Name of organization
ASSOCIATION FOR BETTER LIVING & EDUCATION INTERNATIONAL

Employer identification number
95-4188814

Part I Contributors

(a) No.	(b) Name, address and ZIP code	(c) Aggregate contributions	(d) Type of contribution
1		$ 950,000.	Individual [X] Payroll [ ] Noncash [ ] (Complete Part II if a noncash contribution.)
2		$ 5,813,539.	Individual [X] Payroll [ ] Noncash [ ] (Complete Part II if a noncash contribution.)
3		$ 6,000.	Individual [X] Payroll [ ] Noncash [ ] (Complete Part II if a noncash contribution.)
4		$ 39,000.	Individual [X] Payroll [ ] Noncash [ ] (Complete Part II if a noncash contribution.)
5		$ 19,000.	Individual [X] Payroll [ ] Noncash [ ] (Complete Part II if a noncash contribution.)
6		$ 17,549.	Individual [X] Payroll [ ] Noncash [ ] (Complete Part II if a noncash contribution.)

Name of organization
ASSOCIATION FOR BETTER LIVING & EDUCATION INTERNATIONAL

Employer identification number
95-4188814

Part I Contributors

(a) No.	(b) Name, address and ZIP code	(c) Aggregate contributions	(d) Type of contribution
7		$ 5,000.	Individual [X] Payroll [ ] Noncash [ ] (Complete Part II if a noncash contribution.)
8		$ 7,000.	Individual [X] Payroll [ ] Noncash [ ] (Complete Part II if a noncash contribution.)
9		$ 51,000.	Individual [X] Payroll [ ] Noncash [ ] (Complete Part II if a noncash contribution.)
10		$ 17,000.	Individual [X] Payroll [ ] Noncash [ ] (Complete Part II if a noncash contribution.)
11		$ 130,000.	Individual [X] Payroll [ ] Noncash [ ] (Complete Part II if a noncash contribution.)
12		$ 69,500.	Individual [X] Payroll [ ] Noncash [ ] (Complete Part II if a noncash contribution.)

Name of organization
ASSOCIATION FOR BETTER LIVING & EDUCATION INTERNATIONAL

Employer identification number
95-4188814

Part I Contributors

(a) No.	(b) Name, address and ZIP code	(c) Aggregate contributions	(d) Type of contribution
13		$ 12,666.	Individual [X] Payroll [ ] Noncash [ ] (Complete Part II if a noncash contribution.)
14		$ 30,000.	Individual [X] Payroll [ ] Noncash [ ] (Complete Part II if a noncash contribution.)
15		$ 11,710.	Individual [X] Payroll [ ] Noncash [ ] (Complete Part II if a noncash contribution.)
16		$ 100,000.	Individual [ ] Payroll [ ] Noncash [X] (Complete Part II if a noncash contribution.)
17		$	Individual [X] Payroll [ ] Noncash [ ] (Complete Part II if a noncash contribution.)
18		$	Individual [ ] Payroll [ ] Noncash [ ] (Complete Part II if a noncash contribution.)

Name of organization: ASSOCIATION FOR BETTER LIVING & EDUCATION INTERNATIONAL

Employer identification number: 95-4188814

Part II Noncash Property

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
16		$ 100,000.	VARIOUS

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		$	

SCHEDULE A IDENTIFICATION OF EXCESS CONTRIBUTIONS INCLUDED ON PART IV, LINE 26B STATEMENT 14

*** NOT OPEN TO PUBLIC INSPECTION ***

CONTRIBUTOR'S NAME	TOTAL CONTRIBUTION	EXCESS CONTRIBUTION
	638,250.	530,429.
	253,003.	145,182.
	265,872.	158,051.
	466,127.	358,306.
	250,000.	142,179.
	155,500.	47,679.
[illegible]	108,101.	280.
TOTAL EXCESS CONTRIBUTIONS TO SCHEDULE A, LINE 26B		1,382,106.

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

OMB No. 1545-0047

2000

Open to Public Inspection

A For the 2000 calendar year, OR tax year period beginning and ending

B Check if applicable: ☐ Change of address ☐ Change of name ☐ Initial return ☐ Final return ☐ Amended return (use also for state reporting)

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

C Name of organization: ASSOCIATION FOR BETTER LIVING & EDUCATION INTERNATIONAL

Number and street (or P.O. box if mail is not delivered to street address): 7065 HOLLYWOOD BLVD. Room/suite

City or town, state or country, and ZIP: LOS ANGELES, CA 90028

D Employer identification number: 95-4188814

E Telephone number: (323)960-3530

F Check ▶ ☐ if application pending

G Organization type (check only one) ▶ [X] 501(c) (3) ◀ (insert no.) ☐ 527 OR ☐ 4947(a)(1)

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 900-EZ).

J Accounting method: [X] Cash ☐ Accrual ☐ Other (specify) ▶

K Check here ▶ ☐ if the organization's gross receipts are normally not more than $25,000. The organization need not file a return with the IRS; but if the organization received a Form 990 Package in the mail, it should file a return without financial data. **Some states require a complete return.**

(H and I are not applicable to section 527 orgs.)

H(a) Is this a group return for affiliates? ☐ Yes [X] No

H(b) If "Yes," enter number of affiliates ▶

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

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

I Enter 4-digit group exemption no. (GEN) ▶

L Check this box if the organization is not required to attach Schedule B (Form 990 or 990-EZ) ▶ ☐

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

Revenue	1	Contributions, gifts, grants, and similar amounts received:			
	a	Direct public support	1a 1,792,640.		
	b	Indirect public support	1b 5,835,253.		
	c	Government contributions (grants)	1c		
	d	Total (add lines 1a through 1c) (cash $ 7,525,838. noncash $ 102,055.)		1d	7,627,893.
	2	Program service revenue including government fees and contracts (from Part VII, line 93)		2	908,953.
	3	Membership dues and assessments		3	
	4	Interest on savings and temporary cash investments		4	141,168.
	5	Dividends and interest from securities		5	10,285.
	6 a	Gross rents	6a 149,159.		
	b	Less: rental expenses	6b		
	c	Net rental income or (loss) (subtract line 6b from line 6a)		6c	149,159.
	7	Other investment income (describe ▶)		7	
	8 a	Gross amount from sale of assets other than inventory	(A) Securities: 8a; (B) Other:		
	b	Less: cost or other basis and sales expenses	8b (B) 130,740.		
	c	Gain or (loss) (attach schedule)	8c (B) <130,740.>		
	d	Net gain or (loss) (combine line 8c, columns (A) and (B))		8d	<130,740.>
	9	Special events and activities (attach schedule)			
	a	Gross revenue (not including $ ____ of contributions reported on line 1a)	9a		
	b	Less: direct expenses other than fundraising expenses	9b		
	c	Net income or (loss) from special events (subtract line 9b from line 9a)		9c	
	10 a	Gross sales of inventory, less returns and allowances	10a 178,126.		
	b	Less: cost of goods sold	10b 126,622.		
	c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)		10c	51,504.
	11	Other revenue (from Part VII, line 103)		11	1,814.
	12	**Total revenue** (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)		12	8,760,036.
Expenses	13	Program services (from line 44, column (B))		13	1,456,037.
	14	Management and general (from line 44, column (C))		14	400,305.
	15	Fundraising (from line 44, column (D))		15	76,393.
	16	Payments to affiliates (attach schedule)		16	
	17	**Total expenses** (add lines 16 and 44, column (A))		17	1,932,735.
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 12)		18	6,827,301.
	19	Net assets or fund balances at beginning of year (from line 73, column (A))		19	3,714,945.
	20	Other changes in net assets or fund balances (attach explanation)		20	0.
	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)		21	10,542,246.

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SCANNED NOV 29 '01

18

023001 12-19-00 LHA **For Paperwork Reduction Act Notice, see page 1 of the separate instructions.** Form 990 (2000)

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

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (attach schedule) cash $ 24,898. noncash $	22	24,898.	24,898.	STATEMENT 6	
23 Specific assistance to individuals (attach schedule)	23				
24 Benefits paid to or for members (attach schedule)	24				
25 Compensation of officers, directors, etc.	25	22,147.	14,890.	6,449.	808.
26 Other salaries and wages	26	115,409.	84,883.	26,187.	4,339.
27 Pension plan contributions	27				
28 Other employee benefits	28	294,030.	208,384.	74,751.	10,895.
29 Payroll taxes	29	16,948.	11,875.	4,428.	645.
30 Professional fundraising fees	30				
31 Accounting fees	31	2,704.		2,704.	
32 Legal fees	32	42,732.	40,247.	1,347.	1,138.
33 Supplies	33	71,393.	55,948.	12,470.	2,975.
34 Telephone	34	50,162.	38,667.	9,754.	1,741.
35 Postage and shipping	35	88,931.	61,526.	22,562.	4,843.
36 Occupancy	36	195,035.	164,563.	25,037.	5,435.
37 Equipment rental and maintenance	37	49,312.	39,187.	8,491.	1,634.
38 Printing and publications	38	60,764.	47,960.	10,351.	2,453.
39 Travel	39	71,294.	61,673.	7,772.	1,849.
40 Conferences, conventions, and meetings	40				
41 Interest	41	52,455.	36,157.	14,372.	1,926.
42 Depreciation, depletion, etc. (attach schedule)	42	175,993.	142,023.	27,844.	6,126.
43 Other expenses (itemize):					
a	43a				
b	43b				
c	43c				
d	43d				
e SEE STATEMENT 5	43e	598,528.	423,156.	145,786.	29,586.
44 Total functional expenses (add lines 22 through 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15	44	1,932,735.	1,456,037.	400,305.	76,393.

