

Return of Organization Exempt From Income Tax

2012

Department of the Treasury
Internal Revenue Service

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

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

Open to Public Inspection

A For the 2012 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"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization NEW ENGLAND AQUARIUM CORPORATION Doing Business As		D Employer identification number 04-2297514
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite CENTRAL WHARF	E Telephone number 617-973-5200	
	City, town, or post office, state, and ZIP code BOSTON, MA 02110-3399		G Gross receipts \$ 57,360,935.
	F Name and address of principal officer: WALTER J. FLAHERTY SAME AS C ABOVE		H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number ▶

I Tax-exempt status: 501(c)(3) 501(c) () ◀ (insert no.) 4947(a)(1) or 527
J Website: ▶ **WWW.NEAQ.ORG**
K Form of organization: Corporation Trust Association Other ▶ **L Year of formation:** 1957 **M State of legal domicile:** MA

Part I Summary		Prior Year	Current Year
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: THE MISSION OF THE ORGANIZATION IS TO INCREASE UNDERSTANDING OF AQUATIC LIFE AND ENVIRONMENTS, TO		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	24
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	23
	5 Total number of individuals employed in calendar year 2012 (Part V, line 2a)	5	468
	6 Total number of volunteers (estimate if necessary)	6	930
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	2,420,082.
b Net unrelated business taxable income from Form 990-T, line 34	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	16,781,991.	9,554,812.
	9 Program service revenue (Part VIII, line 2g)	23,553,760.	23,645,005.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	-254,894.	121,977.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	7,531,614.	7,906,729.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	47,612,471.	41,228,523.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	132,660.	186,331.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	14,954,421.	15,618,704.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	165,878.	164,994.
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 1,826,342.		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	23,488,312.	23,069,280.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	38,741,271.	39,039,309.
19 Revenue less expenses. Subtract line 18 from line 12	8,871,200.	2,189,214.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 84,478,449.	End of Year 87,159,642.
	21 Total liabilities (Part X, line 26)	31,265,011.	31,743,337.
	22 Net assets or fund balances. Subtract line 21 from line 20	53,213,438.	55,416,305.

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			
	WALTER J. FLAHERTY, EXECUTIVE VP, COO & TREASURER Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	JOSEPH M. GISO, CPA MST	JOSEPH M. GISO, CPA	08/21/13		P00030126
	Firm's name ▶ CBIZ TOFIAS	Firm's EIN ▶ 26-3753134		Phone no. 617-761-0600	
	Firm's address ▶ 500 BOYLSTON STREET BOSTON, MA 02116				

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

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III [X]

1 Briefly describe the organization's mission: THE MISSION OF THE ORGANIZATION IS TO INCREASE UNDERSTANDING OF AQUATIC LIFE AND ENVIRONMENTS, TO ENABLE PEOPLE TO ACT TO CONSERVE THE WORLD OF WATER, AND TO PROVIDE LEADERSHIP FOR THE PRESERVATION AND SUSTAINABLE USE OF AQUATIC RESOURCES. OUR MISSION IS FULFILLED

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

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

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

4a (Code:) (Expenses \$ 21,305,070. including grants of \$) (Revenue \$ 23,354,636.) EXHIBITION - NEW ENGLAND AQUARIUM CORPORATION (THE "AQUARIUM") IS A MASSACHUSETTS CHAPTER 180 NONPROFIT CORPORATION FORMED FOR THE PURPOSE OF OPERATING A PUBLIC AQUARIUM IN BOSTON, MASSACHUSETTS. IN ADDITION TO ITS EXHIBITS, THE AQUARIUM OPERATES AN IMAX THEATER, GIFT SHOP, CAFE, CATERED EVENTS, EDUCATION PROGRAMS AND SPONSORED PROGRAMMING IN MARINE RESEARCH, CONSERVATION AND EDUCATION. THE AQUARIUM RELIES ON ADMISSIONS REVENUE, RETAIL SALES TO ITS GUESTS AND PRIVATE GIFTS AND GRANTS TO FUND THE MAJORITY OF ITS OPERATIONS. THESE REVENUES AND SUPPORT ARE PRIMARILY DERIVED FROM GUESTS AND DONORS FROM THE NEW ENGLAND REGION AND TOURISM TO THE AREA.

4b (Code:) (Expenses \$ 4,123,562. including grants of \$ 186,331.) (Revenue \$ 3,656,143.) CONSERVATION AND RESEARCH - AS THE FIRST AQUARIUM IN THE COUNTRY TO ESTABLISH CONSERVATION AND RESEARCH DEPARTMENTS, WE HAVE LONG BELIEVED THAT SOLUTIONS TO ENVIRONMENTAL THREATS CAN BE ACHIEVED THROUGH COLLABORATIVE EFFORTS. SCIENTISTS AT THE AQUARIUM PRODUCE MORE PEER-REVIEWED ARTICLES ON MARINE CONSERVATION AND RESEARCH THAN ANY OTHER U.S. AQUARIUM. THIS RESEARCH HAS INFORMED EFFORTS TO UNDERSTAND AND PROTECT SPECIES AND THEIR HABITATS AROUND THE GLOBE.

OUR RESEARCH ACTIVITIES AT THE NEW ENGLAND AQUARIUM HIT A NEW HIGH IN 2012. THE JOHN H. PRESCOTT LABORATORY RENOVATION STARTED IN 2011 ALLOWED OUR RESEARCHERS TO SECURE OVER \$2 MILLION IN GRANTS TO DO WORK IN THE NEW FACILITY. IN ADDITION, THE LABORATORY STAFF PUBLISHED OVER 4c (Code:) (Expenses \$ 3,779,932. including grants of \$) (Revenue \$ 1,511,435.) EDUCATION - FOR 40 YEARS, THE AQUARIUM HAS PROVIDED LIFE-CHANGING EDUCATIONAL EXPERIENCES FOR PEOPLE OF ALL AGES, FROM A CHILD TOUCHING A SEA STAR TO AN ADULT LEARNING HOW HIS DAILY ACTIONS CAN AFFECT THE OCEAN. THE AQUARIUM'S EDUCATIONAL IMPACT IS BROAD AND EVER-EXPANDING. FROM TODDLERS TO RETIREES, FROM THE HEART OF BOSTON, ACROSS NEW ENGLAND AND AROUND THE WORLD, OUR DIVERSE AUDIENCES HAVE EXPERIENCES THEY WILL NEVER FORGET.

PROGRAMS SUCH AS HARBOR DISCOVERIES CAMP EXPOSE YOUNG PEOPLE TO MARINE ANIMALS AND HABITATS, ENCOURAGING A LIFETIME COMMITMENT TO PROTECTING THE BLUE PLANET. DURING 2012, OUR YOUTH DEVELOPMENT PROGRAMS ENGAGED MORE THAN 300 PARTICIPANTS INCLUDING 75 FULL SCHOLARSHIP PARTICIPANTS

4d Other program services (Describe in Schedule O.) (Expenses \$ 5,154,452. including grants of \$) (Revenue \$ 566,974.)

4e Total program service expenses 34,363,016.

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 <i>Schedule B, Schedule of Contributors</i> ?	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, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	X	
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	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, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	X	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b	Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c	Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	X	
e	Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	X	
13	Is the organization a school 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 United States?		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	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, Parts II and IV</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, Parts III and IV</i>	X	
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>	X	
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	X	
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a	Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to any government or organization in the United States 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 of grants and other assistance to individuals in the United States 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, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	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 lines 24b through 24d and complete Schedule K. If "No," go to line 25</i>	X	
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		X
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		X
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		X
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
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Was a loan to or by a current or former officer, director, trustee, key employee, highest 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, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	X	
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		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? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		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? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	X	

Note. All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V

Input box for Schedule O response

Main table with columns for question number, description, and Yes/No responses. Includes rows for Form 1096, Form W-2G, Form W-3, and various tax compliance questions.

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

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

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year (24); 1b Enter the number of voting members included in line 1a, above, who are independent (23); 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? (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 governing documents since the prior Form 990 was filed? (X); 5 Did the organization become aware during the year of a significant diversion of the organization's assets? (X); 6 Did the organization have members or stockholders? (X); 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? (X); 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? (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); 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O (X).

