

Form 990-EZ

Short Form

Return of Organization Exempt From Income Tax

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

- Sponsoring organizations and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 at the end of the year may use this form. The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No 1545-1150

2008

Open to Public Inspection

Department of the Treasury Internal Revenue Service

A For the 2008 calendar year, or tax year beginning 01-01-2008, and ending 12-31-2008

- Check if applicable: Address change, Name change, Initial return, Termination, Amended return, Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization: AQUACULTURAL ENGINEERING SOCIET INC. Number and street (or P O box, if mail is not delivered to street address): 8969 MOUNTAIN VIEW DRIVE. Room/suite: City or town, state or country, and ZIP + 4: COPPER HILL, VA 24079

D Employer identification number: 16-1434475. E Telephone number. F Group Exemption Number

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

G Accounting method: [X] Cash [ ] Accrual. Other (specify)

I Website:

H Check [X] if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

J Organization type (check only one): [X] 501(c)(6) (insert no) [ ] 4947(a)(1) or [ ] 527

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

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$1,000,000 or more, file Form 990 instead of Form 990-EZ. \$ 27,835

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I)

Table with 21 rows for Revenue, Expenses, and Net Assets. Revenue lines 1-9 total 27,835. Expenses lines 10-17 total 22,804. Net Assets lines 18-21 total 41,882.

Part II Balance Sheets—If Total assets on line 25, column (B) are \$2,500,000 or more, file Form 990 instead of Form 990-EZ

(See the instructions for Part II)

(A) Beginning of year (B) End of year

Table with 7 rows for Balance Sheets. Line 25 Total assets: 36,851. Line 27 Net assets or fund balances: 41,882.

<b>Part III Statement of Program Service Accomplishments</b> (See the instructions for Part III )	<b>Expenses</b> (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, optional for others )	
What is the organization's primary exempt purpose? OPERATION OF A TRADE MAGAZINE		
Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title		
<b>28</b> PUBLISHED A TRADE PUBLICATION AND SPONSORED TRADE SEMINARS FOR MEMBERS OF THE ORGANIZAITON (Grants \$ ) If this amount includes foreign grants, check here . . . <input type="checkbox"/>	<b>28a</b>	
<b>29</b> (Grants \$ ) If this amount includes foreign grants, check here . . . <input type="checkbox"/>	<b>29a</b>	
<b>30</b> (Grants \$ ) If this amount includes foreign grants, check here . . . <input type="checkbox"/>	<b>30a</b>	
<b>31</b> Other program services (attach schedule) . . . . . (Grants \$ ) If this amount includes foreign grants, check here . . . <input type="checkbox"/>	<b>31a</b>	
<b>32 Total program service expenses</b> (add lines 28a through 31a) . . . . .	<b>32</b>	

**Part IV List of Officers, Directors, Trustees, and Key Employees.** List each one even if not compensated (See the instructions for Part IV )

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-.)	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
See Additional Data Table				

**Part V Other Information** (Note the statement requirements in the instructions for Part VI.)

		Yes	No
<b>33</b>	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity . . . . .		No
<b>34</b>	Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes . . . . .		No
<b>35</b>	<i>If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T</i>		
<b>35a</b>	Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements? . . . . .		No
<b>35b</b>	If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year? . . . . .		
<b>36</b>	Was there a liquidation, dissolution, termination, or substantial contraction during the year? <i>If "Yes," complete applicable parts of Schedule N</i> . . . . .		No
<b>37a</b>	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ <b>37a</b> _____		
<b>37b</b>	Did the organization file <b>Form 1120-POL</b> for this year? . . . . .		No
<b>38a</b>	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return? . . . . .		No
<b>38b</b>	If "Yes," complete Schedule L, Part II and enter the total amount involved . . . . .		
<b>39</b>	<i>501(c)(7) organizations.</i> Enter		
<b>39a</b>	Initiation fees and capital contributions included on line 9 . . . . .		
<b>39b</b>	Gross receipts, included on line 9, for public use of club facilities . . . . .		
<b>40a</b>	<i>Section 501(c)(3) organizations.</i> Enter amount of tax imposed on the organization during the year under section 4911 ▶ _____, section 4912 ▶ _____, section 4955 ▶ _____		
<b>40b</b>	<i>Section 501(c)(3) and (4) organizations.</i> Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? <i>If "Yes," complete Schedule L, Part I.</i> . . . . .		
<b>40c</b>	Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 . . . . . ▶ _____		
<b>40d</b>	Enter amount of tax on line 40c reimbursed by the organization . . . . . ▶ _____		
<b>40e</b>	<i>All organizations.</i> At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? . . . . .		
<b>41</b>	List the states with which a copy of this return is filed ▶ _____		
<b>42a</b>	The books are in care of ▶ <u>TERRY RAKESTRAW</u> Telephone no ▶ <u>(540) 231-6805</u> 8969 MOUNTAIN VIEW D Located at ▶ <u>COPPER HILL, VA</u> ZIP + 4 ▶ <u>24079</u>		
<b>42b</b>	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country ▶ _____ See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.</b>	Yes	No
<b>42c</b>	At any time during the calendar year, did the organization maintain an office outside of the U S ? If "Yes," enter the name of the foreign country ▶ _____		No
<b>43</b>	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> —Check here <input checked="" type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year . . . . . ▶ <b>43</b> _____		
<b>44</b>	Did the organization maintain any donor advised funds? <i>If "Yes," Form 990 must be completed instead of Form 990-EZ.</i>		No
<b>45</b>	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? <i>If "Yes," Form 990 must be completed instead of Form 990-EZ.</i>		No