Reporting of Joint Costs. Did you report in column (B) (Program services) any joint costs from a combined educational campaign and fundraising solicitation? ▶ ☐ Yes ☒ No

If "Yes," enter (i) the aggregate amount of these joint costs $ _____; (ii) the amount allocated to Program services $ _____; (iii) the amount allocated to Management and general $ _____; and (iv) the amount allocated to Fundraising $ _____.

Part III Statement of Program Service Accomplishments

What is the organization's primary exempt purpose? ▶ TO RID THE WORLD OF DRUG ABUSE, CRIME, ILLITERACY & IMMORALITY

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

	Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts, but optional for others.)
a ASSISTANCE TO SOCIAL BETTERMENT ORGANIZATIONS: SEE STATEMENT 15. (Grants and allocations $ 4,093.)	635,687.
b MATERIALS COMPILATION AND PUBLICATIONS: SEE STATEMENT 16. (Grants and allocations $)	182,015.
c PUBLIC INFORMATION ON THE SOLUTIONS TO SOCIETAL ILLS: SEE STATEMENT 17. (Grants and allocations $ 20,805.)	638,335.
d (Grants and allocations $)	
e Other program services (attach schedule) (Grants and allocations $)	
f **Total of Program Service Expenses** (should equal line 44, column (B), Program services) ▶	1,456,037.

Part IV Balance Sheets

Note: *Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.*			(A) Beginning of year		(B) End of year
Assets					
45 Cash - non-interest-bearing			256,161.	45	609,940.
46 Savings and temporary cash investments			3,052,579.	46	2,411,966.
47 a Accounts receivable	47a				
b Less: allowance for doubtful accounts	47b			47c	
48 a Pledges receivable	48a				
b Less: allowance for doubtful accounts	48b			48c	
49 Grants receivable				49	
50 Receivables from officers, directors, trustees, and key employees				50	
51 a Other notes and loans receivable	51a	47,307.			
b Less: allowance for doubtful accounts	51b		37,707.	51c	47,307.
52 Inventories for sale or use			44,241.	52	45,553.
53 Prepaid expenses and deferred charges			15,153.	53	
54 Investments - securities STMT 7 ▶ [X] Cost [ ] FMV			125,000.	54	125,000.
55 a Investments - land, buildings, and equipment: basis	55a				
b Less: accumulated depreciation	55b			55c	
56 Investments - other				56	
57 a Land, buildings, and equipment: basis	57a	9,541,329.			
b Less: accumulated depreciation STMT 8	57b	191,429.	165,489.	57c	9,349,900.
58 Other assets (describe ▶ SEE STATEMENT 9)			197,098.	58	18,893.
59 **Total assets** (add lines 45 through 58) (must equal line 74)			3,893,428.	59	12,608,559.
Liabilities					
60 Accounts payable and accrued expenses			4,096.	60	
61 Grants payable				61	
62 Deferred revenue				62	
63 Loans from officers, directors, trustees, and key employees				63	
64 a Tax-exempt bond liabilities				64a	
b Mortgages and other notes payable				64b	1,988,850.
65 Other liabilities (describe ▶ SEE STATEMENT 10)			174,387.	65	77,463.
66 **Total liabilities** (add lines 60 through 65)			178,483.	66	2,066,313.
Net Assets or Fund Balances					
Organizations that follow SFAS 117, check here ▶ [ ] and complete lines 67 through 69 and lines 73 and 74.					
67 Unrestricted				67	
68 Temporarily restricted				68	
69 Permanently restricted				69	
Organizations that do not follow SFAS 117, check here ▶ [X] and complete lines 70 through 74.					
70 Capital stock, trust principal, or current funds			0.	70	0.
71 Paid-in or capital surplus, or land, building, and equipment fund			0.	71	0.
72 Retained earnings, endowment, accumulated income, or other funds			3,714,945.	72	10,542,246.
73 **Total net assets or fund balances** (add lines 67 through 69 OR lines 70 through 72; column (A) must equal line 19 and column (B) must equal line 21)			3,714,945.	73	10,542,246.
74 **Total liabilities and net assets / fund balances** (add lines 66 and 73)			3,893,428.	74	12,608,559.

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

Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return

a Total revenue, gains, and other support per audited financial statements ▶	a	N/A
b Amounts included on line a but not on line 12, Form 990:		
(1) Net unrealized gains on investments $		
(2) Donated services and use of facilities $		
(3) Recoveries of prior year grants $		
(4) Other (specify): $		
Add amounts on lines (1) through (4) ▶	b	
c Line a minus line b ▶	c	
d Amounts included on line 12, Form 990 but not on line a:		
(1) Investment expenses not included on line 6b, Form 990 $		
(2) Other (specify): $		
Add amounts on lines (1) and (2) ▶	d	
e Total revenue per line 12, Form 990 (line c plus line d) ▶	e	

Part IV-B Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

a Total expenses and losses per audited financial statements ▶	a	N/A
b Amounts included on line a but not on line 17, Form 990:		
(1) Donated services and use of facilities $		
(2) Prior year adjustments reported on line 20, Form 990 $		
(3) Losses reported on line 20, Form 990 $		
(4) Other (specify): $		
Add amounts on lines (1) through (4) ▶	b	
c Line a minus line b ▶	c	
d Amounts included on line 17, Form 990 but not on line a:		
(1) Investment expenses not included on line 6b, Form 990 $		
(2) Other (specify): $		
Add amounts on lines (1) and (2) ▶	d	
e Total expenses per line 17, Form 990 (line c plus line d) ▶	e	

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated.)

(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
SIMON HOGARTH (SEE STATEMENT 1) 7065 HOLLYWOOD BLVD. LOS ANGELES, CALIF. 90028	TRUSTEE AS NEEDED	3,057.	0.	0.
MARTIN TOFIL (SEE STATEMENT 1) 7065 HOLLYWOOD BLVD. LOS ANGELES, CALIF. 90028	TRUSTEE AS NEEDED	3,107.	0.	0.
BARBARA ORLANDINI MCENERY 6331 HOLLYWOOD BLVD., STE 1105 LOS ANGELES, CALIF. 90028	TRUSTEE AS NEEDED	0.	0.	0.
CATHERINE SHEA WHITTLE (SEE STMT 1) 7065 HOLLYWOOD BLVD. LOS ANGELES, CALIF. 90028	DIRECTOR AS NEEDED	3,189.	0.	0.
RICHARD FEAR 6331 HOLLYWOOD BLVD., STE 501 LOS ANGELES, CALIF. 90028	DIRECTOR AS NEEDED	0.	0.	0.
SHERRY MURPHY 6331 HOLLYWOOD BLVD., STE 1105 LOS ANGELES, CALIF. 90028	DIRECTOR AS NEEDED	0.	0.	0.
RENA WEINBERG (SEE STMT 1) 7065 HOLLYWOOD BLVD. LOS ANGELES, CALIF. 90028	PRESIDENT AS NEEDED	3,062.	0.	0.
GWENDA BYRNE (SEE STMT 1) 6331 HOLLYWOOD BLVD., STE 700 LOS ANGELES, CALIF. 90028	SECRETARY AS NEEDED	3,273.	0.	0.
JOAN TOFIL (SEE STMT 1) 7065 HOLLYWOOD BLVD. LOS ANGELES, CALIF. 90028	TREASURER AS NEEDED	3,141.	0.	0.
LAURIE ZURN (SEE STMT 1) 7065 HOLLYWOOD BLVD. LOS ANGELES, CALIF. 90028	VICE PRESIDENT AS NEEDED	3,318.	0.	0.