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? (X); 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? (X); 11b Describe in Schedule O the process, if any, used by the organization to review this Form 990.; 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 (X); 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? (X); 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done (X); 13 Did the organization have a written whistleblower policy? (X); 14 Did 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 (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," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed MA, CT, NH, ME, NY
18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. [] Own website [] Another's website [X] Upon request [] Other (explain in Schedule O)
19 Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: JOSEPH A. ZANI, VICE PRESIDENT & CONTROLLER - 617-973-5456 177 MILK STREET, BOSTON, MA 02110

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

Check if Schedule O contains a response to any question in this Part VII

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

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- 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 neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) R. WILLIAM BURGESS, JR TRUSTEE	10.00	X					0.	0.	0.	
(2) DAVID ALTSHULER TRUSTEE	1.00	X					0.	0.	0.	
(3) ROBERT BEAL TRUSTEE	1.00	X					0.	0.	0.	
(4) CAROLYN J. CAMPANELI TRUSTEE	1.00	X					0.	0.	0.	
(5) DAVID I. CROWLEY TRUSTEE	1.00	X					0.	0.	0.	
(6) W. REED CHISHOLM TRUSTEE, EX OFFICIO	2.00	X					0.	0.	0.	
(7) DANIEL S. EVANS TRUSTEE	2.00	X					0.	0.	0.	
(8) JAMIE C. FAGAN TRUSTEE	1.00	X					0.	0.	0.	
(9) HARRY A. HANSON III TRUSTEE	2.00	X					0.	0.	0.	
(10) DONNA K. HAZARD TRUSTEE	2.00	X					0.	0.	0.	
(11) KATHLEEN HEALY TRUSTEE	1.00	X					0.	0.	0.	
(12) TIMOTHY G. HEALY TRUSTEE	1.00	X					0.	0.	0.	
(13) OGDEN HUNNEWELL TRUSTEE	2.00	X					0.	0.	0.	
(14) JEFFREY HURST TRUSTEE	1.00	X					0.	0.	0.	
(15) THOMAS KING TRUSTEE	1.00	X					0.	0.	0.	
(16) P.E. KRAUSS TRUSTEE	2.00	X					0.	0.	0.	
(17) JEFFREY PIERCE TRUSTEE	2.00	X					0.	0.	0.	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) MALIZ E. BEAMS TRUSTEE	1.00	X					0.	0.	0.	
(19) RICHARD ALLAN SODEN TRUSTEE/SEC OF CORPORATION	1.00	X		X			0.	0.	0.	
(20) LOUIS J. VOLPE TRUSTEE	1.00	X					0.	0.	0.	
(21) ANITA BEKENSTEIN TRUSTEE	1.00	X					0.	0.	0.	
(22) DEAN GOODERMOTE TRUSTEE	1.00	X					0.	0.	0.	
(23) PAMELA PETRI-HUMPHREY TRUSTEE	1.00	X					0.	0.	0.	
(24) STEPHEN C. PEACHER TRUSTEE	1.00	X					0.	0.	0.	
(25) HOWARD RIS PRESIDENT & CEO	40.00			X			303,846.	0.	33,831.	
(26) WALTER J. FLAHERTY EVP, COO & TREASURER	40.00			X			249,846.	0.	51,376.	
1b Sub-total							553,692.	0.	85,207.	
c Total from continuation sheets to Part VII, Section A							1,368,061.	0.	124,214.	
d Total (add lines 1b and 1c)							1,921,753.	0.	209,421.	

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

	Yes	No
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 or individual 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. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
TURNER CONSTRUCTION TWO SEAPORT LANE, BOSTON, MA 02210	CONSTRUCTION COMPANY	3,334,150.
CENTERPLATE 201 E BROAD ST, SPARTANBURG, SC 29306	FOOD VENDOR	1,769,654.
UNICCO SERVICE COMPANY, 4002 SOLUTIONS CENTER, CHICAGO, IL 60672-4000	CLEANING COMPANY	915,395.
CONNELLY PARTNERS 46 WALTHAM ST, BOSTON, MA 02118	ADVERTISING AGENCY	857,307.
IMAX CORPORATION, 2525 SPEAKMAN DRIVE, MISSISSAUGA, ON, CANADA	FILM PRESENTATION MANAGEMENT	836,581.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **9**

SEE PART VII, SECTION A CONTINUATION SHEETS

Part VIII Statement of Revenue

Check if Schedule O contains a response to any question in this Part VIII

			(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					
	b Membership dues	1b	3,498,770.				
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	6,056,042.				
	g Noncash contributions included in lines 1a-1f: \$		304,149.				
	h Total. Add lines 1a-1f		9,554,812.				
	Program Service Revenue	2 a ADMISSIONS	Business Code 900099	18,135,166.	18,135,166.		
b RESEARCH, CONSERVATION, ED.		900099	5,509,839.	5,509,839.			
c							
d							
e							
f All other program service revenue							
g Total. Add lines 2a-2f			23,645,005.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		383,768.			383,768.	
	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)			-261,791.			-261,791.
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a	120,930.				
		b Less: direct expenses	b	78,466.			
c Net income or (loss) from fundraising events			42,464.			42,464.	
9 a Gross income from gaming activities. See Part IV, line 19	a						
	b Less: direct expenses	b					
	c Net income or (loss) from gaming activities						
10 a Gross sales of inventory, less returns and allowances	a	9,958,676.					
	b Less: cost of goods sold	b	3,558,551.				
	c Net income or (loss) from sales of inventory		6,400,125.	4,341,758.	2,058,367.		
Miscellaneous Revenue		Business Code					
11 a FEES	900099	877,702.	515,987.	361,715.			
b MISCELLANEOUS INCOME	900099	306,638.	306,638.				
c CORPORATE SPONSORSHIP	900099	279,800.	279,800.				
d All other revenue							
e Total. Add lines 11a-11d		1,464,140.					
12 Total revenue. See instructions.		41,228,523.	29,089,188.	2,420,082.	164,441.		

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response to any question in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16	186,331.	186,331.		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	1,500,629.	630,264.	555,233.	315,132.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	10,877,124.	9,571,869.	761,399.	543,856.
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	810,446.	680,775.	89,149.	40,522.
9 Other employee benefits	1,438,416.	1,107,580.	158,226.	172,610.
10 Payroll taxes	992,089.	833,355.	109,130.	49,604.
11 Fees for services (non-employees):				
a Management				
b Legal	27,873.	23,413.	3,066.	1,394.
c Accounting	113,500.	95,340.	12,485.	5,675.
d Lobbying	48,000.	48,000.		
e Professional fundraising services. See Part IV, line 17	164,994.			164,994.
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)				
12 Advertising and promotion	1,711,341.	1,437,526.	188,248.	85,567.
13 Office expenses	1,011,388.	849,566.	111,253.	50,569.
14 Information technology				
15 Royalties				
16 Occupancy	3,459,484.	3,459,484.		
17 Travel	193,528.	162,564.	21,288.	9,676.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	222,335.	186,761.	24,457.	11,117.
20 Interest	333,471.	333,471.		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	4,110,022.	4,110,022.		
23 Insurance	456,525.	383,481.	50,218.	22,826.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a OUTSIDE SERVICES	4,665,971.	3,919,415.	513,257.	233,299.
b COST OF GRANTS & CONTRA	4,373,863.	4,373,863.		
c EQUIPMENT RENTAL AND MA	735,052.	624,794.	73,505.	36,753.
d EXHIBITS/NON-CAPITAL EQ	598,371.	502,631.	65,821.	29,919.
e All other expenses	1,008,556.	842,511.	113,216.	52,829.
25 Total functional expenses. Add lines 1 through 24e	39,039,309.	34,363,016.	2,849,951.	1,826,342.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here if following SOP 98-2 (ASC 958-720)

Part X Balance Sheet

Check if Schedule O contains a response to any question in this Part X

		(A)		(B)	
		Beginning of year		End of year	
Assets	1 Cash - non-interest-bearing		1		
	2 Savings and temporary cash investments	1,391,978.	2	1,159,469.	
	3 Pledges and grants receivable, net	7,142,738.	3	5,099,040.	
	4 Accounts receivable, net	2,642,031.	4	2,141,689.	
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5		
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6		
	7 Notes and loans receivable, net		7		
	8 Inventories for sale or use	200,658.	8	238,522.	
	9 Prepaid expenses and deferred charges	589,598.	9	480,901.	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 104,631,278.			
	b Less: accumulated depreciation	10b 43,223,144.			
		56,838,334.	10c	61,408,134.	
	11 Investments - publicly traded securities	13,296,861.	11	13,979,618.	
	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	2,376,251.	15	2,652,269.		
16 Total assets. Add lines 1 through 15 (must equal line 34)	84,478,449.	16	87,159,642.		
Liabilities	17 Accounts payable and accrued expenses	3,425,908.	17	5,659,698.	
	18 Grants payable		18		
	19 Deferred revenue	4,309,872.	19	3,482,202.	
	20 Tax-exempt bond liabilities	19,865,000.	20	19,678,780.	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21		
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22		
	23 Secured mortgages and notes payable to unrelated third parties		23		
	24 Unsecured notes and loans payable to unrelated third parties	3,664,231.	24	2,922,657.	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25		
	26 Total liabilities. Add lines 17 through 25	31,265,011.	26	31,743,337.	
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27 Unrestricted net assets	32,695,986.	27	32,810,596.	
	28 Temporarily restricted net assets	14,523,909.	28	16,497,324.	
	29 Permanently restricted net assets	5,993,543.	29	6,108,385.	
	Organizations that do not follow SFAS 117 (ASC 958), 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	53,213,438.	33	55,416,305.		
34 Total liabilities and net assets/fund balances	84,478,449.	34	87,159,642.		

