					

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as
- a** Board designated or quasi-endowment ▶
  - b** Permanent endowment ▶
  - c** Temporarily restricted endowment ▶
- The percentages on lines 2a, 2b, and 2c should equal 100%
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by
- |  |     |    |
|--|-----|----|
| <b>(i)</b> unrelated organizations . . . . .   | Yes | No |
| <b>(ii)</b> related organizations . . . . .  |     |    |
| <b>b</b> If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R? . . . . . |     |    |
- 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
<b>1a</b> Land . . . . .				
<b>b</b> Buildings . . . . .				
<b>c</b> Leasehold improvements		2,794,272	277,794	2,516,478
<b>d</b> Equipment . . . . .		2,653,942	1,167,087	1,486,855
<b>e</b> Other . . . . .		1,684,774	1,612,404	72,370
<b>Total.</b> Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)) . . . ▶				4,075,703

**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)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 12.)		

**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)		
<b>Total.</b> (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)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 15.)	

**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	
DEFERRED RENT AND LEASE INCENTIVE	2,900,806
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 25.)	2,900,806

**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.

<b>1</b>	Total revenue, gains, and other support per audited financial statements . . . . .		<b>1</b>	
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12			
<b>a</b>	Net unrealized gains (losses) on investments . . . . .	<b>2a</b>		
<b>b</b>	Donated services and use of facilities . . . . .	<b>2b</b>		
<b>c</b>	Recoveries of prior year grants . . . . .	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII ) . . . . .	<b>2d</b>		
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .		<b>2e</b>	
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .		<b>3</b>	
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII ) . . . . .	<b>4b</b>		
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .		<b>4c</b>	
<b>5</b>	Total revenue Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12 ) . . . . .		<b>5</b>	

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

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

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

**Part XIII Supplemental Information**

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

Return Reference	Explanation
See Additional Data Table	

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

Return Reference	Explanation

## Additional Data

**Software ID:**

**Software Version:**

**EIN:** 51-0401308

**Name:** OCEANA INC

## Supplemental Information

Return Reference	Explanation
PART X, LINE 2	THE ORGANIZATION PERFORMED AN EVALUATION OF UNCERTAINTY IN INCOME TAXES FOR THE YEAR ENDED DECEMBER 31, 2018, AND DETERMINED THAT THERE WERE NO MATTERS THAT WOULD REQUIRE RECOGNITION IN THE CONSOLIDATED FINANCIAL STATEMENTS OR THAT MAY HAVE ANY EFFECT ON ITS TAX-EXEMPT STATUS

**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.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No 1545-0047

# 2018

**Open to Public Inspection**

Name of the organization  
OCEANA INC

**Employer identification number**  
51-0401308

**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)					
<b>3a</b> Sub-total	13	123			12,766,263
<b>b</b> Total from continuation sheets to Part I					549,419
<b>c</b> Totals (add lines 3a and 3b)	13	123			13,315,682

**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 )		NORTH AMERICA - CANADA AND MEXICO, BUT NOT THE UNITED STATES	TO SUPPORT OCEANA CANADA'S MISSION TO RESTORE CANADIAN OCEANS	536,234	WIRE AND IN-KIND CONTRIBUTIONS			
( 2 )		EAST ASIA AND THE PACIFIC	TO SUPPORT AN INVESTIGATION INTO SEAFOOD FRAUD IN JAPAN	15,000	CHECK			
( 3 )		SOUTH AMERICA	DONATION TO APPAECSC (THE FISHERMEN ASSOCIATION) WITH A PURPOSE OF OCEAN CONSERVATION AND MARINE ENVIRONMENT, AND PURCHASE OF TRACKERS FOR FISHING VESSELS	0		5,345	DONATION OF 32 TRACKERS FOR FISHING VESSELS	COST
( 4 )								

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 . . . . .	▶ <u>2</u>
3 Enter total number of other organizations or entities . . . . .	▶ <u>1</u>

**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 )							
( 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, don't 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, don't file with Form 990)*  Yes  No

**Part V Supplemental Information**

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

**990 Schedule F, Supplemental Information**

Return Reference	Explanation
PART I, LINE 2	OCEANA INFREQUENTLY MAKES GRANTS TO FOREIGN ORGANIZATIONS OR INDIVIDUALS. HOWEVER, ON OCCASION OCEANA WILL MAKE A GRANT IN FURTHERANCE OF ITS MISSION. IN DOING SO, OCEANA MONITORS THE USE OF THE GRANT IN A MANNER APPROPRIATE UNDER THE CIRCUMSTANCES, INCLUDING THE NATURE OF THE GRANTEE AND THE PURPOSE OF THE GRANT.

**990 Schedule F, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
PART I, LINE 3	OCEANA REPORTED THE EXPENDITURES BASED ON THE ACCOUNTING METHOD USED IN ITS AUDITED FINANCIAL STATEMENTS WHICH IS ON AN ACCRUAL BASIS

## Additional Data

**Software ID:**

**Software Version:**

**EIN:** 51-0401308

**Name:** OCEANA INC

### 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	1	13	PROGRAM SERVICES		636,906
SOUTH ASIA	1	16	PROGRAM SERVICES		1,496,375

**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	3	38	PROGRAM SERVICES		4,918,449
NORTH AMERICA	3	16	PROGRAM SERVICES		527,721

**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 (INCLUDING ICELAND & GREENLAND)	5	40	PROGRAM SERVICES		4,630,233
SOUTH AMERICA	0	0	GRANTS TO RECIPIENTS LOCATED IN REGION		5,345

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

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
NORTH AMERICA	0	0	GRANTS TO RECIPIENTS LOCATED IN REGION		536,234
EAST ASIA AND THE PACIFIC	0	0	GRANTS TO RECIPIENTS LOCATED IN REGION		15,000

**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 (INCLUDING ICELAND & GREENLAND)	0	0	FUNDRAISING		549,419

**SCHEDULE G**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information Regarding  
Fundraising or Gaming Activities**

Complete if the organization answered "Yes" on Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a  
▶ Attach to Form 990 or Form 990-EZ.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information

OMB No 1545-0047

**2018**

**Open to Public Inspection**

Name of the organization  
OCEANA INC

**Employer identification number**  
51-0401308

**Part I Fundraising Activities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

- 1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.
- a**  Mail solicitations
  - b**  Internet and email solicitations
  - c**  Phone solicitations
  - d**  In-person solicitations
  - e**  Solicitation of non-government grants
  - f**  Solicitation of government grants
  - g**  Special fundraising events
- 2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?  Yes  No
- b** If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1 M R STRATEGIC SERVICES INC 1901 L STREET NW SUITE 800 WASHINGTON, DC 20036	FUNDRAISING COUNSEL		No	658,355	109,212	568,155
2 THE HOLMAN GROUP LLC 1854 NORTH DOHENY DRIVE WEST HOLLYWOOD, CA 90069	FUNDRAISING COUNSEL		No	135,566	16,100	119,466
3 CHARITY BUZZ 437 FIFTH AVENUE 11TH FLOOR NEW YORK, NY 10016	PROFESSIONAL SOLICITOR/FUNDRAISER	Yes		75,000	14,625	60,375
4						
5						
6						
7						
8						
9						
10						
<b>Total</b>				868,921	139,937	747,996

**3** List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing

AL, AK, AZ, AR, CA, CO, CT, DE, FL, GA, HI, ID, IL, IN, IA, KS, KY, LA, ME, MD, MA, MI, MN, MS, MO, MT, NE, NV, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PA, RI, SC, SD, TN, TX, UT, VT, VA, WA, WV, WI, WY, DC

**Part II Fundraising Events.** Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a)Event #1	(b) Event #2	(c)Other events	(d)
		<b>SEACHANGE</b> (event type)	<b>NEW YORK CITY BENEFIT</b> (event type)	<b>1</b> (total number)	Total events (add col (a) through col (c))
<b>Revenue</b>	<b>1</b> Gross receipts . . . . .	1,320,871	1,280,212	1,104,660	3,705,743
	<b>2</b> Less Contributions . . . . .	1,236,216	1,221,464	1,057,785	3,515,465
	<b>3</b> Gross income (line 1 minus line 2) . . . . .	84,655	58,748	46,875	190,278
<b>Direct Expenses</b>	<b>4</b> Cash prizes . . . . .				
	<b>5</b> Noncash prizes . . . . .				
	<b>6</b> Rent/facility costs . . . . .		86,025		86,025
	<b>7</b> Food and beverages . . . . .	73,048	1,509	47,045	121,602
	<b>8</b> Entertainment . . . . .	52,850	11,425		64,275
	<b>9</b> Other direct expenses . . . . .	12,229			12,229
	<b>10</b> Direct expense summary Add lines 4 through 9 in column (d) . . . . . ▶				284,131
	<b>11</b> Net income summary Subtract line 10 from line 3, column (d) . . . . . ▶				-93,853

**Part III Gaming.** Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
		<b>1</b> Gross revenue . . . . .			
<b>Direct Expenses</b>	<b>2</b> Cash prizes . . . . .				
	<b>3</b> Noncash prizes . . . . .				
	<b>4</b> Rent/facility costs . . . . .				
	<b>5</b> Other direct expenses . . . . .				
	<b>6</b> Volunteer labor . . . . .	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
<b>7</b> Direct expense summary Add lines 2 through 5 in column (d) . . . . . ▶					
<b>8</b> Net gaming income summary Subtract line 7 from line 1, column (d) . . . . . ▶					

**9** Enter the state(s) in which the organization conducts gaming activities \_\_\_\_\_

**a** Is the organization licensed to conduct gaming activities in each of these states?  Yes  No

**b** If "No," explain \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**10a** Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?  Yes  No

**b** If "Yes," explain \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**11** Does the organization conduct gaming activities with nonmembers?  Yes  No

**12** Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No

**13** Indicate the percentage of gaming activity conducted in

<b>a</b> The organization's facility	<b>13a</b>	%
<b>b</b> An outside facility	<b>13b</b>	%

**14** Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ▶ .....

Address ▶ .....

