

Return of Organization Exempt From Income Tax

2001

Department of the Treasury Internal Revenue Service

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

Open to Public Inspection

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

A For the 2001 calendar year, or tax year period beginning and ending

B Check if applicable: Address change, Name change, Initial return, Final return, Amended return, Application pending. C Name of organization: ASSOCIATION FOR BETTER LIVING & EDUCATION INTERNATIONAL. D Employer identification number: 95-4188814. E Telephone number: (323)960-3530. F Accounting method: X Cash, Accrual.

H and I are not applicable to section 527 organizations. H(a) Is this a group return for affiliates? X No. H(b) If 'Yes,' enter number of affiliates. H(c) Are all affiliates included? N/A. H(d) Is this a separate return filed by an organization covered by a group ruling? X No.

G Web site WWW.ABLE.ORG

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

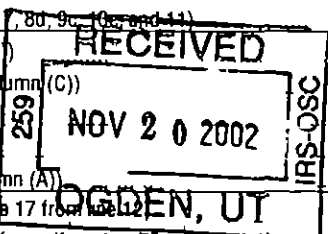
K Check here if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 10,386,082. M Check if the organization is not required to attach Sch. B (Form 990 990-EZ, or 990-PF)

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

Table with 21 rows and 4 columns. Rows include: 1 Contributions, gifts, grants and similar amounts received; 2 Program service revenue including government fees and contracts; 3 Membership dues and assessments; 4 Interest on savings and temporary cash investments; 5 Dividends and interest from securities; 6a Gross rents; 6b Less rental expenses; 6c Net rental income or (loss); 7 Other investment income; 8a Gross amount from sale of assets other than inventory; 8b Less cost or other basis and sales expenses; 8c Gain or (loss); 8d Net gain or (loss); 9 Special events and activities; 9a Gross revenue; 9b Less direct expenses other than fundraising expenses; 9c Net income or (loss) from special events; 10a Gross sales of inventory, less returns and allowances; 10b Less cost of goods sold; 10c Gross profit or (loss) from sales of inventory; 11 Other revenue; 12 Total revenue; 13 Program services; 14 Management and general; 15 Fundraising; 16 Payments to affiliates; 17 Total expenses; 18 Excess or (deficit) for the year; 19 Net assets or fund balances at beginning of year; 20 Other changes in net assets or fund balances; 21 Net assets or fund balances at end of year.

SCANNED DEC 11 '02



14 GHY

**ASSOCIATION FOR BETTER LIVING &  
EDUCATION INTERNATIONAL**

Form 990 (2001)

95-4188814

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**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 \$202,356. noncash \$	202,356.	202,356.	STATEMENT 8	
23	Specific assistance to individuals (attach schedule)				
24	Benefits paid to or for members (attach schedule)				
25	Compensation of officers, directors, etc	19,289.	14,286.	4,471.	532.
26	Other salaries and wages	122,609.	82,566.	36,362.	3,681.
27	Pension plan contributions				
28	Other employee benefits	174,960.	123,369.	46,566.	5,025.
29	Payroll taxes	11,395.	7,693.	3,369.	333.
30	Professional fundraising fees				
31	Accounting fees	10,664.		10,664.	
32	Legal fees	80,520.	68,939.	7,654.	3,927.
33	Supplies	50,356.	41,989.	6,627.	1,740.
34	Telephone	53,893.	39,248.	13,186.	1,459.
35	Postage and shipping	87,672.	78,462.	8,560.	650.
36	Occupancy	170,900.	143,727.	24,286.	2,887.
37	Equipment rental and maintenance	57,021.	49,319.	7,073.	629.
38	Printing and publications	137,693.	129,433.	7,954.	306.
39	Travel	123,573.	115,485.	7,835.	253.
40	Conferences, conventions, and meetings				
41	Interest	119,512.	89,827.	27,233.	2,452.
42	Depreciation, depletion, etc (attach schedule)	460,424.	346,268.	104,686.	9,470.
43	Other expenses not covered above (itemize)				
a					
b					
c					
d					
e	SEE STATEMENT 7	446,928.	332,651.	73,731.	40,546.
44	Total functional expenses (add lines 22 through 43) Organizations completing columns (B)-(D) carry these totals to lines 13-15	2,329,765.	1,865,618.	390,257.	73,890.

Joint Costs Check  if you are following SOP 98-2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services?  Yes  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	<b>ASSISTANCE TO SOCIAL BETTERMENT ORGANIZATIONS:</b>				
	SEE STATEMENT 16.				
		(Grants and allocations \$	2,361.)		763,088.
b	<b>MATERIALS COMPILATION AND PUBLICATIONS:</b>				
	SEE STATEMENT 17.				
		(Grants and allocations \$	)		250,075.
c	<b>PUBLIC INFORMATION ON THE SOLUTIONS TO SOCIETAL ILLS:</b>				
	SEE STATEMENT 18.				
		(Grants and allocations \$	199,995.)		852,455.
d					
		(Grants and allocations \$	)		
e	Other program services (attach schedule)	(Grants and allocations \$	)		
f	<b>Total of Program Service Expenses (should equal line 44, column (B), Program services)</b>				1,865,618.

**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	
<b>Assets</b>	45 Cash - non-interest-bearing	609,940.	45	360,139.	
	46 Savings and temporary cash investments	2,411,966.	46	1,039,052.	
	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	46,320.		
	b Less allowance for doubtful accounts	51b		51c	46,320.
	52 Inventories for sale or use		47,307.	52	57,556.
	53 Prepaid expenses and deferred charges			53	
	54 Investments - securities STMT 9		125,000.	54	2,025,000.
	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	13,684,514.			
b Less accumulated depreciation STMT 10	57b	651,853.	57c	13,032,661.	
58 Other assets (describe SEE STATEMENT 11 )		9,349,900.	58	4,056,680.	
		18,893.			
59 <b>Total assets</b> (add lines 45 through 58) (must equal line 74)		12,608,559.	59	20,617,408.	
<b>Liabilities</b>	60 Accounts payable and accrued expenses		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		1,988,850.	64b	1,961,803.
	65 Other liabilities (describe SEE STATEMENT 12 )		77,463.	65	283,395.
66 <b>Total liabilities</b> (add lines 60 through 65)		2,066,313.	66	2,245,198.	
<b>Net Assets or Fund Balances</b>	Organizations that follow SFAS 117, check here <input type="checkbox"/> 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 <input checked="" type="checkbox"/> 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		10,542,246.	72	18,372,210.
	73 <b>Total net assets or fund balances</b> (add lines 67 through 69 OR lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)		10,542,246.	73	18,372,210.
	74 <b>Total liabilities and net assets / fund balances</b> (add lines 66 and 73)		12,608,559.	74	20,617,408.