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	41,228,523.
2	Total expenses (must equal Part IX, column (A), line 25)	2	39,039,309.
3	Revenue less expenses. Subtract line 2 from line 1	3	2,189,214.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	53,213,438.
5	Net unrealized gains (losses) on investments	5	463,849.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	-450,196.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	55,416,305.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
2c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	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	
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	X	

Form 990 (2012)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

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

OMB No. 1545-0047

2012

Open to Public Inspection

Name of the organization **NEW ENGLAND AQUARIUM CORPORATION** Employer identification number **04-2297514**

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

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 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 - Non-functionally integrated
- 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?	11g(i)	
(ii) A family member of a person described in (i) above?	11g(ii)	
(iii) A 35% controlled entity of a person described in (i) or (ii) above?	11g(iii)	
- h Provide the following information about the supported organization(s).

(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 monetary support
			Yes	No	Yes	No	Yes	No	
Total									

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Schedule A (Form 990 or 990-EZ) 2012

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 or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
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 through 3						
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)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
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.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
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 2012 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2011 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2012. 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 type="checkbox"/>
b 33 1/3% support test - 2011. 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 - 2012. 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 - 2011. 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 or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	11822453.	9439372.	6958804.	16781991.	9675742.	54678362.
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	19795782.	20700001.	21006250.	23553760.	23645005.	108700798
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 through 5	31618235.	30139373.	27965054.	40335751.	33320747.	163379160
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	3548399.	3047509.	591,744.	3712807.	3329584.	14230043.
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						0.
c Add lines 7a and 7b	3548399.	3047509.	591,744.	3712807.	3329584.	14230043.
8 Public support (Subtract line 7c from line 6.)						149149117

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
9 Amounts from line 6	31618235.	30139373.	27965054.	40335751.	33320747.	163379160
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	360,444.	339,432.	282,710.	348,259.	383,768.	1714613.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	360,444.	339,432.	282,710.	348,259.	383,768.	1714613.
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.)	706,457.	1090255.	790,524.	1002599.	1184340.	4774175.
13 Total support. (Add lines 9, 10c, 11, and 12.)	32685136.	31569060.	29038288.	41686609.	34888855.	169867948
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						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

15 Public support percentage for 2012 (line 8, column (f) divided by line 13, column (f))	15	87.80 %
16 Public support percentage from 2011 Schedule A, Part III, line 15	16	88.95 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2012 (line 10c, column (f) divided by line 13, column (f))	17	1.01 %
18 Investment income percentage from 2011 Schedule A, Part III, line 17	18	1.21 %

19a 33 1/3% support tests - 2012. 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 - 2011. 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 C
(Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

For Organizations Exempt From Income Tax Under section 501(c) and section 527

2012

Department of the Treasury
Internal Revenue Service

▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**

Open to Public Inspection

▶ **See separate instructions.**

If the organization answered "Yes," to Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," 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), or Form 990-EZ, Part V, line 35c (Proxy Tax), then

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

Name of organization NEW ENGLAND AQUARIUM CORPORATION	Employer identification number 04-2297514
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Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

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

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

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

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

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

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

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

- A** Check if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals
1 a Total lobbying expenditures to influence public opinion (grass roots lobbying)		48,000.	
b Total lobbying expenditures to influence a legislative body (direct lobbying)		48,000.	
c Total lobbying expenditures (add lines 1a and 1b)		37,164,967.	
d Other exempt purpose expenditures		37,212,967.	
e Total exempt purpose expenditures (add lines 1c and 1d)		1,000,000.	
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.			
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)		250,000.	
h Subtract line 1g from line 1a. If zero or less, enter -0-		0.	
i Subtract line 1f from line 1c. If zero or less, enter -0-		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 on page 4.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) Total
2a Lobbying nontaxable amount	1,000,000.	1,000,000.	1,000,000.	1,000,000.	4,000,000.
b Lobbying ceiling amount (150% of line 2a, column(e))					6,000,000.
c Total lobbying expenditures	79,109.	74,776.	48,000.	48,000.	249,885.
d Grassroots nontaxable amount	250,000.	250,000.	250,000.	250,000.	1,000,000.
e Grassroots ceiling amount (150% of line 2d, column (e))					1,500,000.
f Grassroots lobbying expenditures					

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

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

	(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 similar means?			
i Other activities?			
j Total. Add 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 Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

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

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

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) nondeductible 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 (see instructions)	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; Part II-A (affiliated group list); Part II-A, line 2; and Part II-B, line 1. Also, complete this part for any additional information.

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No. 1545-0047

2012

Open to Public
Inspection

Name of the organization

NEW ENGLAND AQUARIUM CORPORATION

Employer identification number

04-2297514

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		1
2 Aggregate contributions to (during year)		0.
3 Aggregate grants from (during year)		55,000.
4 Aggregate value at end of year		330,092.
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 checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input checked="" 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).

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

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

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

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ _____

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

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

Yes No

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

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

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

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

(i) 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 (ASC 958) 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 acquisition, accession, and other records, check any of the following that are a significant use of its collection items

(check all that apply):

- a Public exhibition
- b Scholarly research
- c Preservation for future generations
- d Loan or exchange programs
- e Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" 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 XIII 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 XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds. Complete if the 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	5,993,585.	6,114,985.	6,193,544.	6,174,305.	6,354,221.
b Contributions	10,500.	12,783.	118,754.		1,000.
c Net investment earnings, gains, and losses	104,341.	-134,183.	29,200.	19,239.	-57,017.
d Grants or scholarships					123,899.
e Other expenditures for facilities and programs			226,513.		
f Administrative expenses					
g End of year balance	6,108,426.	5,993,585.	6,114,985.	6,193,544.	6,174,305.

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment _____ %
- b Permanent endowment 100.00 %
- c Temporarily restricted endowment _____ %

The percentages in lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i) unrelated organizations
- (ii) related organizations

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

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

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

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		50,235.		50,235.
b Buildings		68,283,479.	26,975,067.	41,308,412.
c Leasehold improvements		7,162,121.	2,539,236.	4,622,885.
d Equipment		15,912,940.	8,903,983.	7,008,957.
e Other		13,222,503.	4,804,858.	8,417,645.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				61,408,134.

Part VII Investments - Other Securities. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) UNAMORTIZED BOND ISSUANCE EXPENSE	361,455.
(2) BENEFICIAL INTEREST IN PERPETUAL TRUST	2,290,814.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	2,652,269.

Part X Other Liabilities. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	

2. FIN 48 (ASC 740) Footnote. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

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

1	Total revenue, gains, and other support per audited financial statements	1	46,113,096.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	463,850.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	4,420,723.
e	Add lines 2a through 2d	2e	4,884,573.
3	Subtract line 2e from line 1	3	41,228,523.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	41,228,523.

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

1	Total expenses and losses per audited financial statements	1	43,916,300.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	4,876,991.
e	Add lines 2a through 2d	2e	4,876,991.
3	Subtract line 2e from line 1	3	39,039,309.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	39,039,309.

Part XIII 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, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART V, LINE 4: TO GENERATE EARNINGS TO SUPPORT VARIOUS MISSION

RELATED PROGRAMS (PER INTENT OF NAMED ENDOWMENT FUND) AND GENERAL

ADMINISTRATION.

PART X, LINE 2: PART X: THE AQUARIUM ACCOUNTS FOR THE EFFECT OF ANY UNCERTAIN TAX POSITIONS BASED ON A "MORE LIKELY THAN NOT" THRESHOLD TO THE RECOGNITION OF THE TAX POSITIONS BEING SUSTAINED BASED ON THE TECHNICAL MERITS OF THE POSITION UNDER SCRUTINY BY THE APPLICABLE TAXING AUTHORITY.

Part XIII Supplemental Information (continued)

IF A TAX POSITION OR POSITIONS ARE DEEMED TO RESULT IN UNCERTAINTIES OF THOSE POSITIONS, THE UNRECOGNIZED TAX BENEFIT IS ESTIMATED BASED ON A "CUMULATIVE PROBABILITY ASSESSMENT" THAT AGGREGATES THE ESTIMATED TAX LIABILITY FOR ALL UNCERTAIN TAX POSITIONS. THE AQUARIUM HAS IDENTIFIED ITS TAX STATUS AS A TAX EXEMPT ENTITY AND ITS DETERMINATIONS AS TO ITS INCOME BEING RELATED OR UNRELATED AS ITS ONLY SIGNIFICANT TAX POSITIONS AND HAS DETERMINED THAT SUCH TAX POSITIONS DO NOT RESULT IN AN UNCERTAINTY REQUIRING RECOGNITION. THE AQUARIUM IS NOT CURRENTLY UNDER EXAMINATION BY ANY TAXING JURISDICTION. THE AQUARIUM'S FEDERAL AND STATE INCOME TAX RETURNS ARE GENERALLY OPEN FOR EXAMINATION FOR THE PAST THREE YEARS FOLLOWING THE DATE OF FILING THE RELATED RETURN.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

COST OF GOODS SOLD	3,558,551.
MARINE LIFE CENTER REVENUE	10,000.
ROUNDING FROM AUDIT STATEMENT	-24.
WRECKING BALL	78,466.
LOSS ON FIXED ASSETS DISPOSAL	428,611.
GAIN ON RATE SWAP	345,119.
TOTAL TO SCHEDULE D, PART XI, LINE 2D	4,420,723.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

COST OF GOODS SOLD	3,558,551.
CURRENT YEAR IMPACT OF SFAS 158	632,111.
LOSS ON VALUATION OF NON-QUALIFIED PENSION PLAN	50,218.
WRITE OFF BOND ISSUANCE COSTS 2007	191,399.
MARINE LIFE CENTER EXPENSES	16,143.
NET LOSS ON FIXED ASSETS DISPOSAL	428,612.

