Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

OMB No 1545 0047

2002

Open to Public Inspection

A For the 2002 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 ☐

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 + 4: LOS ANGELES, CA 90028

D Employer identification number 95-4188814

E Telephone number (323)960-3530

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

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

H and I are not applicable to section 527 organizations

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? N/A ☐ Yes ☐ No (If "No" attach a list)

H(d) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes [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**

I Enter 4-digit GEN ▶

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

L Gross receipts Add lines 6b 8b, 9b, and 10b to line 12 ▶ 8,608,387.

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 729,405.		
	b	Indirect public support	1b 2,131,910.		
	c	Government contributions (grants)	1c		
	d	**Total** (add lines 1a through 1c) (cash $ 2,861,289. noncash $ 26.)		1d	2,861,315.
	2	Program service revenue including government fees and contracts (from Part VII, line 93)		2	1,237,968.
	3	Membership dues and assessments		3	
	4	Interest on savings and temporary cash investments		4	44,618.
	5	Dividends and interest from securities		5	3,656.
	6 a	Gross rents SEE STATEMENT 2	6a 461,483.		
	b	Less rental expenses	6b		
	c	Net rental income or (loss) (subtract line 6b from line 6a)		6c	461,483.
	7	Other investment income (describe ▶)		7	
	8 a	Gross amount from sale of assets other than inventory — (A) Securities: ; (B) Other:	8a 3,575,000.		
	b	Less cost or other basis and sales expenses	8b 3,307,056.		
	c	Gain or (loss) (attach schedule)	8c 267,944.		
	d	Net gain or (loss) (combine line 8c columns (A) and (B))	STMT 3	8d	267,944.
	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 389,908.		
	b	Less cost of goods sold	10b 264,034.		
	c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	STMT 4	10c	125,874.
	11	Other revenue (from Part VII line 103)		11	34,439.
	12	**Total revenue** (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)		12	5,037,297.
Expenses	13	Program services (from line 44 column (B))		13	2,359,091.
	14	Management and general (from line 44, column (C))		14	377,461.
	15	Fundraising (from line 44 column (D))		15	37,389.
	16	Payments to affiliates (attach schedule)		16	
	17	**Total expenses** (add lines 16 and 44, column (A))		17	2,773,941.
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 12)		18	2,263,356.
	19	Net assets or fund balances at beginning of year (from line 73, column (A))		19	18,372,210.
	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	20,635,566.

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ASSOCIATION FOR BETTER LIVING & EDUCATION INTERNATIONAL 95-4188814

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

Page 2

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 $130,841. noncash $	22	130,841.	130,841.	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	16,750.	12,365.	3,875.	510.
26 Other salaries and wages	26	172,260.	118,331.	49,358.	4,571.
27 Pension plan contributions	27				
28 Other employee benefits	28	186,016.	132,981.	48,288.	4,747.
29 Payroll taxes	29	15,573.	10,528.	4,615.	430.
30 Professional fundraising fees	30				
31 Accounting fees	31	17,389.	2,500.	14,889.	
32 Legal fees	32	21,554.	16,952.	1,048.	3,554.
33 Supplies	33	52,570.	45,315.	6,499.	756.
34 Telephone	34	58,945.	46,705.	11,033.	1,207.
35 Postage and shipping	35	123,763.	101,836.	21,348.	579.
36 Occupancy	36	353,714.	325,024.	25,985.	2,705.
37 Equipment rental and maintenance	37	64,901.	56,988.	7,224.	689.
38 Printing and publications	38	63,743.	51,104.	12,417.	222.
39 Travel	39	150,200.	146,696.	3,499.	5.
40 Conferences, conventions, and meetings	40	141.	141.		
41 Interest	41	114,055.	86,860.	24,820.	2,375.
42 Depreciation, depletion, etc (attach schedule)	42	700,982.	633,519.	61,567.	5,896.
43 Other expenses not covered above (itemize)					
a	43a				
b	43b				
c	43c				
d	43d				
e SEE STATEMENT 5	43e	530,544.	440,405.	80,996.	9,143.
44 Total functional expenses (add lines 22 through 43) Organizations completing columns (B)-(D) carry these totals to lines 13-15	44	2,773,941.	2,359,091.	377,461.	37,389.

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 ASSISTANCE TO SOCIAL BETTERMENT ORGANIZATIONS: SEE STATEMENT 15. (Grants and allocations $ 3,921.)	1,381,071.
b MATERIALS COMPILATION AND PUBLICATIONS: SEE STATEMENT 16. (Grants and allocations $ 5,841.)	275,805.
c PUBLIC INFORMATION ON THE SOLUTIONS TO SOCIETAL ILLS: SEE STATEMENT 17. (Grants and allocations $ 121,078.)	702,215.
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) ▶	2,359,091.

