

ASSOCIATION FOR BETTER LIVING  
AND EDUCATION FORM 1023

Internal Revenue Service

Department of the Treasury

Washington, DC 20224

Association for Better Living  
and Education  
6331 Hollywood Blvd. Suite 700  
Los Angeles, CA 90028-6313

Person to Contact: J. Retz

Telephone Number: (202) 622-8100

Refer Reply to: E:EO

Date: OCT 1 1993

Internal Revenue Code: 501(c)(4)  
Employer Identification Number: 95-4188814  
Key District: Los Angeles  
Accounting Period Ending: December  
Form 990 Required: Yes

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(c)(4) of the Internal Revenue Code from November 14, 1988 (the date you were formed) until September 23, 1993.

Unless specifically excepted, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) for each employee to whom you pay \$100 or more during the calendar year. And, unless excepted, you are also liable for tax under the Federal Unemployment Tax Act for each employee to whom you pay \$50 or more during a calendar quarter if, during the current or preceding calendar year, you had one or more employees at any time in each of 20 calendar weeks or you paid wages of \$1,500 or more in any calendar quarter. If you have any questions about excise, employment, or other federal taxes, please contact your key District Director.

If your sources of support, or your purposes, character, or method of operation change, please let your key district know so that office can consider the effect of the change on your exempt status. In the case of an amended document or bylaws, please send a copy of the amended document or bylaws to your key district. Also, you should inform your key District Director of all changes in your name or address.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt from Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. If your gross receipts each year are not normally more than \$25,000, we ask that you establish that you are not required to

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file Form 990 by completing Part I of that Form for your first year. Thereafter, you will not be required to file a return until your gross receipts exceed the \$25,000 minimum. For guidance in determining if your gross receipts are "normally" not more than the \$25,000 limit, see the instructions for the Form 990. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$10 a day is charged when a return is filed late, unless there is reasonable cause for the delay. The maximum penalty charged cannot exceed \$5,000 or 5 percent of your gross receipts for the year, whichever is less. This penalty may also be charged if a return is not complete, so please be sure your return is complete before you file it.

You are required to make your annual return available for public inspection for three years after the return is due. You are also required to make available a copy of your exemption application, and supporting documents, and this exemption letter. Failure to make these documents available for public inspection may subject you to a penalty of \$10 per day for each day there is a failure to comply (up to a maximum of \$5,000 in the case of an annual return). See Internal Revenue Service Notice 88-120, 1988-2 C.B. 454, for additional information.

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

Contributions to your organization are not deductible by donors under section 170(c)(2) of the Code on or before September 23, 1993. Under section 6113, any fund-raising solicitation (including a solicitation for membership dues payment) you make must include an express statement (in a conspicuous and easily recognizable format) that contributions and gifts are not deductible as charitable contributions for federal income tax purposes. This does not apply, however, if your annual gross receipts are normally \$100,000 or less, or if your solicitations are made to no more than ten persons during a calendar year. The law provides penalties for failure to comply with this requirement, unless the failure is due to reasonable cause. See Internal Revenue Service Notice 88-120, 1988-2 C.B. 454, for additional information.

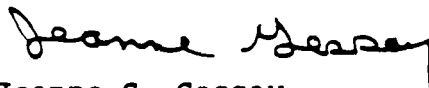
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You need an employer identification number even if you have no employees. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

We are informing your key District Director of this ruling. Because this letter could help resolve any questions about your exempt status, you should keep it in your permanent records.

If you have any questions about this ruling, please contact the person whose name and telephone number are shown in the heading of this letter. For other matters, including questions concerning reporting requirements, please contact your key District Director.

Sincerely,



Jeanne S. Gessay  
Chief, Exempt Organizations  
Rulings Branch 2

Internal Revenue Service

Department of the Treasury

Washington, DC 20224

Association for Better Living  
and Education  
6331 Hollywood Blvd. Suite 700  
Los Angeles, CA 90028-6313

Person to Contact: J. Rotz  
Telephone Number: (202) 622-8100  
Refer Reply to: E:EO

Date: OCT 1 1993

Employer Identification Number: 95-4188814  
Key District: Los Angeles  
Accounting Period Ending: December  
Foundation Status Classification: 509(a)(1) & 170(b)(1)(A)(vi)  
Form 990 Required: Yes

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) effective September 24, 1993, the date the Form 1023 was submitted to the National Office. Your exempt status under section 501(c)(4) from November 14, 1988 until September 23, 1993 is the subject of separate correspondence.

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code beginning on September 24, 1993, because you are an organization described in the section(s) above.

If your sources of support, or your purposes, character, or method of operation change, please let your key district know so that office can consider the effect of the change on your exempt status and foundation status. In the case of an amended document or bylaws, please send a copy of the amended document or bylaws to your key district. Also, you should inform your key District Director of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please contact your key District Director.

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Contributions made to you on or before September 23, 1993 are not deductible under section 170 of the Code. Donors may deduct contributions to you as provided in section 170 if made after September 23, 1993. Bequests, legacies, devises, transfers, or gifts to you or for your use made after September 23, 1993, are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522.

Donors (including private foundations) may rely on this ruling unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your 509(a) status as shown above, donors (other than private foundations) may not rely on the classification shown above if they were in part responsible for, or were aware of, the act that resulted in your loss of such status, or they acquired knowledge that the Internal Revenue Service had given notice that you would be removed from that classification. Private foundations may rely on the classification as long as you were not directly or indirectly controlled by them or by disqualified persons with respect to them. However, private foundations may not rely on the classification shown above if they acquired knowledge that the Internal Revenue Service had given notice that you would be removed from that classification.

If your organization conducts fund-raising events such as benefit dinners, auctions, membership drives, etc., where something of value is received in return for contributions, you can help your donors avoid difficulties with their income tax returns by assisting them in determining the proper tax treatment of their contributions. To do this you should, in advance of the event, determine the fair market value of the benefit received and state it in your fund-raising materials such as solicitations, tickets, and receipts in such a way that your donors can determine how much is deductible and how much is not. To assist you in this, the Service has issued Publication 1391, Deductibility of Payments Made to Organizations Conducting Fund-Raising Events. You may obtain copies of Publication 1391 from your key district office.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt from Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. If your gross receipts each year are not normally more than \$25,000, we ask that you establish that you are not required to file Form 990 by completing Part I of that Form for your first year. Thereafter, you will not be required to file a return until your gross receipts exceed the \$25,000 minimum. For guidance in determining if your gross receipts are "normally" not

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more than the \$25,000 limit, see the instructions for the Form 990. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$10 a day is charged when a return is filed late, unless there is reasonable cause for the delay. The maximum penalty charged cannot exceed \$5,000 or 5 percent of your gross receipts for the year, whichever is less. This penalty may also be charged if a return is not complete, so please be sure your return is complete before you file it.

You are required to make your annual return available for public inspection for three years after the return is due. You are also required to make available a copy of your exemption application, and supporting documents, and this exemption letter. Failure to make these documents available for public inspection may subject you to a penalty of \$10 per day for each day there is a failure to comply (up to a maximum of \$5,000 in the case of an annual return). See Internal Revenue Service Notice 88-120, 1988-2 C.B. 454, for additional information.

This ruling is based on evidence that your funds are dedicated to the purposes listed in section 501(c)(3) of the Code. To assure your continued exemption, you should maintain records to show that funds are expended only for those purposes. If you distribute funds to other organizations, your records should show whether they are exempt under section 501(c)(3). In cases where the recipient organization is not exempt under section 501(c)(3), there should be evidence that the funds will remain dedicated to the required purposes and that they will be used for those purposes by the recipient.

If distributions are made to individuals, case histories regarding the recipients should be kept showing names, addresses, purposes of awards, manner of selection, and relationship (if any) to members, officers, trustees or donors of funds to you, so that any and all distributions made to individuals can be substantiated upon request by the Internal Revenue Service. (Rev. Rul. 56-304 1956-2, C.B. 306.)

In this letter, we have not determined the effect on your tax-exempt status of financing your activities with the proceeds of tax-exempt bonds since you have not indicated that you intend to use such methods now or in the future.

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed

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activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

We are informing your key District Director of this ruling. Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions about this ruling, please contact the person whose name and telephone number are shown in the heading of this letter. For other matters, including questions concerning reporting requirements, please contact your key District Director.

Sincerely,



Jeanne S. Gessay  
Chief, Exempt Organizations  
Rulings Branch 2



Application for Recognition of Exemption  
Under Section 501(c)(3) of the Internal Revenue Code

OMB No. 1545-0046  
Exemption status is  
approved in this application  
which is for information only  
inspection

Read the instructions for each Part carefully.

**A User Fee must be attached to this application.**

If the required information and appropriate documents are not submitted along with Form 8718 (with payment of the appropriate user fee), the application may be returned to you.

**Part I Identification of Applicant**

1a Full name of organization (as shown in organizing document) ASSOCIATION FOR BETTER LIVING AND EDUCATION		2 Employer identification number (If none, see instructions.) 95 4138814
1b c/o Name (if applicable)	3 Name and telephone number of person to be contacted if additional information is needed Thomas C. Spring (202) 588-8438	
1c Address (number, street, and room or suite no.) 6331 HOLLYWOOD Blvd., Suite 700	4 Month the annual accounting period ends 31 December	
1d City or town, state, and ZIP code Los Angeles, CA. 90028-6313	5 Date incorporated or formed November 14, 1988	
6 Activity codes (See instructions.) 602 603 607		7 Check here if applying under section a <input type="checkbox"/> 501(e) b <input type="checkbox"/> 501(f) c <input type="checkbox"/> 501(k)
8 Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? If "Yes," attach an explanation. See Page 1A attached. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
9 Has the organization filed Federal income tax returns or exempt organization information returns? If "Yes," state the form numbers, years filed, and Internal Revenue office where filed. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		

Forms 990 for 1988, 1989, 1990 and 1991 were filed with the Fresno Service Center.


