

Form **990EZ**  


**Short Form**  
**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/Form990EZ](http://www.irs.gov/Form990EZ) for instructions and the latest information.

OMB No. 1545-1150  
  
**2019**  
  
**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

**A For the 2019 calendar year, or tax year beginning 01-01-2019, and ending 12-31-2019**  
**B** Check if applicable:  
☐ Address change  
☐ Name change  
☐ Initial return  
☐ Final return/terminated  
☐ Amended return  
☐ Application pending

**C** Name of organization  
INTERNATIONAL COALITION OF FISHERIES ASSOCIATIONS  
Number and street (or P. O. box, if mail is not delivered to street address) Room/suite  
7918 JONES BRANCH DRIVE SUITE 700  
City or town, state or province, country, and ZIP or foreign postal code  
MCLEAN, VA 22102

**D Employer identification number**  
26-3116976  
**E Telephone number**  
(703) 752-8884  
**F Group Exemption Number** ▶

**G Accounting Method:** ☐ Cash ☒ Accrual Other (specify) ▶  
**H** Check ☒ if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

**I Website:** ▶ [www.aboutseafood.com](http://www.aboutseafood.com)  
**J Tax-exempt status** (check only one) ☐ 501(c)(3) ☒ 501(c)( 6) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

**K** Form of organization: ☐ Corporation ☐ Trust ☐ Association ☐ Other

**L** Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ . . . . . ▶ \$ 85,000

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I)  
Check if the organization used Schedule O to respond to any question in this Part I . . . . . ☒

|            |           |                                                                                                                                                                                                                      |           |        |
|------------|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------|
| Revenue    | <b>1</b>  | Contributions, gifts, grants, and similar amounts received . . . . .                                                                                                                                                 | <b>1</b>  |        |
|            | <b>2</b>  | Program service revenue including government fees and contracts . . . . .                                                                                                                                            | <b>2</b>  | 85,000 |
|            | <b>3</b>  | Membership dues and assessments . . . . .                                                                                                                                                                            | <b>3</b>  |        |
|            | <b>4</b>  | Investment income . . . . .                                                                                                                                                                                          | <b>4</b>  |        |
|            | <b>5a</b> | Gross amount from sale of assets other than inventory . . . . .                                                                                                                                                      | <b>5a</b> |        |
|            | <b>b</b>  | Less: cost or other basis and sales expenses . . . . .                                                                                                                                                               | <b>5b</b> | 0      |
|            | <b>c</b>  | Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) . . . . .                                                                                                                    | <b>5c</b> |        |
|            | <b>6</b>  | Gaming and fundraising events                                                                                                                                                                                        |           |        |
|            | <b>a</b>  | Gross income from gaming (attach Schedule G if greater than \$15,000) . . . . .                                                                                                                                      | <b>6a</b> |        |
|            | <b>b</b>  | Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) . . . . . | <b>6b</b> | 0      |
| Expenses   | <b>c</b>  | Less: direct expenses from gaming and fundraising events . . . . .                                                                                                                                                   | <b>6c</b> | 0      |
|            | <b>d</b>  | Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) . . . . .                                                                                                         | <b>6d</b> |        |
|            | <b>7a</b> | Gross sales of inventory, less returns and allowances . . . . .                                                                                                                                                      | <b>7a</b> |        |
|            | <b>b</b>  | Less: cost of goods sold . . . . .                                                                                                                                                                                   | <b>7b</b> | 0      |
|            | <b>c</b>  | Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) . . . . .                                                                                                                             | <b>7c</b> |        |
|            | <b>8</b>  | Other revenue (describe in Schedule O) . . . . .                                                                                                                                                                     | <b>8</b>  |        |
|            | <b>9</b>  | <b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 . . . . . ▶                                                                                                                                            | <b>9</b>  | 85,000 |
|            | <b>10</b> | Grants and similar amounts paid (list in Schedule O) . . . . .                                                                                                                                                       | <b>10</b> | 27,000 |
|            | <b>11</b> | Benefits paid to or for members . . . . .                                                                                                                                                                            | <b>11</b> |        |
|            | <b>12</b> | Salaries, other compensation, and employee benefits . . . . .                                                                                                                                                        | <b>12</b> |        |
| Net Assets | <b>13</b> | Professional fees and other payments to independent contractors . . . . .                                                                                                                                            | <b>13</b> | 10,477 |
|            | <b>14</b> | Occupancy, rent, utilities, and maintenance . . . . .                                                                                                                                                                | <b>14</b> |        |
|            | <b>15</b> | Printing, publications, postage, and shipping . . . . .                                                                                                                                                              | <b>15</b> |        |
|            | <b>16</b> | Other expenses (describe in Schedule O) . . . . .                                                                                                                                                                    | <b>16</b> | 34,788 |
|            | <b>17</b> | <b>Total expenses.</b> Add lines 10 through 16 . . . . . ▶                                                                                                                                                           | <b>17</b> | 72,265 |
|            | <b>18</b> | Excess or (deficit) for the year (Subtract line 17 from line 9) . . . . .                                                                                                                                            | <b>18</b> | 12,735 |
|            | <b>19</b> | Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return) . . . . .                                                           | <b>19</b> | 37,985 |
|            | <b>20</b> | Other changes in net assets or fund balances (explain in Schedule O) . . . . .                                                                                                                                       | <b>20</b> |        |
|            | <b>21</b> | Net assets or fund balances at end of year. Combine lines 18 through 20 . . . . .                                                                                                                                    | <b>21</b> | 50,720 |