**Part VI Section 501(c)(3) organizations only.** All section 501(c)(3) organizations must answer questions 46-49 and

complete the tables for lines 50 and 51.

	Yes	No
<b>46</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		
<b>47</b> Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		
<b>48</b> Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "yes," complete Schedule E		
<b>49a</b> Did the organization make any transfers to an exempt non-charitable related organization?		
<b>49b</b> If "Yes," was the related organization(s) a section 527 organization?		

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

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
Total number of other employees paid over \$100,000				

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

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation

Total number of other independent contractors receiving over \$100,000

Under penalties of perjury, I declare that I have examined this return, including attachments, and believe it is true, correct, and complete. Declaration of preparer (other than officer)

**Please Sign Here**

\*\*\*\*\*  
Signature of officer

TERRY RAKESTRAW SEC TREASURER  
Type or print name and title















**Paid Preparer's Use Only**

Preparer's signature: VICTORIA M SPANGLER EA  
Date: 2009-08-14

Firm's name (or yours if self-employed), address, and ZIP + 4:  
VICKIES INCOME TAX SERVICE LLC  
116 W MAIN ST P O Box 723  
FLOYD, VA 24091

May the IRS discuss this return with the preparer shown above? See instructions

**Additional Data****Software ID:****Software Version:****EIN:** 16-1434475**Name:** AQUACULTURAL ENGINEERING SOCIETY INC**Form 990EZ, Part IV - List of Officers, Directors, Trustees, and Key Employees**

<b>(A) Name and address</b>	<b>(B) Title and average hours per week devoted to position</b>	<b>(C) Compensation (If not paid, enter -0-.)</b>	<b>(D) Contributions to employee benefit plans &amp; deferred compensation</b>	<b>(E) Expense account and other allowances</b>
GREG BOARDMAN  BLACKSBURG BLACKSBURG, VA 24060	PAST PRES 1	0	0	0
ROGER VIADERO  LOCAL MACOMB, IL 61455	PRESIDENT 1	0	0	0
STEVE HALL  LOCAL BATON ROUGE, LA 70801	VICE PRESID 1	0	0	0
GERMAN MERINO  CHILE CI	2ND VICE PRES 1	0	0	0
TERRY RAKESTRAW  8969 MOUNTAIN VIEW DRIVE COPPER HILL, VA 24079	SEC TREAS 1	0	0	0
PAUL HUNDLEY  LOCAL CHARLESTON, SC 29401	DIRECTOR 1	0	0	0
DAVE SMITH  LOCAL VICKSBURG, MS 39180	DIRECTOR 1	0	0	0
SIMON DUNN  DENMARK DA	DIRECTOR 1	0	0	0
ASBJORN BERGHEIM  STAVENGER NO	DIRECTOR 1	0	0	0
OLIVER SCHNEIDER  WAGENINGER NL	DIRECTOR 1	0	0	0
YORAM AVNIMELECH  HAIFA IS	DIRECTOR 1	0	0	0
GEORGE FLICK  VIRGINIA TECH BLACKSBURG, VA 24060	DIRECTOR 1	0	0	0
RAUL PIEDRAHITI  LOCAL DAVIS, CA 95616	DIRECTOR 1	0	0	0
JOEL BARRAZA  LOCAL CH	DIRECTOR 1	0	0	0

Form 4562

Depreciation and Amortization (Including Information on Listed Property)

OMB No 1545-0172

2008

Attachment Sequence No 67

See separate instructions. Attach to your tax return.

Table with 3 columns: Name(s) shown on return, Business or activity to which this form relates, Identifying number.

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

Table with 5 rows for Section 179 election details, including maximum amount, total cost, and dollar limitation.

Table with 13 rows for Section 179 expense deduction calculation, including description of property, cost, and elected cost.

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property)

Table with 4 rows for Special Depreciation Allowance and Other Depreciation details.

Part III MACRS Depreciation (Do not include listed property.)

Section A

Table with 2 rows for MACRS deductions for assets placed in service in tax years beginning before 2008.

Section B—Assets Placed in Service During 2008 Tax Year Using the General Depreciation System

Table with 7 columns: Classification of property, Month and year placed in service, Basis for depreciation, Recovery period, Convention, Method, Depreciation deduction.