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			360,139.	45	2,655,265.
	46 Savings and temporary cash investments			1,039,052.	46	
	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	9,200.			
	b Less allowance for doubtful accounts	51b		46,320.	51c	9,200.
	52 Inventories for sale or use			57,556.	52	54,545.
	53 Prepaid expenses and deferred charges			140.	53	140.
	54 Investments - securities STMT 7 ▶ [X] Cost [ ] FMV			2,025,000.	54	1,000,000.
	55 a Investments - land buildings, and equipment basis	55a				
	b Less accumulated depreciation	55b			55c	
	56 Investments - other SEE STATEMENT 8			0.	56	694,000.
	57 a Land, buildings and equipment basis	57a	19,411,261.			
	b Less accumulated depreciation STMT 9	57b	1,208,506.	13,032,661.	57c	18,202,755.
	58 Other assets (describe ▶ SEE STATEMENT 10)			4,056,540.	58	14,767.
	59 **Total assets** (add lines 45 through 58) (must equal line 74)			20,617,408.	59	22,630,672.
Liabilities	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			1,961,803.	64b	1,934,829.
	65 Other liabilities (describe ▶ SEE STATEMENT 11)			283,395.	65	60,277.
	66 **Total liabilities** (add lines 60 through 65)			2,245,198.	66	1,995,106.
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			18,372,210.	72	20,635,566.
	73 **Total net assets or fund balances** (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19 column (B) must equal line 21)			18,372,210.	73	20,635,566.
	74 **Total liabilities and net assets / fund balances** (add lines 66 and 73)			20,617,408.	74	22,630,672.

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
BARBARA ORLANDINI MCENERY 6331 HOLLYWOOD BLVD., STE 1105 LOS ANGELES, CALIF. 90028	TRUSTEE 10	0.	0.	0.
CATHERINE SHEA WHITTLE (SEE STMT) 7065 HOLLYWOOD BLVD. LOS ANGELES, CALIF. 90028	DIRECTOR 40	3,294.	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) 7065 HOLLYWOOD BLVD. LOS ANGELES, CALIF. 90028	PRESIDENT 40	3,210.	0.	0.
GWENDA BYRNE (SEE STMT) 6331 HOLLYWOOD BLVD., STE 700 LOS ANGELES, CALIF. 90028	SECRETARY 40	3,457.	0.	0.
JOAN TOFIL (SEE STMT) 7065 HOLLYWOOD BLVD. LOS ANGELES, CALIF. 90028	TREASURER 40	3,369.	0.	0.
LAURIE ZURN (SEE STMT) 7065 HOLLYWOOD BLVD. LOS ANGELES, CALIF. 90028	VICE PRESIDENT/DIRECTOR 40	3,420.	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 [X] No

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? 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 direct or indirect political expenditures See line 81 instructions — 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 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 on line 85f? N/A	85g		
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year? N/A	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, 2002 — 90b: 57

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 ▶ ☐
and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 92: N/A

Part VII Analysis of Income-Producing Activities (See page 31 of the instructions.)

Note: 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					952,667.
b TRADEMARK LICENSE FEES					254,356.
c LECTURES & SEMINARS					3,850.
d PROMOTIONAL MATERIALS					333.
e FUNDRAISING COMMISSIONS					26,762.
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	44,618.	
96 Dividends and interest from securities			14	3,656.	
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property			16	461,483.	
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory			18	267,944.	
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					125,874.
103 Other revenue					
a COMMISSIONS					5,842.
b BOOK SALES COMMISSIONS					88.
c INSURANCE CLAIM PROCEED					744.
d UNREALIZED EXCH. GAINS					24,737.
e SCRAP SALES					3,028.
104 Subtotal (add columns (B), (D), and (E))		0.		777,701.	1,398,281.
105 Total (add line 104, columns (B), (D), and (E)) ▶					2,175,982.

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 page 32 of the instructions.)

Line No. ▼	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
	SEE STATEMENT 12

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 32 of the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
BETTER LIVING	%	REAL ESTATE HOLDING		
PROPERTIES, WOODLAND	%	COMPANY		
HILLS, CALIFORNIA	%			
95-4883669	100% %		0.	0.

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See page 33 of the instructions.)

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

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

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

Please Sign Here

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.

▶ Joan Tofil — Signature of officer | 11/17/03 — Date | ▶ Joan Tofil, Treasurer — Type or print name and title

Paid Preparer's Use Only

Preparer's signature ▶		Date	Check if self-employed ▶ ☐	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP + 4 ▶			EIN ▶	
			Phone no. ▶	

223161 01-22-03

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-(See separate instructions.)

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

OMB No 1545-0047

2002

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
MICHAEL JAMES DESIGN TEAM 1603 IDLEWOOD RD., GLENDALE, CA 91202	INTERIOR & LANDSCAPE DESIGN	138,061.
DAVID MCCULLOUGH 8743 WASHINGTON BLVD., CULVER CITY, CA 90232	DESIGN & PHOTOGRAPHY	69,018.
Total number of others receiving over $50 000 for professional services ▶	0	

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)	1		X
	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 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

Note *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 13

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

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 [X] 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) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	8,810,915.	7,627,893.	1,444,413.	1,039,906.	18,923,127.
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	1,385,532.	978,876.	812,898.	907,221.	4,084,527.
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	186,957.	151,453.	109,769.	102,414.	550,593.
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	2,678.	1,814.	SEE STATEME	NT 14	4,492.
23 Total of lines 15 through 22	10,386,082.	8,760,036.	2,367,080.	2,049,541.	23,562,739.
24 Line 23 minus line 17	9,000,550.	7,781,160.	1,554,182.	1,142,320.	19,478,212.
25 Enter 1% of line 23	103,861.	87,600.	23,671.	20,495.	