Check if the organization used Schedule O to respond to any question in this Part II ☒

Form **990-EZ** (2019)

**Part V Other Information** (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V. ☐

|                                                                                                                                                                                                                                                                                                                                                        | Yes        | No |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|----|
| <b>33</b> Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O . . . . .                                                                                                                                                                | <b>33</b>  | No |
| <b>34</b> Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions. . . . .                                                                           | <b>34</b>  | No |
| <b>35a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)? . . . . .                                                                                                                                              | <b>35a</b> | No |
| <b>b</b> If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O . . . . .                                                                                                                                                                                                          | <b>35b</b> |    |
| <b>c</b> Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III . . . . .                                                                                                                    | <b>35c</b> | No |
| <b>36</b> Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N . . . . .                                                                                                                                                  | <b>36</b>  | No |
| <b>37a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ <b>37a</b> . . . . .                                                                                                                                                                                                                        |            |    |
| <b>b</b> Did the organization file <b>Form 1120-POL</b> for this year? . . . . .                                                                                                                                                                                                                                                                       | <b>37b</b> | No |
| <b>38a</b> Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return? . . . . .                                                                                                      | <b>38a</b> | No |
| <b>b</b> If "Yes," complete Schedule L, Part II and enter the total amount involved . . . . .                                                                                                                                                                                                                                                          | <b>38b</b> |    |
| <b>39</b> Section 501(c)(7) organizations. Enter: . . . . .                                                                                                                                                                                                                                                                                            |            |    |
| <b>a</b> Initiation fees and capital contributions included on line 9 . . . . .                                                                                                                                                                                                                                                                        | <b>39a</b> |    |
| <b>b</b> Gross receipts, included on line 9, for public use of club facilities . . . . .                                                                                                                                                                                                                                                               | <b>39b</b> |    |
| <b>40a</b> Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ 0 ; section 4912 ▶ 0 ; section 4955 ▶ 0 . . . . .                                                                                                                                                                    |            |    |
| <b>b</b> Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I . . . . . | <b>40b</b> |    |
| <b>c</b> Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ 0 . . . . .                                                                                                                                    |            |    |
| <b>d</b> Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶ 0 . . . . .                                                                                                                                                                                                      |            |    |
| <b>e</b> All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T . . . . .                                                                                                                                                                            | <b>40e</b> | No |
| <b>41</b> List the states with which a copy of this return is filed. ▶ . . . . .                                                                                                                                                                                                                                                                       |            |    |
| <b>42a</b> The organization's books are in care of ▶ <u>JOHN CONNELLY</u> Telephone no. ▶ <u>(703) 752-8884</u><br>Located at ▶ <u>7918 JONES BRANCH DRIVE SUITE 700 MCLEAN, VA</u> ZIP + 4 ▶ <u>22102</u>                                                                                                                                             |            |    |
| <b>b</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)? . . . . .                                                                                            | <b>42b</b> | No |
| If "Yes," enter the name of the foreign country: ▶ . . . . .                                                                                                                                                                                                                                                                                           |            |    |
| See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).                                                                                                                                                                                                                 |            |    |
| <b>c</b> At any time during the calendar year, did the organization maintain an office outside the U.S.? . . . . .                                                                                                                                                                                                                                     | <b>42c</b> | No |
| If "Yes," enter the name of the foreign country: ▶ . . . . .                                                                                                                                                                                                                                                                                           |            |    |
| <b>43</b> Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> - Check here ▶ <input type="checkbox"/><br>and enter the amount of tax-exempt interest received or accrued during the tax year . . . . . ▶ <b>43</b> . . . . .                                                                                 |            |    |
| <b>44a</b> Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .                                                                                                                                                                                                | <b>44a</b> | No |
| <b>b</b> Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .                                                                                                                                                                                           | <b>44b</b> | No |
| <b>c</b> Did the organization receive any payments for indoor tanning services during the year? . . . . .                                                                                                                                                                                                                                              | <b>44c</b> | No |
| <b>d</b> If "Yes," to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O . . . . .                                                                                                                                                                                                | <b>44d</b> |    |
| <b>45a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .                                                                                                                                                                                                                                           | <b>45a</b> | No |
| <b>45b</b> Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions) . . . . .                                                                                | <b>45b</b> | No |