Section C—Assets Placed in Service During 2008 Tax Year Using the Alternative Depreciation System

Table with 3 rows for Alternative Depreciation System details, including class life and recovery period.

Part IV Summary (See instructions)

Table with 3 rows for Summary details, including listed property amount, total amount, and basis for section 263A costs.

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

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

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

24a Do you have evidence to support the business/investment use claimed? Yes No 24b If "Yes," is the evidence written? Yes No

Table with 9 columns: (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (f) Recovery period, (g) Method/Convention, (h) Depreciation/deduction, (i) Elected section 179 cost. Includes rows 25-29.

Section B-Information on Use of Vehicles

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

Table with 6 main columns: (a) Vehicle 1, (b) Vehicle 2, (c) Vehicle 3, (d) Vehicle 4, (e) Vehicle 5, (f) Vehicle 6. Rows 30-36 include mileage and availability questions.

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

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

Table with 2 columns: Yes, No. Rows 37-41 include questions about written policies and requirements for vehicle use.

Part VI Amortization

Table with 6 columns: (a) Description of costs, (b) Date amortization begins, (c) Amortizable amount, (d) Code section, (e) Amortization period or percentage, (f) Amortization for this year. Includes rows 42-44.

## TY 2008 Compensation Explanation

**Name:** AQUACULTURAL ENGINEERING SOCIET INC

**EIN:** 16-1434475

Person Name	Explanation
GREG BOARDMAN	NONE



## TY 2008 Compensation Explanation

**Name:** AQUACULTURAL ENGINEERING SOCIET INC

**EIN:** 16-1434475

Person Name	Explanation
ROGER VIADERO	NONE

## TY 2008 Compensation Explanation

**Name:** AQUACULTURAL ENGINEERING SOCIET INC

**EIN:** 16-1434475

Person Name	Explanation
STEVE HALL	NONE

# TY 2008 Compensation Explanation

**Name:** AQUACULTURAL ENGINEERING SOCIET INC

**EIN:** 16-1434475

Person Name	Explanation
GERMAN MERINO	NONE

## TY 2008 Compensation Explanation

**Name:** AQUACULTURAL ENGINEERING SOCIET INC

**EIN:** 16-1434475

Person Name	Explanation
TERRY RAKESTRAW	NONE

## TY 2008 Compensation Explanation

**Name:** AQUACULTURAL ENGINEERING SOCIET INC

**EIN:** 16-1434475

Person Name	Explanation
PAUL HUNDLEY	NONE

## TY 2008 Compensation Explanation

**Name:** AQUACULTURAL ENGINEERING SOCIET INC

**EIN:** 16-1434475

Person Name	Explanation
DAVE SMITH	NONE

## TY 2008 Compensation Explanation

**Name:** AQUACULTURAL ENGINEERING SOCIET INC

**EIN:** 16-1434475

Person Name	Explanation
SIMON DUNN	NONE

## TY 2008 Compensation Explanation

**Name:** AQUACULTURAL ENGINEERING SOCIET INC

**EIN:** 16-1434475

Person Name	Explanation
ASBJORN BERGHEIM	NONE



## TY 2008 Compensation Explanation

**Name:** AQUACULTURAL ENGINEERING SOCIET INC

**EIN:** 16-1434475

Person Name	Explanation
OLIVER SCHNEIDER	NONE

## TY 2008 Compensation Explanation

**Name:** AQUACULTURAL ENGINEERING SOCIET INC

**EIN:** 16-1434475

Person Name	Explanation
YORAM AVNIMELECH	NONE

## TY 2008 Compensation Explanation

**Name:** AQUACULTURAL ENGINEERING SOCIET INC

**EIN:** 16-1434475

Person Name	Explanation
GEORGE FLICK	NONE

## TY 2008 Compensation Explanation

**Name:** AQUACULTURAL ENGINEERING SOCIET INC

**EIN:** 16-1434475

Person Name	Explanation
RAUL PIEDRAHITI	NONE

## TY 2008 Compensation Explanation

**Name:** AQUACULTURAL ENGINEERING SOCIET INC

**EIN:** 16-1434475

Person Name	Explanation
JOEL BARRAZA	DIRECTOR

**TY 2008 Other Assets Schedule**

**Name:** AQUACULTURAL ENGINEERING SOCIET INC

**EIN:** 16-1434475

Description	Beginning of Year Amount	End of Year Amount
DISPLAY CASE	272	90

**TY 2008 Other Expenses Schedule****Name:** AQUACULTURAL ENGINEERING SOCIET INC**EIN:** 16-1434475

<b>Description</b>	<b>Amount</b>
AWARDS	3,005
CREDIT CARD AND BANK FEES	495
CONFERENCE TRAVEL AND MEETING EXPEN	7,000
DEPRECIATION	182