**15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue?  Yes  No

**b** If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ▶ \$ \_\_\_\_\_

**c** If "Yes," enter name and address of the third party

Name ▶ .....

Address ▶ .....

**16** Gaming manager information

Name ▶ .....

Gaming manager compensation ▶ \$ .....

Description of services provided ▶ .....

Director/officer  Employee  Independent contractor

**17** Mandatory distributions

**a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No

**b** Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ \_\_\_\_\_

**Part IV Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

Return Reference	Explanation
PART I, LINE 2B, COLUMN III	CHARITY BUZZ COLLECTED AND PROCESSED THE WINNING AUCTION BID PAYMENTS FOR OCEANA'S FUNDRAISING EVENT, SEACHANGE
PART I, LINE 2B, COLUMN (V)	DURING THE YEAR ENDED DECEMBER 31, 2018 M&R STRATEGIC SERVICES, INC WAS COMPENSATED A TOTAL OF \$744,028 OF THIS AMOUNT, \$109,212 WAS RELATED TO PROFESSIONAL FUNDRAISING CONSULTING M&R STRATEGIC SERVICES, INC ALSO PROVIDED DIGITAL ADVERTISING AND AD BUYING

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

Schedule I (Form 990)

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

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

Attach to Form 990.

Go to www.irs.gov/Form990 for the latest information.

OMB No 1545-0047

2018

Open to Public Inspection

Department of the Treasury Internal Revenue Service Name of the organization OCEANA INC

Employer identification number

51-0401308

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?
2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

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

Table with 8 columns: (a) Name and address of organization or government, (b) EIN, (c) IRC section (if applicable), (d) Amount of cash grant, (e) Amount of non-cash assistance, (f) Method of valuation (book, FMV, appraisal, other), (g) Description of noncash assistance, (h) Purpose of grant or assistance. Rows 1-12.

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	OCEANA INFREQUENTLY MAKES GRANTS TO ORGANIZATIONS OR INDIVIDUALS HOWEVER, ON OCCASION OCEANA WILL MAKE A GRANT IN FURTHERANCE OF ITS MISSION IN DOING SO, OCEANA MONITORS THE USE OF THE GRANT IN A MANNER APPROPRIATE UNDER THE CIRCUMSTANCES, INCLUDING THE NATURE OF THE GRANTEE AND THE PURPOSE OF THE GRANT

## Additional Data

**Software ID:**  
**Software Version:**  
**EIN:** 51-0401308  
**Name:** OCEANA INC

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

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
GLOBAL FISHING WATCH INC 1025 CONNECTICUT AVENUE NW 200 WASHINGTON, DC 20036	81-5461345	501(C)(3)	607,692				TO OPERATE AND FURTHER DEVELOP THE GLOBAL FISHING WATCH WEB PLATFORM
SURF INDUSTRY MANUFACTURERS ASSOCIATION (SIMA) 8 ARGONAUT SUITE 170 ALISO VIEJO, CA 92656	33-0385201	501(C)(6)	30,000				TO HELP LOCAL ECOLOGICAL AND ENVIRONMENTAL ORGANIZATIONS WHOSE EFFORTS ARE FOCUSED ON ENHANCING THE OCEANIC ENVIRONMENT

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

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
LEAGUE OF CONSERVATION VOTERS EDUCATION FUND 740 15TH STREET NW 7TH FLOOR WASHINGTON, DC 20005	52-1379661	501(C)(3)	10,000				SILVER SPONSORSHIP FOR LCV DINNER ON OCTOBER 2, 2018

**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.**  
▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

**2018**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
OCEANA INC

Employer identification number  
51-0401308

**Part I Questions Regarding Compensation**

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



**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
------------------	-------------



**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.**  
 ▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.**

**2018**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
OCEANA INC

Employer identification number

51-0401308

**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) SARAH BEDOLFE	SARAH IS THE DAUGHTER OF BOARD DIRECTOR, HERBERT M BEDOLFE, III	51,606	SARAH BEDOLFE IS AN EMPLOYEE OF OCEANA AND HER TOTAL COMPENSATION PAID FOR THE YEAR ENDED DECEMBER 31, 2018 WAS \$51,606		No

**Part V Supplemental Information**

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

Return Reference	Explanation

**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No 1545-0047

**2018**

▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**  
 ▶ **Attach to Form 990.**  
 ▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
OCEANA INC

Employer identification number  
51-0401308

**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
<b>1</b> Art—Works of art . . . . .	X	8	252,040	FAIR MARKET VALUE
<b>2</b> Art—Historical treasures . . . . .				
<b>3</b> Art—Fractional interests . . . . .				
<b>4</b> Books and publications . . . . .				
<b>5</b> Clothing and household goods . . . . .				
<b>6</b> Cars and other vehicles . . . . .				
<b>7</b> Boats and planes . . . . .				
<b>8</b> Intellectual property . . . . .				
<b>9</b> Securities—Publicly traded . . . . .	X	1,316	109,472	FAIR MARKET VALUE
<b>10</b> Securities—Closely held stock . . . . .				
<b>11</b> Securities—Partnership, LLC, or trust interests . . . . .	X	1	519,406	FAIR MARKET VALUE
<b>12</b> Securities—Miscellaneous . . . . .				
<b>13</b> Qualified conservation contribution—Historic structures . . . . .				
<b>14</b> Qualified conservation contribution—Other . . . . .				
<b>15</b> Real estate—Residential . . . . .				
<b>16</b> Real estate—Commercial . . . . .				
<b>17</b> Real estate—Other . . . . .				
<b>18</b> Collectibles . . . . .				
<b>19</b> Food inventory . . . . .				
<b>20</b> Drugs and medical supplies . . . . .				
<b>21</b> Taxidermy . . . . .				
<b>22</b> Historical artifacts . . . . .				
<b>23</b> Scientific specimens . . . . .				
<b>24</b> Archeological artifacts . . . . .				
<b>25</b> Other ▶ ( _____ )				
<b>26</b> Other ▶ ( _____ )				
<b>27</b> Other ▶ ( _____ )				
<b>28</b> Other ▶ ( _____ )				

**29** Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement

<b>29</b>	
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**30a** During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?

	Yes	No
<b>30a</b>		No
<b>31</b>	Yes	
<b>32a</b>	Yes	
<b>33</b>		

**b** If "Yes," describe the arrangement in Part II

**31** Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?

**32a** Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

**b** If "Yes," describe in Part II

**33** If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II

**Part II Supplemental Information.**

Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Return Reference	Explanation
PART I, COLUMN (B)	OCEANA REPORTS THE NUMBER OF ITEMS CONTRIBUTED IN PART I, COLUMN (B)
PART I, LINE 32B	CHARITY BUZZ PROMOTED, COLLECTED, AND PROCESSED NON-CASH DONATIONS RELATED TO OCEANA'S FUNDRAISING EVENTS

**SCHEDULE O**  
**(Form 990 or 990-EZ)**

**Supplemental Information to Form 990 or 990-EZ**

OMB No 1545-0047

**2018**

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.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

**Open to Public Inspection**

Department of the Treasury

Name of the organization

OCEANA INC

Employer identification number

51-0401308

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990, PART III, LINE I, DESCRIPTION OF ORGANIZATION'S MISSION	<p>OCEANA WAS FOUNDED IN 2001 BY AN INTERNATIONAL GROUP OF FOUNDATIONS DESPITE REPEATED SCIENTIFIC REPORTS OF WIDESPREAD FISHERY COLLAPSE CAUSED BY OVERFISHING AND POLLUTION, THE FOUNDERS DISCOVERED THAT LEADING ENVIRONMENTAL FOUNDATIONS SPENT LESS THAN HALF OF ONE PERCENT OF THEIR RESOURCES ON OCEAN CONSERVATION HEALTHY OCEANS CONTRIBUTE SIGNIFICANTLY TO FEEDING A GROWING WORLD POPULATION, YET NO INTERNATIONAL ORGANIZATION WAS WORKING EXCLUSIVELY TO PROTECT AND RESTORE ABUNDANT OCEAN FISHERIES OCEANA'S FOUNDERS ENVISIONED AN ORGANIZATION DEDICATED SOLELY TO ACHIEVING SIGNIFICANT IMPROVEMENTS IN OCEAN MANAGEMENT THROUGH A SCIENCE-BASED APPROACH, USING CAREFULLY CHOSEN NATIONAL CAMPAIGNS WITH FIXED DEADLINES AND MEASURABLE GOALS TODAY, OCEANA HAS GROWN FROM AN AMBITIOUS START-UP TO AN INTERNATIONAL ORGANIZATION WITH A RECORD OF RESULTS ON FOUR CONTINENTS TOGETHER WITH OUR ALLIES, WE HAVE WON NEARLY 200 SIGNIFICANT POLICY VICTORIES AND PROTECTED ALMOST 9 1 MILLION SQUARE KILOMETERS OF OCEANS OCEANA SUPPORTS SCIENCE-DRIVEN OCEAN MANAGEMENT IN THE MOST PRODUCTIVE PARTS OF THE WORLD'S OCEANS TODAY, OCEANA TEAMS ARE WORKING IN COUNTRIES WHICH CONTROL ABOUT A THIRD OF THE WORLD'S WILD OCEAN FISHERIES (BY WEIGHT) THE UNITED STATES, THE EUROPEAN UNION, BELIZE, BRAZIL, CANADA, CHILE, MEXICO, PERU AND THE PHILIPPINES OCEANA'S CAMPAIGNS CARRY OUT FOUR KEY STRATEGIES STOP OVERFISHING THROUGH SCIENCE-BASED FISHERY MANAGEMENT, AND BY DETERRING ILLEGAL FISHING, REDUCE BYCATCH, OR THE UNINTENDED CATCH OF FISH AND MARINE ANIMALS, PROTECT HABITAT AND THE ECOSYSTEMS THAT DEPEND ON THEIR HEALTH, AND CURB POLLUTION, BY STOPPING THE EXPANSION OF OFFSHORE OIL DRILLING AND REDUCING THE PRODUCTION OF SINGLE-USE PLASTICS OCEANA'S CAMPAIGNS HAVE DEMONSTRATED THE EFFECTIVENESS OF THESE STRATEGIES FOR RESTORING OCEANS WITH SOUND POLICIES IN PLACE, OCEAN ECOSYSTEMS RECOVER, OFTEN RAPIDLY, AND ABUNDANT FISHERIES RETURN, EVEN EXCEEDING FORMER LEVELS A FULLY PRODUCTIVE OCEAN CAN PROVIDE A MEAL A DAY FOR A BILLION PEOPLE, FOREVER OCEANA IS WORKING WITH COUNTRIES TO PROVIDE THIS BOUNTY TO THEIR CITIZENS TOGETHER WITH OUR ALLIES, WE ARE SAVING THE OCEANS TO FEED THE WORLD</p>