26 **Organizations described on lines 10 or 11** a Enter 2% of amount in column (e), line 24 ▶ 26a 389,564.

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 1998 through 2001 exceeded the amount shown in line 26a. **Do not file this list with your return.** Enter the sum of all these excess amounts ▶ 26b 919,872.

c Total support for section 509(a)(1) test. Enter line 24, column (e) ▶ 26c 19,478,212.

d Add: Amounts from column (e) for lines 18 550,593. 19 ______ 22 4,492. 26b 919,872. ▶ 26d 1,474,957.

e Public support (line 26c minus line 26d total) ▶ 26e 18,003,255.

f **Public support percentage (line 26e (numerator) divided by line 26c (denominator))** ▶ 26f 92.4277 %

27 **Organizations described on line 12** a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." **Do not file this list with your return.** Enter the sum of such amounts for each year: N/A

(2001) ______ (2000) ______ (1999) ______ (1998) ______

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: N/A

(2001) ______ (2000) ______ (1999) ______ (1998) ______

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 1998 through 2001, 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

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
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		

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

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

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred)		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
		N/A	
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36		
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 -	41		
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		

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

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)

Lobbying Expenditures During 4-Year Averaging Period N/A

Calendar year (or fiscal year beginning in) ▶	(a) 2002	(b) 2001	(c) 2000	(d) 1999	(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) (See page 11 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.

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** (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?

		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

FORM 990 PAGE 2 990

Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Amount Of Depreciation
1	BUILDING - ABLE (INT)	080100	SL	40.00	16	730,574.			730,574.	25,874.		18,264.
2	(D)BUILDING - GARDEN GROVE (INT)	050100	SL	40.00	16	2232220.			2232220.	93,010.		51,155.
3	BUILDING - ARROWHEAD (INT)	081801	SL	40.00	16	1888136.			1888136.	15,734.		47,203.
4	LAND - ABLE (INT)	070100	L			1315032.			1315032.			0.
5	(D)LAND - GARDEN GROVE (INT)	070100	L			1026495.			1026495.			0.
6	LAND - ARROWHEAD (INT)	081801	L			113,705.			113,705.			0.
7	LAND IMPROVEMENTS (INT)	070100	SL	5.00	16	15,941.			15,941.	4,782.		3,188.
8	LAND IMPROVEMENTS - ARROWHEAD (INT)	081801	SL	5.00	16	171,610.			171,610.	11,441.		34,322.
9	BUILDING IMPROVEMENTS (INT)	080100	SL	20.00	16	815,515.			815,515.	57,766.		40,776.
10	BUILDING IMPROVEMENTS (INT)	012501	SL	20.00	16	10,505.			10,505.	481.		525.
11	BUILDING IMPROVEMENTS - ARROWHEAD (INT)	081801	SL	20.00	16	3143366.			3143366.	52,389.		157,168.
12	(D)BUILDING IMPROVEMENTS - GARDEN	072701	SL	20.00	16	2,868.			2,868.	60.		131.
13	LEASEHOLD IMPROVEMENTS	95	SL	15.00	16	38,898.			38,898.	16,855.		2,593.
14	COMPUTER (INT)	070100	SL	5.00	16	452,409.			452,409.	135,723.		90,482.
15	COMPUTER (INT)	070101	SL	3.00	16	2,267.			2,267.	378.		756.
16	COMPUTER (INT)	092301	SL	3.00	16	912.			912.	76.		304.
17	COMPUTER (ANZO)	082901	SL	3.00	16	317.			317.	35.		106.
18	COMPUTER (CANADA)	070100	SL	5.00	16	407.			407.	122.		81.

(D) - Asset disposed

* ITC, Section 179, Salvage, HR 3090, Commercial Revitalization Deduction

FORM 990 PAGE 2 990

Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Amount Of Depreciation
19	COMPUTER (CANADA)	070101	SL	5.00	16	420.			420.	42.		84.
20	COMPUTERS (EUS)	070197	SL	5.00	16	463.			463.	415.		48.
21	COMPUTER (UK)	020701	SL	3.00	16	680.			680.	208.		227.
22	COMPUTERS (WUS)	070198	SL	5.00	16	413.			413.	290.		83.
23	COMPUTERS (WUS)	070199	SL	5.00	16	1,262.			1,262.	630.		252.
24	COMPUTERS (WUS)	100100	SL	5.00	16	2,410.			2,410.	603.		482.
25	COMPUTERS (WUS)	111501	SL	5.00	16	378.			378.	13.		76.
26	FURNITURE & EQUIPMENT	070100	SL	7.00	16	780,404.			780,404.	167,229.		111,486.
27	FURNITURE & EQUIPMENT (INT)	070101	SL	7.00	16	1,051.			1,051.	75.		150.
28	FURNITURE & EQUIPMENT - ARROWHEAD (INT)	081801	SL	7.00	16	890,355.			890,355.	42,398.		127,194.
29	FURNITURE & EQUIPMENT (WUS)	070198	SL	7.00	16	857.			857.	427.		122.
30	FURNITURE & EQUIPMENT (WUS)	070199	SL	7.00	16	2,297.			2,297.	820.		328.
31	FURNITURE & EQUIPMENT (WUS)	093000	SL	7.00	16	607.			607.	109.		87.
32	MOTOR VEHICLES	101998	SL	3.00	16	525.			525.	525.		0.
33	MOTOR VEHICLE - CIVIC	070100	SL	3.00	16	14,920.			14,920.	7,460.		4,973.
34	MOTOR VEHICLE - CAMRY	070100	SL	3.00	16	19,537.			19,537.	9,768.		6,512.
35	MOTOR VEHICLES (WUS)	070198	SL	3.00	16	5,471.			5,471.	5,471.		0.
36	SOFTWARE (INT)	070100	SL	3.00	16	1,287.			1,287.	644.		429.