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than $100,000 from your organization and all related organizations, of which more than $10,000 was provided by the related organizations? If "Yes," attach schedule. ▶ ☐ Yes ☒ No

Part VI Other Information

		N/A	Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	76		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.	77		X
78 a	Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return?	78a		X
b	If "Yes," has it filed a tax return on **Form 990-T** for this year? N/A	78b		
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement.	79		X
80 a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	80a		X
b	If "Yes," enter the name of the organization ▶ _____ and check whether it is ☐ exempt OR ☐ nonexempt.			
81 a	Enter the amount of political expenditures, direct or indirect, as described in the instructions for line 81 — 81a: 0.			
b	Did the organization file **Form 1120-POL** for this year?	81b		X
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a		X
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions for reporting in Part III.) — 82b: N/A			
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X	
84 a	Did the organization solicit any contributions or gifts that were not tax deductible? N/A	84a		
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? N/A	84b		
85	*501(c)(4), (5), or (6) organizations.* a Were substantially all dues nondeductible by members? N/A	85a		
b	Did the organization make only in-house lobbying expenditures of $2,000 or less? N/A	85b		
	If "Yes" was answered to either 85a or 85b, **do not** complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.			
c	Dues, assessments, and similar amounts from members — 85c: N/A			
d	Section 162(e) lobbying and political expenditures — 85d: N/A			
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices — 85e: N/A			
f	Taxable amount of lobbying and political expenditures (line 85d less 85e) — 85f: N/A			
g	Does the organization elect to pay the section 6033(e) tax on the amount in 85f? N/A	85g		
h	If section 6033(e)(1)(A) dues notice were sent, does the organization agree to add the amount in 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year? N/A	85h		
86	*501(c)(7) organizations.* Enter: a Initiation fees and capital contributions included on line 12 — 86a: N/A			
b	Gross receipts, included on line 12, for public use of club facilities — 86b: N/A			
87	*501(c)(12) organizations.* Enter: a Gross income from members or shareholders — 87a: N/A			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) — 87b: N/A			
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88		X
89 a	*501(c)(3) organizations.* Enter: Amount of tax imposed on the organization during the year under: section 4911 ▶ 0.; section 4912 ▶ 0.; section 4955 ▶ 0.			
b	*501(c)(3) and 501(c)(4) organizations.* Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b		X
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ 0.			
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization ▶ 0.			
90 a	List the states with which a copy of this return is filed ▶ CALIFORNIA			
b	Number of employees employed in the pay period that includes March 12, 2000 — 90b: 49			

91 The books are in care of ▶ GWENDA BYRNE Telephone no. ▶ 323 960-3530

Located at ▶ 7065 HOLLYWOOD BL. LA, CA ZIP code ▶ 90028

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

Part VII Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.	Unrelated business income (A) Business code	(B) Amount	Excluded by section 512, 513, or 514 (C) Exclusion code	(D) Amount	(E) Related or exempt function income
93 Program service revenue:					
a PYMNTS FROM AFFILIATES					681,867.
b TRADEMARK LICENSE FEES					217,937.
c LECTURES & SEMINARS					730.
d PROMOTIONAL MATERIALS					8,419.
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	141,168.	
96 Dividends and interest from securities			14	10,285.	
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property			16	149,159.	
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					<130,740.>
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					51,504.
103 Other revenue:					
a PAYROLL TAX REFUND					475.
b COMMISSIONS					1,339.
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0.		300,612.	831,531.
105 Total (add line 104, columns (B), (D), and (E)) ▶					1,132,143.

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

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes

Line No. ▼	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
	SEE STATEMENT 11

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities

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

Part X Information Regarding Transfers Associated with Personal Benefit Contracts

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

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

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

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 (Important See General Instruction W.)

Please Sign Here ▶ Signature of officer | Date 15 NOV 2001 | ▶ GWENDA BYRNE SECRETARY Type or print name and title

Paid Preparer's Use Only

Preparer's signature ▶	CPA	Date 11/12/01	Check if self-employed ▶ ☐	Preparer's SSN or PTIN
Firm's name (or yours if self-employed) and address, and ZIP code ▶	NSBN LLP 9454 WILSHIRE BLVD., 4TH FLOOR BEVERLY HILLS, CA 90212-2907		EIN ▶ 95-2399533 Phone no. ▶ (310)273-2501	

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Organization Exempt Under Section 501(c)(3)

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

Supplementary Information

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

OMB No 1545-0047

2000

Name of the organization: ASSOCIATION FOR BETTER LIVING & EDUCATION INTERNATIONAL

Employer identification number: 95 4188814

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

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

(a) Name and address of each employee paid more than $50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				
Total number of other employees paid over $50,000 ▶	0			

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

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

(a) Name and address of each independent contractor paid more than $50,000	(b) Type of service	(c) Compensation
MICHAEL AND SHERI JAMES 1603 IDLEWOOD RD., GLENDALE CA 91202	INTERIOR DESIGNERS	130,109.
Total number of others receiving over $50,000 for professional services ▶ 0		

LHA For Paperwork Reduction Act Notice, see page 1 of the Instructions for Form 990 and Form 990-EZ.

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12-09-00

Part III Statements About Activities

		Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum?	1		X
If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ $ _____ Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.			
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any of its trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary:			
a Sale, exchange, or leasing of property?	2a		X
b Lending of money or other extension of credit?	2b		X
c Furnishing of goods, services, or facilities?	2c		X
d Payment of compensation (or payment or reimbursement of expenses if more than $1,000)? SEE PART V, FORM 990	2d	X	
e Transfer of any part of its income or assets?	2e		X
If the answer to any question is "Yes," attach a detailed statement explaining the transactions.			
3 Does the organization make grants for scholarships, fellowships, student loans, etc.?	3		X
4 a Do you have a section 403(b) annuity plan for your employees?	4a		X
b Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs qualify to receive payments. (See page 2 of the instructions.) SEE STATEMENT 12			

Part IV Reason for Non-Private Foundation Status (See pages 2 through 5 of the instructions.)

The organization is not a private foundation because it is: (Please check only **ONE** applicable box.)

5 ☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).

6 ☐ A school. Section 170(b)(1)(A)(ii). (Also complete Part V, page 5.)

7 ☐ A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).

8 ☐ A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).

9 ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). **Enter the hospital's name, city, and state** ▶ _____

10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)

11a ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)

11b ☐ A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)

12 ☐ An organization that normally receives: **(1) more than 33 1/3%** of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions - subject to certain exceptions, and **(2) no more than 33 1/3%** of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the **Support Schedule** in Part IV-A.)

13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: (1) lines 5 through 12 above; or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See page 5 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Line number from above

14 ☐ An organization organized and operated to test for public safety. Section 509(a)(4). (See page 5 of the instructions.)

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

Calendar year (or fiscal year beginning in) ▶	(a) 1999	(b) 1998	(c) 1997	(d) 1996	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants See line 28.)	1,444,413.	1,039,906.	1,320,241.	1,258,295.	5,062,855.
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is not a business unrelated to the organization's charitable, etc., purpose	812,898.	907,221.	848,184.	1,127,760.	3,696,063.
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	109,769.	102,414.	77,749.	35,053.	324,985.
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income Attach a schedule. Do not include gain or (loss) from sale of capital assets			SEE STATEMENT 13 3,234.		3,234.
23 Total of lines 15 through 22	2,367,080.	2,049,541.	2,249,408.	2,421,108.	9,087,137.
24 Line 23 minus line 17	1,554,182.	1,142,320.	1,401,224.	1,293,348.	5,391,074.
25 Enter 1% of line 23	23,671.	20,495.	22,494.	24,211.	

26 **Organizations described on lines 10 or 11:** a Enter 2% of amount in column (e), line 24 ▶ 26a 107,821.

b Attach a list (which is not open to public inspection) showing the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1996 through 1999 exceeded the amount shown in line 26a. Enter the sum of all these excess amounts SEE STATEMENT 14 ▶ 26b 1,382,106.

c Total support for section 509(a)(1) test: Enter line 24, column (e) ▶ 26c 5,391,074.

d Add: Amounts from column (e) for lines: 18 324,985. 19 _____ 22 3,234. 26b 1,382,106. ▶ 26d 1,710,325.

e Public support (line 26c minus line 26d total) ▶ 26e 3,680,749.

f **Public support percentage (line 26e (numerator) divided by line 26c (denominator))** ▶ 26f 68.2749%

27 **Organizations described on line 12:** a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," attach a list (which is not open to public inspection) to show the name of, and total amounts received in each year from, each "disqualified person." Enter the sum of such amounts for each year:
(1999) N/A (1998) _____ (1997) _____ (1996) _____

b For any amount included in line 17 that was received from a nondisqualified person, attach a list to show the name of, and amount received for each year, that was more than the **larger** of **(1)** the amount on line 25 for the year or **(2)** $5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) After computing the difference between the amount received and the larger amount described in **(1)** or **(2)**, enter the sum of these differences (the excess amounts) for each year: N/A
(1999) _____ (1998) _____ (1997) _____ (1996) _____

c Add: Amounts from column (e) for lines: 15 _____ 16 _____ 17 _____ 20 _____ 21 _____ ▶ 27c N/A

d Add: Line 27a total _____ and line 27b total _____ ▶ 27d N/A

e Public support (line 27c total minus line 27d total) ▶ 27e N/A

f Total support for section 509(a)(2) test: Enter amount on line 23, column (e) ▶ 27f N/A

g **Public support percentage (line 27e (numerator) divided by line 27f (denominator))** ▶ 27g N/A %

h **Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))** ▶ 27h N/A %

28 **Unusual Grants:** For an organization described in line 10, 11, or 12, that received any unusual grants during 1996 through 1999, attach a list (which is not open to public inspection) for each year showing the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not include these grants in line 15. (See page 5 of the instructions.)

NONE

Part V **Private School Questionnaire**
(To be completed ONLY by schools that checked the box on line 6 in Part IV) N/A

			Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	29		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	30		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves?	31		
	If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)			
32	Does the organization maintain the following:			
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	32a		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c		
d	Copies of all material used by the organization or on its behalf to solicit contributions?	32d		
	If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)			
33	Does the organization discriminate by race in any way with respect to:			
a	Students' rights or privileges?	33a		
b	Admissions policies?	33b		
c	Employment of faculty or administrative staff?	33c		
d	Scholarships or other financial assistance?	33d		
e	Educational policies?	33e		
f	Use of facilities?	33f		
g	Athletic programs?	33g		
h	Other extracurricular activities?	33h		
	If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)			
34 a	Does the organization receive any financial aid or assistance from a governmental agency?	34a		
b	Has the organization's right to such aid ever been revoked or suspended?	34b		
	If you answered "Yes" to either 34a or b, please explain using an attached statement.			
35	Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation	35		

Part VI-A Lobbying Expenditures by Electing Public Charities

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

N/A

Check here ▶ ☐ If the organization belongs to an affiliated group.