**10 Check the box for your type of organization. BE SURE TO ATTACH A COMPLETE COPY OF THE CORRESPONDING DOCUMENTS TO THE APPLICATION BEFORE MAILING.**

- a ☒ Corporation— Attach a copy of your Articles of Incorporation, (including amendments and restatements) showing approval by the appropriate State official; also include a copy of your bylaws. Exhibits A & B.
- b ☐ Trust— Attach a copy of your Trust Indenture or Agreement, including all appropriate signatures and dates.
- c ☐ Association— Attach a copy of your Articles of Association, Constitution, or other creating document, with a declaration (see instructions) or other evidence the organization was formed by adoption of the document by more than one person; also include a copy of your bylaws.

If you are a corporation or an unincorporated association that has not yet adopted bylaws, check here ☐

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and that I have examined this application, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

Please  
Sign  
Here

  
Signature

  
(Title or authority of signer)

8/18/93  
Date

For Paperwork Reduction Act Notice, see page 1 of the instructions.

Complete the Procedural Checklist (page 7 of the instructions) prior to filing.

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6331 Hollywood Boulevard  
Hollywood, California 90028  
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Page 1A

Part I. Question 8 Prior Application for Exemption

Association for Better Living and Education ("ABLE") originally applied for recognition of its tax exempt status under section 501(c)(3) on September 21, 1989 directly with the IRS National Office Technical Division. During ABLE's determination proceeding the Technical Division issued five separate requests for additional information through March 14, 1991.

ABLE responded to all five of the IRS's requests for additional information. Subsequent to ABLE's last response, the Assistant Commissioner (Employee Plans and Exempt Organizations) assembled a working group consisting of personnel from the IRS National Office and Office of Chief Counsel to consider the exempt status of Church of Scientology International ("CSI"), the Mother Church of the Scientology faith, and all other churches of Scientology and related organizations, including ABLE. ABLE's determination proceeding was placed in suspension at that time.

Between then and mid-1993 CSI provided this working group an extensive record of detailed information relevant to the organizational structure, religious activities and financial affairs of Scientology churches and related organizations. All relevant information from this record has been incorporated into the administrative record of CSI's exemption determination proceeding.

In light of the fact that almost two years have passed since ABLE last supplemented its administrative record with factual information and that since then substantial information has been incorporated into CSI's record, ABLE withdrew its exemption application and is filing this second application. This application contains all information from ABLE's first determination proceeding relevant to its activities, information concerning relevant facts occurring since ABLE's last supplemental submission, as well as references to relevant information in CSI's record, where appropriate.

**Part II****Activities and Operational Information**

- 1 Provide a detailed narrative description of all the activities of the organization—past, present, and planned. Do not merely refer to or repeat the language in your organizational document. Describe each activity separately in the order of importance. Each description should include, as a minimum, the following: (a) a detailed description of the activity including its purpose; (b) when the activity was or will be initiated; and (c) where and by whom the activity will be conducted.

See Pages 2A - 2-O

- 
- 2 What are or will be the organization's sources of financial support? List in order of size.

Contributions from the general public  
Fund-raising commissions  
Sales of books and other materials

- 
- 3 Describe the organization's fundraising program, both actual and planned, and explain to what extent it has been put into effect. Include details of fundraising activities such as selective mailings, formation of fundraising committees, use of volunteers or professional fundraisers, etc. Attach representative copies of solicitations for financial support.

See Pages 2-O - 2Q

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Part II, Question 1 Program of Activities

ABLE was incorporated as a California nonprofit public benefit corporation on November 14, 1988. (Copies of its articles of incorporation and bylaws are attached as Exhibits A and B, respectively.) ABLE's purpose is to improve society by promoting and supporting the application of social-betterment technologies developed by L. Ron Hubbard.

While Mr. Hubbard is widely known for founding the Scientology religion, he also authored very effective technologies for improving existing practices in education, drug rehabilitation and rehabilitation of criminals (called Mr. Hubbard's "social betterment" technologies), as well as a common sense moral code that can raise moral standards throughout society as a whole.

For many years, secular organizations associated with churches of Scientology have conducted charitable programs that apply Mr. Hubbard's social-betterment technologies to improve society in general. ABLE works to help these secular organizations (called "social-betterment" organizations) expand existing programs and implement new programs and help form new social-betterment organizations. As discussed in detail below, ABLE's support includes direct and indirect financial aid and the provision of fundraising and other technical assistance. ABLE acts as a liaison between social-betterment organizations and churches of Scientology interested in the secular application of Mr. Hubbard's technologies, especially Church of Scientology International.

A. ABLE's areas of concern

ABLE will promote, fund and provide assistance to organizations that use L. Ron Hubbard's technologies in the following areas:

1. Drug Rehabilitation

L. Ron Hubbard's technology for rehabilitating drug users (called "Narconon" for "non-narcosis" or "no drugs") is proving to be far superior to other programs. Recent studies of Narconon programs in Spain and Sweden show that in tests conducted up to four years after completion of the Narconon program as many as 83 percent of the participants are able to stay away from drugs. In addition, an entire chapter of the authoritative treatise by Doctors Theron Randolph and Ralph Moss, An Alternative Approach to Allergies (Harper & Row 1988), confirms the efficacy of Mr. Hubbard's technology. (Exhibit C.)

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Part II, Question 1 Program of Activities

Narconon started in the mid-1960s when a prisoner in the Arizona State Penitentiary applied principles expounded in one of Mr. Hubbard's books to solve his drug problem as well as the drug problems of many of his fellow inmates. This one-man crusade flourished into a grassroots movement that eventually moved from penal institutions out into society as a whole.

Today, the Narconon program has developed into a two-pronged assault on the world's drug problem; it encompasses an extraordinarily effective residential rehabilitation program as well as an objective, hardhitting public education program.

Narconon's drug rehabilitation program is a comprehensive program that takes drug users from drug-free withdrawal from drug addiction, through detoxification to remove all drugs from the individual's system and culminates in steps to reorient the individual to his or her environment and provide him or her skills to get along in life.

Narconon utilizes a vitamin formula developed by L. Ron Hubbard that eases the physical discomfort usually associated with drug withdrawal and generally accelerates withdrawal. Withdrawal from drugs in Narconon is usually accomplished in three to five days. This method of drug withdrawal is the first step of the Narconon drug rehabilitation technology.

The next step is detoxification. Mr. Hubbard's research disclosed that drugs lodge in the fatty tissues of the body and can remain there and continue to affect a person years after he or she has stopped using drugs. These residual drugs also contribute to former drug users relapsing or feeling the need to go back on drugs. Mr. Hubbard developed a regimen by which residual drugs are emitted from an individual's system through perspiration, in conjunction with the controlled use of vitamins and exercise.

Once drugs are removed from an individual's system he or she is taught how to communicate and confront problems. This helps the individual regain the ability to get along in life and interact in society. The end product is an individual who is no longer affected by his or her past use of drugs and who is ready to rejoin society. Narconon's remarkable success rate is discussed in the booklet Narconon Drug Rehabilitation and Education Services, attached as Exhibit D.

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Part II. Question 1 Program of Activities

At present, there are 35 residential Narconon centers worldwide, including the United States, Canada, Spain, Italy, Switzerland, France, Germany, Holland, Sweden, Denmark and England. Current plans are to establish a Narconon center near each of the 100 largest cities in the world.

Narconon centers throughout the world sponsor a variety of public education programs, depending on local circumstances. One of Narconon's most popular programs, "Truth About Drugs," is a factual, in-depth educational presentation on alcohol and drug abuse that has reached over 800,000 young people, parents and professionals from 1979 to 1993.

Local Narconon centers receive overall guidance and technical assistance and support from Narconon International, a California public benefit corporation formed in 1970 to formalize what was then a loose, grassroots movement and to help establish Narconon programs throughout the world. Narconon International has a group exemption ruling under section 501(c)(3) dated January 20, 1975, and the four Narconon centers in the United States are exempt under this group ruling. Narconon International also runs a 26-bed rehabilitation center in Los Angeles under the name Narconon Los Angeles. Detailed information concerning Narconon's program of charitable activities is contained in the booklet at Exhibit D, and in the information concerning ABLE's activities attached as Exhibit J.

**2. Education**

In the early 1960s Mr. Hubbard conducted research in the field of learning in order to develop better ways to instruct Scientologists in the tenets of the Scientology religion. Through his research, Mr. Hubbard discovered a number of very basic yet powerful and widely applicable principles that he developed into a technology of study. This technology holds that the main cause of study failure is the misunderstood word and that one of the biggest barriers to learning a subject is its nomenclature. All manner of study problems, from a total inability to approach a subject to lack of interest and motivation can be resolved on the basis of this one fundamental discovery.

Mr. Hubbard also discovered in his research that students have much more difficulty in study when the physical thing they are studying is not present. For instance a student studying cameras will find it much easier to assimilate the information if he or she

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Part II. Question 1 Program of Activities

has a camera in hand while studying so that theoretical study can be balanced with exercises in actual use of a camera.

Another important principle Mr. Hubbard isolated concerning study is that students will have difficulty if they proceed to a higher level of study or application before fully mastering all lower levels in that particular field.

The misunderstood word, studying without the mass of the thing being studied, and skipping forward in study to a higher gradient before the lower levels are mastered are referred to as the "three barriers to study." Each of these barriers manifests itself with a very specific phenomena and virtually all study difficulties can be traced to one or more of these barriers.

Mr. Hubbard developed courses that teach students how to recognize these phenomena while studying and what to do when each arises. For instance a student suddenly finding himself unable to recall what he or she had just read, would know that a word just earlier had been misunderstood, would find it and then be able to study and retain the material. Students trained in the technology have a much higher ability to learn than students not so trained.

These and other basic principles that make up Mr. Hubbard's study technology also have application for teachers and educators. They are used by tutors working with individuals who have severe learning problems and disabilities. They have application anywhere that people study and learn.

Mr. Hubbard's educational technology has brought about remarkable results in improving the ability of individuals throughout the world to learn and to apply what they learn. His study technology has been translated into 12 languages and is in use in schools and by tutors in China, Pakistan, Australia, South Africa and much of Europe as well as the United States. It has recently been introduced in Russia and Uganda. By the end of 1992, more than 24,000 teachers throughout the world had been trained in the technology and there are more than 30 schools ranging from pre-school to high school using his technology in the United States alone. Many of the organizations that use Mr.