(D) - Asset disposed

* ITC Section 179, Salvage, HR 3090, Commercial Revitalization Deduction

FORM 990 PAGE 2 990

Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Amount Of Depreciation
37	COMPUTER (INT)	050102	SL	5.00	16	4,431.			4,431.			591.
38	COMPUTER (INT)	060102	SL	3.00	16	330.			330.			64.
39	COMPUTER (INT)	070102	SL	3.00	16	210.			210.			35.
40	COMPUTER (INT)	100102	SL	3.00	16	157.			157.			13.
41	COMPUTER (INT)	110102	SL	3.00	16	248.			248.			14.
42	COMPUTER (INT)	120102	SL	3.00	16	526.			526.			15.
43	FURNITURE & EQUIPMENT (INT)	030102	SL	7.00	16	232.			232.			28.
44	FURNITURE & EQUIPMENT (INT)	050102	SL	7.00	16	473.			473.			45.
45	FURNITURE & EQUIPMENT (INT)	100102	SL	7.00	16	897.			897.			32.
46	FURNITURE & EQUIPMENT (INT)	121502	SL	7.00	16	300.			300.			4.
47	SOFTWARE (INT)	070102	SL	3.00	16	495.			495.			83.
48	SOFTWARE (INT)	110102	SL	3.00	16	1,200.			1,200.			67.
49	COMPUTER (EU)	071502	SL	5.00	16	2,432.			2,432.			243.
50	COMPUTERS (WUS)	061002	SL	3.00	16	383.			383.			74.
51	COMPUTERS (WUS)	092402	SL	3.00	16	450.			450.			38.
52	FURNITURE & EQUIPMENT (WUS)	120602	SL	7.00	16	1,074.			1,074.			13.
53	APPLIED SCHOLASTICS CAMPUS (NOT PLACED IN		L			5341272.			5341272.			0.
54	TWTH PROPERTY (NOT PLACED IN SERVICE)		L			2085786.			2085786.			0.

(D) - Asset disposed

* ITC, Section 179, Salvage, HR 3090, Commercial Revitalization Deduction

FORM 990 PAGE 2 990

Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Amount Of Depreciation
55	EXCHANGE DIFFERENCE ANZO COMPUTERS	010102	L			32.			32.	3.		0.
56	EXCHANGE DIFFERENCE CAN COMPUTERS	010102	L			6.			6.	1.		0.
57	EXCHANGE DIFFERENCE UK COMPUTERS	010102	L			73.			73.	23.		0.
58	BUILDING IMPROVEMENTS - ARROWHEAD (INT)	071502	SL	20.00	16	1,452.			1,452.			36.
59	LAND - APS CAMPUS (INT)	VARIES	L			342,289.			342,289.			0.
60	LAND - TWTH BLDG (INT)	VARIES	L			746,552.			746,552.			0.
61	LAND IMPROVEMENTS APS (INT) IN PROGRESS	VARIES	L			457,030.			457,030.			0.
	* TOTAL 990 PAGE 2 DEPR					22672844.		0.	22672844.	651,880.	0.	700,982.

(D) - Asset disposed

* ITC, Section 179, Salvage, HR 3090, Commercial Revitalization Deduction

FOOTNOTES STATEMENT 1

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	461,483.
TOTAL TO FORM 990, PART I, LINE 6A		461,483.

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

DESCRIPTION	DATE ACQUIRED	DATE SOLD	METHOD ACQUIRED
SALE OF GARDEN GROVE FACILITY	05/01/00	11/27/02	PURCHASED

NAME OF BUYER	GROSS SALES PRICE	COST OR OTHER BASIS	EXPENSE OF SALE	DEPREC	NET GAIN OR (LOSS)
CHASE PARTNERS LTD	3,575,000.	3,261,583.	189,829.	144,356.	267,944.
TO FM 990, PART I, LN 8	3,575,000.	3,261,583.	189,829.	144,356.	267,944.