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.

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<b>Part IV-A</b> Reconciliation of Revenue per Audited Financial Statements with Revenue per Return	<b>Part IV-B</b> Reconciliation of Expenses per Audited Financial Statements With Expenses per Return
<p><b>a</b> Total revenue, gains, and other support per audited financial statements <span style="float:right">▶</span> <b>a</b> <u>N/A</u></p> <p><b>b</b> Amounts included on line a but not on line 12, Form 990</p> <p>(1) Net unrealized gains on investments \$ _____</p> <p>(2) Donated services and use of facilities \$ _____</p> <p>(3) Recoveries of prior year grants \$ _____</p> <p>(4) Other (specify) _____</p> <p style="text-align:right">\$ _____</p> <p>Add amounts on lines (1) through (4) <span style="float:right">▶</span> <b>b</b></p> <p><b>c</b> Line a minus line b <span style="float:right">▶</span> <b>c</b></p> <p><b>d</b> Amounts included on line 12, Form 990 but not on line a</p> <p>(1) Investment expenses not included on line 6b Form 990 \$ _____</p> <p>(2) Other (specify) _____</p> <p style="text-align:right">\$ _____</p> <p>Add amounts on lines (1) and (2) <span style="float:right">▶</span> <b>d</b></p> <p><b>e</b> Total revenue per line 12, Form 990 (line c plus line d) <span style="float:right">▶</span> <b>e</b></p>	<p><b>a</b> Total expenses and losses per audited financial statements <span style="float:right">▶</span> <b>a</b> <u>N/A</u></p> <p><b>b</b> Amounts included on line a but not on line 17, Form 990</p> <p>(1) Donated services and use of facilities \$ _____</p> <p>(2) Prior year adjustments reported on line 20, Form 990 \$ _____</p> <p>(3) Losses reported on line 20, Form 990 \$ _____</p> <p>(4) Other (specify) _____</p> <p style="text-align:right">\$ _____</p> <p>Add amounts on lines (1) through (4) <span style="float:right">▶</span> <b>b</b></p> <p><b>c</b> Line a minus line b <span style="float:right">▶</span> <b>c</b></p> <p><b>d</b> Amounts included on line 17, Form 990 but not on line a</p> <p>(1) Investment expenses not included on line 6b, Form 990 \$ _____</p> <p>(2) Other (specify) _____</p> <p style="text-align:right">\$ _____</p> <p>Add amounts on lines (1) and (2) <span style="float:right">▶</span> <b>d</b></p> <p><b>e</b> Total expenses per line 17, Form 990 (line c plus line d) <span style="float:right">▶</span> <b>e</b></p>

<b>Part V</b> 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 I )					
7065 HOLLYWOOD BLVD.					
LOS ANGELES, CALIF. 90028					
		TRUSTEE			
		40	1,170.	0.	0.
MARTIN TOFIL (SEE STATEMENT I )					
7065 HOLLYWOOD BLVD.					
LOS ANGELES, CALIF. 90028					
		TRUSTEE			
		40	4,625.	0.	0.
BARBARA ORLANDINI MCENERY					
6331 HOLLYWOOD BLVD., STE 1105					
LOS ANGELES, CALIF. 90028					
		TRUSTEE			
		10	0.	0.	0.
CATHERINE SHEA WHITTLE (SEE STMT I )					
7065 HOLLYWOOD BLVD.					
LOS ANGELES, CALIF. 90028					
		DIRECTOR			
		40	2,685.	0.	0.
RICHARD FEAR					
6331 HOLLYWOOD BLVD., STE 501					
LOS ANGELES, CALIF. 90028					
		DIRECTOR			
		.25	0.	0.	0.
SHERRY MURPHY					
6331 HOLLYWOOD BLVD., STE 1105					
LOS ANGELES, CALIF. 90028					
		DIRECTOR			
		.25	0.	0.	0.
RENA WEINBERG (SEE STMT I )					
7065 HOLLYWOOD BLVD.					
LOS ANGELES, CALIF. 90028					
		PRESIDENT			
		40	2,704.	0.	0.
GWENDA BYRNE (SEE STMT I )					
6331 HOLLYWOOD BLVD., STE 700					
LOS ANGELES, CALIF. 90028					
		SECRETARY			
		40	2,657.	0.	0.
JOAN TOFIL (SEE STMT I )					
7065 HOLLYWOOD BLVD.					
LOS ANGELES, CALIF. 90028					
		TREASURER			
		40	2,604.	0.	0.
LAURIE ZURN (SEE STMT I )					
7065 HOLLYWOOD BLVD.					
LOS ANGELES, CALIF. 90028					
		VICE PRESIDENT/DIRECTOR			
		40	2,844.	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 Form 990 (2001)

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**Part VI Other Information**