|           |                                                                                                                                                                                                     |            |           |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-----------|
|           |                                                                                                                                                                                                     | <b>Yes</b> | <b>No</b> |
| <b>46</b> | Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I. . . . . |            | No        |

**Part VI Section 501(c)(3) Organizations Only**  
All section 501(c)(3) organizations must answer questions 47- 49b and 52, and complete the tables for lines 50 and 51.  
Check if the organization used Schedule O to respond to any question in this Part VI . . . . . ☐

|            |                                                                                                                                                                      |            |           |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-----------|
|            |                                                                                                                                                                      | <b>Yes</b> | <b>No</b> |
| <b>47</b>  | Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II . . . . . |            |           |
| <b>48</b>  | Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .                                                       |            |           |
| <b>49a</b> | Did the organization make any transfers to an exempt non-charitable related organization? . . . . .                                                                  |            |           |
| <b>49b</b> | If "Yes," was the related organization a section 527 organization? . . . . .                                                                                         |            |           |

**50** Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

| (a) Name and title of each employee | (b) Average hours per week devoted to position | (c) Reportable compensation (Forms W-2/1099-MISC) | (d) Health benefits, contributions to employee benefit plans, and deferred compensation | (e) Estimated amount of other compensation |
|-------------------------------------|------------------------------------------------|---------------------------------------------------|-----------------------------------------------------------------------------------------|--------------------------------------------|
| NONE                                |                                                |                                                   |                                                                                         |                                            |
|                                     |                                                |                                                   |                                                                                         |                                            |
|                                     |                                                |                                                   |                                                                                         |                                            |
|                                     |                                                |                                                   |                                                                                         |                                            |
|                                     |                                                |                                                   |                                                                                         |                                            |