Part XIII Supplemental Information (continued)

ROUNDING -43.

TOTAL TO SCHEDULE D, PART XII, LINE 2D 4,876,991.

Multiple horizontal lines for supplemental information.

**SCHEDULE F
(Form 990)**

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

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

OMB No. 1545-0047

2012

Open to Public
Inspection

Name of the organization **NEW ENGLAND AQUARIUM CORPORATION** Employer identification number **04-2297514**

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

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

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

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

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e.g., fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
EAST ASIA AND PACIFIC	0	0	PROGRAM SERVICES	FACILITATION, FINANCIAL, AND ADVISORY SERVICES FOR PHOENIX ISLANDS CONSERVATION PROGRAM.	186,331.
3 a Sub-total	0	0			186,331.
b Total from continuation sheets to Part I	0	0			0.
c Totals (add lines 3a and 3b)	0	0			186,331.

Part II Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		PHOENIX ISLAND	PROGRAM SERVICES	56,097.		0.		

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter **0**

3 Enter total number of other organizations or entities **1**

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

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
PROGRAM SERVICES	EAST ASIA AND THE PACIFIC	1	40,956.	WIRE TRANSFER	0.		
PROGRAM SERVICES	EAST ASIA AND THE PACIFIC	1	89,278.	WIRE TRANSFER	0.		

Part IV Foreign Forms

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* Yes No
- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A)* Yes No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations. (see Instructions for Form 5471)* Yes No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621)* Yes No
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect To Certain Foreign Partnerships. (see Instructions for Form 8865)* Yes No
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to file Form 5713, International Boycott Report. (see Instructions for Form 5713)* Yes No

Schedule F (Form 990) 2012

Part V Supplemental Information

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

SCHEDULE F, PART I, LINE 2: THE ORGANIZATION REQUIRES PERIODIC FINANCIAL AND PROGRAMMATIC REPORTS, ALONG WITH SUPPORTING DOCUMENTS (BANK STATEMENT AND RECEIPTS) AND THE IDENTIFICATION OF PROGRAM ACHIEVEMENTS.

Multiple horizontal lines for supplemental information.

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		GALA (event type)	(event type)	NONE (total number)	
Revenue	1 Gross receipts	120,930.			120,930.
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)	120,930.			120,930.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages	24,590.			24,590.
	8 Entertainment				
	9 Other direct expenses	53,876.			53,876.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				(78,466)
	11 Net income summary. Combine line 3, column (d), and line 10				42,464.

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))
		1 Gross revenue			
Direct Expenses	2 Cash prizes				
	3 Noncash 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 line 1, column d, and line 7					

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? Yes No
b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? Yes No
b If "Yes," explain: _____

- 11** Does the organization operate gaming activities with nonmembers? Yes No
- 12** Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? Yes No
- 13** Indicate the percentage of gaming activity operated in:
- | | | |
|--------------------------------------|------------|---|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | % |
- 14** Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ _____

Address ▶ _____

- 15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No
- b** If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____.
- c** If "Yes," enter name and address of the third party:

Name ▶ _____

Address ▶ _____

16 Gaming manager information:

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

Director/officer Employee Independent contractor

17 Mandatory distributions:

- a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No
- b** Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

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

SCHEDULE G, PART I, LINE 2B, LIST OF TEN HIGHEST PAID FUNDRAISERS:

(I) NAME OF FUNDRAISER: ARTSMARKETING SERVICES, INC.

(I) ADDRESS OF FUNDRAISER:

260 KING ST., EAST, STE 500, TORONTO, CANADA M5A 4L5

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

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

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 23.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No. 1545-0047

2012

Open to Public Inspection

Name of the organization

NEW ENGLAND AQUARIUM CORPORATION

Employer identification number

04-2297514

Part I Questions Regarding Compensation

	Yes	No
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. <input type="checkbox"/> First-class or charter travel <input type="checkbox"/> Travel for companions <input type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Discretionary spending account <input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)		
b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b	
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?	2	
3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. <input checked="" type="checkbox"/> Compensation committee <input checked="" type="checkbox"/> Independent compensation consultant <input checked="" type="checkbox"/> Form 990 of other organizations <input type="checkbox"/> Written employment contract <input checked="" type="checkbox"/> Compensation survey or study <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, with respect to the filing organization or a related organization: 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 section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.		
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	7	X
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 Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8	X
9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9	

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

Schedule J (Form 990) 2012

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

For each individual whose compensation must be reported 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) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) HOWARD RIS PRESIDENT & CEO	(i)	288,846.	15,000.	0.	20,000.	13,831.	337,677.	15,000.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) WALTER J. FLAHERTY EVP, COO & TREASURER	(i)	239,846.	10,000.	0.	15,000.	36,376.	301,222.	10,000.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) JANE WOLFSON VP MARKETING/COMMUNICATION	(i)	178,004.	0.	0.	0.	5,490.	183,494.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) WILLIAM SPITZER VP PROGRAMS/EXHIBITS	(i)	178,004.	0.	0.	0.	22,039.	200,043.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) SCOTT D. KRAUS VP RESEARCH	(i)	143,551.	0.	0.	0.	11,484.	155,035.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) JOSEPH A. ZANI VP CONTROLLER	(i)	157,298.	0.	0.	0.	22,257.	179,555.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(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, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

PART I, LINE 7: BOTH THE PRESIDENT AND EVP, COO & TREASURER RECEIVED
 DEFERRED COMPENSATION PAYMENTS DURING 2012 ON 2011 DEFERRED COMPENSATION.
 ALSO IN 2012 WE DEFERRED COMPENSATION UNTIL 2013 TO BOTH THE PRESIDENT AND
 EVP, COO & TREASURER. THESE COMPENSATION DEFERRALS WERE PERFORMANCE
 BONUSES NOT CONTINGENT UPON ACHIEVING A PREDETERMINED FINANCIAL GOAL BUT
 VOTED UPON BY THE BOARD OF TRUSTEES AT YEAR END.

Supplemental Information on Tax-Exempt Bonds

▶ **Complete if the organization answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.**
▶ **Attach to Form 990.** ▶ **See separate instructions.**

Name of the organization

NEW ENGLAND AQUARIUM CORPORATION

Employer identification number
04-2297514

Part I Bond Issues

(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing	
						Yes	No	Yes	No	Yes	No
A NEW ENGLAND AQUARIUM ISSUE SERIES 2012	04-2297514	NONE	11/01/12	19730000.	SEE SCHEDULE O		X	X			X
B											
C											
D											

Part II Proceeds

	A		B		C		D	
1 Amount of bonds retired	19,385,000.							
2 Amount of bonds legally defeased								
3 Total proceeds of issue	19,730,000.							
4 Gross proceeds in reserve funds								
5 Capitalized interest from proceeds								
6 Proceeds in refunding escrows								
7 Issuance costs from proceeds	345,000.							
8 Credit enhancement from proceeds								
9 Working capital expenditures from proceeds								
10 Capital expenditures from proceeds								
11 Other spent proceeds								
12 Other unspent proceeds								
13 Year of substantial completion	2012							
	Yes	No	Yes	No	Yes	No	Yes	No
14 Were the bonds issued as part of a current refunding issue?		X						
15 Were the bonds issued as part of an advance refunding issue?		X						
16 Has the final allocation of proceeds been made?	X							
17 Does the organization maintain adequate books and records to support the final allocation of proceeds?	X							

Part III Private Business Use

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		X						
2 Are there any lease arrangements that may result in private business use of bond-financed property?		X						

Part III Private Business Use (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
3a Are there any management or service contracts that may result in private business use of bond-financed property?	X							
b If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?	X							
c Are there any research agreements that may result in private business use of bond-financed property?		X						
d If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government								
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government								
6 Total of lines 4 and 5								
7 Does the bond issue meet the private security or payment test?		X						
8a Has there been a sale or disposition of any of the bond-financed property to a non-governmental person other than a 501(c)(3) organization since the bonds were issued?		X						
b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of								
c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
9 Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?	X							

Part IV Arbitrage

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Has the issuer filed Form 8038-T?		X						
2 If "No" to line 1, did the following apply?								
a Rebate not due yet?	X							
b Exception to rebate?		X						
c No rebate due?		X						
If you checked "No rebate due" in line 2c, provide in Part VI the date the rebate computation was performed								
3 Is the bond issue a variable rate issue?		X						
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X						
b Name of provider								
c Term of hedge								
d Was the hedge superintegrated?								
e Was the hedge terminated?								