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Part II, Question 1 Program of Activities

Hubbard's study technology use the name "Applied Scholastics." As a result, over the years the name Applied Scholastics has come to be associated with educational programs of exceptional quality.

The schools and other organizations throughout the world that use the name Applied Scholastics receive overall guidance from Applied Scholastics Inc., a nonprofit educational organization located in Los Angeles. It acts as a central organization providing technical assistance, supervision and coordination to these Applied Scholastics groups and schools. The IRS recognized Applied Scholastics' exemption under section 501(c)(3) by determination letter dated December 22, 1972. Detailed information concerning Applied Scholastics' program of educational activities is contained in the booklet Applied Scholastics International, attached as Exhibit E, and in the materials included as Exhibit J.

3. Improving public morality

Mr. Hubbard has written a very basic, common sense moral code of fundamental principles and values for living an ethical and happy life that has been published as the book, The Way To Happiness. (Exhibit F). Since it was first published in 1981, The Way To Happiness has been translated into 17 languages and distributed in 40 countries. More than 47 million copies of The Way To Happiness have been distributed throughout the world, and it has served as the genesis of numerous community programs to combat moral decline.

For example, The Way To Happiness was used in 1982 and 1983 to inspire members of a Los Angeles street gang to improve their community by undertaking projects to remove graffiti and combat drug use and juvenile delinquency. In March 1983, Los Angeles Mayor Bradley commended 16 members of the gang for their community service activities. (See newspaper article attached as Exhibit G.)

More recently, following the riots in Los Angeles in 1992, 300,000 copies of The Way To Happiness were distributed throughout the city in conjunction with a campaign to clean-up the environment. There were also food drives and awards presented to members of the community who applied precepts of The Way To Happiness in dealing with the civil unrest.



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Part II, Question 1 Program of Activities

The common sense contained in this moral code and its effectiveness in raising moral standards in areas where it is distributed also have been recognized by law enforcement agencies in the U.S. and abroad. For example, in South Africa, the police distributed 115,000 copies of The Way To Happiness to their police officers, and the police in Russia are currently distributing copies to all police officers there.

Over the past few years, businesses and professionals in over 300 cities across the United States have sponsored contests based on The Way To Happiness precept "Set a Good Example" to encourage school children to think up public service projects to improve their communities. During the 1986-87 school year, students from 1,700 schools participated in the contests. During the 1987-88 school year the contest grew to over 3,500 schools and in the 1988-89 school year to almost 5,000 schools. By 1992, 7,000 schools and over 5 million students participated in this contest. The Set a Good Example contests have been endorsed by the governors of 20 states, by cities throughout the U.S., and have been commended three times in the U.S. Congressional Record. (See proclamation and excerpts of the Congressional Record attached as Exhibit H.)

The above are examples of the numerous projects that have used The Way To Happiness to improve communities. Other such projects are described in the newspaper articles attached as Exhibit I and in the information concerning ABLE's activities attached as Exhibit J.

To date, most of the community service projects based on The Way To Happiness have come about through the work of The Way To Happiness Foundation (the "Foundation"), or the Concerned Businessmen's Association of America (the "Association"). The Foundation is a nonprofit California public benefit corporation formed for the purpose of raising the moral standards of society through the dissemination of The Way To Happiness moral code. The Foundation has applied for exemption under section 501(c)(3). The

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Part II. Question 1 Program of Activities

Association also is a nonprofit California public benefit corporation and was formed for the purpose of bringing together business people interested in raising social values. The IRS has recognized that the Association is exempt under section 501(c)(3) by letter dated December 17, 1981.

4. Criminal Rehabilitation

Criminon (meaning "no crime") is a social-betterment program using Mr. Hubbard's technologies to rehabilitate criminals in the penal system. It currently consists of a system of independent and supervised courses and drills, including an extension course based on The Way To Happiness book. Other courses help participants develop communication skills and learn how to identify anti-social traits and how to study. However, the primary tool used in Criminon's rehabilitation program at this time is the book The Way To Happiness.

To date, Criminon has existed as a project under Narconon International utilizing staff paid by Narconon and interested volunteers. Through the efforts of this group, The Way To Happiness Extension Course is currently being delivered in 57 prison facilities in 35 states and in the United Kingdom and South Africa.

Narconon International currently is assisting in the formation of an international organization that will supervise and coordinate the activities of local Criminons that will be incorporated and become operational in the future. It will be formed as a nonprofit corporation intended to qualify for tax-exempt status under section 501(c)(3). Once it obtains exemption, ABLE will support its social-betterment program as described further below.

As Criminon programs become better established, they also will work within the penal system to provide needed assistance and help bring about necessary reforms. Criminon programs also will work closely with Narconon programs to address drug use in prisons, which is a major problem in criminal rehabilitation. (See materials concerning Criminon's activities included with Exhibit J.)

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Part II. Question 1 Program of Activities

**B. ABLE's Activities**

ABLE was formed to support and promote the expansion of social programs that use L. Ron Hubbard's social-betterment technologies. As discussed previously, there are two kinds of organizations that use these social-betterment technologies (called "social-betterment organizations") -- those that operate on the international level, like Narconon International, Applied Scholastics International, and The Way to Happiness Foundation, and those that operate on the local level. As discussed below, ABLE accomplishes its goals primarily by providing the social-betterment organizations technical and financial assistance and general promotional support.

ABLE's activities and the charitable programs conducted by the social-betterment organizations have had significant beneficial impact on the local communities served as well as society in general. Attached as Exhibit J are letters of endorsement, proclamations, newspaper articles, photographs and other documents showing the accomplishments of ABLE and the organizations that ABLE assists and supports.

**1. Technical assistance**

One of ABLE's most important activities is ensuring that the programs that use the names referring to Mr. Hubbard's social-betterment technologies such as "Narconon," "Criminon" and "Applied Scholastics" and their related symbols, meet the high standards of quality with which they have come to be associated. ABLE will conduct this activity pursuant to licensing arrangements that permit use of these names and symbols by the appropriate international social-betterment organizations and local organizations subject to their supervision.

This does not mean that other organizations and individuals cannot use Mr. Hubbard's social-betterment technologies; indeed many do, even unknowingly. The only restrictions on such use are those pertaining to the three marks associated with the technologies and their related symbols. An organization or individual must be authorized to use these names and symbols by appropriate licenses before associating them with any public or private activity.

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Part II, Question 1 Program of Activities

ABLE has acquired ownership of the name and symbol for Narconon and the name Applied Scholastics, which were previously owned by Narconon International and Applied Scholastics International, respectively. (Copies of the assignments are attached as Exhibits K and L.) Additionally, ABLE anticipates that it will acquire ownership of The Way To Happiness mark and logo from Mr. Hubbard's testamentary trust, which currently owns them, though this possible transfer is still in the early planning stages.

As a general matter, ABLE will permit the international social-betterment organizations to use the names and symbols and then monitor their activities to ensure they meet relevant standards and requirements. The international organizations, in turn, will allow the local social-betterment organizations to use the names and symbols and then monitor their activities.

ABLE already has licensed rights to the name Narconon and related symbols to Narconon International, and rights to the name Applied Scholastics to Applied Scholastics International. (Copies of the Narconon and Applied Scholastics agreements are attached as Exhibits M and N, respectively.) Narconon International and Applied Scholastics International in turn have permitted local organizations to use these names and symbols pursuant to written agreements. (Copies of each model agreement is attached as Exhibits O and P.)

In the agreements ABLE imposes strict obligations on the use of the names to ensure that activities carried out in connection with them comport with the requirements of section 501(c)(3). The agreement also requires that activities comport with the standards prescribed in Mr. Hubbard's writings and with any standards, specifications or guidelines ABLE may issue. ABLE has the right to monitor the activities of organizations subject to the agreements (including local organizations) to ensure compliance with any such standards it may issue.

ABLE plans to license the name Criminon to Criminon International once that organization is formed and registrations are completed. This agreement will be identical to its agreements with Applied Scholastics and Narconon. ABLE plans to license the Way to Happiness symbol to The Way to Happiness Foundation by an agreement similar to the ones used for the other international organizations.

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Part II. Question 1 Program of Activities

ABLE will work to ensure the international organizations correctly apply Mr. Hubbard's social-betterment technology by conducting periodic reviews of their activities through written reports as well as occasional on-site visits. If a review shows that the organization is not complying with applicable standards, ABLE will prepare a program to correct the problem and then work with the organization until the problem has been rectified. Similarly, ABLE also keeps abreast of the activities of local social-betterment organizations through written reports and, once its regional offices are formed, through occasional on-site visits. However, the pertinent international social-betterment organization, not ABLE, will take responsibility for correcting any problems the local organization may have. Representative copies of the written reports ABLE receives are attached as Exhibit Q.

ABLE also will provide social-betterment organizations technical expertise when the organization is in need of very specialized or large-scale assistance especially in cases where a new program is being developed or circumstances warrant special consideration. ABLE currently has six personnel who work full-time providing technical assistance as well as several other personnel who devote a substantial part of their time to this activity.

ABLE's technical assistance function often springs from its review of the written reports it receives from the international social-betterment organizations. As noted above, at the end of each week each international social-betterment organization provides ABLE a report of its activities for the proceeding week as well as a proposed plan of activities for the following week. Those reports often include data concerning the activities of regional and local social-betterment organizations. The ABLE staff member responsible for the particular area reviews the reports, the progress of any programs the organization is conducting, and the organization's proposed planning for the coming week. He then reviews his analysis directly with the executive director of the organization, suggesting items that should be added or modified to better accomplish the organization's exempt purpose. For example, the ABLE staff member may find that the planning for the coming week focused too heavily on handling Narconon's internal activities with insufficient attention to establishing new Narconons or taking care of a vital external problem. He would point this out and help the executive director realign his planning to address all vital matters. Once plans are worked out, the ABLE staff member will maintain communication with the social-betterment organization throughout the week to assist in carrying out the plan.