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

INCOME

1. GROSS RECEIPTS	389,908	
2. RETURNS AND ALLOWANCES		
3. LINE 1 LESS LINE 2		389,908
4. COST OF GOODS SOLD (LINE 13)	264,034	
5. GROSS PROFIT (LINE 3 LESS LINE 4)		125,874

COST OF GOODS SOLD

6. INVENTORY AT BEGINNING OF YEAR	57,556	
7. MERCHANDISE PURCHASED	261,023	
8. COST OF LABOR		
9. MATERIALS AND SUPPLIES		
10. OTHER COSTS		
11. ADD LINES 6 THROUGH 10		318,579
12. INVENTORY AT END OF YEAR	54,545	
13. COST OF GOODS SOLD (LINE 11 LESS LINE 12). .		264,034

FORM 990 OTHER EXPENSES STATEMENT 5

DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING
PROMOTION	188,022.	185,467.	2,079.	476.
STAFF TRAINING	192,780.	133,659.	53,923.	5,198.
COMMISSIONS	7,359.	6,332.		1,027.
LICENSES, FEES & DUES	13,889.	10,923.	2,712.	254.
BANK CHARGES	24,115.	18,617.	4,904.	594.
AUTO INSURANCE & EXPENSE	39,130.	30,630.	7,789.	711.
WORKERS COMPENSATION INSURANCE	9,340.	6,645.	2,470.	225.
CLEANING & LAUNDRY	3,181.	2,066.	1,019.	96.
OUTSIDE SERVICES	29,205.	29,205.		
NET EXCHANGE LOSS	18,822.	12,160.	6,100.	562.
TRADEMARK AMORTIZATION EXPENSE	12.	12.		
PROGRAM DELIVERY COSTS	4,689.	4,689.		
TOTAL TO FM 990, LN 43	530,544.	440,405.	80,996.	9,143.

FORM 990 CASH GRANTS AND ALLOCATIONS STATEMENT 6

CLASSIFICATION	DONEE'S NAME	DONEE'S ADDRESS	DONEE'S RELATIONSHIP	AMOUNT
COMMUNITY MORALITY	THE WAY TO HAPPINESS INTERNATIONAL	201 E. BROADWAY, GLENDALE, CA 91205	N/A	120,230.
EDUCATION & LITERACY	APPLIED SCHOLASTICS INTERNATIONAL	11755 RIVERSIDE DR., ST. LOUIS, MO 63138	N/A	3,538.
DRUG REHABILITATION	NARCONON CANADA	7535 BOULE. PARENT TROIS RIVIERES, QUEBEC G9A5E1	N/A	72.
CRIMINAL REHABILITATION PROGRAM	CRIMINON INTERNATIONAL	7060 HOLLYWOOD BLVD #220, LOS ANGELES, CA 90028	N/A	150.
EDUCATION	APPLIED SCHOLASTICS UK	LONDON, ENGLAND	N/A	684.

ABLE PROGRAMS IN HUNGARY	ABLE HUNGARY	BUDAPEST, HUNGARY	N/A	1,995.
PARADE FLOAT	CONCERNED BUSINESSMAN'S ASSN	13428 MAXELLA AVE #248, MARINA DEL REY, CA 90292	N/A	3,500.
COMMUNITY MORALITY	SONOMA FIELD GROUP	SONOMA, CA	N/A	245.
DRUG REHABILITATION	NARCONON LONDON	LONDON, ENGLAND	NONE	427.
TOTAL INCLUDED ON FORM 990, PART II, LINE 22				130,841.

FORM 990 NON-GOVERNMENT SECURITIES STATEMENT 7

SECURITY DESCRIPTION	CORPORATE STOCKS	CORPORATE BONDS	OTHER PUBLICLY TRADED SECURITIES	OTHER SECURITIES	TOTAL NON-GOV'T SECURITIES
STOCK	1,000,000.				1,000,000.
TO 990, LN 54 COL B	1,000,000.				1,000,000.

FORM 990 OTHER INVESTMENTS STATEMENT 8

DESCRIPTION	VALUATION METHOD	AMOUNT
CERTIFICATES OF DEPOSIT	COST	694,000.
TOTAL TO FORM 990, PART IV, LINE 56, COLUMN B		694,000.

