

COMMITTEE ON NATURAL RESOURCES
Disclosure Form
As required by and provided for in House Rule XI, clause 2(g) and
the Rules of the Committee on Natural Resources

For Individuals:

1. Name:
2. Address:
3. Email Address:
4. Phone Number:

* * * * *

For Witnesses Representing Organizations:

1. Name: Michael LeVine
2. Name of Organization(s) You are Representing at the Hearing: Oceana
3. Business Address: 175 S. Franklin St., Site 418, Juneau, AK 99801
4. Business Email Address: [Information redacted for privacy]
5. Business Phone Number: 907-586-4050

Name/Organization Michael LeVine, Oceana
Title/Date of Hearing NOAA's Steller Sea Lion Science and Fishery Management Restrictions, 'Does the Science Support the Decisions?', October 17, 2011

a. Any training or educational certificates, diplomas or degrees or other educational experiences that are relevant to your qualifications to testify on or knowledge of the subject matter of the hearing.

Bachelor of Science in Civil and Environmental Engineering, Cornell University, 1996

Juris Doctor, Duke University School of Law, 2000

Master of Environmental Management, Duke University Nicholas School of the Environment, 2000

b. Any professional licenses, certifications, or affiliations held that are relevant to your qualifications to testify on or knowledge of the subject matter of the hearing.

Admitted to the Alaska and California Bars

c. Any employment, occupation, ownership in a firm or business, or work-related experiences that relate to your qualifications to testify on or knowledge of the subject matter of the hearing.

In my professional capacity, I have been involved with ocean management issues, including the interactions between commercial fisheries and Steller sea lions since 2002. From 2002-2007, I worked as an associate and project attorney at Earthjustice, where I litigated cases seeking good management decisions for Alaska's oceans, forests, and other resources. As part of this work, I developed significant expertise in the laws and regulations governing fisheries management, including the Magnuson-Stevens Fishery Conservation and Management Act and Endangered Species Act. I also helped represent the plaintiffs during the conclusion of the Steller sea lion litigation that took place from 1998-2003 in federal district court in Washington. Since joining Oceana in 2007, my work has focused more specifically on ocean management issues. With our scientists and policy experts, I have worked to understand and influence management of Alaskan ocean resources and have concentrated on the large commercial fisheries in the North Pacific and offshore oil and gas issues. I have testified before the North Pacific Fishery Management Council about Steller sea lions and have attended meetings of its Steller Sea Lion Mitigation Committee. I have also delivered lectures on the topic at the University of Alaska Southeast and as part of a series of Continuing Legal Education classes.

d. Any federal grants or contracts (including subgrants or subcontracts) from the *Department of the Interior (and /or other agencies invited)* that you have received in the current year and previous four years, including the source and the amount of each grant or contract.

Oceana entered two Memoranda of Agreement with the Northwest Arctic Borough pursuant to which Oceana and the Borough will work together to document subsistence use areas and gather Local and Traditional Knowledge, and ultimately identify and publish an atlas of Important Ecological Areas.

The two memoranda include fiscal years 2011 and 2012 (beginning in April 2011 and terminating in June 2012). Under the terms of those memoranda, the Northwest Arctic Borough will grant Oceana a total of \$30,000 and reimburse Oceana up to \$20,000 for expenses incurred. Funding for this project comes in part from the Coastal Impact Assistance Program.

e. A list of all lawsuits or petitions filed by you against the federal government in the current year and the previous four years, giving the name of the lawsuit or petition, the subject matter of the lawsuit or petition, and the federal statutes under which the lawsuits or petitions were filed.

None.

f. Any other information you wish to convey that might aid the Members of the Committee to better understand the context of your testimony.

None.

Name/Organization Michael LeVine, Oceana
 Title/Date of Hearing NOAA's Steller Sea Lion Science and Fishery Management Restrictions, 'Does the Science Support the Decisions?', October 17, 2011

In addition, for witnesses representing organizations:

g. Any offices, elected positions, or representational capacity held in the organization(s) on whose behalf you are testifying.

In my capacity as Pacific Senior Counsel, I have represented Oceana in litigation efforts and administrative appeals, during testimony before the North Pacific Fishery Management Council and other public hearings, in the media, and in other forums.

h. Any federal grants or contracts (including subgrants or subcontracts) from the Department of the Interior (and /or other agencies invited) that were received in the current year and previous four years by the organization(s) you represent at this hearing, including the source and amount of each grant or contract for each of the organization(s).

None

i. A list of all lawsuits or petitions filed by the organization(s) you represent at the hearing against the federal government in the current year and the previous four years, giving the name of the lawsuit or petition, the subject matter of the lawsuit or petition, and the federal statutes under which the lawsuits or petitions were filed for each of the organization(s).

Lawsuit Name	Subject Matter	Statutes
<i>Native Village of Point Hope v. Salazar</i> , 1:08-cv-00004-RRB (D. Alaska).	Chukchi Sea Lease Sale 193	Outer Continental Shelf Lands Act; National Environmental Policy Act; Endangered Species Act
<i>Native Village of Point Hope v. Salazar</i> , No. 09-73942 (9th Cir).	Approval of Shell Offshore, Inc.'s 2010 Beaufort Sea Exploration Plan	Outer Continental Shelf Lands Act; National Environmental Policy Act
<i>Native Village of Point Hope v. Salazar</i> , No. 10-70166 (9th Cir).	Approval of Shell Gulf of Mexico, Inc.'s 2010 Chukchi Sea Exploration Plan	Outer Continental Shelf Lands Act; National Environmental Policy Act
<i>Native Village of Point Hope v. Salazar</i> , No. 11-72891 (9th Cir).	Approval of Shell Offshore, Inc.'s 2012 Beaufort Sea Exploration Plan	Outer Continental Shelf Lands Act; National Environmental Policy Act
<i>Oceana v. Locke</i> , No. 1:10-cv-02265 (D.D.C.).	Fee waiver denial	Freedom of Information Act
<i>Center for Biological Diversity v. EPA</i> , No. 10-cv-985 (D.D.C.).	Non-Road, Mobile Source Greenhouse Gas Emissions	Clean Air Act
<i>Center for Biological Diversity v. Locke</i> , No. 09-cv-02346 (N.D. Cal.)	Leatherback and Loggerhead turtle protections	Endangered Species Act
<i>Oceana v. Locke</i> , No. 10-cv-0074 (D. D.C.).	Amendment 16 to the Northeast Groundfish Fishery Management Plan	Magnuson-Stevens Fishery Conservation and Management Act; National Environmental Policy Act

<i>Oceana v. Gutierrez</i> , No. 08-cv-00318 (D.D.C.).	Standard Bycatch Reporting Methodology	Magnuson-Stevens Fishery Conservation and Management Act; National Environmental Policy Act
<i>Oceana v. Locke</i> , No. 10-cv-5299 (D.C. Cir.).	Standard Bycatch Reporting Methodology Appeal	Magnuson-Stevens Fishery Conservation and Management Act; National Environmental Policy Act
<i>Oceana v. Gutierrez</i> , No. 08-cv-1881 (D.D.C.).	Atlantic Sea Scallop Fishery Management Plan Biological Opinion	Endangered Species Act

j. A list of any countries from which the organization(s) you represent at the hearing have received foreign donations and the total amount of donations received from each country, for the current year and the previous four years, by each organization.

None

k. For tax-exempt organizations and non-profit organizations, copies of the three most recent public IRS Form 990s (including Form 990-PF, Form 990-N, and Form 990-EZ) for each of the organization(s) you represent at the hearing (not including any contributor names and addresses or any information withheld from public inspection by the Secretary of the Treasury under 26 U.S.C. 6104)).

Please see attached.

OCEANA, INC.

Public Disclosure Copy

Year Ended December 31 2008

Form **990**

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

OMB No. 1545-0047

2008

Department of the Treasury
Internal Revenue Service

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

Open to Public Inspection

A For the 2008 calendar year, or tax year beginning and ending

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	C Name of organization		D Employer identification number
		OCEANA, INC.		51-0401308
		Doing Business As		
		Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	E Telephone number
1350 CONNECTICUT AVE., NW, 5TH FLR			(202) 833-3900	
City or town, state or country, and ZIP + 4		G Gross receipts \$ 15,242,760.		
WASHINGTON, DC 20036		H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
F Name and address of principal officer: JAMES F. SIMON		H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No		
SAME AS C ABOVE		If "No," attach a list. (see instructions)		
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c) (3) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527				
J Website: ▶ WWW.OCEANA.ORG				
K Type of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶				
L Year of formation: 2001 M State of legal domicile: DC				

Part I Summary		Prior Year	Current Year
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: TO ADVOCATE FOR POLICY CHANGES BY GOVERNMENTS AND CORPORATIONS IN ORDER TO PRESERVE OCEAN LIFE.		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	14
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	14
	5 Total number of employees (Part V, line 2a)	5	122
	6 Total number of volunteers (estimate if necessary)	6	40
	7a Total gross unrelated business revenue from Part VIII, line 12, column (C)	7a	3,084.
b Net unrelated business taxable income from Form 990-T, line 34	7b	-2,006.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	26,781,861.	15,211,352.
	9 Program service revenue (Part VIII, line 2g)	2,500.	3,084.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	257,291.	149,010.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-70,287.	-466,096.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	26,971,365.	14,897,350.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		180,000.
	14 Benefits paid to or for members (Part IX, column (A), line 4)		
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	6,878,235.	8,718,730.
	16a Professional fundraising fees (Part IX, column (A), line 11e)		
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 1,202,897.		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	7,034,969.	6,965,123.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	13,913,204.	15,863,853.	
19 Revenue less expenses. Subtract line 18 from line 12	13,058,161.	-966,503.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Year 23,911,066.	End of Year 23,738,040.
	21 Total liabilities (Part X, line 26)	826,889.	1,635,808.
	22 Net assets or fund balances. Subtract line 21 from line 20	23,084,177.	22,102,232.

Part II Signature Block

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

Sign Here	Signature of officer	Date		
	JAMES F. SIMON, EXEC VP, CFO & GENERAL COUNSEL	11/11/09		
Type or print name and title				
Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's identifying number (see instructions)
	Firm's name (or yours if self-employed), address, and ZIP + 4	11/10/09		
	RAIFA, P.C. 1899 L STREET, NW, SUITE 900 WASHINGTON, DC 20036		EIN ▶	Phone no. ▶ (202) 822-5000

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

Part III Statement of Program Service Accomplishments (see instructions)

1 Briefly describe the organization's mission: SEE SCHEDULE O FOR CONTINUATION
OCEANA IS AN INTERNATIONAL ADVOCACY ORGANIZATION CREATED WITH THE SOLE PURPOSE OF PROTECTING THE WORLD'S OCEANS TO SUSTAIN THE CIRCLE OF LIFE. OCEANA BRINGS TOGETHER DEDICATED PEOPLE FROM AROUND THE WORLD BY BUILDING AN INTERNATIONAL MOVEMENT TO SAVE THE OCEANS THROUGH

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 [X] 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 [X] No
If "Yes", describe these changes on Schedule O.

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 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.

SEE SCHEDULE O FOR CONTINUATION(S)

4a (Code:) (Expenses \$ 5,130,227. including grants of \$ 0.) (Revenue \$)
INTERNATIONAL ACTIVITIES - OCEANA INVESTED \$5,130,227 DURING 2008 IN INTERNATIONAL PROGRAM SERVICES. FOLLOWING ARE THE MAIN PROGRAM SERVICE ACCOMPLISHMENTS FOR OCEANA'S INTERNATIONAL ACTIVITIES IN 2008:

BLUEFIN TUNA CAMPAIGN: ICCAT ADOPTED ONE OF OCEANA'S KEY POLICY OBJECTIVES, AND FROZE THE FOOTPRINT OF TUNA FARMING IN THE MEDITERRANEAN AT 2005-2008 LIMITS. THE BLUEFIN TUNA FISHING SEASON WAS AGAIN SHORTENED IN THE EASTERN ATLANTIC AND MEDITERRANEAN. REDUCTIONS WERE IMPOSED ON THE SIZE OF THE TUNA FISHING FLEET, THE BLUEFIN TUNA TAC WAS CUT 22% FROM THE PREVIOUS YEAR, AND MONITORING AND ENFORCEMENT MEASURES WERE ENHANCED.

4b (Code:) (Expenses \$ 4,650,519. including grants of \$ 180,000.) (Revenue \$)
NORTH AMERICAN OCEANS - DURING 2008, OCEANA INVESTED \$ 4,650,519 IN PROGRAM SERVICES FOR THE NORTH AMERICAN OCEANS (NAO). FOLLOWING ARE THE MAIN ACCOMPLISHMENTS OF OCEANA'S NAO'S SERVICES:

DIRTY FISHING CAMPAIGN: OCEANA ACHIEVED A MAJOR VICTORY IN ITS EFFORTS TO PROTECT SHARKS WHEN THE NATIONAL MARINE FISHERIES SERVICE (NMFS) FINALIZED A RULE THAT REQUIRES SHARKS TO BE LANDED WITH THEIR FINS ATTACHED IN THE ATLANTIC AND GULF OF MEXICO (90% OF USA LANDED SHARKS). AN IMPORTANT INTERSTATE REGULATORY COMMISSION THEN FOLLOWED SUIT, REQUIRING THE SAME PROTECTIONS FOR EAST COAST STATE WATERS.