Part IV Arbitrage (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
5a Were gross proceeds invested in a guaranteed investment contract (GIC)?		X						
b Name of provider								
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6 Were any gross proceeds invested beyond an available temporary period?		X						
7 Has the organization established written procedures to monitor the requirements of section 148?	X							

Part V Procedures To Undertake Corrective Action

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation is not available under applicable regulations?								

Part VI Supplemental Information. Complete this part to provide additional information for responses to questions on Schedule K (see instructions).

SCHEDULE K, PART VI

THE PURPOSE OF THIS BOND ISSUE WAS TO REFINANCE THE OUTSTANDING PRINCIPAL AMOUNT OF A LOAN MADE BY THE MASSACHUSETTS HEALTH AND EDUCATIONAL FACILITIES AUTHORITY (THE AUTHORITY) TO THE ORGANIZATION FROM THE PROCEEDS OF THE AUTHORITY'S REVENUE BONDS, NEW ENGLAND AQUARIUM ISSUE SERIES 2007. A PORTION OF THE PROCEEDS OF THIS BOND ISSUE WAS ALSO USED TO PAY COSTS OF ISSUING THE BOND.

Part IV Business Transactions Involving Interested Persons.

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
THE BEAL COMPANIES	ROBERT BEAL TRUSTEE	522,084.	RENTAL/LEAS		X

Part V Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule L (see instructions).

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:

(A) NAME OF PERSON: THE BEAL COMPANIES

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

ROBERT BEAL TRUSTEE OF ORGANIZATION

(C) AMOUNT OF TRANSACTION \$ 522,084.

(D) DESCRIPTION OF TRANSACTION: RENTAL/LEASE OF OFFICE SPACE AT FAIR MARKET VALUE.

(E) SHARING OF ORGANIZATION REVENUES? = NO

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2012

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**
▶ **Attach to Form 990.**

Name of the organization **NEW ENGLAND AQUARIUM CORPORATION** Employer identification number **04-2297514**

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded				
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (ADVERTISING S)	X	1	191,202.	DONOR VALUATION
26 Other ▶ (AIR FLIGHTS F)	X	3	39,348.	DONOR VALUATION
27 Other ▶ (EQUIPMENT AND)	X	5	31,650.	DONOR VALUATION
28 Other ▶ (PHOTO SERVICE)	X	1	15,000.	DONOR VALUATION

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement **29** **0**

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?		X
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	X	
b If "Yes," describe in Part II.		
33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule M (Form 990) (2012)

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

PART I, OTHER TYPES OF PROPERTY:

VIDEOS SERVICES

(A) CHECK IF APPLICABLE = X

(B) NUMBER OF CONTRIBUTORS = 2

(C) REVENUE REPORTED ON FORM 990, PART VIII \$ 10800.

(D) METHOD OF DETERMINING REVENUE: DONOR VALUATION

VETERINARY SERVICES

(A) CHECK IF APPLICABLE = X

(B) NUMBER OF CONTRIBUTORS = 6

(C) REVENUE REPORTED ON FORM 990, PART VIII \$ 9456.

(D) METHOD OF DETERMINING REVENUE: DONOR VALUATION

FOOD

(A) CHECK IF APPLICABLE = X

(B) NUMBER OF CONTRIBUTORS = 3

(C) REVENUE REPORTED ON FORM 990, PART VIII \$ 6693.

(D) METHOD OF DETERMINING REVENUE: DONOR VALUATION

SCHEDULE M, LINE 32B: THE ORGANIZATION USES A THIRD PARTY TO PROCESS AND SELL GIFTS OF MARKETABLE SECURITIES. WHEN A DONOR OR THEIR AGENT CONTACTS THE ORGANIZATION INDICATING THEIR INTENT TO CONTRIBUTE SHARES THAT ARE READILY MARKETABLE, THEY ARE DIRECTED TO TRANSFER THOSE SHARES TO AN INVESTMENT BANKING FIRM WHO HAVE A STANDING ORDER TO SELL UPON RECEIPT. THE FIRM RECORDS THE GIFT DATE AND IDENTIFIES THE MEAN

Part II

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

TRADING VALUE OF THE SHARES GIFTED AND PROVIDES THAT INFORMATION, ALONG WITH THE PROCEEDS AND TRADING INFORMATION FROM THE SALE OF THOSE SHARES, TO THE ORGANIZATION.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No. 1545-0047

2012

Open to Public
Inspection

Name of the organization

NEW ENGLAND AQUARIUM CORPORATION

Employer identification number

04-2297514

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

ENABLE PEOPLE TO ACT TO CONSERVE THE WORLD OF WATER, AND TO PROVIDE
LEADERSHIP FOR THE PRESERVATION AND SUSTAINABLE USE OF AQUATIC
RESOURCES. OUR MISSION IS FULFILLED THROUGH EXHIBITS, AND EDUCATION,
CONSERVATION, AND RESEARCH PROGRAMS.

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

THROUGH EXHIBITS, AND EDUCATION, CONSERVATION, AND RESEARCH PROGRAMS.

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

MISSION BLUE CAMPAIGN IN 2007 AND REACHED ITS GOAL DURING 2012. IN
ADDITION TO FUNDING A NUMBER OF NEW CONSERVATION, RESEARCH AND
EDUCATION INITIATIVES, CASH PROCEEDS AND PLEDGE PAYMENTS FROM THE
CAMPAIGN HAVE ALLOWED THE AQUARIUM TO COMPLETE FOUR MAJOR UPGRADES TO
ITS FACILITIES PRIOR TO 2012. THOSE UPGRADES WERE:
THE NEW BALANCE FOUNDATION MARINE MAMMAL CENTER AND HARBOR WALK
THE TRUST FAMILY FOUNDATION SHARK AND RAY TOUCH TANK
THE JOHN PRESCOTT RESEARCH LAB
THE ANIMAL CARE CENTER IN QUINCY, MA

IN FEBRUARY 2012, THE AQUARIUM PUBLICALLY ANNOUNCED A MAJOR
REVITALIZATION PROGRAM, INCLUDING A COMPLETE RENOVATION OF ITS
FOUR-STORY, CARIBBEAN CORAL REEF EXHIBIT - THE GIANT OCEAN TANK (THE
"GOT"). A TOP-TO-BOTTOM TRANSFORMATION OF THE GOT BEGAN IN SEPTEMBER
2012 AND INCLUDES REPLACEMENT AND ENLARGEMENT OF ITS VIEWING WINDOWS, A
REDESIGNED CORAL REEF, A NEW DOME AT THE TOP OF THE GOT, GLASS VIEWING

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

Schedule O (Form 990 or 990-EZ) (2012)

232211
01-04-13

Name of the organization NEW ENGLAND AQUARIUM CORPORATION	Employer identification number 04-2297514
--	--

RAILS, NEW LIGHTING AND A NEW EXPANDED EDUCATION CENTER. OTHER MAJOR PROJECT COMPONENTS INCLUDE A NEW EXHIBIT ON THE FIRST FLOOR NAMED THE BLUE PLANET ACTION CENTER, UPGRADED LIFE SAFETY COMPONENTS, A NEW ELEVATOR AND A NEW RAMP TO THE TOP OF THE GOT. THIS MAIN BUILDING RENEWAL IS THE FINAL MAJOR PROJECT SUPPORTED BY THE MISSION BLUE CAMPAIGN.

DURING 2012, THE ORGANIZATION WELCOMED OVER 1.3 MILLION VISITORS TO ITS CENTRAL WHARF LOCATION.

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:

31 PEER-REVIEWED JOURNAL ARTICLES, THE MOST FOR ANY AQUARIUM IN THE WORLD. THE 2012 RESEARCH ACTIVITIES FOCUSED ON FOUR MAIN PRIORITIES/PROJECTS: 1) CONTINUING OUR 30+ YEAR WORK ON THE STATUS OF THE NORTH ATLANTIC RIGHT WHALE; 2) EXPANDING OUR HEALTH AND STRESS RESEARCH ON RIGHT, HUMPBACK, SPERM AND BEAKED WHALES, COD, SKATES, SHARKS, SEA TURTLES, AND LOBSTERS; 3) ASSESSMENTS OF THE POTENTIAL IMPACTS OF OFFSHORE ENERGY DEVELOPMENT ON MARINE LIFE; 4) ASSESSING FISHERIES TRADE AND SUSTAINABILITY; AND 5) DEVELOPING CLIMATE CHANGE RESEARCH, INCLUDING MODELING AND RISK ASSESSMENT FOR WHALES, LOBSTER AND CORALS.

TO QUANTIFY THE LEVELS AND IMPACTS OF STRESS ON MARINE ANIMALS, OUR NEW ENDOCRINOLOGY LAB IS WORKING DAY AND NIGHT, CONDUCTING ASSAYS OF NEW SPECIES, DEVELOPING NEW METHODS, AND PUSHING THE ENVELOPE OF THIS FIELD. BREAKTHROUGHS INCLUDE EXTRACTING RELEVANT HORMONES FROM WHALE BREATH, FECAL SAMPLES, AND BALEEN PLATES, AS WELL AS FROM THREE CETACEAN AND TWO SEA TURTLE SPECIES NEVER BEFORE TESTED. BLOOD

Name of the organization NEW ENGLAND AQUARIUM CORPORATION	Employer identification number 04-2297514
--	--

CHEMISTRY IN SHARKS, SKATES, AND COD, AND PATHOLOGY WORK IN LOBSTERS IS ROUNDING OUT THE STRESS WORK IN NEW SPECIES. (HUNT ET AL, J. ZOO AND WILDLIFE MED.; MANDELMAN ET AL, J. FISH BIO.; QUINN ET AL, J. SHELLFISH RES.)