FORM 990 DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT STATEMENT 9

DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE
BUILDING - ABLE (INT)	730,574.	44,138.	686,436.
BUILDING - ARROWHEAD (INT)	1,888,136.	62,937.	1,825,199.
LAND - ABLE (INT)	1,315,032.	0.	1,315,032.
LAND - ARROWHEAD (INT)	113,705.	0.	113,705.
LAND IMPROVEMENTS (INT)	15,941.	7,970.	7,971.
LAND IMPROVEMENTS - ARROWHEAD (INT)	171,610.	45,763.	125,847.
BUILDING IMPROVEMENTS (INT)	815,515.	98,542.	716,973.
BUILDING IMPROVEMENTS (INT)	10,505.	1,006.	9,499.
BUILDING IMPROVEMENTS - ARROWHEAD (INT)	3,143,366.	209,557.	2,933,809.
LEASEHOLD IMPROVEMENTS	38,898.	19,448.	19,450.
COMPUTER (INT)	452,409.	226,205.	226,204.
COMPUTER (INT)	2,267.	1,134.	1,133.
COMPUTER (INT)	912.	380.	532.
COMPUTER (ANZO)	317.	141.	176.
COMPUTER (CANADA)	407.	203.	204.
COMPUTER (CANADA)	420.	126.	294.
COMPUTERS (EUS)	463.	463.	0.
COMPUTER (UK)	680.	435.	245.
COMPUTERS (WUS)	413.	373.	40.
COMPUTERS (WUS)	1,262.	882.	380.
COMPUTERS (WUS)	2,410.	1,085.	1,325.
COMPUTERS (WUS)	378.	89.	289.
FURNITURE & EQUIPMENT	780,404.	278,715.	501,689.
FURNITURE & EQUIPMENT (INT)	1,051.	225.	826.
FURNITURE & EQUIPMENT - ARROWHEAD (INT)	890,355.	169,592.	720,763.
FURNITURE & EQUIPMENT (WUS)	857.	549.	308.
FURNITURE & EQUIPMENT (WUS)	2,297.	1,148.	1,149.
FURNITURE & EQUIPMENT (WUS)	607.	196.	411.
MOTOR VEHICLES	525.	525.	0.
MOTOR VEHICLE - CIVIC	14,920.	12,433.	2,487.
MOTOR VEHICLE - CAMRY	19,537.	16,280.	3,257.
MOTOR VEHICLES (WUS)	5,471.	5,471.	0.
SOFTWARE (INT)	1,287.	1,073.	214.
COMPUTER (INT)	4,431.	591.	3,840.
COMPUTER (INT)	330.	64.	266.
COMPUTER (INT)	210.	35.	175.
COMPUTER (INT)	157.	13.	144.
COMPUTER (INT)	248.	14.	234.
COMPUTER (INT)	526.	15.	511.
FURNITURE & EQUIPMENT (INT)	232.	28.	204.
FURNITURE & EQUIPMENT (INT)	473.	45.	428.
FURNITURE & EQUIPMENT (INT)	897.	32.	865.
FURNITURE & EQUIPMENT (INT)	300.	4.	296.

SOFTWARE (INT)	495.	83.	412.
SOFTWARE (INT)	1,200.	67.	1,133.
COMPUTER (EU)	2,432.	243.	2,189.
COMPUTERS (WUS)	383.	74.	309.
COMPUTERS (WUS)	450.	38.	412.
FURNITURE & EQUIPMENT (WUS)	1,074.	13.	1,061.
APPLIED SCHOLASTICS CAMPUS (NOT PLACED IN SERVICE)	5,341,272.	0.	5,341,272.
TWTH PROPERTY (NOT PLACED IN SERVICE)	2,085,786.	0.	2,085,786.
EXCHANGE DIFFERENCE ANZO COMPUTERS	32.	3.	29.
EXCHANGE DIFFERENCE CAN COMPUTERS	6.	1.	5.
EXCHANGE DIFFERENCE UK COMPUTERS	73.	23.	50.
BUILDING IMPROVEMENTS - ARROWHEAD (INT)	1,452.	36.	1,416.
LAND - APS CAMPUS (INT)	342,289.	0.	342,289.
LAND - TWTH BLDG (INT)	746,552.	0.	746,552.
LAND IMPROVEMENTS APS (INT) IN PROGRESS	457,030.	0.	457,030.
TOTAL TO FORM 990, PART IV, LN 57	19,411,261.	1,208,506.	18,202,755.

FORM 990 — OTHER ASSETS — STATEMENT 10

DESCRIPTION	AMOUNT
TRADEMARK COSTS, NET OF AMORTIZATION	75.
DEPOSITS	14,146.
OTHER RECEIVABLES	546.
TOTAL TO FORM 990, PART IV, LINE 58, COLUMN B	14,767.

FORM 990 — OTHER LIABILITIES — STATEMENT 11

DESCRIPTION	AMOUNT
ADVANCE PAYMENTS - BOOK SALES	28,090.
SALES TAX PAYABLE	2,708.
PAYROLL TAX PAYABLE	1,434.
OTHER PAYABLES	28,045.
TOTAL TO FORM 990, PART IV, LINE 65, COLUMN B	60,277.

FORM 990 PART VIII - RELATIONSHIP OF ACTIVITIES TO ACCOMPLISHMENT OF EXEMPT PURPOSES STATEMENT 12

LINE	EXPLANATION OF RELATIONSHIP OF ACTIVITIES
93A	PAYMENTS FROM APPLIED SCHOLASTICS INTERNATIONAL, AN AFFILIATED EXEMPT ORGANIZATION IN THE AMOUNT OF $400,846 PAYMENTS FROM NARCONON INTERNATIONAL, AN AFFILIATED EXEMPT ORGANIZATION IN THE AMOUNT OF $550,681 PAYMENTS FROM CRIMINON, AN AFFILIATED EXEMPT ORGANIZATION IN THE AMOUNT OF $1,140.
93B	ABLE LICENSES ORGANIZATIONS TO USE ITS SOCIAL BETTERMENT TECHNOLOGIES.
93C	FEES FOR EDUCATIONAL LECTURES AND SEMINARS.
93D	SALE OF PROMOTIONAL MATERIALS AND PUBLICATIONS.
93E	FUNDRAISING COMMISSIONS FROM OTHER EXEMPT ORGANIZATIONS.
102	SALES OF EDUCATIONAL MATERIALS.
103A	COMMISSIONS RECEIVED FROM FUNDRAISING.
103B	COMMISSIONS RECEIVED FROM SALE OF EDUCATIONAL MATERIALS
103C	INSURANCE CLAIM PROCEEDS
103D	UNREALIZED EXCHANGE DIFFERENCES ON NON-US BRANCHES
103E	SALE OF FURNITURE LEFT BEHIND BY FORMER OWNER OF PROPERTY PURCHASED