		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? <span style="float:right">N/A</span>	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 <span style="float:right">and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt</span>		
81 a	Enter direct or indirect political expenditures See line 81 instructions <span style="float:right">81a 0.</span>		
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 in Part III) <span style="float:right">82b N/A</span>		
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?	84a	
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? <span style="float:right">N/A</span>	84b	
85	501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members? <span style="float:right">N/A</span>	85a	
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year <span style="float:right">N/A</span>	85b	
c	Dues, assessments, and similar amounts from members <span style="float:right">85c N/A</span>		
d	Section 162(e) lobbying and political expenditures <span style="float:right">85d N/A</span>		
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices <span style="float:right">85e N/A</span>		
f	Taxable amount of lobbying and political expenditures (line 85d less 85e) <span style="float:right">85f N/A</span>		
g	Does the organization elect to pay the section 6033(e) tax on the amount in 85f? <span style="float:right">N/A</span>	85g	
h	If section 6033(e)(1)(A) dues notices 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? <span style="float:right">N/A</span>	85h	
86	501(c)(7) organizations Enter a Initiation fees and capital contributions included on line 12 <span style="float:right">86a N/A</span>		
b	Gross receipts, included on line 12, for public use of club facilities <span style="float:right">86b N/A</span>		
87	501(c)(12) organizations Enter a Gross income from members or shareholders <span style="float:right">87a N/A</span>		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) <span style="float:right">87b N/A</span>		
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 <span style="float:right">0.</span> , section 4912 <span style="float:right">0.</span> , section 4955 <span style="float:right">0.</span>		
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 <span style="float:right">0.</span>		
d	Enter Amount of tax on line 89c, above, reimbursed by the organization <span style="float:right">0.</span>		
90 a	List the states with which a copy of this return is filed <span style="float:right">CALIFORNIA</span>		
b	Number of employees employed in the pay period that includes March 12, 2001 <span style="float:right">90b 54</span>		

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

Located at 7065 HOLLYWOOD BL. LA, CA ZIP +4 90028

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

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**Part VII Analysis of Income-Producing Activities** (See Specific Instructions on page 32.)

	Unrelated business income		Excluded by section 512 513 or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
<b>Note</b> Enter gross amounts unless otherwise indicated					
93 Program service revenue					
a <u>PYMNTS FROM AFFILIATES</u>					762,822.
b <u>TRADEMARK LICENSE FEES</u>					264,440.
c <u>SEMINARS &amp; PEACE EVENTS</u>					8,523.
d <u>PROMOTIONAL MATERIALS</u>					13,295.
e <u>CONSULTING FEES</u>					1,702.
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	90,490.	
96 Dividends and interest from securities			14	19,183.	
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property			16	77,275.	
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					9.
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					108,376.
103 Other revenue					
a <u>COMMISSIONS</u>					2,678.
b _____					
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D) and (E))		0.		186,948.	1,161,845.
105 Total (add line 104, columns (B), (D), and (E))					1,348,793.

**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** (See Specific Instructions on page 32.)

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)
1	SEE STATEMENT 13

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities** (See Specific Instructions on page 33.)

(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
BETTER LIVING PROPERTIES, WOODLAND HILLS, CALIFORNIA 95-4883669	100%	REAL ESTATE HOLDING COMPANY	<113.>	4,021,981.

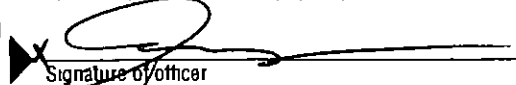
**Part X Information Regarding Transfers Associated with Personal Benefit Contracts** (See Specific Instructions on page 33.)


(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.

Please Sign Here:  Date: 15 NOV 2002 Type or print name and title: GWENDA BYRNE, SECRETARY

Paid Preparer's Use Only: Preparer's signature:  Date: 11/15/02 Check if self-employed:  Preparer's SSN or PTIN: 95-2399533

Firm's name (if yours if self-employed) address and ZIP + 4: 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)**

**Organization Exempt Under Section 501(c)(3)**

OMB No 1545-0047

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

**2001**

Department of the Treasury  
Internal Revenue Service

**Supplementary Information-(See separate instructions.)**  
▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

Name of the organization **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 page 1 of the instructions List each one If there are none, enter "None")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
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 page 2 of the instructions List each one (whether individuals or firms) If there are none enter "None")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
-----		
-----		
-----		
-----		
Total number of others receiving over \$50,000 for professional services ▶	0	

**ASSOCIATION FOR BETTER LIVING &**

**Part III Statements About Activities** (See page 2 of the instructions )

	Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ _____ \$ _____ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B ) Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities	1	X
2 During the year has the organization, either directly or indirectly engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions )		
a Sale, exchange, or leasing of property?	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
3 Does the organization make grants for scholarships, fellowships, student loans, etc ? (See Note below )	3	X
4 Do you have a section 403(b) annuity plan for your employees?	4	X
<b>Note</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 STATEMENT 14	

**Part IV Reason for Non-Private Foundation Status** (See pages 3 through 6 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 )

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 6 of the instructions )



**ASSOCIATION FOR BETTER LIVING & EDUCATION INTERNATIONAL**

**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) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)	7,627,893.	1,444,413.	1,039,906.	1,320,241.	11,432,453.
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	978,876.	812,898.	907,221.	848,184.	3,547,179.
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	151,453.	109,769.	102,414.	77,749.	441,385.
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.	1,814.		SEE STATEMENT 15		3,234.
23 Total of lines 15 through 22	8,760,036.	2,367,080.	2,049,541.	2,249,408.	15,426,065.
24 Line 23 minus line 17	7,781,160.	1,554,182.	1,142,320.	1,401,224.	11,878,886.
25 Enter 1% of line 23	87,600.	23,671.	20,495.	22,494.	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24. b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1997 through 2000 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts. c Total support for section 509(a)(1) test. Enter line 24, column (e). d Add amounts from column (e) for lines 18, 19, 22, and 26b. e Public support (line 26c minus line 26d total). f Public support percentage (line 26e (numerator) divided by line 26c (denominator)).					237,578.
					1,464,518.
					11,878,886.
	441,385.				1,910,951.
	5,048.		1,464,518.		9,967,935.
					83.9130%
27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year: (2000) N/A, (1999) N/A, (1998) N/A, (1997) N/A. b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year: (2000) N/A, (1999) N/A, (1998) N/A, (1997) N/A. c Add amounts from column (e) for lines 15, 16, 17, 19, 20, and 21. d Add line 27a total and line 27b total. e Public support (line 27c total minus line 27d total). f Total support for section 509(a)(2) test. Enter amount on line 23, column (e). g Public support percentage (line 27e (numerator) divided by line 27f (denominator)). h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)).					N/A
					N/A
					N/A
			N/A		N/A
					N/A
					N/A
28 Unusual Grants: For an organization described in line 10, 11, or 12, that received any unusual grants during 1997 through 2000, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.			NONE		