CUT THE BAIT CAMPAIGN: OCEANA WAS INSTRUMENTAL IN GETTING TWO DIFFERENT

4c (Code:) (Expenses \$ 1,816,093. including grants of \$ 0.) (Revenue \$ 3,084.)
COMMUNICATIONS - OCEANA INVESTED \$ 1,816,093 IN COMMUNICATIONS SERVICES. FOLLOWING ARE THE MAIN ACCOMPLISHMENTS OF OCEANA'S COMMUNICATIONS SERVICES:

THE OCEANA COMMUNICATIONS PROGRAM SIGNED DEALS IN 2008 WITH NAUTICA AND ORBITZ.COM TO SUPPORT OCEANA AND PROMOTE MEMBER RECRUITMENT. COMMUNICATIONS INCREASED THE NUMBER OF OCEANA MEMBERS AND SUPPORTERS WHO TAKE ACTION TO 50,200. THE DEPARTMENT LAUNCHED THREE SUCCESSFUL VIRAL VIDEOS ON THE INTERNET AND INCREASED OCEANA'S TOTAL MEDIA HITS BY MORE THAN 50%, INCLUDING A SPREAD IN THE VANITY FAIR GREEN ISSUE.

MEDIA COVERAGE FOR OCEANA REACHED NEW HIGHS IN 2008. MOREOVER, THE

4d Other program services. (Describe in Schedule O.)
(Expenses \$ 1,367,830. including grants of \$) (Revenue \$)

4e Total program service expenses \$ 12,964,669. (Must equal Part IX, Line 25, column (B).)

Part IV Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors?	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities? <i>If "Yes," complete Schedule C, Part II</i>	X	
5	Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? <i>If "Yes," complete Schedule C, Part III</i>	N/A	
6	Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9	Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10	Did the organization hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11	Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? <i>If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable</i>	X	
12	Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII</i>	X	
13	Is the organization a school as described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a	Did the organization maintain an office, employees, or agents outside of the U.S.?	X	
14b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? <i>If "Yes," complete Schedule F, Part I</i>	X	
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Part II</i>		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Part III</i>		X
17	Did the organization report more than \$15,000 on Part IX, column (A), line 11e? <i>If "Yes," complete Schedule G, Part I</i>		X
18	Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	X	
19	Did the organization report more than \$15,000 on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20	Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i>		X
21	Did the organization report more than \$5,000 on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	X	
22	Did the organization report more than \$5,000 on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? <i>If "Yes," complete Schedule J</i>	X	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to question 25</i>		X
24b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
25b	Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? <i>If "Yes," complete Schedule L, Part I</i>		X
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i>		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i>		X

Part IV Checklist of Required Schedules (continued)

		Yes	No
28	During the tax year, did any person who is a current or former officer, director, trustee, or key employee:		
a	Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? If "Yes," complete Schedule L, Part IV		X
b	Have a family member who had a direct or indirect business relationship with the organization? If "Yes," complete Schedule L, Part IV		X
c	Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? If "Yes," complete Schedule L, Part IV		X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1	X	
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	X	
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X

Form 990 (2008)

Part V Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable 1a 247		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable 1b 0		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return 2a 122		
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	X	
Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	X	
3b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	X	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	X	
4b	If "Yes," enter the name of the foreign country: ► <u>BELGIUM, CHILE, SPAIN</u> See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5c	If "Yes," to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?		
6a	Did the organization solicit any contributions that were not tax deductible?		X
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7 Organizations that may receive deductible contributions under section 170(c).			
7a	Did the organization provide goods or services in exchange for any quid pro quo contribution of more than \$75?	X	
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	X	
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
7d	If "Yes," indicate the number of Forms 8282 filed during the year 7d 0		
7e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
7g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	X	
7h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	X	
8	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year? N/A		
9	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.		
9a	Did the organization make any taxable distributions under section 4966? N/A		
9b	Did the organization make a distribution to a donor, donor advisor, or related person? N/A		
10	Section 501(c)(7) organizations. Enter: N/A		
10a	Initiation fees and capital contributions included on Part VIII, line 12		
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	Section 501(c)(12) organizations. Enter: N/A		
11a	Gross income from members or shareholders		
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year N/A		

Form 990 (2008)

Part VI Governance, Management, and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)

Section A. Governing Body and Management

For each "Yes" response to lines 2-7b below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

		Yes	No
1a	Enter the number of voting members of the governing body		
1b	Enter the number of voting members that are independent		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
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?		X
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	X	
5	Did the organization become aware during the year of a material diversion of the organization's assets?		X
6	Does the organization have members or stockholders?		X
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		X
7b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	The governing body?	X	
8b	Each committee with authority to act on behalf of the governing body?	X	
9a	Does the organization have local chapters, branches, or affiliates?	X	
9b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	X	
10	Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990	X	
11	Is there any officer, director or 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		X

Section B. Policies

		Yes	No
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13	X	
12b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	X	
13	Does the organization have a written whistleblower policy?	X	
14	Does the organization have a written document retention and destruction policy?	X	
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:		
15a	The organization's CEO, Executive Director, or top management official?	X	
15b	Other officers or key employees of the organization? Describe the process in Schedule O. (see instructions)	X	
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?		X
16b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

- 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**
- 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
 Own website Another's website Upon request
- 19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: **THE ORGANIZATION - (202) 833-3900**
1350 CONNECTICUT AVE, NW, 5TH FL, WASHINGTON, DC 20036

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and **current** key employees. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if the organization did not compensate any officer, director, trustee, or key employee.

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(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			
KEITH ADDIS CHAIR	1.00	X		X			0.	0.	0.	
DR. KRISTIN PARKER VICE CHAIR	1.00	X		X			0.	0.	0.	
JAMES SANDLER TREASURER	1.00	X		X			0.	0.	0.	
SIMON SIDAMON-ERISTOFF SECRETARY	1.00	X		X			0.	0.	0.	
HERBERT M. BEDOLFE, III DIRECTOR	1.00	X					0.	0.	0.	
TED DANSON DIRECTOR	1.00	X					0.	0.	0.	
CESAR GAVIRIA DIRECTOR	1.00	X					0.	0.	0.	
MARIA EUGENIA GIRON DIRECTOR	1.00	X					0.	0.	0.	
STEPHEN P. MCALLISTER DIRECTOR	1.00	X					0.	0.	0.	
MICHAEL NORTHROP DIRECTOR	1.00	X					0.	0.	0.	
DR. DANIEL PAULY DIRECTOR	1.00	X					0.	0.	0.	
SALLY CHRISTINE RODGERS DIRECTOR	1.00	X					0.	0.	0.	
SAM WATERSON DIRECTOR	1.00	X					0.	0.	0.	
VALERIE L. WHITING DIRECTOR	1.00	X					0.	0.	0.	
ANDREW F. SHARPLESS CHIEF EXECUTIVE OFFICER	40.00			X			202,599.	0.	35,251.	
JAMES F. SIMON EXEC VP/CFO/GEN'L COUN.	40.00			X			212,148.	0.	36,614.	
MICHAEL F. HIRSHFIELD SENIOR VP, NORTH AMERICA	40.00			X			162,300.	0.	20,082.	

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

(A) Name and title	(B) Average hours per week	(C) Position (check all that apply)						(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			
XAVIOR PASTOR VP FOR EURO PROGRAMS	40.00				X			180,790.	0.	16,617.
BETTINA ALONSO VP OF DEVELOPMENT	40.00				X			131,958.	0.	22,097.
MATTHEW M. LITTLEJOHN VP OF COMMUNICATIONS	40.00				X			132,442.	0.	27,033.
JIM A. AYERS VP OF NORTH PACIFIC	40.00				X			136,023.	0.	21,504.
MAGGIE HARDY PACIFIC REGION DEV. MGR.	40.00				X			123,980.	0.	23,815.
SUSAN MURRAY ASSOC DIR, NORTH PACIFIC	40.00				X			109,505.	0.	12,825.
1b Total								1,391,745.	0.	215,838.

2 Total number of individuals (including those in 1a) who received more than \$100,000 in reportable compensation from the organization 9

	Yes	No
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		X
4 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? If "Yes," complete Schedule J for such individual	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? If "Yes," complete Schedule J for such person		X

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.

(A) Name and business address	(B) Description of services	(C) Compensation
ECOPRINT 9335 FRASER AVENUE, SILVER SPRING, MD 20910	PRINTING	111,446.

2 Total number of independent contractors (including those in 1) who received more than \$100,000 in compensation from the organization 1

Part VIII		Statement of Revenue		(A)	(B)	(C)	(D)	
				Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512, 513, or 514	
Contributions, gifts, grants and other similar amounts	1 a	Federated campaigns	1a	18,438.				
	b	Membership dues	1b					
	c	Fundraising events	1c	2087636.				
	d	Related organizations	1d					
	e	Government grants (contributions)	1e					
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	13105278.				
	g	Noncash contributions included in lines 1a-1f: \$		20,147.				
	h	Total. Add lines 1a-1f			15211352.			
Program Service Revenue	2 a	WEB ADVERTISING	Business Code	900004	3,084.	3,084.		
	b							
	c							
	d							
	e							
	f	All other program service revenue						
	g	Total. Add lines 2a-2f			3,084.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)			149,010.		149,010.	
	4	Income from investment of tax-exempt bond proceeds						
	5	Royalties						
	6 a	Gross Rents	(i) Real	(ii) Personal				
	b	Less: rental expenses						
	c	Rental income or (loss)						
d	Net rental income or (loss)							
7 a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other					
b	Less: cost or other basis and sales expenses							
c	Gain or (loss)							
d	Net gain or (loss)							
8 a	Gross income from fundraising events (not including \$ 2087636. of contributions reported on line 1c). See Part IV, line 18	a		61,460.				
		b		340,589.				
		c			-279,129.		-279,129.	
9 a	Gross income from gaming activities. See Part IV, line 19	a		4,590.				
		b		4,821.				
		c			-231.	-231.		
10 a	Gross sales of inventory, less returns and allowances	a						
		b						
		c						
Miscellaneous Revenue		Business Code						
11 a	SUBLEASE INCOME	900099		68,266.		68,266.		
b	MISCELLANEOUS	900099		1,847.		1,847.		
c	FOREIGN CURRENCY LOSS	900099		-256,849.		-256,849.		
d	All other revenue							
e	Total. Add lines 11a-11d				-186,736.			
12	Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e				14897350.	-231.	3,084.	-316,855.

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) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21	180,000.	180,000.		
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	870,253.	527,797.	301,035.	41,421.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	6,283,956.	4,768,139.	696,774.	819,043.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	401,384.	307,113.	41,234.	53,037.
9 Other employee benefits	779,531.	557,162.	122,663.	99,706.
10 Payroll taxes	383,606.	305,350.	40,279.	37,977.
11 Fees for services (non-employees):				
a Management	11,697.		11,697.	
b Legal	99,428.	84,523.	14,905.	
c Accounting	80,913.		80,913.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other	1,497,422.	1,288,247.	80,414.	128,761.
12 Advertising and promotion	220,290.	195,368.	16,422.	8,500.
13 Office expenses	1,086,403.	738,461.	215,345.	132,597.
14 Information technology	104,284.	55,618.	48,666.	
15 Royalties				
16 Occupancy	1,137,651.	831,510.	212,745.	93,396.
17 Travel	1,131,627.	866,899.	164,645.	100,083.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	150,611.	48,233.	36,612.	65,766.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	364,407.	123,037.	223,611.	17,759.
23 Insurance	131,766.	100,897.	19,082.	11,787.
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a MISCELLANEOUS	232,976.	107,753.	23,995.	101,228.
b RECRUITMENT	182,382.	114,165.	67,617.	600.
c RANGER REPAIR/MAINT.	149,942.	149,942.	0.	0.
d AUDIO AND VISUAL	98,588.	90,935.	7,645.	8.
e DESIGN COSTS	81,013.	77,322.	2,878.	813.
f All other expenses	203,723.	1,446,198.	-732,890.	-509,585.
25 Total functional expenses. Add lines 1 through 24f	15,863,853.	12,964,669.	1,696,287.	1,202,897.
26 Joint Costs. Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation ...				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year	
Assets	1	Cash - non-interest-bearing	600.	1	1,092.
	2	Savings and temporary cash investments	8,056,709.	2	10,444,372.
	3	Pledges and grants receivable, net	14,887,894.	3	11,270,502.
	4	Accounts receivable, net		4	
	5	Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L		5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	186,148.	9	107,162.
	10a	Land, buildings, and equipment: cost basis	4,962,286.		
	b	Less: accumulated depreciation. Complete Part VI of Schedule D	3,168,694.		
			536,165.	10c	1,793,592.
	11	Investments - publicly traded securities	44,436.	11	29,965.
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
15	Other assets. See Part IV, line 11	199,114.	15	91,355.	
16	Total assets. Add lines 1 through 15 (must equal line 34)	23,911,066.	16	23,738,040.	
Liabilities	17	Accounts payable and accrued expenses	611,031.	17	743,284.
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow account liability. Complete Part IV of Schedule D		21	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable		24	
	25	Other liabilities. Complete Part X of Schedule D	215,858.	25	892,524.
	26	Total liabilities. Add lines 17 through 25	826,889.	26	1,635,808.
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets	8,025,007.	27	8,638,829.
	28	Temporarily restricted net assets	15,059,170.	28	13,463,403.
	29	Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
33	Total net assets or fund balances	23,084,177.	33	22,102,232.	
34	Total liabilities and net assets/fund balances	23,911,066.	34	23,738,040.	