SCHEDULE A EXPLANATION OF QUALIFICATIONS TO RECEIVE PAYMENTS PART III, LINE 3 STATEMENT 13

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 14

DESCRIPTION	2001 AMOUNT	2000 AMOUNT	1999 AMOUNT	1998 AMOUNT
TAX REFUND	0.	475.	0.	0.
COMMISSIONS	2,678.	1,339.	0.	0.
TOTAL TO SCHEDULE A, LINE 22	2,678.	1,814.	0.	0.

2002 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

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.

During 2002, more that 80 new groups were started to implement the programs utilizing L. Ron Hubbard's social betterment technologies and methodologies.

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 2002, ABLE International continued a program of purchasing and fully renovating new facilities to more efficiently provide support and assistance to the above international organizations.

ABLE International started the renovations of its property in St. Louis, Missouri, which is to become 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, and will also house marketing and promotional functions as well as their publishing division, Effective Education Publishing.

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 worked with a new team of executives to assist Applied Scholastics International to build up their organization with personnel and materials and to develop the service delivery lines in order to carry out their purpose of injecting study technology into the many facets of the education field. ABLE International also helped Applied Scholastics International to develop an organizing board that reflects all of the functions necessary to bring about the much needed turnaround in the dwindling spiral of education worldwide.

ABLE International and its continental offices assisted Applied Scholastics International in the following ways:

- To get the educational books: *Learning How to Learn* and *Grammar and Communication* translated and released in Thailand during a seminar attended by teachers and other educators as well as Ministry of Education officials. This resulted in reaches by 70 educators to be fully trained on Study Technology which is being arranged through the Applied Scholastics training center in Thailand.

- To get a Pakistani publisher to publish other educational books on Study Technology: *Learning How to Learn* in Urdu as well as *Study Skills for Life, How to Use a Dictionary* and *Grammar and Communication.* Two phases of training teachers to train other teachers on Study Technology were also completed in Pakistan.

- In getting a publisher in China to publish five educational books on Study Technology – a total of 25,000 books were published.

ABLE International assisted The Way to Happiness Foundation International as follows:

- To prepare for its relocation to its new headquarters in the new property purchased in 2001 by ABLE International in Glendale, California. Many new staff were hired for the Foundation and a new organizing board was developed to better facilitate the publishing and international distribution of the booklet *The Way to Happiness*.

- In the distribution of more than 2.4 million copies of *The Way to Happiness*, a common sense guide to better living, throughout the world. This included distribution of this booklet newly into Afghanistan, Vietnam, Cameroon and Mongolia and in two new languages: Farsi and Urdu.

- In producing and distributing 60,000 copies of *The Way to Happiness* in Israel and Palestine to help assuage the conflicts in these areas.

- To set up a campaign to reduce crime and violence in an area of Hollywood, a campaign spearheaded by a Los Angeles police officer. As part of this campaign, 36,000 copies of *The Way to Happiness* were distributed by concerned neighbors and other citizens; banners with the precept "Safeguard and Improve Your Environment" were placed on street lamp posts in the area; and a neighborhood clean-up was done.

- In getting a major distribution of over 235,000 copies of *The Way to Happiness* distributed in Guyana.

- Provided assistance in getting 30,000 booklets inserted in a local Muslim newspaper.

- To create *The Way to Happiness* "Set a Good Example" float for the Hollywood Christmas Parade. The float promoted the ideals of honesty, trust and religious tolerance and was viewed by millions of people watching the parade from the street as well as on TV stations throughout the USA.

ABLE International and its continental offices provided assistance to Narconon International in their achievement of the following:

- A professional training program was developed and delivered at Narconon Arrowhead in Oklahoma to professionals from Oklahoma, New York, Texas and Colorado.

- Narconon Warner Springs in California was renovated in readiness for its delivery of the Narconon drug rehabilitation program to 30 people.

- Publishing the Narconon First Step program (drug-free withdrawal) which is delivered seminar style to drug addicts and allows them to get themselves off drugs with the help of a friend or family member. Seminars were then delivered by Narconon International and its Narconon centers to professionals and officials from the drug rehabilitation field and drug enforcement agencies in India, Indonesia, Pakistan, Sweden and the United States.

ABLE International and its continental offices provided assistance to Criminon International by compiling a Criminon starter pack for opening Criminon correspondence groups so they can deliver *The Way to Happiness* courses to inmates.