**ASSOCIATION FOR BETTER LIVING &**

**Part V Private School Questionnaire** (See page 7 of the instructions)

N/A

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

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

**ASSOCIATION FOR BETTER LIVING &**

Schedule A (Form 990 or 990-EZ) 2001 **EDUCATION INTERNATIONAL**

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**Part VI-A Lobbying Expenditures by Electing Public Charities** (See page 9 of the instructions)  
 (To be completed ONLY by an eligible organization that filed Form 5768)

N/A

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

<b>Limits on Lobbying Expenditures</b> (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 -														
	<table border="0" style="width: 100%;"> <tr> <td style="width: 50%;">If the amount on line 40 is -</td> <td style="width: 50%;">The lobbying nontaxable amount is -</td> </tr> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 40</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000</td> </tr> </table>	If the amount on line 40 is -	The lobbying nontaxable amount is -	Not over \$500,000	20% of the amount on line 40	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	Over \$17,000,000	\$1,000,000	41	
If the amount on line 40 is -	The lobbying nontaxable amount is -														
Not over \$500,000	20% of the amount on line 40														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000														
Over \$17,000,000	\$1,000,000														
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 11 of the instructions.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				N/A (e) Total
	(a) 2001	(b) 2000	(c) 1999	(d) 1998	
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) (See page 12 of the instructions)

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.

ASSOCIATION FOR BETTER LIVING &

Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations (See page 12 of the instructions)

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?

a Transfers from the reporting organization to a noncharitable exempt organization of

- (i) Cash
(ii) Other assets

b Other transactions

- (i) Sales or exchanges of assets with a noncharitable exempt organization
(ii) Purchases of assets from a noncharitable exempt organization
(iii) Rental of facilities, equipment, or other assets
(iv) Reimbursement arrangements
(v) Loans or loan guarantees
(vi) Performance of services or membership or fundraising solicitations

c Sharing of facilities, equipment, mailing lists, other assets or paid employees

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

Table with 3 columns: Question, Yes, No. Rows include 51a(i), 51a(ii), 51b(i), 51b(ii), 51b(iii), 51b(iv), 51b(v), 51b(vi), and 51c. 'No' column contains 'X' for all rows.

N/A

Table with 4 columns: (a) Line no, (b) Amount involved, (c) Name of noncharitable exempt organization, (d) Description of transfers, transactions, and sharing arrangements. All cells are empty.

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 (X)

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

Table with 3 columns: (a) Name of organization, (b) Type of organization, (c) Description of relationship. All cells are empty.

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

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

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

OMB No 1545 0047

**2001**

Name of organization

ASSOCIATION FOR BETTER LIVING &  
EDUCATION INTERNATIONAL

Employer identification number

95-4188814

Organization type (check one)

Filers of

Section

Form 990 or 990 EZ

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

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

527 political organization

Form 990 PF

501(c)(3) exempt private foundation

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

501(c)(3) taxable private foundation

Check if your organization is covered by the **General rule** or a **Special rule** (**Note** Only a section 501(c)(7), (8), or (10) organization can check box(es) for both the General rule and a Special rule—see instructions )

**General Rule-**

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

**Special Rules-**

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

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

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

**Caution** Organizations that are not covered by the General rule and/or the Special rules do not file Schedule B (Form 990, 990-EZ, or 990-PF), but they **must** check the box in the heading of their Form 990, Form 990-EZ, or on line 1 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF)

Schedule B (Form 990, 990-EZ, or 990-PF) (2001)

Name of organization <b>ASSOCIATION FOR BETTER LIVING &amp; EDUCATION INTERNATIONAL</b>	Employer identification number <b>95-4188814</b>
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**Part I Contributors** (See Specific Instructions)

(a) No	(b) Name, address and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1		\$ 7,774,386.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)

Asset Number	Description of property								
	Date placed in service	Method/ IRC sec	Life or rate	Line No	Cost or other basis	Basis reduction	Accumulated depreciation/amortization	Current year deduction	
1	BUILDING - ABLE (INT)								
	080100	SL	40.00	16	730,574.		7,610.	18,264.	
2	BUILDING - GARDEN GROVE (INT)								
	050100	SL	40.00	16	2,232,220.		37,204.	55,806.	
3	BUILDING - ARROWHEAD (INT)								
	081801	SL	40.00	16	1,888,136.			15,734.	
4	LAND - ABLE (INT)								
	070100	L			1,315,032.			0.	
5	LAND - GARDEN GROVE (INT)								
	070100	L			1,026,495.			0.	
6	LAND - ARROWHEAD (INT)								
	081801	L			113,705.			0.	
7	LAND IMPROVEMENTS (INT)								
	070100	SL	5.00	16	15,941.		1,594.	3,188.	
8	LAND IMPROVEMENTS - ARROWHEAD (INT)								
	081801	SL	5.00	16	171,610.			11,441.	
9	BUILDING IMPROVEMENTS (INT)								
	080100	SL	20.00	16	815,515.		16,990.	40,776.	
10	BUILDING IMPROVEMENTS (INT)								
	012501	SL	20.00	16	10,505.			481.	
11	BUILDING IMPROVEMENTS - ARROWHEAD (INT)								
	081801	SL	20.00	16	3,143,366.			52,389.	
12	BUILDING IMPROVEMENTS - GARDEN GROVE (INT)								
	072701	SL	20.00	16	2,868.			60.	
13	LEASEHOLD IMPROVEMENTS								
	95	SL	15.00	16	38,898.		14,262.	2,593.	
14	COMPUTER (INT)								
	070100	SL	5.00	16	452,409.		45,241.	90,482.	
15	COMPUTER (INT)								
	070101	SL	3.00	16	2,267.			378.	
16	COMPUTER (INT)								
	092301	SL	3.00	16	912.			76.	
17	COMPUTER (ANZO)								
	082901	SL	3.00	16	317.			35.	
18	COMPUTER (CANADA)								
	070100	SL	5.00	16	407.		41.	81.	
19	COMPUTER (CANADA)								
	070101	SL	5.00	16	420.			42.	
20	COMPUTERS (EUS)								
	070197	SL	5.00	16	463.		322.	93.	
21	COMPUTER (UK)								
	020701	SL	3.00	16	680.			208.	
22	COMPUTERS (WUS)								
	070198	SL	5.00	16	413.		207.	83.	
23	COMPUTERS (WUS)								
	070199	SL	5.00	16	1,262.		378.	252.	
24	COMPUTERS (WUS)								
	100100	SL	5.00	16	2,410.		121.	482.	
25	COMPUTERS (WUS)								
	111501	SL	5.00	16	378.			13.	
26	FURNITURE & EQUIPMENT								
	070100	SL	7.00	16	780,404.		55,743.	111,486.	
27	FURNITURE & EQUIPMENT (INT)								
	070101	SL	7.00	16	1,051.			75.	