Part XI Financial Statements and Reporting

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		X
b	Were the organization's financial statements audited by an independent accountant?	X	
c	If "Yes" to lines 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?	X	
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?		X
b	If "Yes," did the organization undergo the required audit or audits?		

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

To be completed by all section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No. 1545-0047

2008

Open to Public Inspection

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: (Please check only **one** organization.)

- 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.)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).** (Attach Schedule H.)
- 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 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 the Part III.)
- 10 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).** (see instructions)
- 11 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 that describes the type of supporting organization and complete lines 11e through 11h.
 - a Type I
 - b Type II
 - c Type III - Functionally integrated
 - d Type III - Other
- e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

	Yes	No
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?		
(ii) A family member of a person described in (i) above?		
(iii) A 35% controlled entity of a person described in (i) or (ii) above?		
- h Provide the following information about the organizations the organization supports.

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
Total									

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule A (Form 990 or 990-EZ) 2008

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

(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	12343929.	14156164.	7700747.	26781861.	15211352.	76194053.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 - 3	12343929.	14156164.	7700747.	26781861.	15211352.	76194053.
5 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)						25612941.
6 Public Support. Subtract line 5 from line 4.						50581112.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4	12343929.	14156164.	7700747.	26781861.	15211352.	76194053.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	42,271.	55,378.	176,140.	261,354.	217,276.	752,419.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	12,500.	42,790.	62,124.	1,189.	1,847.	120,450.
11 Total support. Add lines 7 through 10						77066922.
12 Gross receipts from related activities, etc. (see instructions)					12	189,901.
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						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))	14	65.63 %
15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f	15	67.41 %
16a 33 1/3% support test - 2008. 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	<input checked="" type="checkbox"/>	
b 33 1/3% support test - 2007. 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	<input type="checkbox"/>	
17a 10% -facts-and-circumstances test - 2008. 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 IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
b 10% -facts-and-circumstances test - 2007. 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 IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
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	<input type="checkbox"/>	

Part III Support Schedule for Organizations Described in Section 509(a)(2) (Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 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						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 - 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support (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

15 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	18	%

19a 33 1/3% support tests - 2008. 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 - 2007. 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

Schedule B
(Form 990, 990-EZ,
or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, 990-EZ, and 990-PF.

OMB No. 1545-0047

2008

Name of the organization

OCEANA, INC.

Employer identification number

51-0401308

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**. (Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.)

General Rule

For organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33 1/3% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on Form 990, Part VIII, line 1h or 2% of the amount on Form 990-EZ, line 1. Complete Parts I and II.

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. (If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year.) ▶ \$ _____

Caution. Organizations that are not covered by the General Rule and/or the Special Rules do not file Schedule B (Form 990, 990-EZ, or 990-PF), but they **must** answer "No" on Part IV, line 2 of their Form 990, or check the box in the heading of their Form 990-EZ, or on line 2 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990. These instructions will be issued separately.

Schedule B (Form 990, 990-EZ, or 990-PF) (2008)

Name of organization OCEANA, INC.	Employer identification number 51-0401308
---	---

Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	<hr/> <hr/> <hr/>	\$ <u>1,300,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
2	<hr/> <hr/> <hr/>	\$ <u>5,355,871.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
3	<hr/> <hr/> <hr/>	\$ <u>1,500,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
4	<hr/> <hr/> <hr/>	\$ <u>332,167.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
5	<hr/> <hr/> <hr/>	\$ <u>1,460,709.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

SCHEDULE C
(Form 990 or 990-EZ)

Political Campaign and Lobbying Activities
For Organizations Exempt From Income Tax Under section 501(c) and section 527

OMB No. 1545-0047

2008

Open to Public
Inspection

Department of the Treasury
Internal Revenue Service

▶ To be completed by organizations described below.
▶ Attach to Form 990 or Form 990-EZ.

If the organization answered "Yes," to Form 990, Part IV, line 3, or Form 990-EZ, Part VI, 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," to 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," to Form 990, Part IV, line 5 (Proxy Tax), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization <p align="center">OCEANA, INC.</p>	Employer identification number <p align="center">51-0401308</p>
--	--

Part I-A To be completed by all organizations exempt under section 501(c) and section 527 organizations.

See the instructions for Schedule C for details.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political expenditures ▶ \$ _____
- 3 Volunteer hours

Part I-B To be completed by all organizations exempt under section 501(c)(3).

See the instructions for Schedule C for details.

- 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 To be completed by all organizations exempt under section 501(c), except section 501(c)(3).

See the instructions for Schedule C for details.

- 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 of direct and indirect exempt function expenditures. Add lines 1 and 2 and enter here and on Form 1120-POL, line 17b ▶ \$ _____
- 4 Did the filing organization file Form 1120-POL for this year? Yes No
- 5 State the names, addresses and employer identification number (EIN) of all section 527 political organizations to which payments were made. Enter the amount paid and indicate if the amount was paid from the filing organization's funds or were political contributions received and 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-

Part II-A To be completed by organizations exempt under section 501(c)(3) that filed Form 5768 (election under section 501(h)). See the instructions for Schedule C for details.

- A** Check if the filing organization belongs to an affiliated group.
B Check if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a	Total lobbying expenditures to influence public opinion (grassroots lobbying)	11,088.													
b	Total lobbying expenditures to influence a legislative body (direct lobbying)	41,796.													
c	Total lobbying expenditures (add lines 1a and 1b)	52,884.													
d	Other exempt purpose expenditures	15,805,879.													
e	Total exempt purpose expenditures (add lines 1c and 1d)	15,858,763.													
f	Lobbying nontaxable amount. Enter the amount from the following table in both columns.	942,938.													
<table border="1" style="width: 100%;"> <thead> <tr> <th style="width: 50%;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width: 50%;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	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.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
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.														
g	Grassroots nontaxable amount (enter 25% of line 1f)	235,735.													
h	Subtract line 1g from line 1a. Enter -0- if line g is more than line a	0.													
i	Subtract line 1f from line 1c. Enter -0- if line f is more than line c	0.													
j	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 instructions for lines 2a through 2f of the instructions.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) Total
2a Lobbying non-taxable amount	641,385.	671,259.	845,660.	942,938.	3,101,242.
b Lobbying ceiling amount (150% of line 2a, column(e))					4,651,863.
c Total lobbying expenditures	19,980.	112,966.	19,343.	52,884.	205,173.
d Grassroots non-taxable amount	160,346.	167,815.	211,415.	235,735.	775,311.
e Grassroots ceiling amount (150% of line 2d, column (e))					1,162,967.
f Grassroots lobbying expenditures	7,803.	26,903.	1,045.	11,088.	46,839.

Part II-B To be completed by organizations exempt under section 501(c)(3) that have NOT filed Form 5768 (election under section 501(h)). See the instructions for Schedule C for details.

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

Part III-A To be completed by all organizations exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6). See the instructions for Schedule C for details.

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

Part III-B To be completed by all organizations exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, questions 1 and 2 are answered "No" OR if Part III-A, question 3 is answered "Yes." See Schedule C instructions for details.

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) non-deductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year	2a	
b Carryover from last year	2b	
c Total	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4 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?	4	
5 Taxable amount of lobbying and political expenditures (line 2c total minus 3 and 4)	5	

Part IV Supplemental Information

Complete this part to provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; and Part II-B, line 1i. Also, complete this part for any additional information.

Schedule D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ **Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.**

OMB No. 1545-0047

2008

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" to Form 990, Part IV, line 6.

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

Part II Conservation Easements. Complete if the organization answered "Yes" to 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 pleasure) Preservation of an historically important land area
 Protection of natural habitat Preservation of certified historic structure
 Preservation of open space
- 2 Complete lines 2a-2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.
- | | Held at the End of the Year |
|--|-----------------------------|
| a Total number of conservation easements | 2a |
| b Total acreage restricted by conservation easements | 2b |
| c Number of conservation easements on a certified historic structure included in (a) | 2c |
| d Number of conservation easements included in (c) acquired after 8/17/06 | 2d |
- 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable 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, violations, and enforcement of the conservation easements it holds?
- 6 Staff or volunteer hours devoted to monitoring, inspecting, and enforcing easements during the year ▶ _____
- 7 Amount of expenses incurred in monitoring, inspecting, and enforcing 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)?
- 9 In Part XIV, 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" to Form 990, Part IV, line 8.

- 1a If the organization elected, as permitted under SFAS 116, 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 XIV, the text of the footnote to its financial statements that describes these items.
- b If the organization elected, as permitted under SFAS 116, 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) Revenues included in 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 relating to these items:
- a Revenues included in 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 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 XIV.
- 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 Trust, Escrow and Custodial Arrangements. Complete if organization answered "Yes" to 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 XIV and complete the following table:
- | | Amount |
|--|-----------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a** Did the organization include an amount on Form 990, Part X, line 21? Yes No
- b** If "Yes," explain the arrangement in Part XIV.

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

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

- 2** Provide the estimated percentage of the year end balance held as:
- a** Board designated or quasi-endowment _____ %
 - b** Permanent endowment _____ %
 - c** Term endowment _____ %
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|--|---------------|----|
| (i) unrelated organizations | 3a(i) | |
| (ii) related organizations | 3a(ii) | |
| b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |
- 4** Describe in Part XIV the intended uses of the organization's endowment funds.

Part VI Investments - Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		2,649,490.	1,886,823.	762,667.
e Other		2,312,796.	1,281,871.	1,030,925.
Total. Add lines 1a-1e. (Column (d) should equal Form 990, Part X, column (B), line 10(c).)				1,793,592.

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	14,897,350.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	15,863,853.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	-966,503.
4	Net unrealized gains (losses) on investments	4	-15,442.
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	
9	Total adjustments (net). Add lines 4-8	9	-15,442.
10	Excess or (deficit) for the year per financial statements. Combine lines 3 and 9	10	-981,945.

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

1	Total revenue, gains, and other support per audited financial statements	1	15,227,318.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	-15,442.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	345,410.
e	Add lines 2a through 2d	2e	329,968.
3	Subtract line 2e from line 1	3	14,897,350.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c. (This should equal Form 990, Part I, line 12.)	5	14,897,350.

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	1	16,209,263.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Losses reported on Form 990, Part IX, line 25	2c	
d	Other (Describe in Part XIV)	2d	345,410.
e	Add lines 2a through 2d	2e	345,410.
3	Subtract line 2e from line 1	3	15,863,853.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c. (This should equal Form 990, Part I, line 18.)	5	15,863,853.

Part XIV Supplemental Information

Complete this part to 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; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b.

PART X: THE ORGANIZATION HAS ELECTED TO DEFER THE APPLICATION

OF FIN 48 FOR THE YEAR ENDED DECEMBER 31, 2008.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

SPECIAL EVENT EXPENSES: 340589.

GAMING EXPENSES: 4821.

PART XIII, LINE 2D - OTHER ADJUSTMENTS:

**Schedule F
(Form 990)**

Statement of Activities Outside the United States

OMB No. 1545-0047

2008

Department of the Treasury
Internal Revenue Service

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

Open to Public Inspection

Name of the organization OCEANA, INC.	Employer identification number 51-0401308
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Part I General Information on Activities Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

1 For grantmakers. Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No

2 For grantmakers. Describe in Part IV the organization's procedures for monitoring the use of grant funds outside the United States.

3 Activities per Region. (Use Schedule F-1 (Form 990) if additional space is needed.)

(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 in region
EUROPE	2	24	PROGRAM SERVICES	POLICY, COMMUNICATIONS, AND SCIENCE	4,536,420.
SOUTH AMERICA	1	4	PROGRAM SERVICES	POLICY, COMMUNICATIONS, AND SCIENCE	437,831.
Totals	3	28			4,974,251.