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
FORM 990, PART III, LINE 2	THE OCEANA BOARD OF DIRECTORS VOTED TO COLLABORATE WITH SAILORS FOR THE SEA (SFS), A 501(C)(3) ORGANIZATION, WITH THE INTENTION OF MERGING PROGRAMMATIC ACTIVITIES SFS INTENDS TO CEASE OPERATIONS DURING THE SUMMER OF 2019 DURING THE YEAR ENDED DECEMBER 31, 2018, OCEANA FULLY ASSUMED THE PROGRAMMATIC ACTIVITIES OF SFS

## 990 Schedule O, Other Information

Return Reference	Explanation
FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS, CONT	<p>SECURED PUBLIC SUPPORT FOR A GILLNET BAN FROM THE RECENTLY-ESTABLISHED NATIONAL SPORTS FISHERS ASSOCIATION AND THE COASTAL ZONE MANAGEMENT AUTHORITY, THE LEADING MARINE SCIENTIFIC RESEARCH ORGANIZATION IN BELIZE, DESIGNED AND IMPLEMENTED A NATIONAL MEDIA TOUR THAT PUTS FORMER GILLNETTERS, SPORTS FISHERS AND COMMERCIAL FISHERS FRONT AND CENTER TO ENSURE THAT THEIR VOICES ARE HEARD ON POLICY MATTERS THAT IMPACT BELIZE'S FISHERIES, CONTINUED TO UTILIZE BROADCAST MEDIA, SPECIFICALLY TELEVISION AND RADIO TO BUILD VISIBILITY AND SUPPORT FOR THE CAMPAIGN, VIA STRATEGICALLY PLACED ADVERTISEMENTS, PRESS RELEASES AND MEDIA INTERVIEWS, AS WELL AS APPEARANCES ON LOCAL MORNING TALK SHOWS, FORMALIZED A MEMORANDUM OF UNDERSTANDING WITH THE BELIZE FEDERATION OF FISHERS THAT WILL SEE A MORE COORDINATED EFFORT AT ADVOCATING FOR A PHASE-OUT/BAN OF GILLNETS, INCLUSIVE OF A STRATEGIC MEDIA AND PUBLIC RELATIONS CAMPAIGN, HELPED FORM THE COALITION FOR SUSTAINABLE FISHERIES, WHICH ALSO INCLUDES THE BELIZE FEDERATION OF FISHERS, MAR ALLIANCE, THE TURNEFFE ATOLL TRUST AND THE TURNEFFE SPORTS FISHERS ASSOCIATION, AND SUCCESSFULLY DEFENDED THE INDEFINITE MORATORIUM ON OFFSHORE OIL EXPLORATION IN BELIZE CLEAN ENERGY CAMPAIGN WE HOSTED AN AWARD CEREMONY IN JUNE 2018 TO PROMOTE THE OFFSHORE OIL MORATORIUM AND TO HONOR PRIME MINISTER DEAN BARROW FOR HIS DECISION TO BAN OFFSHORE OIL DRILLING IN BELIZE AT THE EVENT, THE PRIME MINISTER HIGHLIGHTED OCEANA'S KEY ROLE IN ACHIEVING THIS BAN AND IN "PUSHING LEADERS TO GO FURTHER" THAN THEY WOULD HAVE EVER CONTEMPLATED THE OFFSHORE OIL MORATORIUM WAS ALSO A KEY FACTOR IN THE DECISION BY THE UNITED NATION'S EDUCATIONAL, SCIENTIFIC AND CULTURAL ORGANIZATION (UNESCO) WORLD HERITAGE CENTER TO ACKNOWLEDGE BELIZE'S STEPS TOWARDS MEANINGFUL STEWARDSHIP AND SAFEGUARDING OF ITS WORLD HERITAGE SITE STATUS AT ITS MEETING IN LATE JUNE, UNESCO ANNOUNCED THAT BELIZE IS NO LONGER ON THE SITES IN DANGER LIST REDUCE SINGLE USE PLASTICS THE COUNTRY IS ON TRACK TO BAN SINGLE-USE PLASTICS BY THE APRIL 2019 DEADLINE OCEANA IS CO-CHAIR OF THE COMMUNICATIONS AND PUBLIC AWARENESS WORKING GROUP FOR THIS EFFORT AND IS SUPPORTING THE GOVERNMENT IN THE DESIGN AND IMPLEMENTATION OF A COMMUNICATIONS PLAN TO MAINTAIN AND INCREASE THE PUBLIC'S SUPPORT FOR THE BAN OF SINGLE USE, DISPOSABLE PLASTIC AND STYROFOAM PRODUCTS WITHIN THE FOOD SECTOR WE ARE ALSO CHAMPIONING THE FOOD VENDORS WHO ARE MAKING THE TRANSITION TO ENVIRONMENTALLY FRIENDLY ALTERNATIVES AND PRACTICES BRAZIL SCIENCE-BASED RECOVERY PLANS THE GOVERNMENT PUBLISHED FOUR RECOVERY PLANS FOR DEPLETED COMMERCIAL FISH SPECIES IN JULY 2018, ALL DUE TO OCEANA'S DIRECT PARTICIPATION WE THEREFORE DECLARED VICTORY IN OUR SCIENCE-BASED RECOVERY PLANS CAMPAIGN ON JULY 30TH, ACHIEVING THE 2019 GOAL ONE YEAR EARLY IN JULY, FOUR RECOVERY PLANS TO REGULATE FISHERIES AFFECTING FIVE RED-LISTED SPECIES WERE ADOPTED THE DUSKY GROUPER (EPINEPHELUS MARGINATUS), THE SOUTHERN RED SNAPPER (LUTJANUS PURPUREUS), THE SNOW</p>