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Part II, Question 1 Program of Activities

ABLE's technical assistance also encompasses long-term program analysis and development. For example, if the regular weekly reviews of the activities and planning for one of the social-betterment organizations discloses that the organization is doing either particularly well or poorly, the ABLE staff member will conduct a more extensive review of the situation, consulting past reports and other information to try to determine what is occurring. Based on this study the ABLE staff member will inform the executive director of the organization as to what was found and help him or her work out how to remedy the situation if it is negative or reinforce it if positive. This also could entail formulating a program for the social-betterment organization to carry out.

On-site visits constitute a fundamental part of ABLE's technical assistance program. For example, at least one of ABLE's staff members personally visits and inspects Narconon International, Applied Scholastics International and The Way To Happiness Foundation several times each week. In these visits the ABLE staff member meets with the Executive Director or other staff and reviews their progress for the week, discusses future planning and future projects, and assists them with any problem they are having, such as referring them to actions and programs that already have proven to be successful.

A final facet of ABLE's technical assistance program is "crisis intervention," which is the direct on-the-ground running of or working in the social-betterment organizations to resolve specific extraordinary problems or to assist them generally in times of crisis. For example, in the summer of 1989 one ABLE staff member acted as the Executive Director of The Way to Happiness Foundation when the Foundation needed help in establishing its charitable program and worked there from 9:30 A.M. until 11:30 P.M. daily for two months. During this period he remained on ABLE's payroll. His functions at the Foundation were to ensure that the staff were on schedule and doing their jobs each day and to raise donations to fund the distribution of The Way To Happiness booklet. He wrote hundreds of letters to interest people in contributing to the Foundation. He was in direct communication with other The Way to Happiness Foundation groups in foreign countries (see below) assisting them to carry out their campaigns and to distribute booklets. During this period he also helped the Foundation locate, recruit and hire a Personnel Director, who has since helped to build up a very effective staff. During the rest of 1989 he spent one to two full days per week at The Way To



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Part II, Question 1 Program of Activities

Exhibit S.) At the same time, Columbian television broadcast public service announcements with national celebrities who used precepts from The Way To Happiness to persuade viewers against using drugs.

**2. Financial Assistance**

ABLE will assist social-betterment organizations to raise funding to support their charitable programs. This assistance will include pre-fundraising program analysis, counseling and development studies, establishment and management of actual programs, and post-program analyses. ABLE also will prepare and publish general and specialized fundraising materials on behalf of the organizations. (Examples of such fundraising materials are included in the exhibits referenced in the response to Part II, Question 3.) ABLE primarily will assist the international social-betterment organizations, though it may, if necessary, also provide financial assistance to local organizations.

Over the last two years, ABLE's fundraising efforts were directed primarily toward the Narconon Chilocco project. ABLE also made direct grants to The Way To Happiness Foundation and Concerned Businessmen's Association of America to distribute copies of The Way To Happiness and to Applied Scholastics Inc. for educational improvement projects. Once ABLE accomplishes these projects, it plans to undertake a campaign to raise funds to acquire buildings for Narconon centers located in other major cities (see below).

When ABLE solicits funds for specific projects conducted by a particular social-betterment organization, donors either contribute directly to the social-betterment organization or to ABLE. When ABLE receives the contributions, it generally distributes approximately 90 percent of the funds raised to the organization. Attached as Exhibit T is a breakdown of donations ABLE raised on behalf of other organizations in 1990. Attached as Exhibit U is a breakdown of ABLE's grants and donations to these organizations.

**3. General Promotion**

ABLE also actively promotes the organizations that use Mr. Hubbard's social-betterment technology throughout society. ABLE's promotional effort includes preparation and distribution of posters, brochures, advertisements, direct mail letters and press releases as well as personal appearances at group meetings and conferences and on radio and television as guest speakers. ABLE



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uses appropriate occasions among these opportunities to disseminate general information about the social-betterment organizations and their programs and to attract financial support and qualified staff personnel.

Other examples of ABLE's promotional efforts include general informational brochures, a booklet that describes the Narconon program and quotes from success reports of program graduates, a similar booklet concerning Applied Scholastics and its program, various advertisements and public appearances and a booklet concerning Narconon that was designed and created by ABLE and funded jointly by ABLE and Narconon. (See Exhibits D, E and J.)

4. Educational Materials

ABLE will prepare and distribute books and other educational materials for programs that use Mr. Hubbard's social-betterment technologies. For example, ABLE staff personnel worked with Church of Scientology International to revise books that have been used in Applied Scholastics and Narconon programs throughout the country. They verified that the technology already contained in the texts was authored by Mr. Hubbard, incorporated more of Mr. Hubbard's technology wherever possible, and made such changes as were necessary for broad public dissemination.

ABLE estimates that this project approximated less than one percent of its budget in 1989 and less than five percent in 1990. Attached as Exhibit V is an affidavit by one ABLE staff member who had worked on this project, which includes examples of the materials compiled and related documents.

ABLE released a new series of books for the Narconon program in 1991 and a set of children's books on Mr. Hubbard's study technology in 1992 that were all derived from Mr. Hubbard's original writings. (Copyrights to these books will remain in the trust containing Mr. Hubbard's estate, for distribution to a section 501(c)(3) organization.) ABLE will continue to work with CSI staff in preparing new educational material, as necessary.

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Part II. Question 1 Program of Activities

All books will be published by Bridge Publications (English language editions) or New Era Publications (foreign language editions), two publishing companies of the Scientology religion. In special circumstances unrelated commercial publishers may publish certain books. Any royalties due from book sales will be paid by the appropriate publisher.

ABLE, in turn, will be the sole distributor of the books and educational materials. It will provide them to both the international and local social-betterment organizations, to the trade (if appropriate), and to interested individuals and other organizations. ABLE does not require the social-betterment organizations to sell a set number of books.

5. Provision of Facilities

One important activity ABLE will undertake in the future will be to provide social-betterment organizations that are not financially secure the physical facilities necessary to house their charitable and educational programs. ABLE's plans are to do this by purchasing needed buildings, renovating them as necessary for the particular use intended, and then leasing the completed facility to the organization at affordable rates.

ABLE currently has 25 staff working in its offices at 6331 Hollywood Boulevard in Hollywood, California. All of ABLE's staff are members of the Scientology religious order, the Sea Org, which means that they have pledged the next billion years of their existence to the Scientology religion. As such, each of ABLE's staff members have made a fundamental and total commitment to the Scientology faith. Their time is devoted to the five following categories of activities: technical assistance (39%), fundraising (18%), public education (8%) and administration (29%).

ABLE is establishing field offices in each of the major parts of the world where Mr. Hubbard's social-betterment technologies are in use. Such offices have thus far been established in the Eastern United States, Western United States, United Kingdom, South Africa, Latin America, Europe, Australia, and Italy.

Part II. Question 3 Fundraising Program

To date, ABLE's fund-raising activities have consisted of sponsoring fund-raising dinners, contacting potential donors by telephone and in person, and mailing solicitation material to

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Part II, Question 3 Fundraising Program

individuals, groups and corporations that have shown a concern for the areas of social-betterment ABLE is supporting. ABLE provides its fundraisers with briefings on the accomplishments of the social-betterment programs for which they are soliciting support. Representative copies of such briefings are attached as Exhibit W.

ABLE's fundraising program attracts wide public support. (Attached as Exhibit X is a list of amounts contributed by each of ABLE's donors from its inception through February 1990, along with a separate list of the donations that were not made by cash; names have been deleted to protect the contributors' privacy except for Scientology-related organizations.) Aside from possible use of precatory language in making their contributions to a specific project that ABLE supports, donors exercise no authority over how ABLE will use their donations or over ABLE's financial affairs in general.

Attached are the following copies of representative solicitations for financial support: an invitation to a fund-raising reception and dinner honoring one of ABLE's drug rehabilitation projects (Exhibit Y); a general informational brochure about ABLE's charitable program of activities (Exhibit Z); solicitations for contributions to ABLE to support its program (Exhibits AA and BB); solicitations for contributions to a section 501(c)(3) organization whose charitable activities ABLE supports (Exhibit CC); an informational mailer (Exhibits DD); and a typical thank you letter ABLE sends to contributors. (Exhibit EE).

In the future, ABLE expects to continue to solicit contributions from individuals and to sponsor special fundraising dinners and events. Once ABLE's tax-exempt status is formally recognized, it also will undertake an extensive fundraising program to solicit grants from private foundations and other charitable organizations.

Currently ABLE permits the social-betterment organizations to use the marks associated with the social-betterment technologies Mr. Hubbard developed and provides extensive services and support to these organizations for no consideration. ABLE plans to begin receiving some financial support from the social-betterment organizations in the future either in the form of a portion of the royalties that the international social-betterment organizations receive from the organizations they sublicense or as specific fees for services provided. The particular method that will be used

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Part II, Question 3 Fundraising Program

will enable the organizations to contribute to ABLE's support in relative proportion to the benefits ABLE provides them. ABLE had utilized a similar contribution system (based on services provided) in June and July 1989 on a trial basis, receiving \$19,000 from Narconon International under that experiment.

As discussed below, ABLE also endeavors to provide financial support to other section 501(c)(3) organizations that conduct charitable activities it supports by requesting prospective donors to contribute directly to such organizations. Since January 1990 ABLE has received a commission of ten percent of such funds raised from the donee organization.

ABLE has not formed a formal fundraising committee. During 1991, ABLE hired American City Bureau to conduct a feasibility study on raising funds for Narconon Chilocco. This company completed its study and advised ABLE on ways it could raise funds for the project. ABLE did not employ this firm to carry out the proposals or at any time after that point. ABLE raises its own funds and its fundraising activities will be conducted by its own staff personnel. In the future, ABLE may engage professional fundraisers to raise funds for specific projects, but ABLE has no plans to do so at this time.

ABLE's fundraising program also is assisted by several nonstaff personnel who solicit funding for ABLE. In exchange for their assistance, they receive a fundraising commission of ten percent of the funds they raise for ABLE that ABLE actually receives. ABLE does not have a written fundraising agreement with these individuals.