Check here ▶ ☐ If you checked "a" above and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
		N/A	
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36		
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37		
38 Total lobbying expenditures (add lines 36 and 37)	38		
39 Other exempt purpose expenditures	39		
40 Total exempt purpose expenditures (add lines 38 and 39)	40		
41 Lobbying nontaxable amount. Enter the amount from the following table -			
If the amount on line 40 is - / **The lobbying nontaxable amount is -**			
Not over $500,000 — 20% of the amount on line 40			
Over $500,000 but not over $1,000,000 — $100,000 plus 15% of the excess over $500,000			
Over $1,000,000 but not over $1,500,000 — $175,000 plus 10% of the excess over $1,000,000	41		
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			
42 Grassroots nontaxable amount (enter 25% of line 41)	42		
43 Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43		
44 Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44		
Caution: *If there is an amount on either line 43 or line 44, you must file Form 4720.*			

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 45 through 50 on page 9 of the instructions.)

N/A

	Lobbying Expenditures During 4-Year Averaging Period				
Calendar year (or fiscal year beginning in) ▶	(a) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total
45 Lobbying nontaxable amount					0.
46 Lobbying ceiling amount (150% of line 45(e))					0.
47 Total lobbying expenditures					0.
48 Grassroots nontaxable amount					0.
49 Grassroots ceiling amount (150% of line 48(e))					0.
50 Grassroots lobbying expenditures					0.

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A)

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

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

Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

		Yes	No
a Transfers from the reporting organization to a noncharitable exempt organization of:			
(i) Cash	51a(i)		X
(ii) Other assets	a(ii)		X
b Other transactions:			
(i) Sales or exchanges of assets with a noncharitable exempt organization	b(i)		X
(ii) Purchases of assets from a noncharitable exempt organization	b(ii)		X
(iii) Rental of facilities, equipment, or other assets	b(iii)		X
(iv) Reimbursement arrangements	b(iv)		X
(v) Loans or loan guarantees	b(v)		X
(vi) Performance of services or membership or fundraising solicitations	b(vi)		X
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees	c		X

d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received: N/A

(a) Line no.	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements

52 a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ▶ ☐ Yes ☒ No

b If "Yes," complete the following schedule: N/A

(a) Name of organization	(b) Type of organization	(c) Description of relationship

Schedule B
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Supplementary Information for line 1d of Form 990 or line 1 of Form 990-EZ (see instructions)

OMB No. 1545-0047

2000

Name of organization ASSOCIATION FOR BETTER LIVING & EDUCATION INTERNATIONAL

Employer identification number 95-4188814

Organization type (check one)-Section: [X] 501(c)(3) ◀ (enter number) [ ] 527 or [ ] 4947(a)(1) nonexempt charitable trust

A Section 501(c)(7), (8), or (10) organizations-

Check this box if the organization had **no** charitable contributors who contributed more than $1,000 during the year. (But see **General rule** below.) ▶ [ ]

Enter here the total gifts received during the year for a religious, charitable, etc., purpose ▶ $

Note: This form is generally not open to public inspection except for section 527 organizations.

General Instructions

Purpose of Form

Schedule B (Form 990 or 990-EZ) is used by organizations required to file **Form 990**, Return of Organization Exempt From Income Tax, or **Form 990-EZ**, Short Form Return of Organization Exempt From Income tax, to provide the information regarding their contributors that is required for line 1d of Form 990 (or line 1 of Form 990-EZ).

Attach the Schedule B (Form 990 or 990-EZ) to Form 990 or 990-EZ. Attach Schedule B after Schedule A (Form 990 or 990-EZ), Organization Exempt Under Section 501(c)(3), if that return is required for the organization.

Who Must File Schedule B (Form 990 or 990-EZ)

All organizations must file Schedule B (Form 990 or 990-EZ) unless they certify that they do not meet the filing requirements of Schedule B (Form 990 or 9090-EZ) by checking the box in item L of the heading of their Form 990 or Form 990-EZ.

See the instructions for item L in the Instructions for Form 990 and Form 990-EZ.

Caution: *Schedule B (Form 990 or 990-EZ) is not a substitute for the list of "contributors" required for Part IV-A, Support Schedule, of Schedule A (Form 990 or 990-EZ).*

Public Inspection

Schedule B (Form 990 or 990-EZ) is:
- Open to public inspection for a section 527 political organization.
- Generally not open to public inspection for the other organizations that must file this form.

If a non-section 527 organization files a copy of Form 990, or Form 990-EZ, and attachments with any state, it should not include its Schedule B (Form 990 or 990-EZ) in the attachments for the state unless a schedule of contributors is specifically required by the state. States that do not require the information might make the schedule available for public inspection along with the rest of the Form 990 or Form 990-EZ.

See the Instructions for Form 990 and Form 990-EZ for phone help and the public inspection rules for those forms and their attachments, which include Schedule B (Form 990 or 990-EZ).

Contributors Required To Be Listed On Part I

"*Contributor*" includes individuals, fiduciaries, partnerships, corporations, associations, trusts, and exempt organizations.

General rule. Unless the organization is covered by one of the special rules below, it must list on Part I every contributor who during the year, gave the organization directly or indirectly, money, securities, or any other type of property totaling $5,000 or more for the year. Also complete Part II for a noncash contribution. In determining the $5,000 amount, total all of the contributor's gifts of $1,000 or more for the year.

Section 501(c)(3) organizations. For an organization described in section 501(c)(3) that meets the 33 1/3% support test of the Regulations under sections 509(a)(1)/170(b)(1)(A)(vi) (whether or not the organization is otherwise described in section 170(b)(1)(A))-

List in Part I only those contributors whose contribution of $5,000 or more is greater than 2% of the amount reported on line 1d of Form 990 (or line 1 of Form 990-EZ) (Regulations section 1.6033-2(a)(2)(iii)(a)).

Example. A section 501(c)(3) organization, of the type described above, reported $700,000 in total contributions, gifts, grants, and similar amounts received on line 1d of its Form 990. The organization is only required to list in Parts I and II of its Schedule B (Form 990 or 990-EZ) each person who contributed more than the greater of $5,000 or $14,000 (2% of $700,000). Thus, a contributor who gave a total of $11,000 would not be reported in Parts I and II for this section 501(c)(3) organization. Even though the $11,000 contribution to the organization exceeded $5,000, it did not exceed $14,000.

Section 501(c)(7), (8), or (10) organizations. For *noncharitable* contributions to one of these organizations, list in Part I contributors who gave $5,000 or more as described in the **General rule** discussed above.

If a section 501(c)(7), (8), or (10) organization received contributions or bequests for use exclusively for religious, charitable, etc., purposes (sections 170(c)(4), 2055(a)(3), or 2522(a)(3))-

List in Part I each contributor whose contributions total more than $1,000 during the year that were for a religious, charitable, etc., purpose. To determine the $1,000, aggregate all of a contributor's gifts for the year (regardless of amount). For a noncash contribution, complete Part II.

All section 501(c)(7), (8), or (10) organizations that received **any** charitable contributions and listed **any** charitable contributors on Part I must also complete Part III.

If section 501(c)(7), (8), or (10) organization received charitable gifts, but is not required to list **any** charitable contributors on Part I, check the box on line **A** at the top of Schedule B (Form 990 or 990-EZ) and enter the amount of charitable contributions received in the space provided. The organization need not complete and attach Part III.

Specific Instructions

Note: *You may duplicate Parts I, II, and III if more copies are needed. Number each page of each Part.*

Part I. In column **(a)**, identify the first contributor listed as no. 1 and the second contributor as no. 2, etc. Number consecutively. Show the contributor's name, address, aggregate contributions for the year; and the type of contribution (e.g., whether an individual, payroll, or noncash contribution). Report payroll contributions by listing the employer's name, address, and total amount given (unless an employee gave enough to be listed individually).

Part II. In column **(a)**, show the number that corresponds to the contributor's number in Part I. Describe the noncash contribution fully. Report on property with readily determinable market value (i.e., market quotations for securities) by listing its fair market value (FMV). For marketable securities registered and listed on a recognized securities exchange, measure market value by the average of the highest and lowest quoted selling prices (or the average between the bona fide bid and asked prices) on the contribution date. See Regulations section 20.2031-2 to determine the value of contributed stocks and bonds. When market value cannot be readily determined, use an appraised or estimated value. To determine the amount of a noncash contribution that is subject to an outstanding debt, subtract the debt from the property's fair market value.

Part III. Section 501(c)(7), (8), or (10) organizations that received contributions or bequests for use exclusively for religious, charitable, etc., purposes, must complete Parts I through III for those persons whose gifts totaled more than $1,000 during the year. Show also, in the heading of Part III, total gifts that were $1,000 or less and were for a religious, charitable, etc., purpose. *Complete this information only on the first Part III page.*

If an amount is set aside for a religious, charitable, etc., purpose, show in column **(d)** how the amount is held (e.g., whether it is mingled with amounts held for other purposes). If the organization transferred the gift to another organization, show the name and address of the transferee organization in column **(e)** and explain the relationship between the two organizations.