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
<p>FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS, CONT</p>	<p>Y GROUPER (HYPORTHODUS NIVEATUS), THE TILEFISH (LOPHOLATILUS VILLARI) AND THE GILLBACKER SEA CATFISH (SCIADES PARKERI) THIS CAMPAIGN VICTORY WILL RESULT IN A REAL CHANGE FOR THESE SPECIES IN BRAZIL, FINALLY ALLOWING POPULATIONS TO RECOVER MORE THAN THAT, ACHIEVING THE GOAL MARKS AN IMPORTANT POLITICAL GAIN FOR OCEANA IN BRAZIL, DEMONSTRATING THAT WE ARE AN ORGANIZATION THAT MAKES REAL CHANGES TO PROTECT MARINE ECOSYSTEMS AND GUARANTEE SUSTAINABLE FISHERIES TRANSPARENCY AND SCIENCE-BASED DECISIONS ON FISHERIES OCEANS SEEKS TO RESTORE THE SCIENTIFIC BASIS FOR FISHERIES MANAGEMENT DECISIONS, INCLUDING REINSTATING LANDINGS MONITORING FOR AT LEAST ONE STATE OR FISHERY AND NATIONAL LOGBOOK AND OBSERVER PROGRAMS BY 2020 IN 2018, WE GOT THE TAINHA FISHING SECTOR IN PATOS LAGOON ESTUARY, RIO GRANDE DO SUL STATE, TO VOLUNTARILY REPORT THEIR LANDINGS FOR THE FIRST TIME PROTECT TAINHA CAMPAIGN OCEANA WON A HUGE VICTORY FOR THE PROTECT TAINHA CAMPAIGN ON MAY 16TH WHEN THE SPECIAL SECRETARIAT OF FISHING AND MINISTRY OF ENVIRONMENT PUBLISHED THE MANAGEMENT RULES AND QUOT A ADOPTION FOR THE 2018 SEASON THIS VICTORY WAS AN IMPORTANT STEP FORWARD FOR OCEANA IN BRAZIL, STRENGTHENING OUR PUBLIC IMAGE AS A SCIENCE-BASED ORGANIZATION THAT PROPOSES FEASIBLE MEASURES FOR FISHERIES MANAGEMENT IT ALSO ESTABLISHES A PRECEDENT TO GET THE GOVERNMENT TO ADOPT CATCH LIMITS FOR OTHER IMPORTANT SPECIES THE BRAZILIAN MINISTRY OF THE ENVIRONMENT, FOR EXAMPLE, HAS ALREADY SOUGHT OCEANA'S SUPPORT TO DISCUSS CATCH LIMITS AND MONITORING MEASURES FOR OTHER FISHERIES PROTECT VULNERABLE HABITATS AND SPECIES FROM BOTTOM TRAWLING ON SEPTEMBER 5TH, THE GOVERNOR OF RIO GRANDE DO SUL SIGNED THE LAW BANNING BOTTOM TRAWLING FROM THE STATE TERRITORIAL SEA THE LAW PROPOSED BY FISHERS AND OCEANA NOW PROTECTS A 12 NAUTICAL MILE WIDE STRIP ALONG THE STATE'S COASTLINE, WHERE 11 PERCENT OF ALL BRAZILIAN TRAWLING ACTIVITY TAKES PLACE ROUGHLY 30 PERCENT OF THE RED LISTED ENDANGERED SPECIES OCCUR WITHIN THE NOW-PROTECTED 13,300 KM2 AREA OCEANA PROVIDED SCIENTIFIC INFORMATION, LEGAL SUPPORT, AND PRESS COVERAGE BECAUSE OF THIS PROTECTION, SCIENTISTS FORESEE AN INCREASE IN THE YIELDS OF COMMERCIAL FISHERIES IN RIO GRANDE DO SUL (WHICH PRODUCES 15 PERCENT OF THE FISH LANDED IN THE NATION), SINCE THE PROTECTION COVERS THE RANGE OF SEVERAL SPECIES AND THEIR REPRODUCTIVE HABITATS OCEANA CANADA IN 2018, OCEANA INC PROVIDED CHARITABLE CONTRIBUTIONS AND IN-KIND SUPPORT TO OCEANA CANADA, AN INDEPENDENT NONPROFIT ORGANIZATION INCORPORATED UNDER CANADIAN LAW WITH OUR SUPPORT, OCEANA CANADA ACHIEVED THE FOLLOWING VICTORIES INCREASE GOVERNMENT TRANSPARENCY OCEANA WORKED WITH GLOBAL FISHING WATCH TO SECURE A FORMAL STATEMENT OF SUPPORT FROM THE CANADIAN GOVERNMENT AT THE SEPTEMBER 67 MINISTERIAL MEETINGS HELD IN HALIFAX FISHERIES MINISTER JONATHAN WILKINSON AND ENVIRONMENT MINISTER CATHERINE MCKENNA ANNOUNCED A COMMITMENT OF \$11 MILLION CDN TO COMBAT IUU FISHING AND FORMALLY RECOGNIZED GLOBAL FISH</p>

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS, CON'T	ING WATCH REBUILD CANADA'S FISHERIES THE BRITISH COLUMBIAN FJORDS WERE THE SITE OF A HIGHLY-SUCCESSFUL OCEANA-LED EXPEDITION FROM MARCH 7-14 ACCOMPANIED BY ALEXANDRA COUSTEAU, THE EXPEDITION PARTNERED WITH THE HEILTSUK AND KITASOO/XAI'XAIS FIRST NATIONS, THE CANADIAN DEPARTMENT OF FISHERIES AND OCEANS, AND OTHER RESPECTED RESEARCH PARTNERS THE FJORDS WERE TARGETED BECAUSE OF THEIR HIGH CONSERVATION VALUE FOR DEPLETED FISH POPULATIONS, AND STRONG FIRST NATIONS SUPPORT FOR PROTECTION ON JUNE 20, 2018 BILL C-68 (AMENDMENTS TO THE FISHERIES ACT), WAS PASSED BY THE HOUSE OF COMMONS AND INTRODUCED INTO THE SENATE FOR THE FIRST TIME SINCE THE ACT WAS CREATED 150 YEARS AGO, BILL C-68 REQUIRES THE MINISTER TO MANAGE STOCKS "SUSTAINABLY AND REQUIRES REBUILDING PLANS FOR DEPLETED STOCKS IN THE CRITICAL ZONE TOGETHER, THESE REQUIREMENTS SET THE EXPECTATION THAT STOCKS WILL BE MANAGED TO HEALTHY LEVELS AND WILL BE RETURNED TO A HEALTHY STATE IF THEY ARE DEPLETED STOP SEAFOOD FRAUD IN CANADA BUILDING ON OUR SUCCESS IN FOCUSING PUBLIC ATTENTION ON THE PREVALENCE OF SEAFOOD FRAUD AND MISLABELING, WE COMPLETED SEAFOOD FRAUD TESTING IN VANCOUVER AND VICTORIA, BRITISH COLUMBIA, AND FOUND THAT 30 PERCENT OF SAMPLES WERE MISLABELLED IN TORONTO, WE FOUND AN ASTOUNDING 58 PERCENT OF SAMPLES WERE MISLABELLED

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
<p>FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS, CONT</p>	<p>CHILE HABITAT PROTECTION THE NEW MINISTER OF FOREIGN AFFAIRS PUBLICLY ANNOUNCED THAT THE PINERA ADMINISTRATION WILL CARRY THROUGH ON BANNING BOTTOM TRAWLING IN 98 PERCENT OF CHILE 'S WATERS IN 2017, WE ANNOUNCED THIS VICTORY DURING FORMER PRESIDENT BACHELET'S ADMINISTRATION HOWEVER, THE OFFICIAL RESOLUTION WAS NEVER PUBLISHED, AND THE NEW PINERA ADMINISTRATION DECIDED TO REVIEW ALL RESOLUTIONS ENACTED IN THE LAST MONTH OF THE FORMER GOVERNMENT THUS, OCEANA STARTED OVER WITH A FOCUS ON EDUCATING PINERA'S FISHERIES UNDERSECRETARY OUR PERSISTENCE PAID OFF AND, AFTER MANY MEETINGS, HE ASSURED US HE WOULD BE (RE)PUBLISHING THE MEASURE THIS COMMITMENT WAS MADE PUBLIC WHEN IT WAS ANNOUNCED BY MINISTER OF FOREIGN AFFAIRS, ROBERTO AMPUERO AT THE OUR OCEANS CONFERENCE 2018 IN ADDITION, THE FISHERIES UNDERSECRETARY HAS STATED THAT THE PINERA GOVERNMENT WILL GO EVEN FURTHER THAN THE 98 PERCENT AND WILL CONTINUE REDUCTION OF BOTTOM TRAWLING UNTIL IT IS 100 PERCENT BANNED THE FINAL DECREES FOR THE CREATION OF THE JUAN FERNANDEZ MPA AND THE TORTEL MPA WERE ISSUED WITHOUT CHANGES IN OCTOBER AND ARE NOW LAW WE CONTINUE TO PUSH THE GOVERNMENT TO ALLOCATE A BUDGET TO OVERSEE THE MPAS AND TO DEVELOP MANAGEMENT PLANS FOR MPAS AND PROTECTED AREAS, WHICH COVER 44 PERCENT OF CHILE'S EEZ FISHERIES MANAGEMENT OCEANA IS SEEKING TO IMPROVE FISHERIES MANAGEMENT IN CHILE WITH A FOCUS ON THE RECOVERY OF THE COMMON HAKE, JACK MACKEREL AND ANCHOVETA FISHERIES, AND CONTROLLING ILLEGAL, UNREPORTED, AND UNREGULATED FISHING FOLLOWING YEARS OF STRONG ADVOCACY AND IRREFUTABLE SCIENCE, TWO CRUCIAL FISHERIES HAVE OBTAINED SUSTAINABLE STATUS TRANSPARENCY OCEANA'S ADVOCACY PERSUADED CONGRESS TO PASS A LAW COMBATING ILLEGAL FISHING AND STRENGTHENING FISHERIES TRANSPARENCY OUR CAMPAIGN BEGAN IN 2015 WHEN WE RECOGNIZED THAT AN UNINTENDED CONSEQUENCE OF STRONGER FISHING QUOTAS WAS AN INCREASE IN UNDERREPORTING AND ILLEGAL FISHING THIS SURGE IN IUU WAS OF CONCERN TO THE GOVERNMENT MONITORING AGENCY AND TOGETHER WE CREATED A PLAN TO COMBAT IUU FISHING THE RESULT IS LEGISLATION APPROVED UNANIMOUSLY BY A JOINT COMMITTEE OF BOTH LEGISLATIVE HOUSES THAT -REQUIRES TRACEABILITY FOR ALL FISHERIES FROM THE BOAT TO THE PLATE TO COMBAT ILLEGAL FISHING FOR THE ARTISANAL FLEET AND UNDERREPORTING OF THE INDUSTRIAL FLEET, -MAKES ILLEGAL FISHING A FELONY, -PROVIDES FOR CONFISCATION AND FORFEITURE OF ASSETS USED IN ILLEGAL FISHING (E.G., TRUCKS INVOLVED IN THE TRANSPORT OF ILLEGALLY-CAUGHT FISH), -EXTENDS CRIMINAL LIABILITY TO MIDDLEMEN IN THE ILLEGAL SUPPLY CHAIN, -REQUIRES THAT VMS DATA BE PUBLIC AND THAT IT BE INCLUDED IN GLOBAL FISHING WATCH, -SPECIFIES THAT VMS EVIDENCE IS SUFFICIENT TO PROVE ILLEGAL FISHING, AND -STRENGTHENS THE FISHERIES MONITORING AGENCY BY ADDING MORE PUBLIC FINANCIAL RESOURCES THAT WOULD ALLOW INCREASING THE STAFF BY THREE-FOLD OCEANA'S ADVOCACY WAS ESPECIALLY IMPORTANT WHEN THE DIRECTOR OF THE FISHERIES MONITORING AGENCY WAS REMOVED IN EARLY APRIL AND NO ONE FROM</p>