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other Events	(d) Total Events (Add col. (a) through col. (c))	
		GALA (event type)	SEACHANGE (event type)	1 (total number)		
Revenue	1	Gross receipts	1,294,189.	797,722.	57,185.	2,149,096.
	2	Less: Charitable contributions	1,279,429.	753,722.	54,485.	2,087,636.
	3	Gross revenue (line 1 minus line 2)	14,760.	44,000.	2,700.	61,460.
Direct Expenses	4	Cash prizes				
	5	Non-cash prizes	1,006.	1,121.		2,127.
	6	Rent/facility costs	90,588.	145,381.	650.	236,619.
	7	Other direct expenses	51,883.	49,828.	132.	101,843.
	8	Direct expense summary. Add lines 4 through 7 in column (d)				(340,589.)
	9	Net income summary. Combine lines 3 and 8 in column (d)				-279,129.

Part III Gaming. Complete if the organization answered "Yes" to 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))
Revenue	1	Gross revenue			
Direct Expenses	2	Cash prizes			
	3	Non-cash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
	6	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 _____ %
	7	Direct expense summary. Add lines 2 through 5 in column (d)			()
	8	Net gaming income summary. Combine lines 1 and 7 in column (d)			

	Yes	No
9 Enter the state(s) in which the organization operates gaming activities: _____		
a Is the organization licensed to operate gaming activities in each of these states? _____	9a	
b If "No," Explain: _____		
10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? _____	10a	
b If "Yes," Explain: _____		
11 Does the organization operate gaming activities with nonmembers? _____	11	
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? _____	12	

		Yes	No
13 Indicate the percentage of gaming activity operated in:			
a The organization's facility	13a	%	
b An outside facility	13b	%	
14 Provide 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?		15a	
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:			
Name ▶ _____			
Address ▶ _____			
16 Gaming manager information:			
Name ▶ _____			
Gaming manager compensation ▶ \$ _____			
Description of services provided ▶ _____			

<input type="checkbox"/> Director/officer <input type="checkbox"/> Employee <input type="checkbox"/> 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?		17a	
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 ▶ \$ _____			

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the U.S.**

▶ **Complete if the organization answered "Yes," on Form 990, Part IV, lines 21 or 22.
▶ Attach to Form 990.**

OMB No. 1545-0047
2008
**Open to Public
Inspection**

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? **Yes** **No**
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Use Part IV and Schedule I-1 (Form 990) if additional space is needed ...

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
SURF INDUSTRY MANUFACTURERS ASSOCIATION - 8 ARGONAUT, #170 - ALISO VIEJO, CA 92656	31-1479679	501(C)(3)	55,000.	0.			TO SUPPORT THE SIMA ENVIRONMENTAL FUND
WEST VIRGINIA RIVERS COALITION 329 DARVIS AVENUE, #7 ELKINS, WV 26241	52-1736621	501(C)(3)	5,000.	0.			TO PRESSURE PPG TO SHIFT TO MERCURY-FREE TECHNOLOGY AT ITS NATRIUM, WV FACILITY.
AUDUBON ALASKA 441 WEST FIFTH AVENUE, #300 ANCHORAGE, AK 99501	13-1624102	501(C)(3)	120,000.	0.			TO PROTECT THE ARCTIC LARGE MARINE ECOSYSTEM

2 Enter total number of section 501(c)(3) and government organizations **3.**

3 Enter total number of other organizations **0.**

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Part III Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Use Schedule I-1 (Form 990) if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance

Part IV Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information.

SCHEDULE I, PART I, LINE 2: GRANTS ARE MADE INFREQUENTLY AND THEREFORE
OCEANA HAS NOT ESTABLISHED ANY FORMAL POLICIES FOR MONITORING THE USE OF
GRANTS FUNDS AFTER DISTRIBUTION. HOWEVER, THE WEST VIRGINIA RIVERS
COALITION GRANT REQUIRED THAT THE GRANTEE SUBMIT A BRIEF PROGRESS REPORT
DETAILING THE WORK COMPLETED.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees

▶ Attach to Form 990. To be completed by organizations that
answered "Yes" to Form 990, Part IV, line 23.

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Open to Public
Inspection

Name of the organization

OCEANA, INC.

Employer identification number

51-0401308

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| <input checked="" type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) |

b If line 1a is 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

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?

3 Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply.

- | | |
|---|---|
| <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 |

4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a:

- | | | | |
|--|-----------|--|---|
| a Receive a severance payment or change of control payment? | 4a | | X |
| b Participate in, or receive payment from, a supplemental nonqualified retirement plan? | 4b | | X |
| c Participate in, or receive payment from, an equity-based compensation arrangement? | 4c | | X |
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only 501(c)(3) and 501(c)(4) organizations must complete lines 5-8.

5 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- | | | | |
|------------------------------------|-----------|--|---|
| a The organization? | 5a | | X |
| b Any related organization? | 5b | | X |
- If "Yes," to line 5a or 5b, describe in Part III.

6 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- | | | | |
|------------------------------------|-----------|--|---|
| a The organization? | 6a | | X |
| b Any related organization? | 6b | | X |
- If "Yes" to line 6a or 6b, describe in Part III.

7 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs. section 53.4958-4(a)(3)? If "Yes," describe in Part III

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Schedule J (Form 990) 2008

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use Schedule J-1 if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

Note. The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a.

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other compensation				
ANDREW F. SHARPLESS	(i)	202,599.	0.	0.	24,965.	11,591.	239,155.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
JAMES F. SIMON	(i)	212,148.	0.	0.	26,328.	11,591.	250,067.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
MICHAEL F. HIRSHFIELD	(i)	162,300.	0.	0.	19,033.	2,291.	183,624.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
XAVIOR PASTOR	(i)	180,790.	0.	0.	16,617.	0.	197,407.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
BETTINA ALONSO	(i)	131,901.	0.	57.	16,224.	7,001.	155,183.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
MATTHEW M. LITTLEJOHN	(i)	132,442.	0.	0.	16,747.	11,408.	160,597.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
JIM A. AYERS	(i)	136,023.	0.	0.	16,157.	6,471.	158,651.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8. Also complete this part for any additional information.

PART I, LINE 1A: OCEANA DOES NOT OFFER FIRST CLASS TICKETS TO ANY OFFICER,
 DIRECTOR OR KEY EMPLOYEE. THE ONLY EXCEPTION TO THIS POLICY THAT OCCURRED
 IN 2008 WAS WHEN OCEANA PROVIDED FIRST CLASS TICKETS TO A DIRECTOR LISTED
 IN FORM 990 AS THIS PERSON WAS AN OCEANA HONOREE IN AN EVENT THAT
 RECOGNIZES PERSONALITIES COMMITTED TO PROTECT THE OCEANS AND WHO ACTIVELY
 CONTRIBUTE TO MARINE PRESERVATION ACTIVITIES. DURING 2008, OCEANA HAS
 OCCASIONALLY PAID BUSINESS CLASS AIR FARES TO A DIRECTOR ATTENDING MEETINGS
 ON REPRESENTATION OF OCEANA. ADDITIONALLY, ONE DIRECTOR LISTED IN THE FORM
 990 WAS PROVIDED BUSINESS CLASS TICKETS TO ATTEND BOARD MEETINGS IN LONDON
 AND WASHINGTON DC.

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

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Employer identification number

51-0401308

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

PUBLIC POLICY ADVOCACY, SCIENCE AND ECONOMICS, LEGAL ACTION, GRASSROOTS MOBILIZATION, AND PUBLIC EDUCATION. THESE ACTIVITIES ARE FUNDED PRIMARILY THROUGH GRANTS AND CONTRIBUTIONS.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS

DRIFTNET CAMPAIGN: THE EUROPEAN COURT OF JUSTICE FORMALLY RULED AGAINST FRANCE FOR ITS FAILURE TO CONTROL THE ILLEGAL USE BY ITS FLEET OF DRIFTNETS IN THE MEDITERRANEAN. THE COURT ALSO FORMALLY DENIED FRANCE'S REQUEST TO CONSIDER FUTURE EXEMPTIONS FOR ITS FLEET FROM THE EU DRIFTNET BAN. IN ITALY, THE CALABRIAN PROSECUTOR FORMALLY CHARGED SEVERAL DRIFTNETTERS FOR ILLEGAL ACTIVITIES AND HAS SINCE KEPT THEM ASHORE UNDER HOUSE ARREST. IN BRUSSELS, THE EU COMMISSION REQUIRED RESTITUTION BY ITALY OF 7.7 MILLION EUROS IN GRANTS FOR CONVERSION OF ITS FLEET FROM DRIFTNETS.

DISCARD CAMPAIGN: THE FISHERIES COUNCIL IN BRUSSELS DECREED GEAR MODIFICATIONS TO PROMOTE SELECTIVITY (REDUCING BYCATCH) AND PROHIBITED HIGH-GRADING OF ALL SPECIES IN THE NORTH SEA.

MERCURY CAMPAIGN: THE EU COMMISSION ISSUED A FORMAL WARNING TO SPAIN FOR INFRINGEMENT OF THE EU DIRECTIVE MANDATING REDUCTIONS IN MERCURY POLLUTION.

SAVING SHARKS CAMPAIGN: OCEANA'S ADVOCACY WORK ENCOURAGED THE EUROPEAN FISHERIES MINISTERS TO AGREE TO END DEEP SEA SHARK FISHING IN EUROPEAN

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Schedule O (Form 990) 2008

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SCHEDULE O
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Department of the Treasury
Internal Revenue Service

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WATERS BY 2010.

SALMON AQUACULTURE CAMPAIGN: THE GOVERNMENT OF CHILE OFFICIALLY ANNOUNCED A PLAN FOR REDUCING THE USE OF ANTIBIOTICS IN SALMON AQUACULTURE WHICH INCLUDED FOUR OUT OF FIVE RELEVANT POLICY RECOMMENDATIONS MADE BY OCEANA.

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS GROUPS OF NATIONS TO SUBMIT PAPERS IN SUPPORT OF THE STRONG DRAFT TEXT ON FISHERIES SUBSIDIES PROPOSED BY CHAIRMAN VALLES IN LATE 2007. OCEANA ALSO SUCCESSFULLY KEPT THE ISSUE OF FISHERIES SUBSIDIES ON THE OVERALL AGENDA OF THE WTO THROUGH REPORTS, MEDIA, ADS, AND A SUCCESSFUL EVENT AT THE WTO ITSELF. NEGOTIATIONS ON FISHERIES SUBSIDIES ARE ONGOING AT THE WTO.

STOP SEAFOOD CONTAMINATION CAMPAIGN WON THE COMMITMENT BY THREE SUPERMARKET CHAINS--KROGER, HARRIS TEETER, AND COSTCO--TO POST MERCURY WARNING SIGNS. THESE VICTORIES IN 2008 MORE THAN DOUBLED THE NUMBER OF STORES DISPLAYING SIGNS NATIONWIDE, FROM ROUGHLY 14% OF THE MARKET SHARE OF MAJOR CHAINS AT THE BEGINNING OF THE YEAR, TO 35% AT THIS TIME.

STOP BOTTOM TRAWLING CAMPAIGN SAW FINAL ACTION BY NMFS TO CLOSE THE 180,000 SQUARE MILE AREA OF THE BERING SEA TO BOTTOM TRAWLING THAT WAS RECOMMENDED BY THE NORTH PACIFIC FISHERY MANAGEMENT COUNCIL IN 2007.

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Department of the Treasury
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FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS

GROWTH IN THE USA AND EUROPE HAS BEEN ESPECIALLY STRONG, WITH A 65% INCREASE IN COVERAGE IN THESE TWO REGIONS IN 2008.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

LAW

EXPENSES \$ 728297. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

MARINE SCIENCE

EXPENSES \$ 639533. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

FORM 990, PART VI, SECTION A, LINE 4: OCEANA MADE THE FOLLOWING CHANGES TO THEIR BYLAWS:

1. DEFINED A TWO-YEAR TERM FOR THE BOARD OFFICERS (CHAIR, VICE CHAIR, TREASURER, AND SECRETARY). THERE IS A TWO-TERM LIMIT FOR OFFICERS EXCEPT THE SECRETARY.

2. CLARIFIED THAT THE ROLES OF TREASURER AND SECRETARY ARE SUPERVISORY RATHER THAN MANAGERIAL.

3. CLARIFIED THAT THE CEO IS NOT TO BE A BOARD MEMBER.

4. CLARIFIED THAT THE CEO'S TERM IS ONE YEAR, UNLESS ENDED EARLIER BY RESIGNATION OR REMOVAL BY A MAJORITY OF THE BOARD.

5. MAINTAINED THE ABILITY OF THE BOARD TO ELECT OTHER OFFICERS, BUT NOT TO DEFINE IN THE BY-LAWS THE TITLE OR RESPONSIBILITIES OF THOSE OFFICERS.

CURRENTLY, THE BY-LAWS SAY THAT THE BOARD MAY NAME THE COO AND VICE PRESIDENTS.