FEIN 95-4188814

2000 DEPRECIATION AND AMORTIZATION REPORT

ASSOCIATION FOR BETTER LIVING & EDUCATION INTERNATIONAL
FORM 990 PAGE 2 990

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Reduction In Basis - ITC, 179, Salvage	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Amount Of Depreciation
1	(D)LEASEHOLD IMPROVEMENTS	89	SL	15.00	19	388,027.			388,027.	275,948.		0.
2	LEASEHOLD IMPROVEMENTS	95	SL	15.00	19	38,898.			38,898.	11,669.		2,593.
3	(D)FURNITURE AND EQUIPMENT	89	SL	7.00	19	115,503.			115,503.	115,503.		0.
4	(D)FURNITURE AND EQUIPMENT	90	SL	7.00	19	905.			905.	905.		0.
5	(D)FURNITURE AND EQUIPMENT	91	SL	7.00	19	300.			300.	300.		0.
6	(D)FURNITURE AND EQUIPMENT	93	SL	7.00	19	2,022.			2,022.	1,878.		0.
7	(D)FURNITURE AND EQUIPMENT	94	SL	7.00	19	478.			478.	374.		0.
8	(D)COMPUTER AND OTHER 5 YEAR EQUIPMENT	89	SL	5.00	19	16,614.			16,614.	16,614.		0.
9	(D)COMPUTER AND OTHER 5 YEAR EQUIPMENT	92	SL	5.00	19	159.			159.	159.		0.
10	(D)COMPUTER AND OTHER 5 YEAR EQUIPMENT	93	SL	5.00	19	4,052.			4,052.	4,052.		0.
11	(D)COMPUTER AND OTHER 5 YEAR EQUIPMENT	94	SL	5.00	19	5,009.			5,009.	5,009.		0.
12	(D)COMPUTER AND OTHER 5 YEAR EQUIPMENT	95	SL	5.00	19	3,323.			3,323.	2,992.		0.
13	(D)COMPUTER AND OTHER 5 YEAR EQUIPMENT	070196	SL	5.00	19	3,782.			3,782.	2,647.		0.
14	(D)FURNITURE AND EQUIPMENT	070196	SL	7.00	19	3,420.			3,420.	1,711.		0.
15	(D)FURNITURE AND EQUIPMENT	070197	SL	7.00	19	9,270.			9,270.	3,310.		0.
16	(D)COMPUTERS	070197	SL	5.00	19	10,361.			10,361.	5,180.		0.
17	COMPUTERS (EUS)	070197	SL	5.00	19	462.			462.	230.		92.
18	(D)COMPUTERS	070198	SL	5.00	19	1,732.			1,732.	519.		0.

028102
04-27-01

(D) - Asset disposed

2000 DEPRECIATION AND AMORTIZATION REPORT

ASSOCIATION FOR BETTER LIVING & EDUCATION INTERNATIONAL

FORM 990 PAGE 2 990

Asset No.	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	Reduction In Basis - ITC, 179, Salvage	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Amount Of Depreciation
19	MOTOR VEHICLES	101998	SL	3.00	19	525.			525.	204.		175.
20	MOTOR VEHICLES (WUS)	070198	SL	3.00	19	5,471.			5,471.	2,736.		1,824.
21	FURNITURE & EQUIPMENT (WUS)	070198	SL	7.00	19	857.			857.	183.		122.
22	COMPUTERS (WUS)	070198	SL	5.00	19	413.			413.	124.		83.
23	(D)COMPUTERS	070199	SL	5.00	19	3,204.			3,204.	320.		0.
24	FURNITURE & EQUIPMENT (WUS)	070199	SL	7.00	19	2,297.			2,297.	164.		328.
25	COMPUTERS (WUS)	070199	SL	5.00	19	1,262.			1,262.	126.		252.
26	FURNITURE & EQUIPMENT (WUS)	093000	SL	7.00	19	607.			607.			22.
27	COMPUTERS (WUS)	100100	SL	5.00	19	2,410.			2,410.			121.
28	COMPUTER (CANADA)	070100	SL	5.00	19	407.			407.			41.
29	LAND IMPROVEMENTS (INT)	070100	SL	5.00	19	15,941.			15,941.			1,594.
30	BUILDING IMPROVEMENTS (INT)	080100	SL	20.00	19	815,515.			815,515.			16,990.
31	SOFTWARE (INT)	070100	SL	3.00	19	1,287.			1,287.			215.
32	COMPUTER (INT)	070100	SL	5.00	19	452,409.			452,409.			45,241.
33	FURNITURE & EQUIPMENT	070100	SL	7.00	19	780,404.			780,404.			55,743.
34	MOTOR VEHICLE - CAMRY	070100	SL	3.00	19	19,537.			19,537.			3,256.
35	MOTOR VEHICLE - CIVIC	070100	SL	3.00	19	14,920.			14,920.			2,487.
36	LAND - ABLE (INT)	070100	L			1315032.			1315032.			0.

(D) - Asset disposed

2000 DEPRECIATION AND AMORTIZATION REPORT

ASSOCIATION FOR BETTER LIVING & EDUCATION INTERNATIONAL

FORM 990 PAGE 2 990

Asset No	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Reduction In Basis - ITC, 179, Salvage	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Amount Of Depreciation
37	LAND - GARDEN GROVE (INT)	070100	L			1026495.			1026495.			0.
38	BUILDING - ABLE (INT)	080100	SL	40.00	19	730,574.			730,574.			7,610.
39	BUILDING - GARDEN GROVE (INT)	050100	SL	40.00	19	2232220.			2232220.			37,204.
40	ASSET NOT PLACED IN SERVICE - LAND & BUILDING	VARIES	SL			2083386.			2083386.			0.
	* TOTAL 990 PAGE 2 DEPR					10109490.		0.	10109490.	452,857.	0.	175,993.

028102
04-27-01

(D) - Asset disposed

FOOTNOTES STATEMENT 1

FORM 990, PART V LIST OF TRUSTEES, DIRECTORS, OFFICERS AND KEY EMPLOYEES

OFFICERS, DIRECTORS AND TRUSTEES WHO ARE ALSO EMPLOYEES ARE COMPENSATED ONLY FOR THEIR EMPLOYMENT DUTIES AND NOT FOR THEIR DUTIES AS OFFICERS, DIRECTORS AND TRUSTEES.

FORM 990 RENTAL INCOME STATEMENT 2

KIND AND LOCATION OF PROPERTY	ACTIVITY NUMBER	GROSS RENTAL INCOME
RENT INCOME	1	149,159.
TOTAL TO FORM 990, PART I, LINE 6A		149,159.

FORM 990 GAIN (LOSS) FROM SALE OF OTHER ASSETS STATEMENT 3

DESCRIPTION	DATE ACQUIRED	DATE SOLD	METHOD ACQUIRED
WRITE OFF OF LEASEHOLD IMPROVEMENTS	/ /89	VARIOUS	PURCHASED

NAME OF BUYER	GROSS SALES PRICE	COST OR OTHER BASIS	EXPENSE OF SALE	DEPREC	NET GAIN OR (LOSS)
	0.	388,027.	0.	275,948.	<112,079.>

DESCRIPTION	DATE ACQUIRED	DATE SOLD	METHOD ACQUIRED
WRITE OFF OF FURNITURE & EQUIPMENT	VARIOUS	VARIOUS	PURCHASED

NAME OF BUYER	GROSS SALES PRICE	COST OR OTHER BASIS	EXPENSE OF SALE	DEPREC	NET GAIN OR (LOSS)
	0.	131,898.	0.	123,981.	<7,917.>

DESCRIPTION	DATE ACQUIRED	DATE SOLD	METHOD ACQUIRED
WRITE OFF OF COMPUTERS	VARIOUS	VARIOUS	PURCHASED

NAME OF BUYER	GROSS SALES PRICE	COST OR OTHER BASIS	EXPENSE OF SALE	DEPREC	NET GAIN OR (LOSS)
	0.	48,236.	0.	37,492.	<10,744.>
TO FM 990, PART I, LN 8		568,161.	0.	437,421.	<130,740.>

FORM 990 INCOME AND COST OF GOODS SOLD INCLUDED ON PART I, LINE 10 STATEMENT 4

INCOME		
1. GROSS RECEIPTS	178,126	
2. RETURNS AND ALLOWANCES		
3. LINE 1 LESS LINE 2		178,126
4. COST OF GOODS SOLD (LINE 13)	126,622	
5. GROSS PROFIT (LINE 3 LESS LINE 4)		51,504
COST OF GOODS SOLD		
6. INVENTORY AT BEGINNING OF YEAR	44,241	
7. MERCHANDISE PURCHASED	127,934	
8. COST OF LABOR		
9. MATERIALS AND SUPPLIES		
10. OTHER COSTS		
11. ADD LINES 6 THROUGH 10		172,175
12. INVENTORY AT END OF YEAR	45,553	
13. COST OF GOODS SOLD (LINE 11 LESS LINE 12)		126,622

FORM 990 OTHER EXPENSES STATEMENT 5

DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING
PROMOTION	232,327.	227,604.	2,369.	2,354.
STAFF TRAINING	146,937.	105,473.	35,884.	5,580.
COMMISSIONS	19,259.	300.		18,959.
LICENSES, FEES & DUES	8,849.	6,909.	1,713.	227.
BANK CHARGES	31,067.	7,693.	23,163.	211.
AUTO INSURANCE & EXPENSE	50,808.	36,548.	12,511.	1,749.
WORKERS COMPENSATION INSURANCE	9,509.	6,741.	2,388.	380.
CLEANING & LAUNDRY	12,652.	11,668.	858.	126.
COURSE MATERIALS	308.	308.		
OUTSIDE SERVICES	12,546.	12,546.		
CONFERENCE & SEMINAR EXPENSE	4,835.	4,835.		
PROGRAM DELIVERY EXPENSE	2,519.	2,519.		
ARCHITECTURAL EXPENSES	66,900.		66,900.	
TRADEMARK AMORTIZATION EXPENSE	12.	12.		
TOTAL TO FM 990, LN 43	598,528.	423,156.	145,786.	29,586.