## 990 Schedule O, Other Information

Return Reference	Explanation
FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS, CONT	<p>GOVERNMENT SEEMED TO BE PUSHING FOR THE BILL'S APPROVAL WE ALSO MADE THIS THE MOST IMPORTANT TOPIC FOR THE NEW FISHERIES UNDERSECRETARY AND MET WITH HIM ON MANY OCCASIONS OCEANA PUSHED, AMONG OTHER THINGS, FOR A FIRST-IN-THE-WORLD PROVISION MANDATING THAT THE FISHERIES SERVICE PUBLISH MONTHLY THE VMS OF EACH VESSEL LOCATED IN THE CHILEAN EEZ IN OTHER WORDS , PERMANENT VMS TRANSPARENCY WE ALSO GENERATED A LIST OF UNAUTHORIZED REFRIGERATED CARGO VESSELS TRANSSHIPPING IN THE SOUTH PACIFIC REGIONAL FISHERY MANAGEMENT ORGANIZATION (SPRFMO) OR INTER-AMERICAN TROPICAL TUNA COMMISSION (IATTC) REGIONS OUR CHILEAN TEAM PRESENTED THESE DATA AT THE SPRFMO MEETING IN JANUARY 2018 WE SUBSEQUENTLY INVESTIGATED THE FLEET OF CHILEAN JACK MACKEREL VESSELS AND BLACKLISTED VESSELS OPERATING IN THE REGION TO HELP OCEANA CHILE ADVOCATE FOR STRONGER ENFORCEMENT AND REGULATION AGAINST UNAUTHORIZED TRANSHIPPERS AND IUU VESSELS SALMON FARMING THIS YEAR THE SALMON AQUACULTURE INDUSTRY DECREASED ITS ANTIBIOTIC USE 12.5 PERCENT ACHIEVING THE 2018 GOAL, MOSTLY PUSHED BY TIGHTER DENSITY REGULATION IMPOSED BY THE GOVERNMENT, WHICH DRIVES THE INDUSTRY TO PRODUCE LESS WHEN DISEASE PREVALENCE IS HIGH EUROPE TRANSPARENCY OCEANA AIMS TO IMPROVE TRANSPARENCY AND ACCOUNTABILITY IN THE FISHERIES SECTOR IN EUROPE WE USED GFW DATA AND ANALYSES TO PROVIDE EVIDENCE OF BOTTOM TRAWLING IN PROTECTED MARINE HABITATS IN THE BALEARIC ISLANDS, SPAIN OCEANA EUROPE SENT TWO LETTERS HIGHLIGHTING CASES OF POTENTIAL NON-COMPLIANCE TO LOCAL AND NATIONAL FISHERIES ADMINISTRATIONS OF THE BALEARIC ISLANDS AND SPAIN FOR FURTHER INVESTIGATION WORKING WITH OUR EUROPEAN TEAM, WE ANALYZED THE 2017 FISHING BEHAVIOR OF TRAWLERS AND DREDGERS ENTERING 28 DESIGNATED HARBORS IN THE WESTERN MEDITERRANEAN WE ALSO CREATED MAPS SHOWING THE FISHING FOOTPRINT FOR THESE HARBORS TO HELP ESTIMATE THE IMPACTS OF FUTURE SPATIAL RESTRICTIONS OCEANA EUROPE WILL USE THESE DATA TO ADVOCATE FOR EXPANDING THE BAN ON BOTTOM TRAWLING WITHIN THE WESTERN MEDITERRANEAN MULTI-ANNUAL MANAGEMENT PLAN IN JULY, OCEANA EUROPE RELEASED A REPORT EXPOSING 41 POTENTIAL CASES OF ILLEGAL FISHING IN THE MEDITERRANEAN SEA, SHOWING MORE THAN 20 ITALIAN BOTTOM-TRAWLERS FISHING IN A CLOSED AREA AND UNCOVERING POSSIBLE ILLEGAL INTRUSIONS OF FOREIGN VESSELS INTO THE WATERS OF SEVEN MEDITERRANEAN COUNTRIES THE FINDINGS WERE SHARED AT THE GENERAL FISHERIES COMMISSION FOR THE MEDITERRANEAN (GFCM) RESTORING FISHERIES THE ANNUAL DECISIONS ON TOTAL ALLOWABLE CATCHES (TACS) FOR 2018 LOWERED THE RATE OF OVERFISHING IN EUROPEAN WATERS WE ARE LOOKING FORWARD TO SEEING THIS TREND CONTINUE IN 2019 THE EU CATCHES 16 PERCENT OF ITS TOTAL LANDINGS IN THE BALTIC (AROUND 0.6MT) AND 84 PERCENT OF ITS LANDINGS (AROUND 3 MT) IN THE NE ATLANTIC (EXCLUDING BALTIC) EIGHTY PERCENT OF THE FISH STOCKS IN THE BALTIC SEA ARE NOW FISHED FOLLOWING THE SCIENTIFIC RECOMMENDATIONS FROM ICES, AN INCREASE OF 20 PERCENT OVER LAST YEAR IN TOTAL FOR 2019, 94 PERCENT OF THE</p>

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS, CON'T	CATCHES IN THE BALTIC WILL BE TAKEN FROM STOCKS SUSTAINABLY EXPLOITED THIS IS IMPORTANT P ROGRESS TOWARDS THE ACHIEVEMENT OF OUR LONG-TERM GOAL OF 100 PERCENT IN DECEMBER 2018, EU MINISTERS INCREASED THE NUMBER OF SUSTAINABLE TOTAL CATCHES (TACS) FROM 53 IN 2017 TO 59 PARLIAMENT VOTED FOR A MULTIANNUAL MANAGEMENT PLAN FOR THE NORTH SEA THAT INCLUDED ALL OF OCEANA'S RECOMMENDATIONS, INCLUDING PROTECTING ESSENTIAL FISH HABITATS BY ESTABLISHING FI SH STOCK RECOVERY AREAS HABITAT CAMPAIGN WE HELPED TO STRENGTHEN THE MALTESE NETWORK OF MPAS BY SUPPORTING THE GOVERNMENT OF MALTA IN EXTENDING EXISTING MPAS AND DESIGNATING NEW MPAS UNDER THE NATURA 2000 NETWORK THE FOUR-YEAR EU-FUNDED LIFE BAAR FOR N2K (NATURA 2000 ) PROJECT CONCLUDED IN JUNE, AND ON JUNE 5 THE MALTESE GOVERNMENT ANNOUNCED THE DESIGNATIO N OF EIGHT NEW MPAS TO PROTECT REEF AND CAVE HABITATS WITH THE ADDITION OF THESE MPAS, MA LTA HAS NOW PROTECTED MORE THAN 35 PERCENT OF ITS WATERS ALL AREAS PROPOSED FOR PROTECTIO N BY OCEANA WERE APPROVED AND INCLUDED IN THE FINAL AREAS THAT WILL BE OFFICIALLY DESIGNAT ED FOLLOWING THEIR APPROVAL BY THE EUROPEAN COMMISSION THIS VICTORY IS THE RESULT OF OCEA NA EFFORTS THAT BEGAN IN 2013, AND THE PROTECTIONS ARE BASED ON THE FINDINGS OF TWO OCEANA EXPEDITIONS (2015 AND 2016 LIFE BAAR EXPEDITIONS)