	Grants	Expenses
To Form 990, Part III, line a	**3,921**	**1,381,071**

2002 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 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 in its compilation of the Narconon First Step Program, a seminar style service training people on how to do a drug-free withdrawal.

ABLE International assisted Applied Scholastics International in its compilation of the following teacher training and other educational courses:

> Finalization of the *Effective Learning Course*, an advanced course for teaching teachers and students on the effective methods of learning called Study Technology.
>
> Courses for teacher's aides, a tutor's course, progressive tutoring tools, a basic course supervisor course, breakthrough teaching tools and a modern phonics course.

ABLE International assisted The Way to Happiness Foundation International in the translation of a poster featuring the twenty-one moral guidelines of *The Way to Happiness* in Arabic and Hebrew. It also compiled the pilot versions of *The Way to Happiness Elementary lesson Plans and Middle School Lesson Plans.*

	Grants	Expenses
To Form 990, Part III, line b	**5,841**	**275,805**

2002 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 2002, ABLE International sent out over 775,000 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 4,400,000 promotional items, making known the solutions available to resolve the major societal ills.

ABLE International designed and published a brochure on its purposes and social betterment programs and sent this out to opinion leaders in the United States and around the world.

Two editions of ABLE International's Solutions Magazine were printed and published in 2002, with each magazine distributed to many thousands of people.

ABLE International participated in the U.S. Conference of Mayors where ABLE representatives met directly with 80 mayors and briefed them on our solutions to societal ills through implementation of our social betterment programs.

ABLE International provides 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. Viewed both by members of the general public, civic and community leaders, religious leaders and leaders of industry 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 2002, more than 3,200 people toured ABLE International's headquarters and viewed the displays, including the Consul Generals for Belize, Croatia, Czech Republic, Honduras, Malaysia, Nicaragua, South Africa and Thailand, and the Governor General of Belize. One Chinese business man visiting ABLE International later brought a delegation of 10 educators from Yunnan Province resulting in planning for teachers to be trained at the Applied Scholastics campus to be opened in 2003 in St Louis, Missouri.

ABLE International assisted Narconon Arrowhead in Oklahoma with the establishment of its advisory board and the holding of an annual drug rehabilitation advisory board meeting.

ABLE International's continental office in Canada participated and spoke at the Special Committee of Non-Medical Use of Drugs Hearing in Ottawa, Canada. The committee was composed of Members of Parliament and was televised

	Grants	Expenses
To Form 990, Part III, line c	**121,078**	**702,215**

Form **4562**

Department of the Treasury
Internal Revenue Service

Depreciation and Amortization

990

(Including Information on Listed Property)

▶ See separate instructions ▶ Attach to your tax return

OMB No 1545-0172

2002

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

1	Maximum amount See instructions for a higher limit for certain businesses	1	24,000.
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 29	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 line 13 of your 2001 Form 4562			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 2003 Add lines 9 and 10, less line 12 ▶	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)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election (see instructions)	15	
16	Other depreciation (including ACRS) (see instructions)	16	700,982.

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2002	17	
18	If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B - Assets Placed in Service During 2002 Tax Year Using the General Depreciation System

(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
19a 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 - Assets Placed in Service During 2002 Tax Year Using the Alternative Depreciation System

(a) Classification of property	(b)	(c)	(d)	(e)	(f)	(g)
20a Class life					S/L	
b 12 year			12 yrs		S/L	
c 40-year	/		40 yrs	MM	S/L	

Part IV **Summary** (See instructions)

21	Listed property Enter amount from line 28	21	
22	**Total** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations see instr	22	700,982.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	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* **)**

24a Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No **24b** 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
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use						25		
26 Property used more than 50% in a qualified business use								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use								
		%				S/L		
		%				S/L		
		%				S/L		
28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1						28		
29 Add amounts in column (i), line 26 Enter here and on line 7, page 1							29	

Section B - Information on Use of Vehicles

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

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

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

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

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

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

Part VI **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2002 tax year					
43 Amortization of costs that began before your 2002 tax year				43	
44 **Total** Add amounts in column (f) See instructions for where to report				44	

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	Name of Exempt Organization	Employer identification number
File by the due date for filing your return See instructions	ASSOCIATION FOR BETTER LIVING AND EDUCATION INT'L	95 : 4188814
	Number, street, and room or suite no If a P O box, see instructions 7065 HOLLYWOOD BOULEVARD	
	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 15 AUGUST , 20 03 to file the exempt organization return for the organization named above The extension is for the organization's return for

▶ ☑ calendar year 20 03 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 ▶ 12 May 03

• 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 File by the extended due date for filing the return See instructions	Name of Exempt Organization ASSOCIATION FOR BETTER LIVING AND EDUCATION INTL	Employer identification number 95 4188814
	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, 2003

5 For calendar year 2002 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 ▶ [signature] Title ▶ SECRETARY Date ▶ 11 AUG 03

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 of the organization's return (including any prior extensions) This grace period is considered to be a valid 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 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

☐ Other ______

EXTENSION APPROVED
AUG 21 2003
LINDA WEISKOPF, FIELD DIRECTOR
SUBMISSION PROCESSING, OGDEN

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)