PLANS FOR OFFSHORE ENERGY ARE MOVING AHEAD RAPIDLY, AND AQUARIUM SCIENTISTS HAVE DEVELOPED INNOVATIVE AERIAL SURVEY METHODS THAT COLLECT BOTH MARINE MAMMAL AND SEA TURTLE DATA. WE ARE CURRENTLY FLYING SURVEYS OVER THE MA AND RI WIND ENERGY AREAS, AND HAVE PROPOSED TO DO SIMILAR SURVEYS ALONG THE COAST OF MAINE.

IN CONJUNCTION WITH THE CONSERVATION DEPARTMENT, RESEARCHERS HAVE BEEN EVALUATING THE SUSTAINABILITY OF MARINE ANIMAL HARVESTING, CONTRIBUTING TO THE GLOBAL DIALOG ON THIS TOPIC. THIS INCLUDES RESEARCH AND PUBLICATIONS ON SEAFOOD, SHARKS, SKATES, CORALS, AND ORNAMENTAL FISHES. (BROOKS ET AL, COMP. BIOCHEM. AND PHYSIOL.; TLUSTY ET AL, SUSTAINABILITY; RHYNE ET AL., CONSERVATION. LETTERS.

BETWEEN MODELING EFFORTS ON BOWHEAD WHALES IN THE ARCTIC, STUDIES ON COLDWATER CORALS IN NEW ENGLAND, SPATIAL PLANNING ANALYSES IN THE NORTH ATLANTIC COASTAL ZONE, AND RESEARCH ON TEMPERATURE AND ACIDITY EFFECTS ON SHELL DISEASE IN LOBSTER, THE PRESCOTT LABORATORY IS DEVELOPING AN ACTIVE CLUSTER OF RESEARCH ACTIVITIES EVALUATING THE EFFECTS OF CLIMATE CHANGE ON OCEANIC ANIMALS AND ECOSYSTEMS. SEVERAL AQUARIUM PUBLICATIONS IN 2012 ESTABLISH THIS AS A GROWTH AREA (DIMOND ET AL, CORAL REEFS; TLUSTY AND METZLER, J. SHELLFISH RES.; PENDLETON ET AL, ENDANGERED SPECIES RESEARCH).

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OUR SUSTAINABLE SEAFOOD EFFORTS CONTINUE AS WE ADVISE OUR MAJOR CORPORATE PARTNERS ON THEIR SEAFOOD PURCHASING STRATEGIES, CORPORATE POLICIES AND MARKETING AND EDUCATION. THIS SEAFOOD INDUSTRY ENGAGEMENT HAS ALSO FOSTERED NEW WORK OR CONTACT WITH VARIOUS ORGANIZATIONS INCLUDING THE WORLD BANK (GLOBAL PARTNERSHIP FOR OCEANS), THE SUSTAINABILITY CONSORTIUM, CLINTON GLOBAL INITIATIVE AND THE GLOBAL SUSTAINABLE SEAFOOD INITIATIVE. ON THE PUBLIC OUTREACH SIDE, CHEF BARTON SEAVER, AN AWARD-WINNING CHEF AND COOKBOOK AUTHOR, A NOTED PUBLIC SPEAKER, AND A COMMITTED SUSTAINABLE SEAFOOD AMBASSADOR, HAS JOINED OUR TEAM AS OUR FIRST-EVER SUSTAINABILITY FELLOW IN RESIDENCE. WE HAVE EXPANDED OUR CELEBRATE SEAFOOD DINNERS TO BOSTON AREA RESTAURANTS AND HAVE ORGANIZED OR PARTICIPATED IN MANY FESTIVALS AND CONFERENCES INCLUDING OUR ANNUAL WORLD OCEANS DAY CELEBRATION IN JUNE, AQUARIUM LECTURES, WGBH FOOD AND WINE FESTIVAL, BOSTON LOCAL FOOD FESTIVAL, BOSTON SEAFOOD FESTIVAL, NANTUCKET WINE FESTIVAL AND THE OCEAN LITERACY SUMMIT. WE HAVE ALSO INCORPORATED SUSTAINABLE SEAFOOD INFORMATION INTO OUR BLUE PLANET ACTION CENTER EXHIBIT AND HIGHLIGHTED OUR COMMITMENT TO SUSTAINABLE SEAFOOD IN OUR CAFE AND VIA EVENTS THROUGH MENUS AND SIGNAGE.

THE MARINE CONSERVATION ACTION FUND (MCAF) IS CELEBRATING THIRTEEN YEARS OF PROTECTING AND PROMOTING OCEAN BIODIVERSITY THROUGH SMALL-SCALE, TIME-SENSITIVE COMMUNITY-BASED PROGRAMS. AT THE BEGINNING OF 2012, WE COMPLETED A SUCCESSFUL FUNDRAISING PUSH AND MATCHED A 3-YEAR PRIVATE FOUNDATION GRANT. WE FUNDED 6 PROJECTS DURING THE YEAR - SEA TURTLE PROTECTION ON PACURE BEACH IN COSTA RICA, DISSEMINATION OF INFORMATION ON A NEW TECHNOLOGY TO HELP END ILLEGAL, UNREPORTED AND UNREGULATED (IUU) FISHING, BUOY INSTALLATION IN A LOCAL MARINE MANAGED

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AREA IN MADAGASCAR, RESEARCH AND CONSERVATION OF THE SCALLOPED HAMMERHEAD SHARK IN COSTA RICA, SEA TURTLE CONSERVATION IN ODISHA, INDIA AND FISHERIES SURVEYS TO DOCUMENT MANTA RAY LANDINGS IN SRI LANKA. SINCE 1999, WE HAVE SUPPORTED OVER 100 PROJECTS AROUND THE GLOBE, DISTRIBUTING OVER \$600,000 IN 37 COUNTRIES.

THE OCEAN HEALTH INDEX (OHI) WAS LAUNCHED IN AUGUST 2012, CELEBRATING THE SUCCESSFUL PUBLICATION OF A PAPER IN NATURE. AS PART OF THE PUBLIC RELEASE OF THE OHI, AN INTERACTIVE WEBSITE WAS UNVEILED (WWW.OCEANHEALTHINDEX.ORG), PROVIDING SCORES AT THE GLOBAL AND COUNTRY LEVEL FOR 10 GLOBAL GOALS BASED ON APPROXIMATELY 200 DATA LAYERS. DR. PETER STEVICK, OUR LEAD SCIENTIST FOR THE SENTINEL SPECIES INDICATOR, PRESENTED A PAPER IN JUNE 2012 AT THE ESTUARINE COASTAL SCIENCES ASSOCIATIONS 50TH ANNUAL CONFERENCE IN VENICE, ITALY

FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:
FROM BOSTON. 400 TEENS APPLIED FOR SUMMER INTERNSHIPS AND 75 WERE HIRED TO WORK IN 13 AQUARIUM DEPARTMENTS/PROGRAM AREAS. THEY REPRESENTED 13 BOSTON NEIGHBORHOODS AS WELL AS CAMBRIDGE AND CHELSEA.

DURING 2012, WE RECEIVED A 5-YEAR AWARD FROM NSF TO CONTINUE AND EXPAND OUR CLIMATE CHANGE EDUCATION WORK WITH OTHER AQUARIUMS, ZOOS, AND OTHER INFORMAL EDUCATION INSTITUTIONS. THIS GRANT FOR THE NATIONAL NETWORK FOR OCEAN AND CLIMATE CHANGE INTERPRETATION (NNOCCI) CONTINUES OUR PARTNERSHIP WITH WOODS HOLE OCEANOGRAPHIC INSTITUTE, ASSOCIATION OF ZOOS AND AQUARIA, FRAMEWORKS INSTITUTE, NEW KNOWLEDGE ORGANIZATION, PENN STATE UNIVERSITY, MONTEREY BAY AQUARIUM, NATIONAL AQUARIUM, AND OTHERS. IT WILL ENABLE US TO SCALE UP OUR INTERPRETATION TRAINING

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NETWORK TO REACH 140 ADDITIONAL INSTITUTIONS, CONDUCT NEW COMMUNICATIONS RESEARCH, AND TRAIN YOUNG OCEAN SCIENTISTS IN COMMUNICATION SKILLS. EVALUATION RESULTS SHOW THAT OUR PROGRAM HELPS INTERPRETERS DEVELOP INCREASED KNOWLEDGE AND UNDERSTANDING OF STRATEGIC FRAMING AND COMMUNICATION TECHNIQUES, AND GREATER CONFIDENCE, SELF-EFFICACY, AND SENSE OF HOPE. THESE IMPACTS ALSO SPREAD FROM INTERPRETERS TO THEIR TRAINEES, PEERS, AND MEMBERS OF THEIR SOCIAL NETWORKS, AND RESULT IN FOLLOW-UP ACTIVITIES RANGING FROM NEW TRAINING PROGRAMS TO CHANGES IN EXHIBIT TEXT AND GRAPHICS TO REVISIONS OF PROGRAMS INFORMED BY NEW CLIMATE SCIENCE INFORMATION. SCIENTISTS, ESPECIALLY GRADUATE STUDENTS, ARE INTERESTED AND HIGHLY MOTIVATED. OVERALL, THE PROJECT HAS THE POTENTIAL TO REACH MILLIONS OF VISITORS AT INSTITUTIONS THROUGHOUT THE US ON WHAT HAS BECOME AN INCREASINGLY TIMELY AND IMPORTANT ISSUE.