## 990 Schedule O, Organizational Information

Return Reference	Explanation
FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS, CONT	<p>MEXICO OCEANA'S LONG-TERM GOALS IN MEXICO ARE TO STRENGTHEN THE MARINE ECOSYSTEMS AND REBUILD OCEAN ABUNDANCE BY ACHIEVING KEY POLICY CHANGES THAT WILL RESTORE PRODUCTIVE AND SUSTAINABLE FISHERIES ACROSS THE COUNTRY, WITH A FOCUS ON REGIONS THAT ARE CURRENTLY UNPROTECTED AND SPECIES THAT PROVIDE FOOD AND JOBS. OCEANA WILL FILL A NICHE IN THE NGO LANDSCAPE FOR MEXICO, BRINGING OUR EXPERTISE AND FOCUS ON NATIONAL-LEVEL POLICY REFORMS AND OUR STRONG SCIENTIFIC CAPACITY. WE ARE HAPPY TO REPORT THAT OCEANA MEXICO WAS FORMALLY ESTABLISHED IN THE FIRST QUARTER OF 2018 WITH THE HIRING OF A VICE PRESIDENT AND THE OPENING OF AN OFFICE IN MEXICO CITY. WE HAVE SINCE HIRED A DIRECTOR OF FINANCE AND ADMINISTRATION, A TRANSPARENCY CAMPAIGN DIRECTOR, A FISHERIES REBUILDING CAMPAIGN DIRECTOR AND A DIRECTOR OF COMMUNICATIONS. WE COLLABORATED WITH OTHER NGOS IN MEXICO TO DEVELOP A BROAD POLICY AGENDA THAT WILL GUIDE OUR INDIVIDUAL AND COLLECTIVE EFFORTS TO STRENGTHEN POLICY AND REGULATIONS FOR SUSTAINABLE FISHERIES IN MEXICO. THE AGENDA INCLUDES A GENERAL STRATEGY, POLICY PRIORITIES, A SUITE OF NEEDED REFORMS AND AN ESTIMATED BUDGET, AND WAS DEVELOPED TOGETHER WITH EDF AND WITH INPUT FROM OTHER MEMBERS OF THE COLLECTIVE IMPACT INITIATIVE PUBLIC POLICY WORKING GROUP. TRANSPARENCY OCEANA GAINED ACCESS TO MEXICO'S VESSEL MONITORING SYSTEMS (VMS) DATA THROUGH JULY 2018, WINNING ITS APPEAL OF THE GOVERNMENT/CONAPESCA'S DECISION TO DENY OCEANA ACCESS. THE DATA IS NOW BEING UPLOADED INTO GLOBAL FISHING WATCH, AS PART OF THE TRANSPARENCY CAMPAIGN, AND OCEANA IS PURSUING A PERMANENT AGREEMENT WITH THE GOVERNMENT TO MAKE THE DATA AVAILABLE ON A DAILY BASIS. WE RECEIVED VERBAL SUPPORT FOR THIS GOAL IN A MEETING WITH THE NEW ADMINISTRATION. PERU TRANSPARENCY OCEANA ANALYSTS DEVELOPED AN AUTOMATED ALERT SYSTEM FOR PERU THAT SENDS A REPORT TO THE NATIONAL GOVERNMENT WHEN A FOREIGN-FLAGGED VESSEL ENTERS PERUVIAN WATERS. DATA ON THE VESSEL'S ACTIVITY (IE, FISHING, RENDEZVOUS, AIS GAPS, PORT VISITS) ARE SHARED, INCLUDING A MAP AND TABLE OF EVENTS. WE DEVELOPED THE ALERT TO HELP THE GOVERNMENT FIGHT IUU FISHING AND WE PLAN TO MAKE SIMILAR ALERTS AVAILABLE TO OTHER GOVERNMENTS FOR OCEANA COUNTRY OFFICES. PERU MADE ALL ITS NATIONAL VESSEL MONITORING SYSTEM (VMS) TRACKING DATA PUBLICLY AVAILABLE THROUGH GLOBAL FISHING WATCH AT THE END OF OCTOBER 2018. THE ANNOUNCEMENT WAS MADE BY THE PERUVIAN GOVERNMENT AT THE OUR OCEANS 2018 CONFERENCE, A LITTLE MORE THAN A YEAR AFTER IT MADE THE ORIGINAL COMMITMENT IN 2017. PERU IS ALSO PROVIDING PUBLIC ACCESS TO THEIR VMS INFORMATION THROUGH THEIR OWN ONLINE PLATFORM, TRASAT, WITH A 10-DAY DELAY. OCEANA CONDUCTED AN ASSESSMENT OF THE MAGNITUDE AND EXTENT OF ILLEGAL FISHMEAL PROCESSING PLANTS THROUGHOUT THE COUNTRY. WE ALREADY KNOW THAT THE INCREASE IN THE VOLUME OF ILLEGALLY PROCESSED FISHMEAL IS A SIGNIFICANT COMPONENT OF THE RISE IN ILLEGAL FISHING. WE ARE NOW USING THIS ANALYSIS TO PUSH THE GOVERNMENT AND THE PRIVATE SECTOR TO IDENTIFY WAY</p>

**990 Schedule O, Other Information**

Return Reference	Explanation
<p>FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS, CONT</p>	<p>S TO PROVIDE ADDITIONAL RESOURCES FOR INTERDICTION MEASURES TO SHUT DOWN ILLEGAL PLANTS AND ALSO TO INCREASE TRANSPARENCY IN THE SECTOR HABITAT PROTECTION IMPROVED CONTROL OF TOURISM AND ILLEGAL FISHING IN THE WATERS OF ALL OF PERU'S MPAS HAS BEGUN OCEANA HAS BEEN WORKING FOR OVER A YEAR TO DEVELOP THE FIRST SHARED PROTOCOLS FOR MONITORING AND ENFORCEMENT IN PERU'S MPAS AMONG THE MANY RESPONSIBLE GOVERNMENT AGENCIES AND DEPARTMENTS THE PROTOCOLS ARE NOW COMPLETE, A BOOKLET HAS BEEN PUBLISHED BY THE PERUVIAN PROTECTED AREA SERVICE (SERNANP) AND PRESENTED TO THE MINISTRY OF ENVIRONMENT AND A LAMINATED ONE-PAGER HAS BEEN CREATED AND PATROLS ARE STARTING TO USE IT PLASTIC POLLUTION A PROPOSAL TO LIMIT SYTROFOAM AND OTHER PLASTICS HAS BEEN APPROVED BY CONGRESS OCEANA WORKED CLOSELY WITH MEMBERS OF CONGRESS ON THIS LEGISLATION-- INDEED OCEANA DRAFTED PORTIONS OF IT THE NEW LAW STILL HAS AMPLE ROOM FOR IMPROVEMENT BUT IT IS GREAT STARTING POINT TO EDUCATE THE FINAL CONSUMERS ABOUT THE SUBJECT AND AS A CRITICAL LEVERAGE TO INTERACT WITH THE PRIVATE SECTOR PHILIPPINES END COMMERCIAL FISHING IN TANON STRAIT OUR EFFORTS TO PROTECT TANON STRAIT FROM ILLEGAL COMMERCIAL FISHING HAVE BEEN LARGELY SUCCESSFUL AS A RESULT OF OCEANA'S CAMPAIGN, THE SITUATION IN TANON IS DRAMATICALLY DIFFERENT THAN IT WAS WHEN OCEANA LAUNCHED ITS CAMPAIGN IN 2015 SPECIFIC CHANGES IN THE REGION, WHICH GIVE US CONFIDENCE THAT OUR POLICY VICTORIES WILL BE DURABLE, INCLUDE A FUNCTIONAL MANAGEMENT BODY AND SMALL MANAGEMENT UNITS TO IMPLEMENT THE MANAGEMENT PLAN, A CLEAR RECOGNITION BY BOTH NATIONAL AGENCIES AND THE LOCAL AUTHORITIES FOR CO-MANAGEMENT IN TANON STRAIT TO PROTECT ITS FISHERIES, RESOURCES AND LIVELIHOODS OF THE PEOPLE JOINT ENFORCEMENT COLLABORATION AMONG NATIONAL AND LOCAL ENFORCEMENT AGENCIES, WHICH CONTINUE TO PERFORM SEA-BORNE PATROL OPERATIONS DESPITE POLITICAL PRESSURE FORMAL FEDERATION OF THE ARTISANAL FISHERFOLKS IN THE THREE PROVINCES IN TANON STRAIT AS ENGAGED FRONTLINE ADVOCATES FIGHTING COMMERCIAL FISHING IN THEIR MUNICIPAL WATERS THE COMMITMENT TO ENFORCE THE LAW BY THE CEBU PROVINCIAL GOVERNMENT, WHICH REJECTED THE ORDINANCE ALLOWING COMMERCIAL FISHING IN TANON STRAIT BY ONE OF ITS COMPONENT LOCAL GOVERNMENTS A NETWORK OF CIVIL SOCIETY ORGANIZATION, WHICH HAS FORMED TO PROTECT TANON STRAIT, LED BY THE ARCHDIOCESE OF CEBU, THE INTEGRATED BAR OF THE PHILIPPINES, FOUNDATION FOR PHILIPPINE ENVIRONMENT AND NGOS PROTECT BENHAM RISE SEAFLOOR HABITAT ON MAY 15TH, 2018, OCEANA DECLARED VICTORY IN OUR CAMPAIGN TO PROTECT THE BENHAM BANK SEAFLOOR HABITAT WHEN PRESIDENT RODRIGO DUTERTE SIGNED PROCLAMATION NO 489, DECLARING 50,000 HECTARES OF THE PHILIPPINE RISE, INCLUDING BENHAM BANK, AS A MARINE RESERVE WITH RESEARCH BEING THE ONLY ACTIVITY ALLOWED A TOTAL OF 300,000 HECTARES OF THE RISE WERE DECLARED A FISHERIES MANAGEMENT AREA, WHERE FISHING USING ACTIVE GEAR IS PROHIBITED THIS IS THE MOST SIGNIFICANT POLICY VICTORY FOR OCEANA SINCE OUR INCEPTION</p>

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS, CON'T	N THE COUNTRY AND WAS THE CULMINATION OF OUR MULTI-FACETED APPROACH TO THIS CAMPAIGN INVOL VING BOTH PUBLIC AND GOVERNMENT-FACING ACTIVITIES BAN BOTTOM TRAWLING OCEANA DECLARED VI CTORY IN ITS CAMPAIGN TO BAN BOTTOM TRAWLING AFTER THE DEPARTMENT OF INTERIOR AND LOCAL GO VERNMENT (DILG) AND THE DEPARTMENT OF AGRICULTURE (DA) SIGNED THE JOINT MEMORANDUM CIRCULA R BANNING BOTTOM TRAWLING WITHIN MUNICIPAL WATERS NATIONWIDE ON NOVEMBER 28TH THIS MEANS PROTECTION FOR 226,000 SQUARE KILOMETERS OF THE OCEAN FROM THE DESTRUCTIVE IMPACTS OF THIS FISHING GEAR ON THE SEABED, MARINE HABITATS, AND LIVELIHOODS OF ARTISANAL FISHERFOLKS OC EANA INITIATED AND FACILITATED THE DRAFTING OF THIS POLICY, WHICH SEEKS TO ENSURE FOOD SEC URITY AND SUSTAINABILITY WITHIN MUNICIPAL WATERS