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SCHEDULE O
(Form 990)

Department of the Treasury
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6. ELIMINATED THE REQUIREMENT THAT THE BOARD APPROVE REIMBURSEMENT FOR EXPENSES RELATED TO BOARD MEETINGS AND OTHER OCEANA EVENTS. HOWEVER, NOTICE OF REIMBURSEMENTS (OR COMPENSATION FOR SERVICES) MUST BE PROVIDED TO THE TREASURER OR, IN THE EVENT THAT THE TREASURER IS A RECIPIENT, TO THE CHAIR.

7. CLARIFIED THAT THE PROVISIONS IN THE BY-LAWS CONCERNING CONFLICT OF INTEREST APPLY ONLY TO BOARD MEMBERS AND OFFICERS. THE BOARD REVIEWED OCEANA'S POLICY CONCERNING CONFLICT OF INTEREST AMONG STAFF MEMBERS.

8. REMOVED TEMPORARY PROVISIONS (SECTION 3.7) THAT WERE WRITTEN TO ADDRESS THE MERGER OF OCEANA AND THE AMERICAN OCEANS CAMPAIGN AND THAT EXPIRED ON FEBRUARY 28, 2002.

FORM 990, PART VI, SECTION A, LINE 10: THE ACCOUNTING DEPARTMENT ACCUMULATES THE INFORMATION NEEDED FOR THE 990. THE TAX ACCOUNTING FIRM DESIGNATED BY OCEANA MANAGEMENT ACCOMMODATES ACCUMULATED DATA ONTO THE 990 FORM. THE FINAL DRAFT OF THE 990 IS PRESENTED TO THE BOARD FOR REVIEW AND APPROVAL BEFORE IT IS SUBMITTED TO THE IRS.

FORM 990, PART VI, SECTION B, LINE 12C: ANY DIRECTOR OR OFFICER WHO IS AN INTERESTED PERSON WITH RESPECT TO A TRANSACTION OR ARRANGEMENT UNDER CONSIDERATION BY THE CORPORATION SHALL 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.

IF THE CORPORATION IS CONSIDERING ENTERING INTO A TRANSACTION OR ARRANGEMENT IN WHICH AN INTERESTED PERSON HAS A FINANCIAL INTEREST, THE BOARD OF DIRECTORS SHALL APPOINT A COMMITTEE OR SUBCOMMITTEE TO REVIEW THE

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule O (Form 990) 2008

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**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

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TRANSACTION OR ARRANGEMENT. NO INTERESTED PERSON WITH RESPECT TO THE TRANSACTION OR ARRANGEMENT UNDER REVIEW SHALL BE A MEMBER OF THIS COMMITTEE OR SUBCOMMITTEE OR OTHERWISE PARTICIPATE IN ITS DELIBERATIONS, EXCEPT TO FURNISH SUCH FACTUAL INFORMATION AS THE COMMITTEE MAY REQUEST. IF THE COMMITTEE FINDS THAT AN INTERESTED PERSON HAS A CONFLICT OF INTEREST WITH RESPECT TO A PROPOSED TRANSACTION OR ARRANGEMENT, THE COMMITTEE SHALL OBTAIN RELIABLE INFORMATION ABOUT THE TERMS OF COMPARABLE TRANSACTIONS OR ARRANGEMENTS THAT ARE REASONABLY AVAILABLE TO THE CORPORATION FROM UNRELATED PARTIES FREE OF ANY CONFLICTS OF INTEREST. AFTER REVIEWING THIS COMPARABILITY INFORMATION, THE COMMITTEE SHALL DETERMINE BY MAJORITY VOTE WHETHER THE PROPOSED TRANSACTION OR ARRANGEMENT IS FAIR AND REASONABLE TO THE CORPORATION AND WHETHER IT WOULD BE IN THE CORPORATION'S BEST INTEREST TO ENTER INTO IT ON THE TERMS PROPOSED.

IF THE BOARD OF DIRECTORS LEARNS THAT A DIRECTOR OR OFFICER HAS FAILED TO DISCLOSE A FINANCIAL INTEREST AS REQUIRED BY THIS POLICY, IT SHALL INFORM THE INDIVIDUAL AND AFFORD AN OPPORTUNITY FOR THE INDIVIDUAL TO EXPLAIN THE ALLEGED FAILURE TO DISCLOSE. AFTER HEARING THE INDIVIDUAL'S RESPONSE, THE BOARD SHALL TAKE APPROPRIATE ACTION IF ANY ACTION IS NEEDED.

AS FOR THE STAFF, OCEANA'S EMPLOYEE MANUAL STATES ITS CONFLICT OF INTEREST POLICY ENFORCEMENT RULES. EMPLOYEES MUST DISCLOSE ANY ACTUAL, POTENTIAL, OR APPARENT CONFLICT OF INTEREST TO THE GENERAL COUNSEL. WHERE APPROPRIATE, THE GENERAL COUNSEL MAY REQUIRE SUITABLE REMEDIAL ACTION, SUCH AS DIVESTITURE OF ADVERSE INTERESTS, RECUSAL FROM CERTAIN DECISIONS, OR OTHER ACTION TO AVOID AN APPEARANCE OR EXISTENCE OF A CONFLICT.

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SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

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OCEANA'S DIRECTORS AND OFFICERS ANNUALLY FILL OUT A CONFLICT OF INTEREST DISCLOSURE QUESTIONNAIRE, WHICH IS REVIEWED BY THE BOARD AUDIT COMMITTEE.

FORM 990, PART VI, SECTION B, LINE 15: OCEANA'S PROCESS FOR DETERMINING COMPENSATION OF ITS CEO, OFFICERS, AND KEY EMPLOYEES IS AS FOLLOWS: OCEANA PROVIDES THE AUDIT COMMITTEE OF THE BOARD OF DIRECTORS WITH DATA FROM MULTIPLE SOURCES ON COMPARABLE SALARIES IN OTHER NONPROFIT ORGANIZATIONS, ESPECIALLY BUT NOT LIMITED TO THOSE IN THE CONSERVATION FIELD, FOR OCEANA'S CEO, TOP MANAGEMENT, OFFICERS, AND KEY EMPLOYEES. THE COMMITTEE REVIEWS THESE DATA TO DETERMINE 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.

FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COPY OF FORM 990: 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

FORM 990, PART VI, SECTION C, LINE 19: OCEANA INTENDS TO POST ITS WHISTLEBLOWER, DOCUMENT DESTRUCTION, AND NON-DISCRIMINATION POLICIES TO THE GUIDESTAR WEBSITE IN FALL 2009. ARTICLES OF INCORPORATION, AMENDMENTS TO THOSE ARTICLES, AND 2 YEAR REPORTS THAT LIST CONTACT INFORMATION FOR DIRECTORS AND OFFICERS, ARE AVAILABLE TO MEMBERS OF THE PUBLIC UPON REQUEST THROUGH THE DISTRICT OF COLUMBIA DEPARTMENT OF CONSUMER AND REGULATORY AFFAIRS. INDIVIDUALS MUST PAY A FEE FOR THIS SERVICE. FINANCIAL STATEMENTS WILL BE MADE AVAILABLE ON THE OCEANA WEBSITE AS OF OCTOBER 2009.

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No. 1545-0047

2008

Open to Public
Inspection

Name of the organization

OCEANA, INC.

Employer identification number

51-0401308

FORM 990, PART XI, LINE 2C

OCEANA HAD A COMMITTEE THAT ASSUMED RESPONSIBILITY FOR OVERSIGHT OF THE AUDIT OF ITS FINANCIAL STATEMENTS AND SELECTION OF AN INDEPENDENT ACCOUNTANT. THERE WERE NO CHANGES IN THESE PROCESSES FROM THE PRIOR YEAR. THE AUDIT COMMITTEE REVIEWED WITH THE INDEPENDENT AUDITORS, CFO, DIRECTOR OF FINANCE AND CONTROLLER THE AUDIT SCOPE AND PLAN OF AUDIT. THE AUDIT COMMITTEE MET AS NEEDED TO REVIEW CHANGES IN OCEANA'S INVESTMENT POLICY AND TO REVIEW AUDIT RESULTS DELIVERED BY THE INDEPENDENT AUDITOR. ANY FINDINGS REPORTED IN 2008'S AUDIT REPORT WERE REVIEWED WITH MANAGEMENT AND THE AUDIT COMMITTEE REVIEWED AND APPROVED MANAGEMENT RESPONSES TO THESE FINDINGS. THE AUDIT COMMITTEE DISCUSSED WITH MANAGEMENT ANY ACTIONS UNDERTAKEN TO ADDRESS AUDIT FINDINGS. THE AUDIT COMMITTEE REPORTED TO THE BOARD OF DIRECTORS DURING BOARD MEETINGS ANY OUTCOME OF THE AUDIT COMMITTEE MEETINGS.

FORM 990, PART IV, LINE 12 AND PART XI, LINE 2B

EVEN THOUGH THE ORGANIZATION IS NOT PERMITTED UNDER GAAP TO ISSUE STAND ALONE FINANCIALS, ALL OF THE ORGANIZATION'S ACTIVITIES WERE AUDITED AND CONSOLIDATING STATEMENTS WERE PROVIDED AS PART OF THE AUDITED FINANCIALS WHICH CLEARLY DISTINGUISH BETWEEN THE ORGANIZATION AND ITS AFFILIATE. THE ORGANIZATION BELIEVES THESE QUESTIONS ARE MORE ACCURATELY ANSWERED IN THE AFFIRMATIVE DUE TO THE SPECIFIC FACTS IN THIS SITUATION.

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No. 1545-0047

2008

Open to Public Inspection

Name of the organization

OCEANA, INC.

Employer identification number

51-0401308

FORM 990, PART IV, LINE 14A

OCEANA HAS FIELD OFFICES IN MADRID, SPAIN; BRUSSELS, BELGIUM; AND SANTIAGO, CHILE. THE OFFICES IN SPAIN AND BELGIUM FOLLOW THE HOST COUNTRY'S REGULATIONS, AND AS A RESULT, WERE INCORPORATED AS AN INDEPENDENT ENTITY IN SPAIN AS FUNDACION OCEANA. HOWEVER FUNDACION OCEANA IS DEPENDENT ON OCEANA FOR FUNDING, PARTICIPATES IN OCEANA ACTIVITIES AND DECISION MAKING, AND CARRIES OUT THE GENERAL MISSION AND INTERNATIONAL ACTIVITIES OF OCEANA. THEREFORE FUNDACION OCEANA AND ITS ACTIVITIES ARE COMBINED WITH OCEANA'S ACTIVITIES IN THE CONSOLIDATED FINANCIAL STATEMENTS.

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Attach to Form 990. To be completed by organizations that answered "Yes" to Form 990, Part IV, lines 33, 34, 35, 36, or 37.

▶ See separate instructions.

OMB No. 1545-0047

2008

Open to Public
Inspection

Name of the organization

OCEANA, INC.

Employer identification number

51-0401308

Part I Identification of Disregarded Entities

(A) Name, address, and EIN 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

(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
OCEANA ADVOCACY RESOURCES, INC. - 31-1814181 1350 CONNECTICUT AVENUE, NW, 5TH FL. WASHINGTON, DC 20036	LOBBYING	DISTRICT OF COLUMBIA	501(C)(4)	N/A	N/A

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) 2008

Part V Transactions With Related Organizations

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

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

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 other organization(s)	(B) Transaction type (a-r)	(C) Amount involved
(1) OCEANA ADVOCACY RESOURCES, INC.		0.
(2)		
(3)		
(4)		
(5)		
(6)		

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
	MACHINERY & EQUIPMENT											
	FURNITURE AND											
	2EQUIPMENT	VARIES		.000	16	2649490.			2649490.	1885006.		1,817.
	* 990 PAGE 10 TOTAL											
	MACHINERY & EQUIPMENT					2649490.		0.	2649490.	1885006.	0.	1,817.
	OTHER											
	1LEASEHOLD IMPROVEMENTS	VARIES		.000	16	1798295.			1798295.	409,195.		124,862.
	5WEBSITE DEVELOPMENT	VARIES		.000	16	514,501.			514,501.	510,086.		237,728.
	* 990 PAGE 10 TOTAL											
	OTHER					2312796.		0.	2312796.	919,281.	0.	362,590.
	* GRAND TOTAL 990 PAGE											
	10 DEPR					4962286.		0.	4962286.	2804287.	0.	364,407.

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only Part II and check this box **X**
- Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.
- If you are filing for an **Automatic 3-Month Extension**, complete only Part I on page 1.

Part II Additional (Not Automatic) 3-Month Extension of Time. Only for the original taxpayer no. 2 (g).		
Type or print	Name of Exempt Organization	Employer identification number
	OCEANA, INC.	51-0401308
	Number, street, and room or suite no. If a P.O. box, see instructions.	For IRS use only
	1350 CONNECTICUT AVE., NW, NO. 5TH FL	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	
	WASHINGTON, DC 20036	

Check type of return to be filed (File a separate application for each return):

Form 990
 Form 990-E2
 Form 990-T (sec. 401(a) or 408(a) trust)
 Form 1041-A
 Form 5227
 Form 8870
 Form 990-BL
 Form 990-PF
 Form 990-T (trust other than above)
 Form 4720
 Form 6069

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

THE ORGANIZATION

- The books are in the care of ► 1350 CONNECTICUT AVE, NW, 5TH FL - WASHINGTON, DC 20036
Telephone No. ► (202) 833-3900 FAX No. ► _____
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____, If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for.