The total commission compensation ABLE pays its fundraisers is well within acceptable limits for reasonable compensation. For example, from ABLE's inception through February 1990 ABLE's highest paid fundraiser received \$42,700 for work he performed fulltime over an eight-month period (he raised approximately \$427,000 for renovations at Narconon's Chilocco Drug Rehabilitation project). The next highest fundraiser received \$9,077 during this period; most received under \$2,000. All proposals to pay commission compensation are reviewed weekly by ABLE's Advisory and Executive Councils as part of ABLE's budgeting process (See also the response to Part II, Question 4.)

**Part II** Activities and Operational Information (Continued)

**4** Give the following information about the organization's governing body:

a. Names, addresses, and titles of officers, directors, trustees, etc.

b. Annual Compensation

See Pages 3A - 3C.

See pages 3A-3C.

c. Do any of the above persons serve as members of the governing body by reason of being public officials or being appointed by public officials?

☐ Yes ☒ No

If "Yes," name those persons and explain the basis of their selection or appointment.

d. Are any members of the organization's governing body "disqualified persons" with respect to the organization (other than by reason of being a member of the governing body) or do any of the members have either a business or family relationship with "disqualified persons"? (See the specific instructions for line 4d.)

☐ Yes ☒ No

If "Yes," explain.

**5** Does the organization control or is it controlled by any other organization?

☐ Yes ☒ No

Is the organization the outgrowth of (or successor to) another organization, or does it have a special relationship with another organization by reason of interlocking directorates or other factors?

☒ Yes ☐ No

If either of these questions is answered "Yes," explain.

See pages 3C - 3E.

**6** Does or will the organization directly or indirectly engage in any of the following transactions with any political organization or other exempt organization (other than 501(c)(3) organizations): (a) grants; (b) purchases or sales of assets; (c) rental of facilities or equipment; (d) loans or loan guarantees; (e) reimbursement arrangements; (f) performance of services, membership, or fundraising solicitations; or (g) sharing of facilities, equipment, mailing lists or other assets, or paid employees?

☐ Yes ☒ No

If "Yes," explain fully and identify the other organizations involved.

**7** Is the organization financially accountable to any other organization?

☐ Yes ☒ No

If "Yes," explain and identify the other organization. Include details concerning accountability or attach copies of reports if any have been submitted.

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Part II. Question 4 Officers, Directors & Trustees

ABLE's officers, directors and trustees (listed below) serve without compensation in their capacities as such. However, ABLE's officers and directors also serve as full-time members of ABLE's staff and receive compensation for this service as staff members.

Staff Compensation

ABLE has adopted a staff compensation policy that ensures no staff member receives unreasonable compensation for services rendered. Basically, this policy is to compensate staff at a level approximating the federal minimum wage level.

Prior to July 1, 1989 ABLE compensated all its staff other than its fundraising personnel at the rate of \$30 per week plus meals, lodging, medical and dental care, child care, school tuition, clothing and occasional bonuses. (This was the normal compensation system for members of the Sea Org.) Since that date all ABLE staff other than its fundraising personnel have been compensated at a rate approximating minimum wage, currently \$287.50 per week, and occasional bonuses, and none of the fringe benefits enumerated above. For approximately one year ABLE compensated several members of its fundraising staff who solicited charitable contributions for other organizations on a commission basis at the rate of 10 percent of funds raised. However, since June 1990 ABLE has not compensated any of its employees on a commission basis.

ABLE ensures that all staff receive only reasonable compensation through its strict weekly financial approval procedure. Each week, financial planning for the following week is prepared by ABLE's Advisory Council (which consists of the executives over each of its seven internal divisions) and is then approved by its Executive Council (which consists of its most senior executives).

Each division of the organization or individual wishing to make an expenditure in the following week must first submit a request on a written purchase order that states the reasons for the expense and shows how it is reasonable and necessary to accomplish ABLE's objectives. This planning includes staff compensation and any requests for additional expenses for any staff members. Any bonuses or commissions to be paid must also be submitted for approval. The Advisory Council then meets and reviews each proposed expenditure against the allocation of funds available and the need for the expenditure relative to its necessity and

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Part II, Question 4 Officers, Directors and Trustees

contribution to ABLE's charitable activities. Those expenditures that are approved are then submitted to the Executive Council where they are again reviewed and approved or modified.

Thus no expenditures are made and no compensation is paid out in any form that is not approved by ABLE's executive committees. Any bonuses paid to staff and any commissions paid to staff fundraisers must be authorized under these procedures.

ABLE's compensation policy has been very successful. Its three most highly-compensated staff members in 1989, for example, worked approximately 65 hours a week and received a total annual compensation of only \$16,579.89, \$8,978.90 and \$8,849.87, respectively.

TRUSTEES:

Tom Woodruff  
6331 Hollywood Boulevard, Suite 1200  
Los Angeles, California 90028

Mark Ingber  
6331 Hollywood Boulevard, Suite 1200  
Los Angeles, California 90028

Charlyne Hartley  
6331 Hollywood Boulevard, Suite 1200  
Los Angeles, California 90028

DIRECTORS:

Sherrie Fields  
6331 Hollywood Boulevard  
Los Angeles, California 90028

Laurie Zurn  
6331 Hollywood Boulevard, Suite 700  
Los Angeles, California 90028

Leticia Lobato  
6331 Hollywood Boulevard  
Los Angeles, California 90028

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Part II, Question 4 Officers, Directors and Trustees

OFFICERS:

Rena Weinberg -- President  
6331 Hollywood Boulevard, Suite 700  
Los Angeles, California 90028

Joseph Francis -- Secretary  
6331 Hollywood Boulevard, Suite 700  
Los Angeles, California 90028

Laurie Zurn -- Treasurer  
6331 Hollywood Boulevard, Suite 700  
Los Angeles, California 90028

Jan Lok -- Snr VP for Administration  
6331 Hollywood Boulevard, Suite 700  
Los Angeles, California 90028

Emanuel Capbern-Gasqueton -- VP for Fundraising  
6331 Hollywood Boulevard, Suite 700  
Los Angeles, California 90028

Lars Asplund -- VP for Quality Control  
6331 Hollywood Boulevard, Suite 700  
Los Angeles, California 90028

Part II, Question 5 Relationship With Other Organizations

Prior to ABLE's formation an internal unit within Applied Scholastics called "Social Coordination" or "SOCO" conducted activities similar to ABLE's current activities -- assisting and advising various secular social-betterment organizations. The executive staff of SOCO, some of whom are now on ABLE's staff, wished to form a separate legal entity to take over the activities of SOCO so Applied Scholastics could focus exclusively on its purpose of improving education and the SOCO activities (modified and combined with new functions) could be conducted in a separate organization with this exclusive function.

These SOCO staff consulted with CSI and with Religious Technology Center (which at that time licensed Applied Scholastics to use the social-betterment marks). ABLE was established as a result of these discussions.



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Part II, Question 5 Relationship With Other Organizations

As discussed in the response to Part II, Question 1, ABLE has a close relationship with various social-betterment organizations, as well as interested Scientology churches and other organizations, particularly Church of Scientology International ("CSI"). In addition to the relationships already discussed, ABLE's Executive Director also will represent ABLE and the other social-betterment organizations that it supports in the overall Scientology ecclesiastical hierarchy by serving as a member of CSI's Flag Network Coordination Committee, a middle management body within the Scientology religious hierarchy. By serving on this committee, ABLE's Executive Director will be able to coordinate ABLE's activities with similar or related programs conducted by churches and other organizations in the Scientology ecclesiastical hierarchy.

CSI has a keen interest in ensuring that ABLE is established and functioning and has a staff member assigned to its most senior ecclesiastical committee, the Watchdog Committee, for the sole purpose of coordinating activities in ABLE's sector of operations with the Church's highest ecclesiastical authorities. This reflects the Church's common interest with ABLE in the betterment of society through the activities of the organizations that ABLE supports. Both CSI and ABLE work closely together in accomplishing their common goal. CSI provides ABLE with legal and public relations support and programmatic expertise, if necessary. ABLE also provides CSI periodic program and financial reports to keep CSI informed about its program of activities. Representative copies of the written reports ABLE provides CSI are attached as Exhibit FF.

ABLE is establishing continental offices to assist in carrying out its activities in the different parts of the world in which it operates. These offices consist of individuals representing ABLE's interest in their respective region or area. In some cases these continental representatives rent office space from local Scientology churches in the area. ABLE continental offices currently are located on the premises of the Church of Scientology

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Part II, Question 5 Relationship With Other Organization

of New York, Church of Scientology Religious Education College (in the United Kingdom), Church of Scientology of Toronto, Church of Scientology Advanced Organization Saint Hill Europe and Africa (in Denmark) and Church of Scientology, Inc. (in Australia).

ABLE leases its Los Angeles office facilities from Building Management Services, a California nonprofit religious corporation that functions as an integrated auxiliary of CSI.

Joseph Francis, ABLE's Secretary, is a voting member of Narconon International, is a trustee of Applied Scholastics, Inc. and is the President of The Way To Happiness Foundation. Laurie Zurn, a director and Treasurer of ABLE, also is a voting member of Narconon International and a trustee of Applied Scholastics, Inc. Tom Woodruff, one of ABLE's trustees, is a voting member of Narconon International. Rena Weinberg, ABLE's President, is a trustee of Applied Scholastics, Inc.

ABLE's trustees also hold senior positions on CSI's staff, as do directors Tom Woodruff and Leticia Lobato.

Detailed information concerning the organizational structure, religious activities and financial affairs of CSI and the international Scientology ecclesiastical hierarchy and related organizations is contained in the administrative record of the exemption determination proceeding for CSI.

**Part II** Activities and Operational Information (Continued)

- 8 What assets does the organization have that are used in the performance of its exempt function? (Do not include property producing investment income.) If any assets are not fully operational, explain their status, what additional steps remain to be completed, and when such final steps will be taken. If "None," indicate "N/A."

Furniture and equipment, leasehold improvements, an inventory of books and materials, and rights to marks associated with social betterment technology.

- 9a Will any of the organization's facilities or operations be managed by another organization or individual under a contractual agreement?

☐ Yes ☒ No  
☒ Yes ☐ No

- b Is the organization a party to any leases?