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
FORM 990, PART VI, SECTION A, LINE 2	BOARD MEMBERS, SUSAN ROCKEFELLER AND DAVID ROCKEFELLER, JR , HAVE A FAMILY RELATIONSHIP BOARD MEMBERS HERBERT M BEDOLFE, III AND SARA LOWELL BOTH SERVE AS EMPLOYEES AND OFFICERS OF THE MARISLA FOUNDATION HERBERT SERVES AS THE EXECUTIVE DIRECTOR AND SARA SERVES AS THE SECRETARY/MARINE PROGRAM DIRECTOR

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
FORM 990, PART VI, SECTION B, LINE 11B	INFORMATION FOR THE FEDERAL FORM 990 COMES LARGELY FROM OCEANA'S INDEPENDENTLY AUDITED FINANCIAL STATEMENTS, WHICH CONSOLIDATES OCEANA'S ACTIVITIES ACROSS NATIONAL BOUNDARIES THE ACCOUNTING DEPARTMENT COLLECTS THIS AND OTHER INFORMATION NEEDED FOR THE FEDERAL FORM 990, WHICH IS REVIEWED AND PRESENTED IN DRAFT FORM BY A TAX ACCOUNTING FIRM AFTER APPROVAL BY SENIOR MANAGEMENT, THE FINAL DRAFT OF THE 990 IS PRESENTED TO THE BOARD FOR REVIEW BEFORE IT IS SUBMITTED TO THE INTERNAL REVENUE SERVICE

## 990 Schedule O, Other Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 12C	<p>EVERY YEAR, OCEANA'S OFFICERS, DIRECTORS, AND KEY EMPLOYEES FILL OUT A DISCLOSURE REPORT A SKING THEM TO DISCLOSE ANY FAMILY OR BUSINESS RELATIONSHIPS THEY MAY HAVE WITH OTHER OCEANA OFFICERS, DIRECTORS, OR KEY EMPLOYEES, AS WELL AS ANY FINANCIAL CONFLICTS OF INTEREST THEY MAY HAVE IN ADDITION, OCEANA'S CONFLICT OF INTEREST POLICY REQUIRES ANY DIRECTOR OR OFFICER WHO IS AN INTERESTED PERSON WITH RESPECT TO A TRANSACTION OR ARRANGEMENT UNDER CONSIDERATION BY THE CORPORATION TO PROMPTLY DISCLOSE TO THE BOARD OF DIRECTORS OR THE BOARD'S DESIGNATE THE EXISTENCE AND NATURE OF HIS OR HER FINANCIAL INTEREST IN THE TRANSACTION OR ARRANGEMENT CONFLICTS OF INTEREST REPORTING ANY ACTUAL OR POTENTIAL CONFLICT OF INTEREST MUST BE DISCLOSED TO THE CEO, PRESIDENT AND GENERAL COUNSEL, CFO, OR GLOBAL DIRECTOR OF HUMAN RESOURCES, THE EXECUTIVE COMMITTEE MEMBER IN CHARGE OF THE COUNTRY OFFICE OR DEPARTMENT, OR THE OFFICE ADMINISTRATOR FOR THE COUNTRY OFFICE THIS INCLUDES ACTUAL OR POTENTIAL CONFLICTS INVOLVING BUSINESS OR FINANCIAL INTEREST, FAMILY RELATIONSHIPS, OR SEXUAL/ROMANTIC RELATIONSHIPS THE CFO WILL DETERMINE WHETHER ANY STEPS MUST BE TAKEN TO AVOID AN APPEARANCE OR EXISTENCE OF A CONFLICT OF INTEREST OR THE CREATION OF AN ENVIRONMENT THAT OTHERS IN THE WORKPLACE MIGHT REASONABLY FIND TO BE UNPROFESSIONAL OR INAPPROPRIATE SUCH STEPS MIGHT INCLUDE, BUT ARE NOT LIMITED TO, DIVESTITURE OF ADVERSE INTERESTS, RECUSAL FROM CERTAIN DECISIONS, TRANSFER OF ONE OF THE EMPLOYEES TO ANOTHER DEPARTMENT (IF A POSITION IS AVAILABLE), CHANGING THE MANAGER FOR ONE OF THE EMPLOYEES, OR, WHEN OTHER OPTIONS ARE NOT FEASIBLE, THE TERMINATION OF EMPLOYMENT OF ONE OF THE EMPLOYEES EMPLOYEES WHO WISH TO PROVIDE SERVICES TO OR FOR THE BENEFIT OF ANY ENTITY OUTSIDE OCEANA MUST DISCLOSE SUCH PROPOSED ACTIVITY TO OCEANA, WHICH WILL MAKE APPROPRIATE DETERMINATIONS IN ACCORDANCE WITH THIS CODE FAMILY RELATIONSHIPS (NEPOTISM) OCEANA WILL NOT ALLOW A SUPERVISOR/SUBORDINATE RELATIONSHIP TO EXIST BETWEEN FAMILY RELATIVES SEXUAL/ROMANTIC RELATIONSHIPS ROMANTIC RELATIONSHIPS BETWEEN EMPLOYEES THAT CONSTITUTE AN ACTUAL OR REASONABLY-PERCEIVED CONFLICT OF INTEREST ARE PROHIBITED SUCH RELATIONSHIPS WILL BE ADDRESSED BY OCEANA AS DESCRIBED BELOW (SEE "ROMANCE AT WORK") WHISTLEBLOWING AND REPORTING VIOLATIONS OCEANA NEEDS AND EXPECTS THE SUPPORT AND COOPERATION OF ITS EMPLOYEES TO ENFORCE ITS POLICIES EMPLOYEES WHO HAVE EXPERIENCED, OBSERVED, OR LEARNED ABOUT CONDUCT THEY BELIEVE IS CONTRARY TO OCEANA'S POLICES OR CODE OF ETHICS MUST REPORT SUCH VIOLATIONS (OR POTENTIAL OR SUSPECTED VIOLATIONS) OCEANA PROVIDES TWO WAYS TO REPORT VIOLATIONS FIRST, VIOLATIONS MAY BE REPORTED THROUGH A REPORTING SYSTEM THAT OCEANA HAS SET UP THROUGH AN ONLINE WEBSITE OR BY CALLING THE PHONE NUMBER LISTED FOR EACH COUNTRY ON THAT WEBSITE THE SITE IS CONFIDENTIAL, EASY TO USE, AND ALWAYS AVAILABLE EMPLOYEES HAVE THE OPTION TO DISCLOSE THEIR IDENTITY OR MAKE A REPORT ANONYMOUSLY, HOWEVER, DISCLOSING I</p>

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
<p>FORM 990, PART VI, SECTION B, LINE 12C</p>	<p>DENSITY IS STONGLY ENCOURAGED TO ENABLE OCEANA TO CONDUCT A THOROUGH INVESTIGATION, ESPECI ALLY IN THE CASE OF A POLICY THAT PROTECTS INDIVIDUALS (FOR EXAMPLE, CONCERNING SEXUAL HAR ASSMENT OR DISCRIMINATION) ANY REPORT THAT IMPLICATES THE CEO, PRESIDENT AND GENERAL COUN SEL, OR CFO WILL BE FORWARDED BY THE THIRD PARTY ADMINISTRATOR OF THE WEBSITE TO THE CHAIR , VICE CHAIR AND TREASURER OF OCEANA'S BOARD OF DIRECTORS SECOND, VIOLATIONS MAY BE REPOR TED TO THE APPROPRIATE STAFF PERSON, AS FOLLOWS THE VIOLATION MUST BE REPORTED TO THE CEO , PRESIDENT AND GENERAL COUNSEL, CFO, OR GLOBAL DIRECTOR OF HUMAN RESOURCES, IF THE VIOLAT ION INVOLVES ONE OF THE FOLLOWING ISSUES -SEXUAL OR OTHER HARASSMENT -UNLAWFUL DISCRIMINA TION -FINANCIAL MISCONDUCT OR MISREPORTING -BRIBERY OR CORRUPTION -RETALIATION FOR REPORTI NG ANY VIOLATION OF THIS CODE IF THE VIOLATION INVOLVES ANY OTHER ISSUE, THE REPORT MUST B E MADE TO ANY OF THE FOLLOWING CEO, PRESIDENT AND GENERAL COUNSEL, CFO, OR GLOBAL DIRECTO R OF HUMAN RESOURCES, THE EXECUTIVE COMMITTEE MEMBER IN CHARGE OF THE COUNTRY OFFICE OR DE PARTMENT, OR THE OFFICE ADMINISTRATOR FOR THE COUNTRY OFFICE INVESTIGATION WHEN AN EMPLO YEE REPORTS A VIOLATION OF THIS CODE, OCEANA WILL INVESTIGATE AND TAKE CORRECTIVE ACTION A S WARRANTED UNDER THE CIRCUMSTANCES THE STEPS TO BE TAKEN DURING THE INVESTIGATION ARE NO T FIXED IN ADVANCE (EXCEPT AS REQUIRED BY APPLICABLE LAW), BUT INSTEAD WILL VARY DEPENDING UPON THE NATURE OF THE ALLEGATIONS SUCH INVESTIGATION WILL REMAIN CONFIDENTIAL TO THE EX TENT CONSISTENT WITH EFFECTIVELY UNDERSTANDING THE FACTS AND TAKING CORRECTIVE MEASURES R ESOLVING THE MATTER IF OCEANA DETERMINES THAT A VIOLATION HAS OCCURRED, THE COMPANY WILL TAKE APPROPRIATE REMEDIAL ACTION TO CORRECT THE SITUATION ANY EMPLOYEE DETERMINED BY OCEA NA TO BE RESPONSIBLE FOR A VIOLATION OF THIS CODE WILL BE SUBJECT TO APPROPRIATE DISCIPLIN ARY ACTION, SUBJECT TO APPLICABLE LAW, UP TO AND INCLUDING TERMINATION IT IS A CONDITION OF EMPLOYMENT THAT EMPLOYEES COOPERATE WITH ALL OCEANA INVESTIGATIONS IN ADDITION, OCEANA MAY CHOOSE TO TAKE ACTION EVEN IF IT CONCLUDES THAT THE ALLEGED CONDUCT NEITHER VIOLATES THIS POLICY NOR THE LAW, BUT SUCH CONDUCT WAS IMPERMISSIBLY INTERFERING WITH THE WORK ENVI RONMENT NO RETALIATION IT IS A VIOLATION OF THIS CODE TO RETALIATE AGAINST AN INDIVIDUAL WHO REPORTS INCIDENTS THAT HE OR SHE BELIEVES TO BE VIOLATIONS OF THIS CODE, OR WHO COOPE RATES IN AN INVESTIGATION OF A VIOLATION OF THIS CODE RETALIATION IS A SERIOUS VIOLATION OF THIS CODE AND SHOULD BE REPORTED IMMEDIATELY THE REPORT AND INVESTIGATION OF ALLEGATIO NS OF RETALIATION WILL FOLLOW THE PROCEDURES SET FORTH IN THIS CODE ANY PERSON FOUND TO H AVE RETALIATED AGAINST AN INDIVIDUAL FOR REPORTING DISCRIMINATORY HARASSMENT OR PARTICIPAT ING IN AN INVESTIGATION OF ALLEGATIONS OF SUCH CONDUCT WILL BE SUBJECT TO APPROPRIATE DISCIPLINARY ACTION</p>