Asset Number	Description of property							
	Date placed in service	Method/IRC sec	Life or rate	Line No	Cost or other basis	Basis reduction	Accumulated depreciation/amortization	Current year deduction
28	FURNITURE & EQUIPMENT - ARROWHEAD (INT)							
	081801	SL	7.00	16	890,355.			42,398.
29	FURNITURE & EQUIPMENT (WUS)							
	070198	SL	7.00	16	857.		305.	122.
30	FURNITURE & EQUIPMENT (WUS)							
	070199	SL	7.00	16	2,297.		492.	328.
31	FURNITURE & EQUIPMENT (WUS)							
	093000	SL	7.00	16	607.		22.	87.
32	MOTOR VEHICLES							
	101998	SL	3.00	16	525.		379.	146.
33	MOTOR VEHICLE - CIVIC							
	070100	SL	3.00	16	14,920.		2,487.	4,973.
34	MOTOR VEHICLE - CAMRY							
	070100	SL	3.00	16	19,537.		3,256.	6,512.
35	MOTOR VEHICLES (WUS)							
	070198	SL	3.00	16	5,471.		4,560.	911.
36	SOFTWARE (INT)							
	070100	SL	3.00	16	1,287.		215.	429.
	* TOTAL 990 PAGE 2 DEPR				13,684,514.	0.	191,429.	460,424.



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FOOTNOTES

STATEMENT 1

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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
DRUG REHAB CENTER IN OKLAHOMA AND OTHER RENTAL INCOME	1	77,275.
TOTAL TO FORM 990, PART I, LINE 6A		77,275.

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

DESCRIPTION	DATE ACQUIRED	DATE SOLD	METHOD ACQUIRED		
SALE OF KEYBOARD PREVIOUSLY WRITTEN OFF			PURCHASED		
NAME OF BUYER	GROSS SALES PRICE	COST OR OTHER BASIS	EXPENSE OF SALE	DEPREC	NET GAIN OR (LOSS)
	9.	0.	0.	0.	9.
TO FM 990, PART I, LN 8	9.	0.	0.	0.	9.

FORM 990

INCOME AND COST OF GOODS SOLD  
INCLUDED ON PART I, LINE 10

STATEMENT 4

## INCOME

1. GROSS RECEIPTS . . . . .	334,750	
2. RETURNS AND ALLOWANCES . . . . .		
3. LINE 1 LESS LINE 2 . . . . .		334,750
4. COST OF GOODS SOLD (LINE 13) . . . . .	226,374	
5. GROSS PROFIT (LINE 3 LESS LINE 4) . . . . .		108,376

## COST OF GOODS SOLD

6. INVENTORY AT BEGINNING OF YEAR . . . . .	45,553	
7. MERCHANDISE PURCHASED . . . . .	236,397	
8. COST OF LABOR . . . . .		
9. MATERIALS AND SUPPLIES . . . . .		
10. OTHER COSTS . . . . .	2,011	
11. ADD LINES 6 THROUGH 10 . . . . .		283,961
12. INVENTORY AT END OF YEAR . . . . .	57,587	
13. COST OF GOODS SOLD (LINE 11 LESS LINE 12). . . . .		226,374

FORM 990	COST OF GOODS SOLD - OTHER COSTS	STATEMENT	5
DESCRIPTION		AMOUNT	
INVENTORY WRITE DOWN		2,011.	
TOTAL INCLUDED ON FORM 990, PART I, LINE 10B		2,011.	

FORM 990	OTHER CHANGES IN NET ASSETS OR FUND BALANCES	STATEMENT	6
DESCRIPTION		AMOUNT	
CURRENCY DIFFERENCES ON PRIOR YEAR ASSETS AND DEPRECIATION		21.	
TOTAL TO FORM 990, PART I, LINE 20		21.	

FORM 990	OTHER EXPENSES				STATEMENT	7
DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING		
PROMOTION	142,056.	122,276.	768.	19,012.		
STAFF TRAINING	166,986.	114,264.	47,820.	4,902.		
COMMISSIONS	21,669.	6,936.		14,733.		
LICENSES, FEES & DUES	9,820.	8,932.	820.	68.		
BANK CHARGES	21,595.	16,351.	4,539.	705.		
AUTO INSURANCE & EXPENSE	25,606.	18,587.	6,427.	592.		
WORKERS COMPENSATION INSURANCE	8,960.	6,186.	2,515.	259.		
CLEANING & LAUNDRY	6,435.	5,239.	1,098.	98.		
COURSE MATERIALS	403.	315.	64.	24.		
OUTSIDE SERVICES	15,418.	15,418.				
NET EXCHANGE LOSS	13,174.	3,470.	9,551.	153.		
CITY TAXES	129.		129.			
TRADEMARK AMORTIZATION EXPENSE	12.	12.				
PROGRAM DELIVERY COSTS	1,600.	1,600.				
RESEARCH & COMPILATION OF MATERIALS	13,065.	13,065.				
TOTAL TO FM 990, LN 43	446,928.	332,651.	73,731.	40,546.		