4 I request an additional 3 month extension of time until NOVEMBER 15, 2009.

5 For calendar year 2008, or other tax year beginning _____, and ending _____.

6 If this tax year is for less than 12 months, check reason: Initial return Final return Change in accounting period

7 State in detail why you need the extension
ADDITIONAL TIME IS NEEDED TO GATHER INFORMATION NECESSARY TO FILE A COMPLETE AND ACCURATE RETURN.

Ba	If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	8a	\$	
b	If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	8b	\$	
c	Balance Due. Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFIPS (Electronic Federal Tax Payment System). See instructions.	8c	\$	N/A

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature ► RH GA Title ► CPA Date ► 8/11/09

OCEANA, INC.

Public Disclosure Copy

Year Ended December 31, 2007

Form **990**

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

OMB No. 1545-0047

2007

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2007 calendar year, or tax year beginning and ending

B Check if applicable:

- Address change
- Name change
- Initial return
- Termination
- Amended return
- Application pending

C Name of organization
OCEANA, INC.

D Employer identification number
51-0401308

E Telephone number
(202) 833-3900

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
1350 CONNECTICUT AVE., NW 5TH FL

City or town, state or country, and ZIP + 4
WASHINGTON, DC 20036

F Accounting method: Cash Accrual
 Other (specify) _____

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

Hand I are not applicable to section 527 organizations.

H(a) Is this a group return for affiliates? Yes No

H(b) If "Yes," enter number of affiliates **N/A**

H(c) Are all affiliates included? **N/A** Yes No (If "No," attach a list.)

H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No

G Website: WWW.OCEANA.ORG

J Organization type (check only one) 501(c) (3) (insert no.) 4947(a)(1) or 527

K Check here if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

I Group Exemption Number **N/A**

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 **27,103,451.**

M Check if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

Revenue	1 Contributions, gifts, grants, and similar amounts received:				
	a Contributions to donor advised funds	1a			
	b Direct public support (not included on line 1a)	1b	26,749,794.		
	c Indirect public support (not included on line 1a)	1c	32,067.		
	d Government contributions (grants) (not included on line 1a)	1d			
	e Total (add lines 1a through 1d) (cash \$ 26,641,763. noncash \$ 140,098.)	1e			26,781,861.
	2 Program service revenue including government fees and contracts (from Part VII, line 93)	2			2,500.
	3 Membership dues and assessments	3			
	4 Interest on savings and temporary cash investments	4			257,052.
	5 Dividends and interest from securities	5			239.
	6 a Gross rents	6a			
	b Less: rental expenses	6b			
c Net rental income or (loss). Subtract line 6b from line 6a	6c				
7 Other investment income (describe _____)	7				
8 a Gross amount from sales of assets other than inventory	(A) Securities	8a			
	(B) Other	8b			
	Less: cost or other basis and sales expenses	8c			
	d Net gain or (loss). Combine line 8c, columns (A) and (B)	8d			
9 Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>	a Gross revenue (not including \$ 803,479. of contributions reported on line 1b)	9a	30,500.		
	b Less: direct expenses other than fundraising expenses	9b	132,086.		
	c Net income or (loss) from special events. Subtract line 9b from line 9a	9c	SEE STATEMENT 1		-101,586.
10 a Gross sales of inventory, less returns and allowances	10a				
	b Less: cost of goods sold	10b			
	c Gross profit or (loss) from sales of inventory (attach schedule). Subtract line 10b from line 10a	10c			
11 Other revenue (from Part VII, line 103)	11			31,299.	
12 Total revenue. Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11	12			26,971,365.	
Expenses	13 Program services (from line 44, column (B))	13			11,040,497.
	14 Management and general (from line 44, column (C))	14			2,048,764.
	15 Fundraising (from line 44, column (D))	15			823,943.
	16 Payments to affiliates (attach schedule)	16			
	17 Total expenses. Add lines 16 and 44, column (A)	17			13,913,204.
Net Assets	18 Excess or (deficit) for the year. Subtract line 17 from line 12	18			13,058,161.
	19 Net assets or fund balances at beginning of year (from line 73, column (A))	19			10,024,764.
	20 Other changes in net assets or fund balances (attach explanation)	20	SEE STATEMENT 2		1,252.
	21 Net assets or fund balances at end of year. Combine lines 18, 19, and 20	21			23,084,177.

723001 12-27-07

LHA For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

COPY Form 990 (2007)

Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others.

Table with 5 columns: (A) Total, (B) Program services, (C) Management and general, (D) Fundraising. Rows include: 22a Grants paid from donor advised funds, 22b Other grants and allocations, 23 Specific assistance to individuals, 24 Benefits paid to or for members, 25a-c Compensation of officers, 26-43 Other expenses, and 44 Total functional expenses.

Joint Costs. Check [] if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? [] Yes [X] No
If "Yes," enter (i) the aggregate amount of these joint costs \$ N/A ; (ii) the amount allocated to Program services \$ N/A ;
(iii) the amount allocated to Management and general \$ N/A ; and (iv) the amount allocated to Fundraising \$ N/A

723011 12-27-07

Part III Statement of Program Service Accomplishments (See the instructions.)

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

What is the organization's primary exempt purpose? ► SEE STATEMENT 6	Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)
All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)	
a NORTH AMERICAN OCEANS -- OUR NORTH AMERICA OFFICE CONSISTS OF A TEAM OF MARINE SCIENTISTS, ECONOMISTS, LAWYERS AND ADVOCATES WHO WORK TOGETHER TO WIN SPECIFIC AND CONCRETE POLICY CHANGES TO REDUCE POLLUTION AND TO PREVENT THE IRREVERSIBLE COLLAPSE OF FISH POPULATIONS, MARINE MAMMALS AND OTHER SEA LIFE.	
(Grants and allocations \$ 0.) If this amount includes foreign grants, check here ► <input type="checkbox"/>	4,380,721.
b SEE STATEMENT 4	
(Grants and allocations \$ 0.) If this amount includes foreign grants, check here ► <input type="checkbox"/>	4,398,390.
c SEE STATEMENT 5	
(Grants and allocations \$ 0.) If this amount includes foreign grants, check here ► <input type="checkbox"/>	1,229,052.
d LAW - LITIGATION ACTIVITIES ENGAGED IN RELATED TO ISSUES DIRECTLY RELATED TO THE EXEMPT PURPOSES OF THE ORGANIZATION.	
(Grants and allocations \$ 0.) If this amount includes foreign grants, check here ► <input type="checkbox"/>	542,998.
e Other program services (attach schedule) SEE STATEMENT 7	
(Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	489,336.
f Total of Program Service Expenses (should equal line 44, column (B), Program services) ►	11,040,497.

Form 990 (2007)

Part IV Balance Sheets (See the instructions.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year		(B) End of year
Assets	45 Cash - non-interest-bearing	600.	45	600.
	46 Savings and temporary cash investments	5,141,307.	46	8,056,709.
	47 a Accounts receivable	47a		
	b Less: allowance for doubtful accounts	47b		47c
	48 a Pledges receivable	48a		
	b Less: allowance for doubtful accounts	48b		48c
	49 Grants receivable	4,180,649.	49	14,887,894.
	50 a Receivables from current and former officers, directors, trustees, and key employees			50a
	b Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)			50b
	51 a Other notes and loans receivable	51a		
	b Less: allowance for doubtful accounts	51b		51c
	52 Inventories for sale or use			52
	53 Prepaid expenses and deferred charges	329,253.	53	186,148.
	54 a Investments - publicly-traded securities STMT 11 <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	24,547.	54a	44,436.
	b Investments - other securities			54b
55 a Investments - land, buildings, and equipment: basis	55a			
b Less: accumulated depreciation	55b		55c	
56 Investments - other			56	
57 a Land, buildings, and equipment: basis	57a	3,340,453.		
b Less: accumulated depreciation STMT 8	57b	2,804,288.		
		634,147.	57c	536,165.
58 Other assets, including program-related investments (describe ▶ SEE STATEMENT 9)		330,937.	58	199,114.
59 Total assets (must equal line 74). Add lines 45 through 58		10,641,440.	59	23,911,066.
Liabilities	60 Accounts payable and accrued expenses	561,454.	60	611,031.
	61 Grants payable		61	
	62 Deferred revenue		62	
	63 Loans from officers, directors, trustees, and key employees		63	
	64 a Tax-exempt bond liabilities		64a	
	b Mortgages and other notes payable		64b	
	65 Other liabilities (describe ▶ SEE STATEMENT 10)		55,222.	65
66 Total liabilities. Add lines 60 through 65		616,676.	66	826,889.
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted	4,911,720.	67	8,025,007.
	68 Temporarily restricted	5,113,044.	68	15,059,170.
	69 Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.			
	70 Capital stock, trust principal, or current funds		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund		71	
	72 Retained earnings, endowment, accumulated income, or other funds		72	
73 Total net assets or fund balances. Add lines 67 through 69 or lines 70 through 72. (Column (A) must equal line 19 and column (B) must equal line 21)		10,024,764.	73	23,084,177.
74 Total liabilities and net assets/fund balances. Add lines 66 and 73		10,641,440.	74	23,911,066.

Form 990 (2007)

Part VI Other Information (continued)		Yes	No
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	X	
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)		
	82b 4,800.		
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?		
	N/A		
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
	N/A		
85 a	501(c)(4), (5), or (6). Were substantially all dues nondeductible by members?		
	N/A		
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.		
	N/A		
c	Dues, assessments, and similar amounts from members		
	85c N/A		
d	Section 162(e) lobbying and political expenditures		
	85d N/A		
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices		
	85e N/A		
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)		
	85f N/A		
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?		
	N/A		
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?		
	N/A		
86	501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12		
	86a N/A		
b	Gross receipts, included on line 12, for public use of club facilities		
	86b N/A		
87	501(c)(12) organizations. Enter: a Gross income from members or shareholders		
	87a N/A		
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)		
	87b N/A		
88 a	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX		X
b	At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Part XI		X
89 a	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	501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction		X
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		
	0.		
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization		
	0.		
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?		X
f	All organizations. Did the organization acquire a direct or indirect interest in any applicable insurance contract?		X
g	For supporting organizations and sponsoring organizations maintaining donor advised funds. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year? N/A		
	N/A		
90 a	List the states with which a copy of this return is filed		
	SEE STATEMENT 14		
b	Number of employees employed in the pay period that includes March 12, 2007	90b	63
91 a	The books are in care of THE ORGANIZATION Telephone no. (202) 833-3900 Located at 1350 CONNECTICUT AVE, NW, 5TH FL, WASHINGTON, DC ZIP + 4 20036		
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)? If "Yes," enter the name of the foreign country		
	SEE STATEMENT 15		
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		

Part VI Other Information (continued) Yes No

c At any time during the calendar year, did the organization maintain an office outside of the United States? 91c Yes No
 If "Yes," enter the name of the foreign country **SEE STATEMENT 17**

92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here
 and enter the amount of tax-exempt interest received or accrued during the tax year **92** N/A

Part VII Analysis of Income-Producing Activities (See the instructions.)

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
93 Program service revenue:					
a DEEP SEA CONSERVATION					
b COALITION					2,500.
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	257,052.	
96 Dividends and interest from securities			14	239.	
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events			01	-101,586.	
102 Gross profit or (loss) from sales of inventory					
103 Other revenue:					
a FOREIGN CURRENCY					
b TRANSACTION GAIN			01	25,580.	
c MISCELLANEOUS					1,189.
d LIST INCOME			15	4,063.	
e CAFE PRESS					467.
104 Subtotal (add columns (B), (D), and (E))		0.		185,348.	4,156.
105 Total (add line 104, columns (B), (D), and (E))					189,504.

Note: Line 105 plus line 1e, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See the instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
▼	SEE STATEMENT 16

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See the instructions.)

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

Part XI Information Regarding Transfers To and From Controlled Entities. Complete only if the organization is a controlling organization as defined in section 512(b)(13). **N/A**

106 Did the reporting organization make any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.

Yes	No

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a	-----			
b	-----			
c	-----			
Totals				

107 Did the reporting organization receive any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.

Yes	No

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a	-----			
b	-----			
c	-----			
Totals				

108 Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above?

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.