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 15	<p>OCEANA'S PROCESS FOR DETERMINING COMPENSATION OF ITS CEO, OFFICERS, AND KEY EMPLOYEES IS AS FOLLOWS ANNUALLY, OCEANA PROVIDES THE BOARD DIRECTORS WITH DATA FROM MULTIPLE SOURCES ON COMPARABLE SALARIES AND BENEFITS IN OTHER NONPROFIT ORGANIZATIONS, ESPECIALLY BUT NOT LIMITED TO THOSE IN THE CONSERVATION FIELD, FOR OCEANA'S CEO THE BOARD REVIEWS AND DISCUSSES THE COMPENSATION DATA AS WELL AS THE CEO'S ACHIEVEMENTS FOR THE PRIOR YEAR AS WELL AS HIS PROPOSED GOALS FOR THE NEXT YEAR BEFORE TAKING A DECISION ON ANY ADJUSTMENTS TO THE CEO COMPENSATION OF BENEFITS OCEANA PROVIDES THE FINANCE AND AUDIT COMMITTEE OF THE BOARD DIRECTORS WITH DATA FROM MULTIPLE SOURCES ON COMPARABLE SALARIES AND BENEFITS IN OTHER NONPROFIT ORGANIZATIONS, ESPECIALLY BUT NOT LIMITED TO THOSE IN THE CONSERVATION FIELD, FOR OCEANA'S OFFICERS, TOP MANAGEMENT, AND KEY EMPLOYEES ("THE EXECUTIVE TEAM", OR "EC) THE COMMITTEE DISCUSSES EACH OF THE EC MEMBER'S ACHIEVEMENTS FOR THE PRIOR YEAR AS WELL AS HER/HIS PROPOSED GOALS FOR THE NEXT YEAR THE COMMITTEE REVIEWS THESE DATA TO DETERMINE IF THE COMPENSATION IS REASONABLE AND THAT OCEANA HAS NOT ENGAGED IN AN EXCESS BENEFIT TRANSACTION WITH ANY INDIVIDUAL IN A POSITION TO SUBSTANTIALLY INFLUENCE THE ORGANIZATION'S AFFAIRS THE BOARD OF DIRECTORS AND AUDIT AND FINANCE COMMITTEE DISCUSSIONS ARE DOCUMENTED IN THE MINUTES OF THE RESPECTIVE BODIES OCEANA REGULARLY CONDUCTS COMPENSATION REVIEWS, MOST RECENTLY IN DECEMBER 2018</p>

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
FORM 990, PART VI, SECTION C, LINE 19	OCEANA POSTS ANNUAL REPORTS, ITS AUDITED FINANCIAL STATEMENTS, AND THE PUBLIC DISCLOSURE COPY OF ITS IRS FORM 990 ON ITS WEBSITE, WWW OCEANA ORG IT ALSO SHARES RELEVANT INFORMATION WITH INDEPENDENT "WATCHDOG ORGANIZATIONS SUCH AS GUIDESTAR, CHARITY NAVIGATOR AND THE BETTER BUSINESS BUREAU TO ALLOW THESE ORGANIZATIONS INDEPENDENT ASSESSMENT OF OCEANA'S ACCOUNTABILITY AND TRANSPARENCY OCEANA'S ARTICLES OF INCORPORATION, BY-LAWS AND FORM 1023 ARE AVAILABLE ON OCEANA'S WEBSITE AND TO MEMBERS OF THE PUBLIC UPON WRITTEN REQUEST OCEANA'S ARTICLES OF INCORPORATION, AS WELL AS A CERTIFICATE OF GOOD STANDING, ARE ALSO INDEPENDENTLY AVAILABLE THROUGH THE DEPARTMENT OF CONSUMER AND REGULATORY AFFAIRS FOR THE DISTRICT OF COLUMBIA (WHERE OCEANA, INC IS INCORPORATED), THOUGH THERE IS A FEE FOR THIS SERVICE

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990	THIS RETURN PRESENTS CONSOLIDATED FINANCIAL STATEMENTS FOR OCEANA, INC AND ITS NON-U S AFFILIATES OCEANA HAS FIELD OFFICES IN SPAIN, BRAZIL, DENMARK, BELGIUM, MEXICO, PHILIPPINES, BELIZE, CHILE AND PERU FOR THE PURPOSE OF BUILDING AN INTERNATIONAL MOVEMENT TO SAVE THE OCEAN THROUGH PUBLIC POLICY ADVOCACY, SCIENCE AND ECONOMICS, LEGAL ACTION, GRASSROOTS MOBILIZATION, AND PUBLIC EDUCATION THE OPERATIONS IN SPAIN, BELIZE, BRAZIL, MEXICO, AND THE UNITED KINGDOM FOLLOW THE HOST COUNTRY'S REGULATIONS AND, AS A RESULT, WERE INCORPORATED AS INDEPENDENT ENTITIES HOWEVER, THESE ENTITIES ARE DEPENDENT ON OCEANA FOR FUNDING, PARTICIPATE IN OCEANA ACTIVITIES AND DECISION-MAKING, AND CARRY OUT THE GENERAL MISSION AND INTERNATIONAL ACTIVITIES OF OCEANA

**SCHEDULE R  
(Form 990)**

**Related Organizations and Unrelated Partnerships**

OMB No 1545-0047

**2018**

**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.**  
▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
OCEANA INC

**Employer identification number**

51-0401308

**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
<b>(1)</b> OCEANA ADVOCACY RESOURCES INC 1025 CONNECTICUT AVENUE NW 200  WASHINGTON, DC 20036 31-1814181	LOBBYING	DC	501(C)(4)	N/A	OCEANA INC	Yes	
<b>(2)</b> FUNDACION OCEANA GRAN VIA 59 9TH FLOOR MADRID 28013 SP	PROTECTING THE WORLD'S OCEANS TO SUSTAIN THE CIRCLE OF LIFE	SP	N/A	N/A	OCEANA INC	Yes	
<b>(3)</b> OCEANA UK 2-6 CANNON STREET EC4M 6YH LONDON EC4M 6YH UK	PROTECTING THE WORLD'S OCEANS TO SUSTAIN THE CIRCLE OF LIFE	UK	N/A	N/A	OCEANA INC	Yes	
<b>(4)</b> OCEANA IN BELIZE 2385 HIBISCUS STREET BELMOPAN BH	PROTECTING THE WORLD'S OCEANS TO SUSTAIN THE CIRCLE OF LIFE	BH	N/A	N/A	OCEANA INC	Yes	
<b>(5)</b> FRIENDS OF OCEANA 58 AVENUE LOUIS-CASI CASE POSTALE, GENEVA SZ	PROTECTING THE WORLD'S OCEANS TO SUSTAIN THE CIRCLE OF LIFE	SZ	N/A	N/A	OCEANA INC	Yes	
<b>(6)</b> OCEANA BRASIL 1025 CONNECTICUT AVENUE NW 200  WASHINGTON, DC 20036	PROTECTING THE WORLD'S OCEANS TO SUSTAIN THE CIRCLE OF LIFE	BR	N/A	N/A	OCEANA INC	Yes	
<b>(7)</b> OCEANA MEXICO POSEIDON 39 COL CRDITO CONSTRUCTO 3940 MX	PROTECTING THE WORLD'S OCEANS TO SUSTAIN THE CIRCLE OF LIFE	MX	N/A	N/A	OCEANA INC	Yes	

**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	

**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

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) FUNDACION OCEANA	B	3,888,296	COST
(2) OCEANA BRASIL	B	2,253,496	COST
(3) OCEANA IN BELIZE	B	593,422	COST
(4) OCEANA MEXICO	B	427,484	COST



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

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

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