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FORM 990 CASH GRANTS AND ALLOCATIONS STATEMENT 8

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CLASSIFICATION	DONEE'S NAME	DONEE'S ADDRESS	DONEE'S RELATIONSHIP	AMOUNT
DRUG REHABILITATION	NARCONON DRUG PREVENTION	900 E. PALMER, GLENDALE, CA 91206	N/A	1,320.
COMMUNITY MORALITY	THE WAY TO HAPPINESS INTERNATIONAL	6381 HOLLYWOOD BLVD. #250, LA CA 90028	N/A	193,475.
EDUCATION & LITERACY	APPLIED SCHOLASTICS INTERNATIONAL	11755 RIVERSIDE DR., ST. LOUIS, MO 63138	N/A	5,200.
DRUG REHABILITATION	NARCONON CANADA	7535 BOULE. PARENT TROIS RIVIERES, QUEBEC G9A5E1	N/A	2,361.
TOTAL INCLUDED ON FORM 990, PART II, LINE 22				202,356.

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FORM 990 NON-GOVERNMENT SECURITIES STATEMENT 9

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SECURITY DESCRIPTION	CORPORATE STOCKS	CORPORATE BONDS	OTHER PUBLICLY TRADED SECURITIES	OTHER SECURITIES	TOTAL NON-GOV'T SECURITIES
STOCK	2,025,000.				2,025,000.
TO 990, LN 54 COL B	2,025,000.				2,025,000.

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FORM 990 DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT STATEMENT 10

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DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE
BUILDING - ABLE (INT)	730,574.	25,874.	704,700.
BUILDING - GARDEN GROVE (INT)	2,232,220.	93,010.	2,139,210.
BUILDING - ARROWHEAD (INT)	1,888,136.	15,734.	1,872,402.
LAND - ABLE (INT)	1,315,032.	0.	1,315,032.
LAND - GARDEN GROVE (INT)	1,026,495.	0.	1,026,495.
LAND - ARROWHEAD (INT)	113,705.	0.	113,705.

ASSOCIATION FOR BETTER LIVING & EDUCATI

95-4188814

LAND IMPROVEMENTS (INT)	15,941.	4,782.	11,159.
LAND IMPROVEMENTS - ARROWHEAD (INT)	171,610.	11,441.	160,169.
BUILDING IMPROVEMENTS (INT)	815,515.	57,766.	757,749.
BUILDING IMPROVEMENTS (INT)	10,505.	481.	10,024.
BUILDING IMPROVEMENTS - ARROWHEAD (INT)	3,143,366.	52,389.	3,090,977.
BUILDING IMPROVEMENTS - GARDEN GROVE (INT)	2,868.	60.	2,808.
LEASEHOLD IMPROVEMENTS	38,898.	16,855.	22,043.
COMPUTER (INT)	452,409.	135,723.	316,686.
COMPUTER (INT)	2,267.	378.	1,889.
COMPUTER (INT)	912.	76.	836.
COMPUTER (ANZO)	317.	35.	282.
COMPUTER (CANADA)	407.	122.	285.
COMPUTER (CANADA)	420.	42.	378.
COMPUTERS (EUS)	463.	415.	48.
COMPUTER (UK)	680.	208.	472.
COMPUTERS (WUS)	413.	290.	123.
COMPUTERS (WUS)	1,262.	630.	632.
COMPUTERS (WUS)	2,410.	603.	1,807.
COMPUTERS (WUS)	378.	13.	365.
FURNITURE & EQUIPMENT	780,404.	167,229.	613,175.
FURNITURE & EQUIPMENT (INT)	1,051.	75.	976.
FURNITURE & EQUIPMENT - ARROWHEAD (INT)	890,355.	42,398.	847,957.
FURNITURE & EQUIPMENT (WUS)	857.	427.	430.
FURNITURE & EQUIPMENT (WUS)	2,297.	820.	1,477.
FURNITURE & EQUIPMENT (WUS)	607.	109.	498.
MOTOR VEHICLES	525.	525.	0.
MOTOR VEHICLE - CIVIC	14,920.	7,460.	7,460.
MOTOR VEHICLE - CAMRY	19,537.	9,768.	9,769.
MOTOR VEHICLES (WUS)	5,471.	5,471.	0.
SOFTWARE (INT)	1,287.	644.	643.
<b>TOTAL TO FORM 990, PART IV, LN 57</b>	<b>13,684,514.</b>	<b>651,853.</b>	<b>13,032,661.</b>

FORM 990	OTHER ASSETS	STATEMENT 11
DESCRIPTION		AMOUNT
TRADEMARK COSTS, NET OF AMORTIZATION		86.
DEPOSITS		27,524.
OTHER RECEIVABLES		6,836.
INVESTMENT IN SUBSIDIARY		4,022,094.
OVERPAID TAX		140.
<b>TOTAL TO FORM 990, PART IV, LINE 58, COLUMN B</b>		<b>4,056,680.</b>

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FORM 990	OTHER LIABILITIES	STATEMENT 12
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DESCRIPTION	AMOUNT
ADVANCE PAYMENTS - BOOK SALES	51,391.
SALES TAX PAYABLE	1,838.
PAYROLL TAX PAYABLE	692.
OTHER PAYABLES	897.
CONSTRUCTION PAYABLE	201,811.
ROYALTIES PAYABLE	6,766.
ANTICIPATED REFUNDS	20,000.
TOTAL TO FORM 990, PART IV, LINE 65, COLUMN B	283,395.