**f** Total number of other employees paid over \$100,000 . . . . . ▶ \_\_\_\_\_

**51** Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

| (a) Name and business address of each independent contractor | (b) Type of service | (c) Compensation |
|--------------------------------------------------------------|---------------------|------------------|
| NONE                                                         |                     |                  |
|                                                              |                     |                  |
|                                                              |                     |                  |
|                                                              |                     |                  |
|                                                              |                     |                  |
|                                                              |                     |                  |

**d** Total number of other independent contractors each receiving over \$100,000. . . . . ▶ \_\_\_\_\_

**52** Did the organization complete Schedule A? **NOTE.** All section 501(c)(3) organizations must attach a completed Schedule A . . . . . ☐ **Yes** ☐ **No**

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

|                               |                                                            |                      |                    |                                                                |
|-------------------------------|------------------------------------------------------------|----------------------|--------------------|----------------------------------------------------------------|
| <b>Sign Here</b>              | *****<br>Signature of officer                              |                      | 2020-11-13<br>Date |                                                                |
|                               | JOHN CONNELLY Treasurer<br>Type or print name and title    |                      |                    |                                                                |
| <b>Paid Preparer Use Only</b> | Print/Type preparer's name<br>PATRICK MCGINTY              | Preparer's signature | Date               | Check <input type="checkbox"/> if self-employed PTIN P00293767 |
|                               | Firm's name ▶ McGinty & CO LLC CPAs                        |                      |                    | Firm's EIN ▶ 20-4861016                                        |
|                               | Firm's address ▶ 2108 Gallows Rd Ste B<br>Vienna, VA 22182 |                      |                    | Phone no. (703) 448-8550                                       |

May the IRS discuss this return with the preparer shown above? See instructions . . . . . ☒ **Yes** ☐ **No**

Additional Data

Software ID: 19009920  
Software Version: 2019v5.0  
EIN: 26-3116976  
Name: INTERNATIONAL COALITION OF FISHERIES ASSOCIATIONS

Form 990EZ, Part III - Statement of Program Service Accomplishments

| Describe the organization’s program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title. |  | Expenses<br>(Required for section 501 (c)(3) and 501(c)(4) organizations; optional for others.) |  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-------------------------------------------------------------------------------------------------|--|
| <div>28</div> <div>ICFA members participated in various UN meetings at which fisheries issues were debated, ensuring the seafood industryb</div> <div>(Grants \$ )</div> <div>If this amount includes foreign grants, check here . . . ► <input type="checkbox"/></div>                     |  | 28a                                                                                             |  |

**Form 990EZ, Part IV — List of Officers, Directors, Trustees, and Key Employees**

(list each one even if not compensated — see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV. . . . . ☐

| <b>(a) Name and title</b>            | <b>(b) Average hours per week devoted to position</b> | <b>(c) Reportable compensation (Forms W-2/1099-MISC) (If not paid, enter -0-)</b> | <b>(d) Health benefits, contributions to employee benefit plans, and deferred compensation</b> | <b>(e) Estimated amount of other compensation</b> |
|--------------------------------------|-------------------------------------------------------|-----------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|---------------------------------------------------|
| JOHN CONNELLY Treasurer              | 0                                                     | 0                                                                                 |                                                                                                |                                                   |
| JAVIER GARAT Chairman                | 0                                                     | 0                                                                                 |                                                                                                |                                                   |
| TAIN- SHOU CHEN Director             | 0                                                     | 0                                                                                 |                                                                                                |                                                   |
| MARC GHIGLIA Director                | 0                                                     | 0                                                                                 |                                                                                                |                                                   |
| Heidrun Lind Marteinsdottir Director | 0                                                     | 0                                                                                 |                                                                                                |                                                   |
| PAUL LANSBERGAN Director             | 0                                                     | 0                                                                                 |                                                                                                |                                                   |
| TIM PANKHURST Director               | 0                                                     | 0                                                                                 |                                                                                                |                                                   |
| TOSHIRO SHIRASU Director             | 0                                                     | 0                                                                                 |                                                                                                |                                                   |
| PATRICK HONE Director                | 0                                                     | 0                                                                                 |                                                                                                |                                                   |
| MARCUS COLEMAN Director              | 0                                                     | 0                                                                                 |                                                                                                |                                                   |
| ELENA CONTERNO Director              | 0                                                     | 0                                                                                 |                                                                                                |                                                   |
| NIELS WICHMANN Director              | 0                                                     | 0                                                                                 |                                                                                                |                                                   |
| GERARD VAN BALSFOORT Director        | 0                                                     | 0                                                                                 |                                                                                                |                                                   |
| JAN IVAR MARAK Director              | 0                                                     | 0                                                                                 |                                                                                                |                                                   |