FORM 990 CASH GRANTS AND ALLOCATIONS STATEMENT 6

CLASSIFICATION	DONEE'S NAME	DONEE'S ADDRESS	DONEE'S RELATIONSHIP	AMOUNT
DRUG REHABILITATION	NARCONON DRUG PREVENTION	900 E. PALMER, GLENDALE, CA 91206	N/A	695.
COMMUNITY MORALITY	WAY TO HAPPINESS INTERNATIONAL	6381 HOLLYWOOD BLVD. #250, LA CA 90028	N/A	19,225.
EDUCATION	APPLIED SCHOLASTICS INTERNATIONAL	3501 S. HARBOR BLVD., SANTA ANA, CA 92704	N/A	267.
EDUCATION	WORLD LITERACY CRUSADE	3209 N. ALAMEDA #B COMPTON, CA 90222	N/A	900.

DRUG REHABILITATION	NARCONON MONTREAL	709 JARRY EAST, MONTREAL, QUEBEC, CAN H2P2W1	N/A	200.
DRUG REHABILITATION	B.E.S.T.	4 STOCKWELL RD., EAST GRINSTEAD, WEST SUSSEX RH19	N/A	1,055.
EDUCATION	H.E.L.P.	6336 HOLLYWOOD BLVD., LOS ANGELES, CA 90028	N/A	1,150.
EDUCATION	APPLIED SCHOLASTICS EUS	1701 DREW ST., CLEARWATER, FL 33755	N/A	1,406.
TOTAL INCLUDED ON FORM 990, PART II, LINE 22				24,898.

FORM 990 NON-GOVERNMENT SECURITIES STATEMENT 7

DESCRIPTION	CORPORATE STOCKS	CORPORATE BONDS	OTHER PUBLICLY TRADED SECURITIES	OTHER SECURITIES	TOTAL NON-GOV'T SECURITIES
STOCK	125,000.				125,000.
TO FM 990, LN 54 COL B	125,000.				125,000.

FORM 990 DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT STATEMENT 8

DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE
LEASEHOLD IMPROVEMENTS	38,898.	14,262.	24,636.
COMPUTERS (EUS)	462.	322.	140.
MOTOR VEHICLES	525.	379.	146.
MOTOR VEHICLES (WUS)	5,471.	4,560.	911.
FURNITURE & EQUIPMENT (WUS)	857.	305.	552.
COMPUTERS (WUS)	413.	207.	206.
FURNITURE & EQUIPMENT (WUS)	2,297.	492.	1,805.
COMPUTERS (WUS)	1,262.	378.	884.
FURNITURE & EQUIPMENT (WUS)	607.	22.	585.
COMPUTERS (WUS)	2,410.	121.	2,289.
COMPUTER (CANADA)	407.	41.	366.
LAND IMPROVEMENTS (INT)	15,941.	1,594.	14,347.

BUILDING IMPROVEMENTS (INT)	815,515.	16,990.	798,525.
SOFTWARE (INT)	1,287.	215.	1,072.
COMPUTER (INT)	452,409.	45,241.	407,168.
FURNITURE & EQUIPMENT	780,404.	55,743.	724,661.
MOTOR VEHICLE - CAMRY	19,537.	3,256.	16,281.
MOTOR VEHICLE - CIVIC	14,920.	2,487.	12,433.
LAND - ABLE (INT)	1,315,032.	0.	1,315,032.
LAND - GARDEN GROVE (INT)	1,026,495.	0.	1,026,495.
BUILDING - ABLE (INT)	730,574.	7,610.	722,964.
BUILDING - GARDEN GROVE (INT)	2,232,220.	37,204.	2,195,016.
ASSET NOT PLACED IN SERVICE - LAND & BUILDING	2,083,386.	0.	2,083,386.
TOTAL TO FORM 990, PART IV, LN 57	9,541,329.	191,429.	9,349,900.

FORM 990 OTHER ASSETS STATEMENT 9

DESCRIPTION	AMOUNT
TRADEMARK COSTS, NET OF AMORTIZATION	98.
CONSTRUCTION IN PROGRESS	0.
DEPOSITS	18,250.
OTHER RECEIVABLES	545.
TOTAL TO FORM 990, PART IV, LINE 58, COLUMN B	18,893.

FORM 990 OTHER LIABILITIES STATEMENT 10

DESCRIPTION	AMOUNT
ADVANCE PAYMENTS - BOOK SALES	48,016.
DEPOSITS PAYABLE	2,754.
SALES TAX PAYABLE	1,574.
PAYROLL TAX PAYABLE	11,059.
OTHER PAYABLES	897.
CONSTRUCTION PAYABLE	13,163.
TOTAL TO FORM 990, PART IV, LINE 65, COLUMN B	77,463.

FORM 990 PART VIII - RELATIONSHIP OF ACTIVITIES TO ACCOMPLISHMENT OF EXEMPT PURPOSES STATEMENT 11

LINE	EXPLANATION OF RELATIONSHIP OF ACTIVITIES
93A	PAYMENTS FROM APPLIED SCHOLASTICS INTERNATIONAL, AN AFFILIATED EXEMPT ORGANIZATION IN THE AMOUNT OF $446,388. PAYMENTS FROM NARCONON INTERNATIONAL, AN AFFILIATED EXEMPT ORGANIZATION IN THE AMOUNT OF $217,940. PAYMENTS FROM THE WAY TO HAPPINESS, AN AFFILIATED EXEMPT ORGANIZATION IN THE AMOUNT OF $17,539.
93B	ABLE LICENSES ORGANIZATIONS TO USE ITS SOCIAL BETTERMENT TECHNOLOGIES. THE ORGANIZATION CONSULTS AND ASSISTS SOCIAL BETTERMENT GROUPS.
93C	FEES FOR EDUCATIONAL LECTURES AND SEMINARS.
93D	SALE OF PROMOTIONAL MATERIALS AND PUBLICATIONS.
100	LOSS FROM ABANDONMENT OF EXEMPT ASSETS IN THE PROCESS OF THE ORGANIZATION'S MOVE.
102	SALES OF EDUCATIONAL MATERIALS.
103A	PAYROLL TAX REFUND RECEIVED.
103B	COMMISSIONS RECEIVED FROM FUNDRAISING.

SCHEDULE A EXPLANATION OF QUALIFICATIONS TO RECEIVE PAYMENTS PART III, LINE 4 STATEMENT 12

THE RECIPIENTS OF ABLE'S GRANTS WERE QUALIFIED EXEMPT ORGANIZATIONS. PROJECTS ARE DETERMINED TO BE QUALIFIED ON AN INDIVIDUAL BASIS. THE ORGANIZATION ENSURES THAT EACH SO QUALIFIES AT ALL TIMES.

SCHEDULE A OTHER INCOME STATEMENT 13

DESCRIPTION	1999 AMOUNT	1998 AMOUNT	1997 AMOUNT	1996 AMOUNT
TAX REFUND			3,234.	
TOTAL TO SCHEDULE A, LINE 22			3,234.	

2000 FORM 990, PART III
FEDERAL ID # 95-4188814
ASSOCIATION FOR BETTER LIVING AND EDUCATION INTERNATIONAL
STATEMENT # 15

DESCRIPTION OF PROGRAM SERVICE ONE
(ASSISTANCE TO SOCIAL BETTERMENT ORGANIZATIONS):

ASSOCIATION FOR BETTER LIVING AND EDUCATION INTERNATIONAL (ABLE INTERNATIONAL) HAS AS ITS MISSION THE REVERSAL OF THE SOCIAL DECAY THAT THREATENS OUR SOCIETIES BY FULLY RESOLVING THE DEVASTATING CORE PROBLEMS: DRUG ADDICTION, CRIME, FAILING EDUCATION, ILLITERACY AND PLUMMETING MORALITY. IT CARRIES OUT THIS MISSION BY PROMOTING AND SUPPORTING THE APPLICATION OF SOCIAL BETTERMENT TECHNOLOGIES DEVELOPED BY PHILOSOPHER AND HUMANITARIAN, L. RON HUBBARD. IN PARTICULAR, ABLE INTERNATIONAL ASSISTS FOUR MAIN AREAS THROUGH ITS SOCIAL BETTERMENT PROGRAMS:

- DRUG REHABILITATION AND DRUG ABUSE PREVENTION
- CRIMINAL REHABILITATION
- LITERACY AND EDUCATION
- MORALITY

THERE ARE FOUR AFFILIATED ORGANIZATIONS UTILIZING MR. HUBBARD'S TECHNOLOGIES, WHICH ABLE INTERNATIONAL ASSISTS TO ACHIEVE ITS PURPOSES. THESE ARE NARCONON INTERNATIONAL IN THE FIELD OF DRUG REHABILITATION AND DRUG ABUSE PREVENTION, CRIMINON INTERNATIONAL IN THE FIELD OF CRIMINAL REHABILITATION, APPLIED SCHOLASTICS INTERNATIONAL IN THE FIELD OF LITERACY AND EDUCATION, AND THE WAY TO HAPPINESS INTERNATIONAL IN THE FIELD OF MORALS.