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FORM 990	PART VIII - RELATIONSHIP OF ACTIVITIES TO ACCOMPLISHMENT OF EXEMPT PURPOSES	STATEMENT 13
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LINE	EXPLANATION OF RELATIONSHIP OF ACTIVITIES
93A	PAYMENTS FROM APPLIED SCHOLASTICS INTERNATIONAL, AN AFFILIATED EXEMPT ORGANIZATION IN THE AMOUNT OF \$384,188 PAYMENTS FROM NARCONON INTERNATIONAL, AN AFFILIATED EXEMPT ORGANIZATION IN THE AMOUNT OF \$351,310 PAYMENTS FROM THE WAY TO HAPPINESS, AN AFFILIATED EXEMPT ORGANIZATION IN THE AMOUNT OF \$25,471 PAYMENTS FROM CRIMINON INTERNATIONAL, AN AFFILIATED EXEMPT ORGANIZATION IN THE AMOUNT OF \$1,853
93B	ABLE LICENSES ORGANIZATIONS TO USE ITS SOCIAL BETTERMENT TECHNOLOGIES.
93C	FEES FOR EDUCATIONAL LECTURES AND SEMINARS AND COMMUNITY EVENTS TO FOSTER GLOBAL PEACE AND UNDERSTANDING
93D	SALE OF PROMOTIONAL MATERIALS AND PUBLICATIONS.
93E	THE ORGANIZATION CONSULTS AND ASSISTS SOCIAL BETTERMENT GROUPS.
100	SALE OF PREVIOUSLY WRITTEN OFF ASSET.
102	SALES OF EDUCATIONAL MATERIALS.
103B	COMMISSIONS RECEIVED FROM FUNDRAISING.

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SCHEDULE A	EXPLANATION OF QUALIFICATIONS TO RECEIVE PAYMENTS PART III, LINE 4	STATEMENT 14
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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.



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SCHEDULE A	OTHER INCOME	STATEMENT	15
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DESCRIPTION	2000 AMOUNT	1999 AMOUNT	1998 AMOUNT	1997 AMOUNT
TAX REFUND	475.	0.	0.	3,234.
COMMISSIONS	1,339.	0.	0.	0.
TOTAL TO SCHEDULE A, LINE 22	1,814.	0.	0.	3,234.

**2001 Form 990, Part III**  
**Federal ID # 95-4188814**  
**Association for Better Living and Education International**  
**Statement # 16**

**Description of Program Service One: Assistance to Social Betterment Organizations**

The mission of Association for Better Living and Education International (ABLE International) is to reverse the social decay that threatens our society by resolving the devastating core problems of drug addiction, crime, failing education, illiteracy and plummeting morality

ABLE International carries out this mission by promoting and supporting the use of social betterment technologies developed by philosopher and humanitarian, L Ron Hubbard. In particular, ABLE International addresses four fields of social betterment through the programs it supports

- Literacy and education
- Morality and values
- Drug rehabilitation and drug abuse prevention
- Criminal rehabilitation

In each of these fields, an organization affiliated with ABLE International utilizes Mr Hubbard's technologies to effect social improvement. The assistance ABLE International gives these organizations is integral to its mission of social improvement

Four key organizations that ABLE assists are as follows

- Applied Scholastics International—in the field of literacy and education
- The Way to Happiness International—in the field of morality and values
- Narconon International—in the field of drug rehabilitation and drug abuse prevention
- Criminon International—in the field of criminal rehabilitation

One of ABLE International's functions is to provide social betterment organizations with the physical facilities necessary to house their charitable and educational programs. In 2001, ABLE International continued a program of purchasing and fully renovating new facilities to more efficiently provide support and assistance to the above international organizations

A drug rehabilitation center for Narconon Arrowhead in Oklahoma, was the first major facility that ABLE purchased and renovated. This facility, which was fully renovated in 2001, is one of the largest residential drug rehabilitation centers in the world. It is also the site of Narconon's International Training Center for the training of staff of Narconon

centers around the world as well as public who wish to establish a Narconon drug rehabilitation center

ABLE International also located a property in St. Louis, Missouri, for the site of the international headquarters for Applied Scholastics International. The campus will also be a training facility for teachers to learn the educational methods of L. Ron Hubbard, though it will also house marketing and promotional functions as well as their publishing division, Effective Education Publishing.

ABLE International located a property for The Way to Happiness Foundation International. The property, located in Glendale, California, will serve as the administrative headquarters for this international social betterment corporation.

In addition to the acquisition of facilities, ABLE International provided technical assistance to the above social betterment organizations. This assistance helped stimulate international expansion of the organizations and their humanitarian programs resulting in hundreds of thousands of people being helped by these social betterment programs.

ABLE International also assisted The Way to Happiness Foundation International in the distribution of tens of thousand copies of "The Way to Happiness," a common sense guide to better living, in the Middle East, in the distribution of over 200,000 copies in New York alone, after the September 11 terrorist attacks, and in the distribution of "The Way to Happiness" during the Cincinnati riots which helped bring peace and sanity to the area.

ABLE International also began a development plan with the purpose of obtaining support for programs such as inner-city tutoring, drug education, social awareness of moral values, and crime reduction. Implementation of this plan resulted in increased support and programs for social betterment activities in 2001.

ABLE International also did extensive research and marketing for each of the above social betterment organizations. For example, ABLE International assisted Applied Scholastics International by surveying teachers on new educational materials.

<b>To Form 990, Part III, line a</b>	<b>Grants 2,361</b>	<b>Expenses 763,088</b>
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**2001 Form 990, Part III  
Federal ID # 95-4188814  
Association for Better Living and Education International  
Statement # 17**

**Description of Program Service Two: Materials Compilations and Publications**

An important part of ABLE International'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.

ABLE International assisted Narconon International by compiling two comprehensive manuals: one covering the basics of opening a successful Narconon center, and the other comprising the basics of operating a Narconon drug rehabilitation center. This has provided technology and policy for the staff of the Narconon centers around the world.

ABLE International also assisted Applied Scholastics International by compiling two educational courses: one, called the Basic Teacher's Course, for training teachers, and the other, called the Effective Learning Course, for teaching students to learn how to learn.