If either of these questions is answered "Yes," attach a copy of the contracts and explain the relationship between the applicant and the other parties.

See description of ABLE's relationship with Building Management Services in the response to Part II, Question 5. ABLE's lease is attached as Exhibit GG.

- 10 Is the organization a membership organization?

☐ Yes ☒ No

If "Yes," complete the following:

- a Describe the organization's membership requirements, and attach a schedule of membership fees and dues.

- b Describe your present and proposed efforts to attract members, and attach a copy of any descriptive literature or promotional material used for this purpose.

- c What benefits do (or will) your members receive in exchange for their payment of dues?

- 11a If the organization provides benefits, services or products, are the recipients required, or will they be required, to pay for them?

☐ N/A ☒ Yes ☐ No

If "Yes," explain how the charges are determined, and attach a copy of your current fee schedule.

See Page 4A.

- b Does or will the organization limit its benefits, services or products to specific individuals or classes of individuals?

☐ N/A ☒ Yes ☐ No

If "Yes," explain how the recipients or beneficiaries are or will be selected.

ABLE's services and sales of books and materials will be limited to those organizations described in the answer to Part II, Question 1.

- 12 Does or will the organization attempt to influence legislation?

☐ Yes ☒ No

If "Yes," explain. Also, give an estimate of the percentage of the organization's time and funds which it devotes or plans to devote to this activity.

- 13 Does or will the organization intervene in any way in political campaigns, including the publication or distribution of statements?

☐ Yes ☒ No

If "Yes," explain fully.

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Part II. Question 11a Determination of Charges

As described in Part II, Question 1, ABLE provides books and other materials to the social-betterment organizations. The price must meet three criteria: it must be affordable to the social-betterment organizations which will utilize these materials as well as the general public; it must enable ABLE to recover the costs of production or delivery (whether by it or by another publisher); and it must be sufficient to enable ABLE (and/or the publisher) to continue performing this function, replenish stocks if necessary and expand to disseminate to more public through the social-betterment organizations. ABLE generally will be providing the books to social-betterment organizations at the same wholesale price that the publishers would charge the organizations.

**Part III Technical Requirements**

- 1 Are you filing Form 1023 within 15 months from the end of the month in which you were created or formed? ☒ Yes ☐ No  
If you answer "Yes," do not answer questions 2 through 6. See Part I, Question 3. ABLE's original application was filed within the 15-month period.

- 2 If one of the exceptions to the 15-month filing requirement shown below applies, check the appropriate box and proceed to question 7

**Exceptions**—You are not required to file an exemption application within 15 months if the organization:

- ☐ (a) Is a church, interchurch organization, local unit of a church, a convention or association of churches, or an integrated auxiliary of a church;
- ☐ (b) Is not a private foundation and normally has gross receipts of not more than \$5,000 in each tax year; or,
- ☐ (c) Is a subordinate organization covered by a group exemption letter, but only if the parent or supervisory organization timely submitted a notice covering the subordinate.

- 3 If you do not meet any of the exceptions in question 2, do you wish to request relief from the 15-month filing requirement? ☐ Yes ☐ No

- 4 If you answer "Yes" to question 3, please give your reasons for not filing this application within 15 months from the end of the month in which your organization was created or formed. (See the instructions before completing this item.)

- 5 If you answer "No" to both questions 1 and 3 and do not meet any of the exceptions in question 2, your qualification as a section 501(c)(3) organization can be recognized only from the date this application is filed with your key District Director. Therefore, do you want us to consider your application as a request for recognition of exemption as a section 501(c)(3) organization from the date the application is received and not retroactively to the date you were formed? ☐ Yes ☐ No

- 6 If you answer "Yes" to question 5 above and wish to request recognition of section 501(c)(4) status for the period beginning with the date you were formed and ending with the date your Form 1023 application was received (the effective date of your section 501(c)(3) status), check here ☐ and attach a completed page 1 of Form 1024 to this application.

**Part III** Technical Requirements (Continued)

7 Is the organization a private foundation?

☐ Yes (Answer question 8.)☒ No (Answer question 9 and proceed as instructed.)

8 If you answer "Yes" to question 7, do you claim to be a private operating foundation?

☐ Yes (Complete Schedule E)☐ No

After answering this question, go to Part IV.

9 If you answer "No" to question 7, indicate the public charity classification you are requesting by checking the box below that most appropriately applies:

**THE ORGANIZATION IS NOT A PRIVATE FOUNDATION BECAUSE IT QUALIFIES:**

- |   |   |
|---|---|
| (a) <input type="checkbox"/> As a church or a convention or association of churches<br>(CHURCHES MUST COMPLETE SCHEDULE A).   | Sections 509(a)(1)<br>and 170(b)(1)(A)(i)                             |
| (b) <input type="checkbox"/> As a school (MUST COMPLETE SCHEDULE B).  | Sections 509(a)(1)<br>and 170(b)(1)(A)(ii)                            |
| (c) <input type="checkbox"/> As a hospital or a cooperative hospital service organization, or a<br>medical research organization operated in conjunction with a hospital<br>(MUST COMPLETE SCHEDULE C).   | Sections 509(a)(1)<br>and 170(b)(1)(A)(iii)                           |
| (d) <input type="checkbox"/> As a governmental unit described in section 170(c)(1).   | Sections 509(a)(1)<br>and 170(b)(1)(A)(v)                             |
| (e) <input type="checkbox"/> As being operated solely for the benefit of, or in connection with, one<br>or more of the organizations described in (a) through (d), (g), (h), or (i)<br>(MUST COMPLETE SCHEDULE D).  | Section 509(a)(3)   |
| (f) <input type="checkbox"/> As being organized and operated exclusively for testing for public<br>safety.  | Section 509(a)(4)   |
| (g) <input type="checkbox"/> As being operated for the benefit of a college or university that is<br>owned or operated by a governmental unit.  | Sections 509(a)(1)<br>and 170(b)(1)(A)(iv)                            |
| (h) <input checked="" type="checkbox"/> As receiving a substantial part of its support in the form of<br>contributions from publicly supported organizations, from a<br>governmental unit, or from the general public.  | Sections 509(a)(1)<br>and 170(b)(1)(A)(vi)                            |
| (i) <input type="checkbox"/> As normally receiving not more than one-third of its support from<br>gross investment income and more than one-third of its support from<br>contributions, membership fees, and gross receipts from activities<br>related to its exempt functions (subject to certain exceptions). | Section 509(a)(2)   |
| (j) <input type="checkbox"/> We are a publicly supported organization but are not sure whether we<br>meet the public support test of block (h) or block (i). We would like the<br>Internal Revenue Service to decide the proper classification.   | Sections 509(a)(1)<br>and 170(b)(1)(A)(vi)<br>or<br>Section 509(a)(2) |

If you checked one of the boxes (a) through (f) in question 9, go to question 14.

If you checked box (g) in question 9, go to questions 11 and 12.

If you checked box (h), (i), or (j), go to question 10.

**Part III** Technical Requirements (Continued)

- 10 If you checked box (h), (i), or (j) in question 9, have you completed a tax year of at least 8 months?
- ☒ Yes—Indicate whether you are requesting:
- ☒ A definitive ruling (Answer questions 11 through 14.)
- ☐ An advance ruling (Answer questions 11 and 14 and attach 2 Forms 872-C completed and signed.)
- ☐ No—You must request an advance ruling by completing and signing 2 Forms 872-C and attaching them to your application.
- 11 If the organization received any unusual grants during any of the tax years shown in Part IV-A, attach a list for each year showing the name of the contributor; the date and the amount of the grant; and a brief description of the nature of the grant.

- 12 If you are requesting a definitive ruling under section 170(b)(1)(A)(iv) or (vi), check here ☒ and:

- a Enter 2% of line 8, column (e) of Part IV-A \$76,202.98
- b Attach a list showing the name and amount contributed by each person (other than a governmental unit or "publicly supported" organization) whose total gifts, grants, contributions, etc., were more than the amount you entered on line 12a above.

- 13 If you are requesting a definitive ruling under section 509(a)(2), check here ☐ and:

- a For each of the years included on lines 1, 2, and 9 of Part IV-A, attach a list showing the name of and amount received from each "disqualified person."
- b For each of the years included on line 9 of Part IV-A, attach a list showing the name of and amount received from each payer (other than a "disqualified person") whose payments to the organization were more than \$5,000. For this purpose, "payer" includes, but is not limited to, any organization described in sections 170(b)(1)(A)(i) through (vi) and any governmental agency or bureau.

- 14 Indicate if your organization is one of the following. If so, complete the required schedule. (Submit only those schedules that apply to your organization. Do not submit blank schedules.)

	Yes	No	If "Yes," complete Schedule:
Is the organization a church?		X	A
Is the organization, or any part of it, a school?		X	B
Is the organization, or any part of it, a hospital or medical research organization?		X	C
Is the organization a section 509(a)(3) supporting organization?		X	D
Is the organization an operating foundation?		X	E
Is the organization, or any part of it, a home for the aged or handicapped?		X	F
Is the organization, or any part of it, a child care organization?		X	G
Does the organization provide or administer any scholarship benefits, student aid, etc.?		X	H
Has the organization taken over, or will it take over, the facilities of a "for profit" institution?		X	I

Association for Better Living and Education

Federal I.D. Number 95-4188814

Form 1023

Period: From January 1, 1989 through December 31, 1992

Part III Technical Requirements

12.b. Attach a list showing the name and amount contributed by each person (other than a governmental unit or "publicly supported" organization) whose total gifts, grants, contributions, etc., were more than the amount entered on line 12a.

<u>Name</u>	<u>Amount</u>
GEORGE CHELEKIS	\$ 249,088
LINDA ROSEN	\$ 175,025
NATURELLE S.A. DE C.V.	\$ 117,044
REALWORLD	\$ 144,500
ROBERT BOSAN	\$ 78,400
ROBERTO SANTOS	\$ 115,000
	-----
	\$ 879,057
	=====



**Part IV Financial Data** ASSOCIATION FOR BETTER LIVING AND EDUCATION

Complete the financial statements for the current year and for each of the 3 years immediately before it. If in existence less than 4 years, complete the statements for each year in existence. If in existence less than 1 year, also provide proposed budgets for the 2 years following the current year.