ONE OF ABLE'S FUNCTIONS IS TO PROVIDE SOCIAL BETTERMENT ORGANIZATIONS THE PHYSICAL FACILITIES NECESSARY TO HOUSE THEIR CHARITABLE AND EDUCATIONAL PROGRAMS. DURING 2000, ABLE INTERNATIONAL BEGAN A PROGRAM OF PURCHASING AND FULLY RENOVATING NEW FACILITIES TO MORE EFFECTIVELY PROVIDE SUPPORT AND ASSISTANCE TO THE ABOVE ORGANIZATIONS AND THEIR OWN AFFILIATED SCHOOLS, GROUPS AND CENTERS.

IN 2000, ABLE SEARCHED FOR, LOCATED AND PURCHASED A PROPERTY IN OKLAHOMA IN ORDER TO PROVIDE A MODEL FACILITY FOR THE NARCONON PROGRAM. THIS PROPERTY WILL ALSO HOUSE THE INTERNATIONAL TRAINING CENTER FOR TRAINING STAFF OF NARCONON CENTERS AROUND THE WORLD AS WELL AS FOR PEOPLE DESIRING TO ESTABLISH NEW NARCONON CENTERS IN THEIR COMMUNITIES. RENOVATIONS OF THIS FACILITY WERE COMMENCED IN 2000 AND WERE COMPLETED IN 2001.

ABLE INTERNATIONAL ASSISTED THE WAY TO HAPPINESS INTERNATIONAL TO FUND THE TRANSLATIONS OF THE WAY TO HAPPINESS BOOKLET INTO HEBREW AND ARABIC. 120,000 BOOKLETS IN HEBREW AND 20,000 BOOKLETS IN ARABIC WERE DISTRIBUTED IN SCHOOLS, THROUGHOUT NEIGHBORHOODS AND THROUGH A NEWSPAPER IN ISRAEL AND SURROUNDING AREAS TO HELP BRING PEACE TO THOSE AREAS. ABLE ALSO HELPED FUND THE DISTRIBUTION OF 60,000 COPIES OF THE BOOKLET IN LOS ANGELES, TO HELP REDUCE CRIME AND PREVENT VIOLENCE. 60,000 BOOKLETS WERE ALSO DISTRIBUTED IN AUSTRALIA DURING THE OLYMPIC GAMES.

ABLE INTERNATIONAL HELPED TO FUND THE CONSTRUCTION OF DISPLAYS OF THE TWENTY-ONE PRECEPTS OF "THE WAY TO HAPPINESS" ALONG A WALKING TRAIL OPEN TO THE PUBLIC IN MEXICO.

ABLE INTERNATIONAL FURTHER ASSISTED THE WAY TO HAPPINESS INTERNATIONAL IN SURVEYING BANK EXECUTIVES, STAFF AND THEIR CUSTOMERS AND PREPARING A MARKETING CAMPAIGN TO BE CARRIED OUT BY THE WAY TO HAPPINESS INTERNATIONAL TO HELP RESOLVE THE DIFFICULTIES THAT BANKS EXPERIENCE WITH THEIR CUSTOMERS.

WITH ASSISTANCE AND FUNDING FROM ABLE INTERNATIONAL, APPLIED SCHOLASTICS INTERNATIONAL ESTABLISHED THE FIRST STUDY TECHNOLOGY TRAINING CENTER IN GHANA, AT WHICH THE FIRST GROUP OF 12 TEACHERS AND 110 STUDENTS WERE TRAINED IN THE APPLICATION OF STUDY TECHNOLOGY.

ABLE INTERNATIONAL ASSISTED NARCONON INTERNATIONAL TO ESTABLISH THREE NEW SOCIAL BETTERMENT CORPORATIONS IN ORDER TO MORE FULLY CARRY OUT ITS PUBLIC BENEFIT PURPOSES. ABLE ALSO ASSISTED NARCONON INTERNATIONAL IN THE TECHNICAL ASPECTS OF PROVIDING DRUG REHABILITATION SERVICES TO THE PUBLIC.

ABLE INTERNATIONAL SPONSORED A GRANTS AND DEVELOPMENT SEMINAR FOR THE STAFFS OF SOCIAL BETTERMENT ORGANIZATIONS TO HELP THEM IN THEIR FUNDRAISING ENDEAVORS.

	GRANTS	EXPENSES
To Form 990, Part III, line a	**4,093**	**635,687**

2000 FORM 990, PART III
FEDERAL ID # 95-4188814
ASSOCIATION FOR BETTER LIVING AND EDUCATION INTERNATIONAL
STATEMENT # 16

DESCRIPTION OF PROGRAM SERVICE TWO
(MATERIALS COMPILATIONS AND PUBLICATIONS):

AN IMPORTANT PART OF ABLE'S MISSION INCLUDES THE COMPILATION, TRANSLATION, PUBLICATION AND BROAD DISTRIBUTION OF BOOKS AND OTHER MATERIALS CONTAINING THE SOCIAL BETTERMENT TECHNOLOGIES DEVELOPED BY L. RON HUBBARD. THESE INCLUDE MATERIALS FOR THE GENERAL PUBLIC AS WELL AS THE COURSES AND COURSE MATERIALS NECESSARY TO TRAIN STAFF OF NEW AND EXISTING SOCIAL BETTERMENT GROUPS.

IN 2000, ABLE INTERNATIONAL PRODUCED ITS "SOLUTIONS" MAGAZINE AS WELL AS A BROCHURE ON ABLE INTERNATIONAL FOR THE GRAND OPENING OF THE NEW PREMISES FOR ABLE INTERNATIONAL.

ABLE INTERNATIONAL ASSISTED APPLIED SCHOLASTICS INTERNATIONAL IN PREPARING A COURSE FOR TEACHERS TO TEACH THEM HOW TO APPLY THE EDUCATIONAL BREAKTHROUGHS DEVELOPED BY L. RON HUBBARD.

ABLE INTERNATIONAL ALSO ASSISTED NARCONON INTERNATIONAL IN PILOTING AND PREPARING THREE NEW COURSES TO OPEN AND ADMINISTER A NARCONON CENTER. ALL OF THESE MATERIALS WERE PILOTED IN SEVERAL NARCONON CENTERS THROUGHOUT 2000.

ABLE INTERNATIONAL ASSISTED THE WAY TO HAPPINESS INTERNATIONAL IN PREPARING LESSON PLANS FOR TEACHERS FOR THE WAY TO HAPPINESS AND IN COMPILING A "THE WAY TO HAPPINESS" POSTER.

	GRANTS	EXPENSES
To Form 990, Part III, line b		**182,015**

2000 FORM 990, PART III
FEDERAL ID # 95-4188814
ASSOCIATION FOR BETTER LIVING AND EDUCATION INTERNATIONAL
STATEMENT # 17

DESCRIPTION OF PROGRAM SERVICE THREE
(PUBLIC INFORMATION ON THE SOLUTIONS TO SOCIETAL ILLS):

ABLE INTERNATIONAL CONDUCTS PUBLIC AWARENESS CAMPAIGNS TO FOCUS ON PROBLEM AREAS IN SOCIETY AND TO HIGHLIGHT THE SOLUTIONS TO THESE PROBLEMS PROVIDED BY THE AFFILIATED PROGRAMS THAT IT SUPPORTS AND ASSISTS.

DURING 2000, ABLE INTERNATIONAL SENT OUT OVER 200,000 MAGAZINES, BROADSHEETS, PROMOTIONAL FLIERS AND NEWSLETTERS BROADLY AND TO SPECIFIC PERSONS IN THE FIELDS OF EDUCATION, DRUG REHABILITATION AND CRIMINAL REHABILITATION. ADDITIONALLY, THROUGH ITS CONTINENTAL OFFICES IT SENT OUT ADDITIONALLY OVER 1.5 MILLION PROMOTIONAL ITEMS.

TO FACILITATE ABLE INTERNATIONAL'S ASSISTANCE TO THE SOCIAL BETTERMENT ORGANIZATIONS, ABLE PURCHASED AND FULLY RENOVATED NEW PREMISES FOR ITS OPERATION AND MOVED INTO THE NEW PREMISES IN JULY 2000.