|                                                                               |                                                                                                                                                                                                                                                                                                                                     |                                                 |
|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|
| <b>SCHEDULE O</b><br>(Form 990 or 990-EZ)                                     | <b>Supplemental Information to Form 990 or 990-EZ</b><br>Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.<br>▶ Attach to Form 990 or 990-EZ.<br>▶ Go to <a href="http://www.irs.gov/Form990">www.irs.gov/Form990</a> for the latest information. | OMB No. 1545-0047                               |
|                                                                               |                                                                                                                                                                                                                                                                                                                                     | <b>2019</b><br><b>Open to Public Inspection</b> |
| Name of the organization<br>INTERNATIONAL COALITION OF FISHERIES ASSOCIATIONS |                                                                                                                                                                                                                                                                                                                                     | Employer identification number<br>26-3116976    |

| 990 Schedule O, Supplemental Information               |                                                                     |
|--------------------------------------------------------|---------------------------------------------------------------------|
| Return Reference                                       | Explanation                                                         |
| Grants and Similar Amounts Paid In Excess of \$5,000.1 | Donee's Name: UNIVERSITY OF WASHINGTON   Cash Amount Given: \$20000 |

990 Schedule O, Supplemental Information

| Return Reference                                       | Explanation                                                                |
|--------------------------------------------------------|----------------------------------------------------------------------------|
| Grants and Similar Amounts Paid In Excess of \$5,000.2 | Donee's Name: EUROPEAN BUREAU FOR CONSERVATION   Cash Amount Given: \$7000 |

**990 Schedule O, Supplemental Information**

| Return<br>Reference    | Explanation          |
|------------------------|----------------------|
| Other<br>Expenses.1002 | Office Expenses \$17 |

**990 Schedule O, Supplemental Information**

| Return<br>Reference    | Explanation   |
|------------------------|---------------|
| Other<br>Expenses.1005 | Travel \$4868 |

**990 Schedule O, Supplemental Information**

| Return<br>Reference | Explanation        |
|---------------------|--------------------|
| Other<br>Expenses.1 | COALITIONS \$25000 |

**990 Schedule O, Supplemental Information**

| Return<br>Reference | Explanation             |
|---------------------|-------------------------|
| Other<br>Expenses.2 | Meetings Expense \$2900 |

**990 Schedule O, Supplemental Information**

| Return<br>Reference | Explanation         |
|---------------------|---------------------|
| Other<br>Expenses.3 | BANK CHARGES \$2003 |

**990 Schedule O, Supplemental Information**

| Return<br>Reference  | Explanation                                                              |
|----------------------|--------------------------------------------------------------------------|
| Other<br>Assets.1005 | Accounts Receivable - Beginning \$0 Accounts Receivable - Ending \$14748 |

**990 Schedule O, Supplemental Information**

| Return<br>Reference       | Explanation                                                                                                    |
|---------------------------|----------------------------------------------------------------------------------------------------------------|
| Total<br>Liabilities.1001 | Accounts Payable and Accrued Expenses - Beginning \$5000 Accounts Payable and Accrued Expenses - Ending \$5000 |