ABLE International assisted The Way to Happiness Foundation International by completing the compilation of a poster featuring the twenty-one moral guidelines of the Way to Happiness.

**To Form 990, Part III, line b**

**Grants**

**Expenses  
250,075**

**2001 Form 990, Part III**  
**Federal ID # 95-4188814**  
**Association for Better Living and Education International**  
**Statement # 18**

**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 assist

During 2001, ABLE International sent out over 277,000 magazines, broadsheets, promotional fliers and newsletters broadly and to specific persons in the fields of education, drug rehabilitation, criminal rehabilitation, and moral improvement Through its continental offices, ABLE sent out an additional 3,350,000 promotional items, making known the solutions available to resolve the major societal ills

Two editions of ABLE International's Solutions Magazine were printed and published in 2001, with each magazine distributed to many thousands of people

ABLE International also published a 40-page brochure covering ABLE's social betterment mission, the programs that ABLE supports, and the results that these programs have achieved in improving society

In 2000, ABLE International acquired new premises for its operations, and a key aspect of this acquisition was to provide large visual displays illustrating the problems society faces in the 21<sup>st</sup> century—and the effectiveness of ABLE's programs through the application of L Ron Hubbard's breakthrough technologies Viewed both by members of the general public and civic and community leaders from around the world, the displays inform visitors about the results of ABLE's programs and how to implement these programs in their own areas In the year 2001, more than 3,800 people toured ABLE International's headquarters and viewed the displays

ABLE also conducted a campaign to get L Ron Hubbard's common sense guide to better living, "The Way to Happiness," distributed by banks to their customers, and thus make "The Way to Happiness" widely known

ABLE International also assisted Narconon International and Narconon Arrowhead with the grand opening of their new international rehabilitation facility in Oklahoma ABLE did extensive planning and promotion of the event, with hundreds in attendance, including influential politicians and celebrities

	<b>Grants</b>	<b>Expenses</b>
<b>To Form 990, Part III, line c</b>	<b>199,995</b>	<b>852,455</b>

4562

Form (Rev. March 2002) Department of the Treasury Internal Revenue Service

Depreciation and Amortization (Including Information on Listed Property) 990

See separate instructions Attach to your tax return

OMB No 1545-0172

2001 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 Under Section 179 Note If you have any listed property, complete Part V before you complete Part I

Table with 13 rows for Section 179 election. Line 1: 24,000. Line 3: \$200,000. Line 13: 13.

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 3 rows for Special Depreciation Allowance. Line 16: 460,424.

Part III MACRS Depreciation (Do not include listed property) (See instructions)

Section A

Table with 2 rows for MACRS deductions. Line 17: 17.

Section B - Assets Placed in Service During 2001 Tax Year Using the General Depreciation System

Table with 7 columns: (a) Classification of property, (b) Month and year placed in service, (c) Basis for depreciation, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction. Rows 19a-g, h, i.

Section C - Assets Placed in Service During 2001 Tax Year Using the Alternative Depreciation System

Table with 5 columns: (a) Class life, (b) Recovery period, (c) Convention, (d) Method, (e) Depreciation deduction. Rows 20a, b, c.

Part IV Summary (See instructions)

Table with 3 rows for Summary. Line 22: 460,424. Line 23: 23.

**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 instructions for limits for passenger automobiles)**

<b>24a</b> Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No		<b>24b</b> If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No						
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
<b>25</b> Special depreciation allowance for listed property acquired after September 10, 2001, and used more than 50% in a qualified business use							<b>25</b>	
<b>26</b> Property used more than 50% in a qualified business use								
		%						
		%						
		%						
<b>27</b> Property used 50% or less in a qualified business use								
		%				S/L		
		%				S/L		
		%				S/L		
<b>28</b> Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1							<b>28</b>	
<b>29</b> Add amounts in column (i), line 26 Enter here and on line 7, page 1								<b>29</b>

**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

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

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

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

<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		<b>Yes</b>	<b>No</b>
<b>38</b> 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			
<b>39</b> Do you treat all use of vehicles by employees as personal use?			
<b>40</b> 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?			
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use? <b>Note</b> If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles			

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
<b>42</b> Amortization of costs that begins during your 2001 tax year					
<b>43</b> Amortization of costs that began before your 2001 tax year					<b>43</b>
<b>44</b> Total Add amounts in column (f) See instructions for where to report					<b>44</b>

Form **8868**

(December 2000)  
Department of the Treasury  
Internal Revenue Service

# Application for Extension of Time To File an Exempt Organization Return

OMB No. 1545-1709

► File a separate application for each return.

• If you are filing for an Automatic 3-Month Extension, complete only Part I and check this box  **I**

• 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 <small>File by the due date for filing your return. See instructions.</small>	Name of Exempt Organization <b>Assoc. of Am. for Better Living + Education International</b>	Employer identification number <b>95 4198814</b>
	Number, street, and room or suite no. if a P.O. box, see instructions <b>7065 Hollywood Blvd.</b>	
	City, town, or post office, state and ZIP code. For a foreign address, see instructions <b>Los Angeles, CA 90028</b>	

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

- |  |   |                                    |
|--|---|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation)                 | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL         | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-EZ         | <input type="checkbox"/> Form 990-T (trust other than above)      | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF         | <input type="checkbox"/> Form 1041-A                              | <input type="checkbox"/> 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, 2002 to file the exempt organization return for the organization named above. The extension is for the organization's return for

►  calendar year 2001, 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 ►  Title ► SECRETARY Date ► 12 MAY 2002





Form 8868 (12-2000)

Page 2

- 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).

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

Type or print	Name of Exempt Organization <b>Association for Better Living &amp; Education International</b>	Employer identification number <b>95-4188814</b>
	Number, street, and room or suite no. If a P.O. box, see instructions. <b>7065 Hollywood Blvd.</b>	For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>Los Angeles</b>	

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 527  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 November 15th, 2002
- 5 For calendar year 2001, 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 **8/7/02**

**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 \_\_\_\_\_

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)