AS AN EDUCATIONAL RESOURCE, WE HAVE HELPED THOUSANDS OF TEACHERS CAPTIVATE THEIR STUDENTS WITH MARINE AND ENVIRONMENTAL TOPICS WHILE IMPROVING ACADEMIC PERFORMANCE. MORE THAN 140,000 SCHOOL CHILDREN EXPERIENCE THE AQUARIUM EVERY YEAR, EITHER THROUGH FIELD TRIPS OR SPECIAL PROGRAMS AT THEIR SCHOOLS.

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

OTHER PROGRAM SERVICES - THE AQUARIUM WAS A PIONEER IN RESCUE AND REHABILITATION OF MARINE MAMMALS AND OTHER SPECIES. OUR MARINE ANIMAL RESCUE TEAM RESPONDS TO CALLS TO PROVIDE MEDICAL TREATMENT FOR WHALES, DOLPHINS, PORPOISES, SEALS AND SEA TURTLES. OVER TIME, OUR EFFORTS HAVE SHIFTED FROM REHABILITATING SEALS TOWARDS MORE ENDANGERED SPECIES SUCH AS SEA TURTLES. OUR PROGRAM INCLUDES STRANDING RESPONSE, NECROPSY AND

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TISSUE SAMPLING OF DECEASED ANIMALS AND THE REHABILITATION OF
ENDANGERED SEA TURTLES AT OUR MEDICAL FACILITIES.

THE AQUARIUM ACHIEVED AN HISTORIC FIRST WITH THE REHABILITATION AND
RELEASE OF A 700 POUND LEATHERBACK TURTLE, A CRITICALLY ENDANGERED
SPECIES. SINCE ITS RELEASE, THE TAGGED ANIMAL HAS BEEN DOING WELL,
HAVING SWUM ALL THE WAY TO BERMUDA AND BACK TO NEW ENGLAND. MORE THAN
200 COLD-STUNNED TURTLES WERE TAKEN IN FOR REHABILITATION IN 2012. THIS
WAS NOT UNANTICIPATED, GIVEN THE HIGH NUMBER OF LEATHERBACK
ENTANGLEMENTS, HARD SHELL TURTLE SIGHTINGS AND DEAD TURTLES IN CAPE COD
BAY AND NANTUCKET SOUND FOUND DURING THE SUMMER. WE CONTINUE TO
PARTICIPATE IN ONGOING SEA TURTLE STRESS RESEARCH RELATED TO COLD STUN
REHABILITATION AND TRANSPORT.

WE INVITE EMINENT SCIENTISTS FROM AROUND THE COUNTRY TO CONDUCT
LECTURES AND PRESENT FILMS TO PUBLIC AUDIENCES. WE COLLABORATE WITH THE
WGBH FORUM NETWORK TO RECORD MOST LECTURES AND MAKE THEM AVAILABLE VIA
STREAMING VIDEO OVER THE INTERNET.

AT OUR IMAX THEATER, WE PRESENT VARIOUS MISSION-ORIENTED FILMS WITH
MESSAGING ABOUT THE PRESERVATION OF AQUATIC ENVIRONMENTS AND THE
CONSERVATION OF NATURAL RESOURCES.

BEGINNING IN APRIL AND CONTINUING THROUGH OCTOBER, THE AQUARIUM OFFERS
A 3 1/2 HOUR WHALE WATCH PROGRAM THAT IS A NATURAL EXTENSION OF OUR
EDUCATIONAL MESSAGING AND EXHIBITS. THE VESSELS ARE OWNED AND OPERATED
BY AN INDEPENDENT THIRD PARTY AND THE NATURALISTS AND INTERNS ON BOARD
EVERY TRIP ARE AQUARIUM TRAINED AND PROVIDE CONSERVATION MESSAGING AND

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SUGGESTIONS TO PASSENGERS ON HOW TO LIVE GREEN AND PROTECT THE OCEANS
IN ADDITION TO INTERPRETATION AND IDENTIFICATION OF THE WHALES AND
OTHER MARINE SPECIES ENCOUNTERED DURING THE EXCURSION. SEVERAL TRIPS
PER DAY ARE OFFERED DURING THE HEIGHT OF THE SUMMER SEASON.

FINALLY, OUR EXHIBITION PROGRAM DESCRIBED IN ITEM 4A IS SUPPORTED BY
OUR CAFETERIA AND GIFT SHOP WHICH ARE LOCATED IN THE MAIN EXHIBITION
BUILDING. THESE ANCILLARY ACTIVITIES ARE PROVIDED FOR THE CONVENIENCE
OF VISITORS (THE AVERAGE VISITATION IS IN EXCESS OF 2 HOURS) AS WELL AS
PROVIDING THE AQUARIUM WITH AN IMPORTANT SOURCE OF REVENUE THAT IS USED
TO SUPPORT OTHER MISSION ORIENTED PROGRAMMING THAT IS NOT
SELF-SUSTAINING. THE GIFT SHOP ALSO PROVIDES SOME OPPORTUNITY FOR
VISITORS TO PURCHASE ITEMS THAT EXTEND THE EDUCATIONAL EXPERIENCE, AND
HAVE CONSERVATION MESSAGING, TO THEIR HOMES.
EXPENSES \$ 5,154,452. INCLUDING GRANTS OF \$ 0. REVENUE \$ 566,974.

FORM 990, PART VI, SECTION A, LINE 6: THE ORGANIZATION HAS MEMBERS BUT
DOES NOT HAVE STOCKHOLDERS. MEMBERSHIP AT THE AQUARIUM PROVIDES LIMITED
BENEFITS SUCH AS UNLIMITED VISITATION TO OUR EXHIBITS AND DISCOUNTS AT THE
CAFE, GIFT SHOP AND IMAX THEATER FOR A PERIOD OF 1 YEAR. MEMBERSHIP IS A
MEANS OF PROVIDING MUCH NEEDED FINANCIAL SUPPORT TO THE ORGANIZATION.
HOWEVER, MEMBERSHIP DOES NOT PROVIDE ENTITLEMENTS OR RIGHTS SUCH AS
ELECTING INDIVIDUALS TO THE GOVERNING BODY OR ANY INFLUENCE IN ESTABLISHING
POLICIES, PROCEDURES OR MANAGERIAL ACTIONS.

FORM 990, PART VI, SECTION B, LINE 11: THE FORM 990 IS PREPARED BY
MANAGEMENT AND REVIEWED BY ITS INDEPENDENT PUBLIC ACCOUNTANTS. ONCE THE
DOCUMENT IS CONSIDERED READY FOR REVIEW, COPIES (EXCLUDING SCHEDULE B) ARE

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DISTRIBUTED TO THE MEMBERS OF THE AUDIT COMMITTEE OF THE BOARD OF TRUSTEES AT LEAST A WEEK PRIOR TO A PREVIOUSLY SCHEDULED MEETING TO REVIEW IT. SCHEDULE B IS NOT INCLUDED FOR REVIEW IN ORDER TO RESPECT DONOR CONFIDENTIALITY AS REQUESTED BY SEVERAL DONORS. IN ADDITION TO THE FORM 990, MANAGEMENT PREPARES AND DISTRIBUTES A SUMMARY OF KEY ELEMENTS CONTAINED IN THE FORM 990 TO FACILITATE THE REVIEW. A COPY OF FORM 990-T IS ALSO PROVIDED ALONG WITH A BREAKOUT OF THE VARIOUS BUSINESS ACTIVITIES THAT HAVE BEEN IDENTIFIED AS GENERATING UNRELATED BUSINESS INCOME. DURING THE MEETING, MANAGEMENT LEADS THE COMMITTEE THROUGH THE SUMMARY DOCUMENT, PAUSING TO ADDRESS QUESTIONS AND FACILITATE DISCUSSION AS NECESSARY. THE TAX PROFESSIONAL FROM THE ORGANIZATION'S PUBLIC ACCOUNTING FIRM WHO REVIEWED THE DOCUMENT IS ALSO PRESENT AND PARTICIPATES IN THE REVIEW SESSION. MINUTES OF THE MEETING ARE PREPARED AND RETAINED AS A RECORD. ANY CHANGES RESULTING FROM THE REVIEW ARE INCORPORATED IN THE FORM 990 AND THE COMMITTEE CHAIR DISTRIBUTES THAT DOCUMENT (EXCLUDING SCHEDULE B, WHICH IS REDACTED TO HONOR THE REQUEST FOR CONFIDENTIALITY OF SEVERAL DONORS) TO THE FULL BOARD OF TRUSTEES WITH HIS/HER COMMENTS BEFORE IT IS FILED. THE FULL BOARD IS TYPICALLY GIVEN A WEEK TO TEN DAYS TO COMMENT PRIOR TO IT BEING FILED WITH THE IRS.