Please Sign Here

Signature of officer: *[Signature]* Date: 11/17/2008
JAMES F. SIMON, EXEC VP, CFO & GENERAL COUNSEL
 Type or print name and title

Paid Preparer's Use Only

Preparer's signature: *[Signature]* Date: 11/14/08
 Check if self-employed:
 Preparer's SSN or PTIN (See Gen. Inst. X)
 Firm's name (or yours if self-employed), address, and ZIP + 4: **RAFFA, P.C.**
1899 L STREET, NW, SUITE 900
WASHINGTON, DC 20036
 EIN: _____
 Phone no.: **(202) 822-5000**

ELECTRONICALLY FILED 11/14/2008

SCHEDULE A
(Form 990 or 990-EZ)

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or 4947(a)(1) Nonexempt Charitable Trust

OMB No. 1545-0047

2007

Department of the Treasury
Internal Revenue Service

Supplementary Information-(See separate instructions.)

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

Name of the organization OCEANA, INC.	Employer identification number 51 0401308
---	---

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees

(See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
JACQUELINE SAVITZ 1350 CONN. AVE, NW, WASH., DC 20036	POLLUTION CAMP. DIR. 40.00	90,502.	19,015.	0.
IMELDA CLARKE 1350 CONN. AVE, NW, WASH., DC 20036	CONTROLLER 40.00	112,655.	17,183.	0.
SUSAN MURRAY 1350 CONN. AVE, NW, WASH., DC 20036	ASSOC DIR, NORTH PAC 40.00	108,000.	20,983.	0.
ERIC BILSKY 1350 CONN. AVE, NW, WASH., DC 20036	ASSOC GENR'L COUNSEL 40.00	105,281.	23,177.	0.
JANIS SEARLES 1350 CONN. AVE, NW, WASH., DC 20036	ATTORNEY 40.00	98,800.	17,745.	0.
Total number of other employees paid over \$50,000 ▶	21			

Part II-A Compensation of the Five Highest Paid Independent Contractors for Professional Services

(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
CAREY Y CIA MIRAFLORES 222, 24 FL, SANTIAGO, CHILE, 832-0198	LEGAL	85,751.
THE PERSONNEL OFFICE 419 WEST BROAD ST., #204, FALLS CHURCH, VA 22046	HR CONSULTING	85,498.
MCW SOLUTIONS 21730 RED RUM DRIVE, #137, ASHBURN, VA 20147	IT AND NETWORK CONSULTING	66,275.
SUCCESS IN ACTION 554 N. FREDERICK AVE., GAITHERSBURG, MD 20877	IT AND NETWORK CONSULTING	50,308.
Total number of others receiving over \$50,000 for professional services ▶	0	

Part II-B Compensation of the Five Highest Paid Independent Contractors for Other Services

(List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter "None." See page 2 of the instructions.)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
THE WADE GROUP, INC. 1801 K STREET, NW, #903L, WASHINGTON, DC 20006	PUBLIC RELATIONS	104,356.
OTJ ARCHITECTS 1232 31ST ST., NW, WASHINGTON, DC 20007	OFFICE DESIGN	76,635.
Total number of other contractors receiving over \$50,000 for other services ▶	0	

COPY

Part III Statements About Activities (See page 2 of the instructions.)		Yes	No
1	During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ _____ \$ <u>19,343.</u> (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.) Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.	X	
2	During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)		
a	Sale, exchange, or leasing of property?		X
b	Lending of money or other extension of credit?		X
c	Furnishing of goods, services, or facilities?		X
d	Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? SEE STATEMENT 18	X	
e	Transfer of any part of its income or assets?		X
3	Did the organization make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how the organization determines that recipients qualify to receive payments.)		X
a	Did the organization have a section 403(b) annuity plan for its employees?	X	
b	Did the organization receive or hold an easement for conservation purposes, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," attach a detailed statement		X
c	Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services?		X
4	Did the organization maintain any donor advised funds? If "Yes," complete lines 4b through 4g. If "No," complete lines 4f and 4g		X
a	Did the organization make any taxable distributions under section 4966? N/A		
b	Did the organization make a distribution to a donor, donor advisor, or related person? N/A		
d	Enter the total number of donor advised funds owned at the end of the tax year ▶		0
e	Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year ▶		0.
f	Enter the total number of separate funds or accounts owned at the end of the year (excluding donor advised funds included on line 4d) where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts ▶		0.
g	Enter the aggregate value of assets in all funds or accounts included on line 4f at the end of the tax year ▶		0.

Part IV Reason for Non-Private Foundation Status (See pages 4 through 8 of the instructions.)

I certify that the organization is not a private foundation because it is: (Please check only **ONE** applicable box.)

- 5 A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6 A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
- 7 A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8 A federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9 A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state **▶** _____
- 10 An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 11a An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 11b A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12 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 charitable, etc., 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). (Also complete the **Support Schedule** in Part IV-A.)
- 13 An organization that is not controlled by any disqualified persons (other than foundation managers) and otherwise meets the requirements of section 509(a)(3). Check the box that describes the type of supporting organization:
 Type I Type II Type III-Functionally Integrated Type III-Other

Provide the following information about the supported organizations. (See page 8 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Employer identification number (EIN)	(c) Type of organization (described in lines 5 through 12 above or IRC section)	(d) Is the supported organization listed in the supporting organization's governing documents?		(e) Amount of support
			Yes	No	
Total					▶

- 14 An organization organized and operated to test for public safety. Section 509(a)(4). (See page 8 of the instructions.)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) Use cash method of accounting.
 Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2005	(c) 2004	(d) 2003	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	9,995,864.	12,223,789.	9,093,812.	9,830,446.	41,143,911.
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	52,500.	0.	37,884.	33,146.	123,530.
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, income from similar sources, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	176,140.	9,506.	16,904.	17,650.	220,200.
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets	132,908.	0.	SEE STATEMENT 19 37,867.	26,161.	196,936.
23 Total of lines 15 through 22	10,357,412.	12,233,295.	9,186,467.	9,907,403.	41,684,577.
24 Line 23 minus line 17	10,304,912.	12,233,295.	9,148,583.	9,874,257.	41,561,047.
25 Enter 1% of line 23	103,574.	122,333.	91,865.	99,074.	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24					26a 831,221.
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2003 through 2006 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					26b 13,127,877.
c Total support for section 509(a)(1) test: Enter line 24, column (e)					26c 41,561,047.
d Add: Amounts from column (e) for lines: 18 220,200. 19 13,127,877. 22 196,936. 26b					26d 13,545,013.
e Public support (line 26c minus line 26d total)					26e 28,016,034.
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f 67.4094%
27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year: N/A					
(2006) (2005) (2004) (2003)					
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11b, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year: N/A					
(2006) (2005) (2004) (2003)					
c Add: Amounts from column (e) for lines: 15 16 17 20 21					27c N/A
d Add: Line 27a total and line 27b total					27d N/A
e Public support (line 27c total minus line 27d total)					27e N/A
f Total support for section 509(a)(2) test: Enter amount on line 23, column (e)					27f N/A
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g N/A %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h N/A %
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2003 through 2006, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.					

Part V Private School Questionnaire (See page 9 of the instructions.)

N/A

(To be completed ONLY by schools that checked the box on line 6 in Part IV)

		Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves?		
	If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)		

32	Does the organization maintain the following:		
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	32a	
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b	
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c	
d	Copies of all material used by the organization or on its behalf to solicit contributions?	32d	
	If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)		

33	Does the organization discriminate by race in any way with respect to:		
a	Students' rights or privileges?	33a	
b	Admissions policies?	33b	
c	Employment of faculty or administrative staff?	33c	
d	Scholarships or other financial assistance?	33d	
e	Educational policies?	33e	
f	Use of facilities?	33f	
g	Athletic programs?	33g	
h	Other extracurricular activities?	33h	
	If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)		

34 a	Does the organization receive any financial aid or assistance from a governmental agency?	34a	
b	Has the organization's right to such aid ever been revoked or suspended?	34b	
	If you answered "Yes" to either 34a or b, please explain using an attached statement.		
35	Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation	35	

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 11 of the instructions.)

(To be completed **ONLY** by an eligible organization that filed Form 5768)

Check **a** if the organization belongs to an affiliated group. Check **b** if you checked "a" and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Affiliated group totals	(b) To be completed for all electing organizations
		N/A	
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	1,045.
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	18,298.
38	Total lobbying expenditures (add lines 36 and 37)	38	19,343.
39	Other exempt purpose expenditures	39	13,893,861.
40	Total exempt purpose expenditures (add lines 38 and 39)	40	13,913,204.
41	Lobbying nontaxable amount. Enter the amount from the following table - If the amount on line 40 is - The lobbying nontaxable amount is - Not over \$500,000 20% of the amount on line 40 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	41	845,660.
42	Grassroots nontaxable amount (enter 25% of line 41)	42	211,415.
43	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43	0.
44	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44	0.

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720.

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 instructions for lines 45 through 50 on page 13 of the instructions.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2007	(b) 2006	(c) 2005	(d) 2004	(e) Total
45	845,660.	671,259.	641,385.	624,141.	2,782,445.
46					4,173,668.
47	19,343.	112,966.	19,980.	2,622.	154,911.
48	211,415.	167,815.	160,346.	156,035.	695,611.
49					1,043,417.
50	1,045.	26,903.	7,803.	1,359.	37,110.

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 14 of the instructions.)

N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:	Yes	No	Amount
a Volunteers			
b Paid staff or management (Include compensation in expenses reported on lines c through h.)			
c Media advertisements			
d Mailings to members, legislators, or the public			
e Publications, or published or broadcast statements			
f Grants to other organizations for lobbying purposes			
g Direct contact with legislators, their staffs, government officials, or a legislative body			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			
i Total lobbying expenditures (Add lines c through h.)			0.

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.

COPY

Schedule B
(Form 990, 990-EZ,
or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Supplementary Information for
line 1 of Form 990, 990-EZ, and 990-PF (see instructions)

OMB No. 1545-0047

2007

Name of organization

OCEANA, INC.

Employer identification number

51-0401308

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**. (Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule-see instructions.)

General Rule-

For organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. (Complete Parts I and II.)

Special Rules-

For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33 1/3% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of \$5,000 or 2% of the amount on line 1 of these forms. (Complete Parts I and II.)

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. (Complete Parts I, II, and III.)

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. (If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the Parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year.) ► \$ _____

Caution: Organizations that are not covered by the General Rule and/or the Special Rules do not file Schedule B (Form 990, 990-EZ, or 990-PF), but they **must** check the box in the heading of their Form 990, Form 990-EZ, or on line 2 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Paperwork Reduction Act Notice, see the Instructions
for Form 990, Form 990-EZ, and Form 990-PF.

Schedule B (Form 990, 990-EZ, or 990-PF) (2007)

Name of organization OCEANA, INC.	Employer identification number 51-0401308
---	---

Part I Contributors (See Specific Instructions.)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1		\$ 5,250,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
2		\$ 1,300,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
3		\$ 3,600,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
4		\$ 1,079,046.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
5		\$ 9,673,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
6		\$ 600,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

COPY

Name of organization

Employer identification number

OCEANA, INC.

51-0401308

Part I Contributors (See Specific Instructions.)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
7		\$ 1,425,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

COPY

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
1	LEASEHOLD IMPROVEMENTS	062501	SL	72.00	16	413,108.			413,108.	378,978.		30,218.
	FURNITURE AND											
2	EQUIPMENT	091201	SL	60.00	16	2412844.			2412844.	1636213.		245,794.
3	WEBSITE DEVELOPMENT	083101	SL	36.00	16	514,501.			514,501.	504,416.		8,669.
	* TOTAL 990 PAGE 2					3340453.		0.	3340453.	2519607.	0.	284,681.
	DEPR											

FORM 990	SPECIAL EVENTS AND ACTIVITIES				STATEMENT	1
DESCRIPTION OF EVENT	GROSS RECEIPTS	CONTRIBUT. INCLUDED	GROSS REVENUE	DIRECT EXPENSES	NET INCOME OR (LOSS)	
PARTNERS AWARD GALA	810,929.	780,429.	30,500.	132,086.	-101,586.	
AUCTION	23,050.	23,050.		0.	0.	
TO FM 990, PART I, LINE 9	833,979.	803,479.	30,500.	132,086.	-101,586.	

FORM 990	OTHER CHANGES IN NET ASSETS OR FUND BALANCES	STATEMENT	2
DESCRIPTION	AMOUNT		
UNREALIZED GAIN ON INVESTMENTS	1,252.		
TOTAL TO FORM 990, PART I, LINE 20	1,252.		

FORM 990	OTHER EXPENSES				STATEMENT	3
DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING		
INSURANCE	134,567.	81,255.	40,186.	13,126.		
INTERNET SERVICE	92,551.	68,928.	23,623.	0.		
MARKETING AND ADVERTISING	315,149.	299,507.	10,642.	5,000.		
AUDIO AND VISUAL DESIGN COSTS	59,590.	49,534.	4,302.	5,754.		
DUES AND SUBSCRIPTIONS	97,986.	67,286.	26,265.	4,435.		
MISCELLANEOUS	28,156.	19,794.	7,112.	1,250.		
RECRUITMENT	58,019.	47,001.	4,303.	6,715.		
MAILING LIST RENTAL	74,141.	9,684.	40,457.	24,000.		
TRAINING AND DEVELOPMENT	175.	0.	175.	0.		
MAILSHOP	58,099.	41,773.	15,876.	450.		
INDIRECT COST ALLOCATION	15,960.	3,469.	12,491.	0.		
OTHER PROFESSIONAL	0.	778,898.	-838,107.	59,209.		
FORGIVENESS OF DEBT	1,746,897.	1,214,285.	458,233.	74,379.		
BAD DEBT	118,900.	0.	0.	118,900.		
DONATED GOODS	53,843.	53,843.	0.	0.		
TOTAL TO FM 990, LN 43	125,857.	0.	4,396.	121,461.		
TOTAL TO FM 990, LN 43	2,979,890.	2,735,257.	-190,046.	434,679.		