**A. - Statement of Revenue and Expenses**

	Current tax year	3 prior tax years or proposed budget for 2 years			
		(a) From Jan to Dec 92	(b) 19 91	(c) 19 90	(d) 19 89
<b>Revenue</b>					(e) TOTAL
1 Gifts, grants, and contributions received (not including unusual grants-see instructions) . . . . .		605881	337278	1203915	1626815
2 Membership fees received . . . . .					
3 Gross investment income (see instructions for definition) . . . . .	4215		4001	7672	20372
4 Net income from organization's unrelated business activities not included on line 3 . . . . .					36260
5 Tax revenues levied for and either paid to or spent on behalf of the organization . . . . .					
6 Value of services or facilities furnished by a governmental unit to the organization without charge (not including the value of services or facilities generally furnished the public without charge) . . . . .					
7 Other income (not including gain or loss from sale of capital assets) (attach schedule) . . . . .					
8 Total (add lines 1 through 7) . . . . .	610096	341279	1211587	1647187	3810149
9 Gross receipts from admissions, sales of merchandise or services, or furnishing of facilities in any activity that is not an unrelated business within the meaning of section 513 . . . . .	862170	766112	192592	71356	1892230
10 Total (add lines 8 and 9) . . . . .	1472266	1107391	1404179	1718543	5702379
11 Gain or loss from sale of capital assets (attach schedule) . . . . .	80	28	-216	-37	-145
12 Unusual grants . . . . .					
13 Total revenue (add lines 10 through 12) . . . . .	1472346	1107419	1403963	1718506	5702234
<b>Expenses</b>					
14 Fundraising expenses . . . . .	26605	34911	27641	100231	
15 Contributions, gifts, grants, and similar amounts paid (attach schedule) . . . . .	280150	275526	592793	760283	
16 Disbursements to or for benefit of members (attach schedule) . . . . .					
17 Compensation of officers, directors, and trustees (attach schedule) . . . . .	61490	45705	41314	18219	
18 Other salaries and wages . . . . .	67612	99538	121944	93499	
19 Interest . . . . .	654	339	1114		
20 Occupancy (rent, utilities, etc.) . . . . .	145412	47901	69369	64851	
21 Depreciation and depletion . . . . .	47615	47578	47492	28025	
22 Other (attach schedule) . . . . .	530930	788098	417049	603219	
23 Total expenses (add lines 14 through 22) . . . . .	1160468	1339596	1318716	1668327	
24 Excess of revenue over expenses (line 13 minus line 23) . . . . .	311878	-232177	85247	50179	

**Part IV Financial Data (Continued)** ASSOCIATION FOR BETTER LIVING AND EDUCATION

<b>B. - Balance Sheet (at the end of the period shown)</b>		Current tax year Date 12/31/92
<b>Assets</b>		
1 Cash .....	1	192723
2 Accounts receivable, net .....	2	
3 Inventories .....	3	18240
4 Bonds and notes receivable (attach schedule) .....	4	124389
5 Corporate stocks (attach schedule) .....	5	
6 Mortgage loans (attach schedule) .....	6	
7 Other investments (attach schedule) .....	7	46223
8 Depreciable and depletable assets (attach schedule) .....	8	362946
9 Land .....	9	
10 Other assets (attach schedule) .....	10	230
11 <b>Total assets</b> (add lines 1 through 10) .....	11	744751
<b>Liabilities</b>		
12 Accounts payable .....	12	2560
13 Contributions, gifts, grants, etc., payable .....	13	
14 Mortgages and notes payable (attach schedule) .....	14	
15 Other liabilities (attach schedule) .....	15	361722
16 <b>Total liabilities</b> (add lines 12 through 15) .....	16	364282
<b>Fund Balances or Net Assets</b>		
17 <b>Total fund balances or net assets</b> .....	17	380469
18 <b>Total liabilities and fund balances or net assets</b> (add line 16 and line 17) .....	18	744751

If there has been any substantial change in any aspect of your financial activities since the end of the period shown above, check the box and attach a detailed explanation ☐

Association for Better Living and Education

Federal I.D. Number 95-4188814

Form 1023

Period Ended: 31-Dec-92

Part IV Section A Line 11 Gain or Loss from Sale of Capital Assets

<u>Asset</u>	<u>To Whom Sold</u>	<u>Gain(Loss)</u>
Realized Gain on Foreign Currency Conversion to US \$	Kredietbank Luxembourg	80
		-----
		\$ 80
		=====

Schedule 1

Association for Better Living and Education

Federal I.D. Number 95-4188814

Form 1023

Period Ended: 31-Dec-91

Part IV Section A Line 11 Gain or Loss from Sale of Capital Assets

<u>Asset</u>	<u>To Whom Sold</u>	<u>Gain(Loss)</u>
Realized Gain on Foreign Currency Conversion to US \$	Kredietbank Luxembourg	28
		----- \$ 28 =====

Schedule 2

Association for Better Living and Education

Federal I.D. Number 95-4188814

Form 1023

Period Ended: 31-Dec-90

Part IV Section A Line 11 Gain or Loss from Sale of Capital Assets

<u>Asset</u>	<u>To Whom Sold</u>	<u>Gain(Loss)</u>
Realized Loss on Foreign Currency Conversion to US \$	Kredietbank Luxembourg	(216)
		-----
		(\$ 216)
		=====

Schedule 3

Association for Better Living and Education

Federal I.D. Number 95-4188814

Form 1023

Period Ended: 31-Dec-89

Part IV Section A Line 11 Gain or Loss from Sale of Capital Assets

<u>Asset</u>	<u>To Whom Sold</u>	<u>Gain(Loss)</u>
Realized Loss on Foreign Currency Conversion to US \$	Kredietbank Luxembourg	(37)
		-----
		(\$ 37)
		=====

Schedule 4

Association for Better Living and Education

Federal I.D. Number 95-4188814

Form 1023

Period Ended: 31-Dec-92

Part IV Section A Line 15 Contributions, Gifts, Grants, and Similar Amounts Paid

<u>Recipient</u>	<u>Purpose</u>	<u>Amount</u>
Applied Scholastics Incorporated	Grant for Education Programs	51
Concerned Businessmen's Association of America	Grant for Social Betterment Programs	79,764
Narconon International	Grant for Drug Rehabilitation Programs	15,106
The Way to Happiness Foundation	Grant for Social Betterment Programs	184,875
World Institute of Scientology Enterprises	Grant for Dissemination into Russia	354
	Total	----- \$ 280,150 =====

Schedule 5

Association for Better Living and Education

Federal I.D. Number 95-4188814

Form 1023

Period Ended: 31-Dec-91

Part IV Section A Line 15 Contributions, Gifts, Grants, and Similar Amounts Paid

<u>Recipient</u>	<u>Purpose</u>	<u>Amount</u>
Narconon International	Grant for Drug Rehabilitation Programs	274,626
The Way to Happiness Foundation	Grant for Social Betterment Programs	900
	Total	----- \$ 275,526 =====

Schedule 6



Association for Better Living and Education

Federal I.D. Number 95-4188814

Form 1023

Period Ended: 31-Dec-90

Part IV Section A Line 15 Contributions, Gifts, Grants, and Similar Amounts Paid

<u>Recipient</u>	<u>Purpose</u>	<u>Amount</u>
Narconon International	Grant for Drug Rehabilitation Programs	590,279
The Way to Happiness Foundation	Grant for Social Betterment Programs	2,514
	Total	----- \$ 592,793 =====

Schedule 7

Association for Better Living and Education

Federal I.D. Number 95-4188814

Form 1023

Period Ended: 31-Dec-89

Part IV Section A Line 15 Contributions, Gifts, Grants, and Similar Amounts Paid

<u>Recipient</u>	<u>Purpose</u>	<u>Amount</u>
Applied Scholastics Incorporated	Grant for Education Programs	5,000
Concerned Businessmen's Association of America	Grant for Social Betterment Programs	14,750
Narconon International	Grant for Drug Rehabilitation Programs	723,849
The Way to Happiness Foundation	Grant for Social Betterment Programs	16,684
	Total	----- \$ 760,283 =====

Schedule 8

Association for Better Living and Education

Federal I.D. Number 95-4188814

Form 1023

Period Ended: 31-Dec-92

Part IV Section A Line 17 Compensation of Officers, Directors, and Trustees

<u>Name</u>	<u>Position</u>	<u>Time Devoted</u>	<u>Compensation</u>
Charlyne Hartley	Trustee	As necessary	0
Mark Ingber	Trustee	As necessary	0
Thomas Woodruff	Trustee	As necessary	0
* Laurie Zurn	Director	As necessary	6,115
* Dale Larson	Director, Treasurer	As necessary	5,137
Sherry Murphy	Director	As necessary	0
Leticia Lobato	Director	As necessary	0
* Rena Weinberg	President	As necessary	4,300
* Jane Lok	Senior Vice-President for Administration	As necessary	10,346
* Bruce Ferguson	Vice-President for Dissemination	As necessary	1,744
* Marsha Busby	Vice-President for Dissemination	As necessary	4,043
* Emanuel Capbern-Gasqueton	Vice-President for Fundraising	As necessary	1,386
* Lars Asplund	Vice-President for Quality Control	As necessary	5,486
* Joseph Francis	Secretary	As necessary	22,933
			-----
			\$ 61,490
			=====

\* The compensation to these individuals was only for their service as staff of the organization, not their service as Officers, Directors or Trustees.