FORM 990, PART VI, SECTION B, LINE 12C: ANNUALLY, THE ORGANIZATION DISTRIBUTES ITS CONFLICT OF INTEREST POLICY, ALONG WITH A CERTIFICATION AND DESCRIPTION PAGE, TO OFFICERS, TRUSTEES AND MIDDLE MANAGEMENT EMPLOYEES. THEY ARE TO COMPLETE AND RETURN THE CERTIFICATION THAT THEY DO NOT HAVE ANY CONFLICT OF INTEREST OR DISCLOSE WHAT CONFLICT(S) THEY MAY HAVE. MANAGEMENT MONITORS THE RECEIPT OF THESE CERTIFICATIONS TO ENSURE THAT ALL ARE RETURNED AND MAINTAINED ON FILE. CONFLICT OF INTEREST DISCLOSURES ARE REVIEWED AND A DETERMINATION IS MADE ON WHAT ACTION, IF ANY, MUST BE TAKEN

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TO PRESERVE GENERALLY ACCEPTED GOVERNING PRINCIPLES AND AVOID REAL AND/OR PERCEIVED CONFLICTS WHEN THE INDIVIDUAL IS EXPECTED TO VOTE OR MAKE A BUSINESS DECISION.

FORM 990, PART VI, SECTION B

LINES 12 THROUGH 14

FORM 990, PART VI, SECTION B, LINE 15: THE CHAIR OF THE BOARD OF TRUSTEES ANNUALLY APPOINTS A COMPENSATION COMMITTEE TO REVIEW AND MAKE RECOMMENDATIONS TO THE BOARD OF TRUSTEES CONCERNING THE BASE COMPENSATION AND ANY BONUS OPPORTUNITIES AND/OR DETERMINATIONS FOR THE CEO AND CFO. THE BOARD OF TRUSTEES (OR, PURSUANT TO DELEGATED AUTHORITY, THE EXECUTIVE COMMITTEE OF THE BOARD OF TRUSTEES, IF THE DECISIONS ARE MADE BETWEEN MEETINGS OF THE FULL BOARD OF TRUSTEES) THEN REVIEWS AND MAKES FINAL DETERMINATIONS ON THE SALARY AND ANY BONUS OPPORTUNITIES AND/OR DETERMINATIONS FOR THE CEO AND CFO. THE BOARD OF TRUSTEES ALSO REVIEWS AND APPROVES THE COMPENSATION POLICIES AND PROGRAMS APPLICABLE TO OTHER DISQUALIFIED PERSONS, AND ANY MAJOR CHANGES IN BENEFIT PLANS THAT ARE APPLICABLE TO THE CEO, CFO AND OTHER DISQUALIFIED PERSONS.

IT IS THE ORGANIZATION'S POLICY TO PROVIDE DIRECT COMPENSATION PROGRAMS AND POTENTIAL EARNING OPPORTUNITIES WHICH REFLECT THE RELATIVE SIZE AND PERFORMANCE OF THE ORGANIZATION IN THE INDUSTRY SEGMENT OF WHICH IT IS A PART AND WHICH ACCOMPLISH THE ORGANIZATION'S MISSION AND TAX-EXEMPT PURPOSE WITHOUT CAUSING ANY PART OF THE ORGANIZATION'S NET EARNINGS TO INURE TO THE PRIVATE BENEFIT OF AN INDIVIDUAL. SIMULTANEOUSLY, THE POLICY SUPPORTS THE CHALLENGES FACED BY THE ORGANIZATION BY PROVIDING INCREASED

PAY-FOR-PERFORMANCE OPPORTUNITIES TO THE INDIVIDUALS WHO ARE MANAGING THE

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ORGANIZATION.

THE COMPENSATION COMMITTEE CARRIES OUT THIS POLICY ON AN ANNUAL BASIS OR AS A NEED ARISES. THE COMMITTEE IS PROVIDED THE FOLLOWING INFORMATION BY THE DIRECTOR OF HUMAN RESOURCES OF THE ORGANIZATION:

- RELEVANT LOCAL MARKET COMPENSATION DATA FOR CHIEF EXECUTIVE OFFICER'S AND PRESIDENTS FROM PUBLISHED SURVEYS OF BOTH TAX-EXEMPT AND FOR-PROFIT ORGANIZATIONS.

- FORM 990 COMPENSATION DATA FOR THE RELEVANT POSITIONS AT OTHER TAX-EXEMPT ORGANIZATIONS OF COMPARABLE SIZE AND COMPLEXITY BOTH WITHIN AND OUTSIDE THE CULTURAL INSTITUTIONAL SEGMENT.

- COMPENSATION DATA OF CEOS OBTAINED THROUGH A NATIONAL NETWORK OF AQUARIA HUMAN RESOURCE PROFESSIONALS.

- COMPENSATION DATA OF CEOS OBTAINED THROUGH A LOCAL NETWORK OF CULTURAL INSTITUTION HUMAN RESOURCE PROFESSIONALS.

THE COMMITTEE REVIEWS THE INFORMATION PROVIDED AND VOTES TO:

- SET BASE SALARY IN LIGHT OF THE MARKET DATA AND THE INDIVIDUAL'S BACKGROUND, EXPERIENCES, PERSONAL SKILLS AND JOB PERFORMANCE.

- CONSIDER ANNUAL BONUS AWARDS, IF ANY, IN A UNIQUE CASE OF MERITORIOUS PERFORMANCE.

FOR 2012, THE BASE SALARY AND BONUS OPPORTUNITIES FOR THE CEO AND CFO WERE DETERMINED BY THE EXECUTIVE COMMITTEE OF THE BOARD OF TRUSTEES (IN A MEETING NOTICED AND OPEN TO ALL TRUSTEES) BASED ON RECOMMENDATIONS BY THE COMPENSATION COMMITTEE. THE ACTUAL BONUSES PAID FOR 2012 TO THE CEO AND

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CFO WERE DETERMINED BY THE BOARD OF TRUSTEES BASED ON RECOMMENDATIONS BY THE COMPENSATION COMMITTEE CONCERNING THE ATTAINMENT OF THE BONUS GOALS ESTABLISHED AT THE BEGINNING OF THE YEAR. SUMMARIES OF ALL DISCUSSIONS AND DELIBERATIONS CONCERNING COMPENSATION ARE DOCUMENTED AND PROVIDED TO THE DIRECTOR OF HUMAN RESOURCES.

FORM 990, PART VI, SECTION C, LINE 19: THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS INCLUDING ITS CONFLICT OF INTEREST POLICY, AND ITS FINANCIAL STATEMENTS, AVAILABLE TO THE PUBLIC BY REQUESTING THEM IN WRITING OR IN PERSON TO NEW ENGLAND AQUARIUM, CENTRAL WHARF, BOSTON, MA 02110. THE FORM 990 IS AVAILABLE ON WWW.GUIDESTAR.COM AND THE MASSACHUSETTS ATTORNEY GENERAL'S WEBSITE AS WELL AS UPON REQUEST.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

GAIN ON INTEREST RATE SWAP AGREEMENT	345,119.
LOSS NON-QUALIFIED PENSION PLAN	-50,218.
CURRENT YEAR DEFINED BENEFIT PLAN EXPENSE	-632,111.
WRECKING BALL	78,466.
WRITE OFF UNAMORTIZED BOND ISSUANCE 2007	-191,399.
ROUNDING	-53.
TOTAL TO FORM 990, PART XI, LINE 9	-450,196.

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
NEW ENGLAND AQUARIUM MARINE LIFE CENTER, INC. - 22-3334951, 177 MILK STREET, BOSTON, MA 02110-3399	ESTABLISH & MAINTAIN A CTR FOR THE RESCUE, TREATMENT & REHAB OF MARINE ANIM	MASSACHUSETTS	501(C)(3)	LINE 11A, I	NA		X

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportion- ate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

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

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

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

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

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
a Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)		X
c Gift, grant, or capital contribution from related organization(s)		X
d Loans or loan guarantees to or for related organization(s)		X
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)		X
l Performance of services or membership or fundraising solicitations for related organization(s)		X
m Performance of services or membership or fundraising solicitations by related organization(s)		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		X
o Sharing of paid employees with related organization(s)		X
p Reimbursement paid to related organization(s) for expenses		X
q Reimbursement paid by related organization(s) for expenses		X
r Other transfer of cash or property to related organization(s)		X
s Other transfer of cash or property from related 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	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