A KEY ASPECT OF ESTABLISHING NEW QUARTERS FOR ABLE INTERNATIONAL WAS TO PROVIDE LARGE VISUAL DISPLAYS ILLUSTRATING THE PROBLEMS SOCIETY FACES IN THE 21ST CENTURY AND THE EFFECTIVENESS OF ABLE'S PROGRAMS THROUGH THE APPLICATION OF L. RON HUBBARD'S BREAKTHROUGH TECHNOLOGIES. SHOWN TO BOTH MEMBERS OF THE GENERAL PUBLIC AND CIVIC AND COMMUNITY LEADERS FROM AROUND THE WORLD, THE DISPLAYS INFORM THE VISITORS OF THE RESULTS OF ABLE'S PROGRAMS AND HOW TO IMPLEMENT THESE PROGRAMS IN THEIR OWN AREA, AND SO PROVIDE A NEW HOPE FOR THE CIVILIZATIONS OF EARTH. FROM THE DATE OF ITS GRAND OPENING IN JULY 2000, WHICH OVER 1,100 PEOPLE ATTENDED, A FURTHER 1,600 PEOPLE HAVE TOURED THE ABLE INTERNATIONAL QUARTERS AND VIEWED THE DISPLAYS.

ABLE INTERNATIONAL SENT A REPRESENTATIVE TO INDIA TO PROMOTE THE RESULTS OF THE APPLIED SCHOLASTICS EDUCATIONAL PROGRAMS AND THE EFFECTIVENESS OF THE DISTRIBUTION AND APPLICATION OF THE PRECEPTS OF THE WAY TO HAPPINESS WITH THE PURPOSE OF ESTABLISHING THESE PROGRAMS IN THIS COUNTRY.

	GRANTS	EXPENSES
To Form 990, Part III, line c	**20,805**	**638,335**

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property) 990

▶ See separate instructions. ▶ Attach this form to your return.

OMB No 1545-0172

2000

Attachment Sequence No **67**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
ASSOCIATION FOR BETTER LIVING & EDUCATION INTERNATIONAL	FORM 990 PAGE 2	95-4188814

Part I **Election To Expense Certain Tangible Property (Section 179)** **Note:** If you have any "listed property," complete Part V before you complete Part I.)

1	Maximum dollar limitation. If an enterprise zone business, see instructions	1	20,000.
2	Total cost of section 179 property placed in service. See instructions	2	
3	Threshold cost of section 179 property before reduction in limitation	3	$200,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter amount from line 27	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from 1999	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2001. Add lines 9 and 10, less line 12 ▶	13	

Note: *Do not use Part II or Part III below for listed property (automobiles, certain other vehicles, cellular telephones, certain computers, or property used for entertainment, recreation, or amusement). Instead, use Part V for listed property.*

Part II **MACRS Depreciation For Assets Placed in Service Only During Your 2000 Tax Year (Do not** include listed property.)

Section A - General Asset Account Election

14 If you are making the election under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check this box See instructions ▶ ☐

Section B - General Depreciation System (GDS) (See instructions.)

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
15 a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property	/		27.5 yrs.	MM	S/L	
	/		27.5 yrs.	MM	S/L	
i Nonresidential real property	/		39 yrs.	MM	S/L	
	/			MM	S/L	

Section C - Alternative Depreciation System (ADS) (See instructions.)

16 a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year	/		40 yrs.	MM	S/L	

Part III **Other Depreciation (Do not** include listed property.) (See instructions.)

17	GDS and ADS deductions for assets placed in service in tax years beginning before 2000	17	
18	Property subject to section 168(f)(1) election	18	
19	ACRS and other depreciation	19	175,993.

Part IV **Summary** (See instructions.)

20	Listed property. Enter amount from line 26	20	
21	**Total.** Add deductions from line 12, lines 15 and 16 in column (g), and lines 17 through 20. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	21	175,993.
22	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	22	

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

016251
11-20-00

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** *23a, 23b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.*

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

23a Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No **23b** If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
24 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
25 Property used 50% or less in a qualified business use:								
		%				S/L -		
		%				S/L -		
		%				S/L -		

26 Add amounts in column (h). Enter the total here and on line 20, page 1 ..... **26**

27 Add amounts in column (i). Enter the total here and on line 7, page 1 ..... **27**

Section B - Information on Use of Vehicles

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

	(a) Vehicle		(b) Vehicle		(c) Vehicle		(d) Vehicle		(e) Vehicle		(f) Vehicle	
28 Total business/investment miles driven during the year (DO NOT include commuting miles)												
29 Total commuting miles driven during the year												
30 Total other personal (noncommuting) miles driven												
31 Total miles driven during the year. Add lines 28 through 30												
	Yes	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
32 Was the vehicle available for personal use during off-duty hours?												
33 Was the vehicle used primarily by a more than 5% owner or related person?												
34 Is another vehicle available for personal use?												

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

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

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

Note: *If your answer to 35, 36, 37, 38, or 39 is "Yes," you need not complete Section B for the covered vehicles.*

Part VI **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
40 Amortization of costs that begins during your 2000 tax year:					

41 Amortization of costs that began before 2000 ..... **41**

42 **Total.** Add amounts in column (f). See instructions for where to report **42**

016252
10-21-00

Form **8868**
(December 2000)
Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return

▶ File a separate application for each return.

OMB No. 1545-1709

- If you are filing for an **Automatic 3-Month Extension, complete only Part I** and check this box . . . . . ▶ ☒
- If you are filing for an **Additional (not automatic) 3-Month Extension, complete only Part II** (on page 2 of this form).

Note: *Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.*

Part I **Automatic 3-Month Extension of Time**—Only submit original (no copies needed)

Note: *Form 990-T corporations requesting an automatic 6-month extension—check this box and complete Part I only* . . . ▶ ☐

All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns. Partnerships, REMICs and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041.

Type or print File by the due date for filing your return. See instructions.	Name of Exempt Organization ASSOCIATION FOR BETTER LIVING + EDUCATION INTERNATIONAL	Employer identification number 95 : 4188814
	Number, street, and room or suite no. If a P.O. box, see instructions. 7065 HOLLYWOOD BLVD.	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. LOS ANGELES, CA 90028	

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

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

- If the organization does **not** have an office or place of business in the United States, check this box . . . . . ▶ ☐
- If this is for a **Group Return**, enter the organization's four digit Group Exemption Number (GEN) _____ . If this is for the **whole** group, check this box ▶ ☐ . If it is for part of the group, check this box ▶ ☐ and attach a list with the names and EINs of all members the extension will cover.

1 I request an automatic 3-month (6-month, for **990-T corporation**) extension of time until August 15, 2001, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
▶ ☑ calendar year 2000 or
▶ ☐ tax year beginning _____, 20 ___, and ending _____, 20 ___.

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

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions . . . . . $

b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit . . . . . $

c **Balance Due.** Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions . . . . . $

Signature and Verification

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

Signature ▶ [signature] Title ▶ Secretary Date ▶ 2 May 2001

- If you are filing for an **Additional (not automatic) 3-Month Extension, complete only Part II** and check this box ▶ ☑

Note: *Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.*

- If you are filing for an **Automatic 3-Month Extension, complete only Part I** (on page 1).

Additional (not automatic) 3-Month Extension of Time—Must File Original and One Copy.

Type or print	Name of Exempt Organization Association for Better Living and Education International	Employer identification number 95 : 4188814
File by the extended due date for filing the return. See instructions	Number, street, and room or suite no. If a P.O. box, see instructions. 7065 Hollywood Blvd	For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. Los Angeles, CA 90028	

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

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

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

- If the organization does **not** have an office or place of business in the United States, check this box . . . . . ▶ ☐
- If this is for a **Group Return**, enter the organization's four digit Group Exemption Number (GEN) _____ . If this is for the **whole** group, check this box ▶ ☐ . If it is for **part** of the group, check this box ▶ ☐ and attach a list with the names and EINs of all members the extension is for.

4 I request an additional 3-month extension of time until **15 November** , 20 **01**

5 For calendar year ....., or other tax year beginning ....., 20.... and ending ....., 20.....

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

7 State in detail why you need the extension **Additional time is needed to obtain the necessary information to file a complete and accurate tax return.**

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions . . . . . $

b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868 . . . . . $

c **Balance Due.** Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions . . . . . $

Signature and Verification

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

Signature ▶ Title ▶ **Secretary** Date ▶ 15 Aug 2001

Notice to Applicant—To Be Completed by the IRS

☑ We have approved this application. Please attach this form to the organization's return.

☐ We have not approved this application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of the organization's return (including any prior extensions). This grace period is considered to be a valid extension of time for elections otherwise required to be made on a timely return. Please attach this form to the organization's return.

☐ We have not approved this application. After considering the reasons stated in item 7, we cannot grant your request for an extension of time to file. We are not granting a 10-day grace period.

☐ We cannot consider this application because it was filed after the due date of the return for which an extension was requested.

☐ Other .....

RECEIVED AUG 22 2001 OGDEN, UT

Director By Date

Alternate Mailing Address — Enter the address if you want the copy of this application for an additional 3-month extension returned to an address different than the one entered above.

Type or print	Name
	Number and street (include suite, room, or apt. no.) Or a P.O. box number
	City or town, province or state, and country (including postal or ZIP code)