FORM 990

STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS

STATEMENT 4

DESCRIPTION OF PROGRAM SERVICE TWO

INTERNATIONAL ACTIVITIES - OUR INTERNATIONAL ACTIVITIES ARE DEDICATED TO PROTECTING THE WORLD'S OCEANS. THEY INFLUENCE ACTIVITIES AFFECTING SIGNIFICANT FISHERIES AND CRITICAL MARINE ECOSYSTEMS WITHIN TERRITORIAL AND INTERNATIONAL WATERS. THEY WORK WITHIN THE EXISTENCE OF CURRENT POLITICAL AND DECISION MAKING STRUCTURES THAT LEND THEMSELVES TO BEING POSITIVELY IMPACTED BY SCIENCE BASED ON CONSERVATION ADVOCACY.

	GRANTS	EXPENSES
TO FORM 990, PART III, LINE B	0.	4,398,390.

FORM 990	STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS	STATEMENT	5
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DESCRIPTION OF PROGRAM SERVICE THREE

COMMUNICATIONS - THE PURPOSE OF OCEANA'S COMMUNICATIONS DEPARTMENT IS TO DEVELOP AND EXECUTE A COMMUNICATIONS STRATEGY THROUGH MEDIA RELATIONS, PUBLIC OUTREACH AND INTERNAL COMMUNICATIONS. THE COMMUNICATIONS DIVISION IS RESPONSIBLE FOR DEVELOPING COMMUNICATIONS STRATEGIES; EDUCATING THE PUBLIC ON GLOBAL MARINE ISSUES; PROMOTING COMMUNICATIONS BETWEEN OCEANA AND ITS CONSTITUENCIES; AND RESEARCHING, PREPARING AND DISSEMINATING SPEAKER NOTES, RELEASES, PRESS KITS, NEWSLETTERS, BROCHURES, ADVERTISEMENTS AND OTHER MEDIA RELATED PRODUCTS.

	GRANTS	EXPENSES
TO FORM 990, PART III, LINE C	0.	1,229,052.

FORM 990	STATEMENT OF ORGANIZATION'S PRIMARY EXEMPT PURPOSE PART III	STATEMENT	6
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EXPLANATION

OCEANA'S MISSION IS TO ENSURE THAT HUMAN BEHAVIOR DOES NOT UNDERMINE THE PIVOTAL ROLE THAT OCEANS PLAY IN THE EARTH'S CYCLE OF LIFE. EVERY YEAR WE DUMP MILLIONS OF TONS OF POLLUTION INTO OUR OCEANS, WHILE WE REMOVE MILLIONS OF TONS OF WILDLIFE. OUR PROGRAMS THEREFORE WILL CONCENTRATE ON MINIMIZING DESTRUCTIVE FISHING PRACTICES THAT STRIP TOO MUCH LIFE FROM THE SEAS AND HARM ESSENTIAL HABITAT, AND ON REDUCING POLLUTION THAT ADVERSELY AFFECTS THE PROPER FUNCTIONING OF OCEAN ECOSYSTEMS.

FORM 990	OTHER PROGRAM SERVICES	STATEMENT	7
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DESCRIPTION OF OTHER PROGRAM SERVICES	GRANTS AND ALLOCATIONS	EXPENSES
MARINE SCIENCE	0.	489,336.
TOTAL TO FORM 990, PART III, LINE E		489,336.

FORM 990	DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT	STATEMENT 8
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DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE
LEASEHOLD IMPROVEMENTS	413,108.	409,196.	3,912.
FURNITURE AND EQUIPMENT	2,412,844.	1,882,007.	530,837.
WEBSITE DEVELOPMENT	514,501.	513,085.	1,416.
TOTAL TO FORM 990, PART IV, LN 57	3,340,453.	2,804,288.	536,165.

FORM 990	OTHER ASSETS	STATEMENT 9
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DESCRIPTION	BEGINNING OF YEAR	END OF YEAR
DEPOSITS	177,384.	199,114.
DUE FROM AFFILIATE	118,875.	0.
CASH HELD FOR OTHERS	34,678.	0.
TOTAL TO FORM 990, PART IV, LINE 58	330,937.	199,114.

FORM 990	OTHER LIABILITIES	STATEMENT 10
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DESCRIPTION	BEGINNING OF YEAR	END OF YEAR
DEFERRED BUILDOUT ALLOWANCE	20,544.	0.
CASH HELD FOR OTHERS	34,678.	95,858.
PASS-THROUGH GRANT	0.	120,000.
TOTAL TO FORM 990, PART IV, LINE 65	55,222.	215,858.

FORM 990

NON-GOVERNMENT SECURITIES

STATEMENT 11

SECURITY DESCRIPTION	COST/FMV	CORPORATE STOCKS	CORPORATE BONDS	OTHER PUBLICLY TRADED SECURITIES	TOTAL NON-GOV'T SECURITIES
WACHOVIA SECURITIES	FMV	44,436.			44,436.
TO FORM 990, LINE 54A, COL B		44,436.			44,436.

FORM 990

PART V-A - LIST OF CURRENT OFFICERS, DIRECTORS,
TRUSTEES AND KEY EMPLOYEES

STATEMENT 12

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN-SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
ANDREW F. SHARPLESS 1350 CONNECTICUT AVE., NW, 5TH FL. WASHINGTON, DC 20036	CHIEF EXECUTIVE OFFICER 40.00	211,939.	36,345.	0.
JIM F. SIMON 1350 CONNECTICUT AVE., NW, 5TH FL. WASHINGTON, DC 20036	EXEC VP, CFO & GENERAL COUNSEL 40.00	180,000.	32,512.	0.
MICHAEL F. HIRSHFIELD 1350 CONNECTICUT AVE., NW, 5TH FL. WASHINGTON, DC 20036	SENIOR VP, NORTH AMERICA 40.00	149,455.	28,847.	0.
BETTINA ALONSO 1350 CONNECTICUT AVE., NW, 5TH FL. WASHINGTON, DC 20036	VP OF DEVELOPMENT (7/1/07-PRESENT) 40.00	130,000.	20,487.	0.
ANDREA BROCK 1350 CONNECTICUT AVE., NW, 5TH FL. WASHINGTON, DC 20036	VP OF DEVELOPMENT(1/1/07-2/28/07) 40.00	26,543.	3,323.	0.
MATTHEW M. LITTLEJOHN 1350 CONNECTICUT AVE., NW, 5TH FL. WASHINGTON, DC 20036	VP OF COMMUNICATIONS 40.00	129,222.	26,238.	0.
JAMES A. AYERS 1350 CONNECTICUT AVE., NW, 5TH FL. WASHINGTON, DC 20036	VP, NORTH PACIFIC 40.00	129,465.	21,541.	0.

ROMANUS BERG 1350 CONNECTICUT AVE., NW, 5TH FL. WASHINGTON, DC 20036	VP, OPERATIONS & CIO 40.00	94,783.	13,828.	0.
XAVIER PASTOR 1350 CONNECTICUT AVE., NW, 5TH FL. WASHINGTON, DC 20036	VP FOR EURO PROGRAMS 40.00	137,762.	0.	0.
HERBERT M. BEDOLFE III 1350 CONNECTICUT AVE., NW, 5TH FL. WASHINGTON, DC 20036	CHAIR 2.00	0.	0.	0.
KEITH ADDIS 1350 CONNECTICUT AVE., NW, 5TH FL. WASHINGTON, DC 20036	VICE CHAIR 2.00	0.	0.	0.
SIMON SIDAMON-ERISTOFF 1350 CONNECTICUT AVE., NW, 5TH FL. WASHINGTON, DC 20036	SECRETARY & TREASURER 2.00	0.	0.	0.
TED DANSON 1350 CONNECTICUT AVE., NW, 5TH FL. WASHINGTON, DC 20036	DIRECTOR 2.00	0.	0.	0.
CESAR GAVIRIA 1350 CONNECTICUT AVE., NW, 5TH FL. WASHINGTON, DC 20036	DIRECTOR 2.00	0.	0.	0.
MARIA EUGENIA GIRON 1350 CONNECTICUT AVE., NW, 5TH FL. WASHINGTON, DC 20036	DIRECTOR 2.00	0.	0.	0.
STEPHEN P. MCALLISTER 1350 CONNECTICUT AVE., NW, 5TH FL. WASHINGTON, DC 20036	DIRECTOR 2.00	0.	0.	0.
MICHAEL F. NORTHROP 1350 CONNECTICUT AVE., NW, 5TH FL. WASHINGTON, DC 20036	DIRECTOR 2.00	0.	0.	0.
KRISTIAN PARKER 1350 CONNECTICUT AVE., NW, 5TH FL. WASHINGTON, DC 20036	DIRECTOR 2.00	0.	0.	0.
DANIEL PAULY 1350 CONNECTICUT AVE., NW, 5TH FL. WASHINGTON, DC 20036	DIRECTOR 2.00	0.	0.	0.
SALLY-CHRISTINE RODGERS 1350 CONNECTICUT AVE., NW, 5TH FL. WASHINGTON, DC 20036	DIRECTOR 2.00	0.	0.	0.

JAMES SANDLER	DIRECTOR			
1350 CONNECTICUT AVE., NW, 5TH FL.	2.00	0.	0.	0.
WASHINGTON, DC 20036				

SAM WATERSTON	DIRECTOR			
1350 CONNECTICUT AVE., NW, 5TH FL.	2.00	0.	0.	0.
WASHINGTON, DC 20036				

TOTALS INCLUDED ON FORM 990, PART V-A		<u>1,189,169.</u>	<u>183,121.</u>	<u>0.</u>
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FORM 990 IDENTIFICATION OF RELATED ORGANIZATIONS STATEMENT 13
PART VI, LINE 80B

NAME OF ORGANIZATION	EXEMPT	NONEXEMPT
OCEANA ADVOCACY RESOURCES, INC.	X	
FUNDACION OCEANA [SPAIN]	X	
OCEANA S.AMERICA Y ANTARCTICA LTD. [CHILE]		X

FORM 990 LIST OF STATES RECEIVING COPY OF RETURN STATEMENT 14
PART VI, LINE 90

STATES

AK, AL, AR, AZ, CA, CO, CT, DC, DE, FL, GA, HI, IA, ID, 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, IL, WV, WY

FORM 990 NAME OF FOREIGN COUNTRY IN WHICH ORGANIZATION HAS FINANCIAL INTEREST STATEMENT 15

NAME OF COUNTRY

CHILE
SPAIN

COPY

SCHEDULE A

EXPLANATION OF TRANSACTIONS
PART III, LINE 2D

STATEMENT 18

SEE FORM 990, PART V-A. FOR THE YEAR ENDED DECEMBER 31, 2007, OCEANA PAID \$80,563 IN TRAVEL REIMBURSEMENT TO VARIOUS OFFICERS AND MEMBERS OF THE BOARD TO ATTEND BOARD MEETINGS AND SPEAKING ENGAGEMENTS.

SCHEDULE A	OTHER INCOME			STATEMENT 19
DESCRIPTION	2006 AMOUNT	2005 AMOUNT	2004 AMOUNT	2003 AMOUNT
MISCELLANEOUS	132,908.	0.	37,867.	26,161.
TOTAL TO SCHEDULE A, LINE 22	132,908.	0.	37,867.	26,161.

SCHEDULE A AFFILIATION WITH TAX-EXEMPT ORGANIZATIONS STATEMENT 21
PART VII, LINE 52, COLUMN (C)

NAME OF AFFILIATED OR RELATED ORGANIZATION

OCEANA ADVOCACY RESOURCES, INC.

DESCRIPTION OF RELATIONSHIP WITH AFFILIATED OR RELATED ORGANIZATION

COMMON HISTORIC RELATIONSHIP, COMMON OFFICERS AND BOARD MEMBERS

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No		24b If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No						
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special allowance for qualified Gulf Opportunity Zone property placed in service during the tax year and used more than 50% in a qualified business use							25	
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%			S/L -			
		%			S/L -			
		%			S/L -			
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29	

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle		(b) Vehicle		(c) Vehicle		(d) Vehicle		(e) Vehicle		(f) Vehicle	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
30 Total business/investment miles driven during the year (do not include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons.

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use?		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2007 tax year:					
43 Amortization of costs that began before your 2007 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44