Schedule 9

Association for Better Living and Education

Federal I.D. Number 95-4188814

Form 1023

Period Ended: 31-Dec-91

Part IV Section A Line 17 Compensation of Officers, Directors, and Trustees

<u>Name</u>	<u>Position</u>	<u>Time Devoted</u>	<u>Compensation</u>
Larry Byrnes	Trustee	As necessary	0
Charlyne Hartley	Trustee	As necessary	0
Mark Ingber	Trustee	As necessary	0
* Thomas Woodruff	Trustee, Director	As necessary	8,513
* Cora Asplund	Director	As necessary	6,301
Marguerite Lyons	Director	As necessary	0
* Joseph Francis	Director, Secretary	As necessary	12,532
* Laurie Zurn	Director	As necessary	4,349
* Dale Larson	Director, Treasurer	As necessary	3,933
* Brian Weinberg	President	As necessary	2,876
* Rena Weinberg	Treasurer, President	As necessary	7,201

-----  
\$ 45,705  
=====

\* The compensation to these individuals was only for their service as staff of the organization, not their service as Officers, Directors or Trustees.

Schedule 10

Association for Better Living and Education

Federal I.D. Number 95-4188814

Form 1023

Period Ended: 31-Dec-90

Part IV Section A Line 17 Compensation of Officers, Directors, and Trustees

<u>Name</u>	<u>Position</u>	<u>Time Devoted</u>	<u>Compensation</u>
Larry Byrnes	Trustee	As necessary	0
Charlyne Hartley	Trustee	As necessary	0
Mark Ingber	Trustee	As necessary	0
Marguerite Lyons	Director	As necessary	0
* Cora Asplund	Director, President	As necessary	9,836
* Joseph Francis	Director, Secretary	As necessary	10,448
* Brian Weinberg	President	As necessary	10,180
* Rena Weinberg	Treasurer	As necessary	10,850
			-----
			\$ 41,314
			=====

\* The compensation to these individuals was only for their service as staff of the organization, not their service as Officers, Directors or Trustees.

Schedule 11

Association for Better Living and Education

Federal I.D. Number 95-4188814

Form 1023

Period Ended: 31-Dec-89

Part IV Section A Line 17 Compensation of Officers, Directors, and Trustees

<u>Name</u>	<u>Position</u>	<u>Time Devoted</u>	<u>Compensation</u>
Thomas Ashworth	Trustee	As necessary	0
Larry Byrnes	Trustee	As necessary	0
Charlyne Hartley	Trustee	As necessary	0
Mark Ingber	Trustee	As necessary	0
* Cora Asplund	Director, President	As necessary	8,850
* Joseph Francis	Director, Secretary	As necessary	8,793
* Susan Killeen	Director, Treasurer	As necessary	576
			-----
			\$ 18,219
			=====

\* The compensation to these individuals was only for their service as staff of the organization, not their service as Officers, Directors or Trustees.

Schedule 12

Association for Better Living and Education

Federal I.D. Number 95-4188814

Form 1023

Period Ended: 31-Dec-92

Part IV Section A Line 22 Other Expenses

<u>Other Expenses</u>	<u>Amount</u>
Audit & Accountancy Fees	6,790
Bank Charges	3,685
Books & Materials Sales Commissions	2,492
Dissemination	23,072
Employer Payroll Taxes	15,786
Equipment Rental	119
Legal & Professional Fees	27,305
Licenses, Fees & Dues	13
Office & Administration	11,217
Postage & Shipping	65,958
Printing & Publications	54,550
Property Tax	7
Purchases for Resale	238,450
Repairs & Maintenance	2,640
Social Reform Projects	5,885
Staff Enhancement Expenses and Materials	45
Staff Welfare	9,524
Telephone, Telex & Facsimile	29,766
Travel & Transport	33,626
	-----
	\$ 530,930
	=====

Schedule 13

Association for Better Living and Education

Federal I.D. Number 95-4188814

Form 1023

Period Ended: 31-Dec-91

Part IV Section A Line 22 Other Expenses

<u>Other Expenses</u>	<u>Amount</u>
Audit & Accountancy Fees	3,229
Bank Charges	4,457
Books & Materials Sales Commissions	264
Dissemination	16,680
Employer Payroll Taxes	17,339
Equipment Rental	713
Legal & Professional Fees	67,363
Licenses, Fees & Dues	5
Office & Administration	11,603
Postage & Shipping	64,331
Printing & Publications	76,292
Property Tax	1,482
Purchases for Resale	402,110
Repairs & Maintenance	454
Sales Tax	56
Staff Enhancement Expenses and Materials	2,267
Staff Welfare	8,318
Telephone, Telex & Facsimile	40,781
Travel & Transport	70,354
	-----
	\$ 788,098
	=====

Schedule 14



Association for Better Living and Education

Federal I.D. Number 95-4188814

Form 1023

Period Ended: 31-Dec-90

Part IV Section A Line 22 Other Expenses

<u>Other Expenses</u>	<u>Amount</u>
Audit & Accountancy Fees	4,068
Bank Charges	7,178
Books & Materials Sales Commissions	258
Cleaning & Laundry	5
Dissemination	114,963
Employer Payroll Taxes	25,529
Equipment Rental	654
Legal & Professional Fees	30,155
Office & Administration	10,832
Postage & Shipping	41,193
Printing & Publications	13,390
Purchases for Resale	67,052
Repairs & Maintenance	426
Sales Tax	207
Staff Enhancement Expenses and Materials	2,137
Staff Welfare	17,174
State Franchise Tax	2,975
Telephone, Telex & Facsimile	26,162
Travel & Transport	52,691
	-----
	\$ 417,049
	=====

Schedule 15

Association for Better Living and Education

Federal I.D. Number 95-4188814

Form 1023

Period Ended: 31-Dec-89

Part IV Section A Line 22 Other Expenses

<u>Other Expenses</u>	<u>Amount</u>
Audit & Accountancy Fees	200
Bank Charges	7,268
Books & Materials Sales Commissions	1,328
Cleaning & Laundry	702
Dissemination	45,803
Equipment Rental	1,494
Legal & Professional Fees	52,183
Licenses, Fees & Dues	300
Office & Administration	16,746
Postage & Shipping	179,763
Printing & Publications	158,817
Property Tax	17
Purchases for Resale	7,216
Repairs & Maintenance	559
Staff Enhancement Expenses and Materials	2,731
Staff Welfare	27,840
Telephone, Telex & Facsimile	15,694
Travel & Transport	84,558
	-----
	\$ 603,219
	=====

Schedule 16

Association for Better Living and Education

Federal I.D. Number 95-4188814

Form 1023

Period Ended: 31-Dec-92

Part IV Section B Line 4 Bonds and Notes Receivable

<u>Name of Borrower</u>	<u>Obligation</u>	<u>Rate of Return</u>	<u>Due Date</u>	<u>Amount</u>
Narconon International	Loan for Narconon Chilocco Rehabilitation Center Operating Expenses	Interest-free	None	124,389
			Total	----- \$ 124,389 =====

Schedule 17

Association for Better Living and Education

Federal I.D. Number 95-4188814

Form 1023

Period Ended: 31-Dec-92

Part IV Section B Line 7 Other Investments

<u>Type of Investment</u>	<u>Description</u>	<u>Amount</u>
U.S. Treasury Notes	20,000 9.0% May 15, 1998	23,673
U.S. Treasury Notes	20,000 8.5% Jul 15, 1997	22,550
		-----
		\$ 46,223
		=====

Schedule 18

Association for Better Living and Education

Federal I.D. Number 95-4188814

Form 1023

Period Ended: 31-Dec-92

Part IV Section B Line 8 Depreciable and Depletable Assets

<u>Description of Asset</u>	<u>Cost</u>	<u>Accumulated Depreciation/ Amortization</u>	<u>Book Value</u>
Computer & Other Equipment	16,773	11,646	5,127
Furniture & Equipment	128,856	64,213	64,643
Leasehold Improvements	388,027	94,851	293,176
	-----	-----	-----
	\$ 533,656	\$ 170,710	\$ 362,946
	=====	=====	=====

Schedule 19

Association for Better Living and Education

Federal I.D. Number 95-4188814

Form 1023

Period Ended: 31-Dec-92

Part IV Section B Line 10 Other Assets

Other Assets

Amount

Trademark Costs

230

-----  
\$ 230  
=====

Schedule 20

Association for Better Living and Education

Federal I.D. Number 95-4188814

Form 1023

Period Ended: 31-Dec-92

Part IV Section B Line 15 Other Liabilities

Other Liabilities

Amount

Deferred Receipts on Training Materials

361,722

-----  
\$ 361,722  
=====

Schedule 21

## ABLE EXHIBITS

- Exhibit A -- Articles of Incorporation.
- Exhibit B -- Bylaws.
- Exhibit C -- An Alternative Approach to Allergies by doctors Thereon Randolph and Ralph Moss.
- Exhibit D -- Narconon booklet.
- Exhibit E -- Applied Scholastics booklet.
- Exhibit F -- Copy of The Way to Happiness.
- Exhibit G -- Newspaper regarding gang members combating graffiti and drugs based The Way To Happiness.
- Exhibit H -- Proclamation and Congressional Record excerpts.
- Exhibit I -- Newspaper articles regarding The Way To Happiness.
- Exhibit J -- Portfolio of articles, photographs, etc.
- Exhibit K -- Assignment to ABLE of Narconon mark.
- Exhibit L -- Assignment to ABLE of Applied Scholastic mark.
- Exhibit M -- License from ABLE to Narconon Int.
- Exhibit N -- License from ABLE to Applied Scholastics.
- Exhibit O -- License from Narconon Int to local Narconon.
- Exhibit P -- License from Applied Scholastics to school.
- Exhibit Q -- Representative copies of reports ABLE receives from SBCs.
- Exhibit R -- Narconon Chilocco video.
- Exhibit S -- El Tiempo editorial on Way to Happiness.
- Exhibit T -- Breakdown of donations raised on behalf of other organizations in 1990.
- Exhibit U -- Breakdown of grants and donations to other organizations in 1990.



Exhibit V    --   Cora Asplund declaration.

                 Exhibit 1   -   Survey of Narconon graduate.

                 Exhibit 2   -   Pilot Narconon materials.

                 Exhibit 3   -   Illustrations for Narconon books.

                 Exhibit 4-12   -   Narconon books (nine)

                 Exhibit 13   -   Applied Scholastics surveys.

                 Exhibit 14   -   Research for Applied Scholastics books

                 Exhibit 15   -   Pilot of Basic Study Manual

                 Exhibit 16   -   Illustrations for BSM.

                 Exhibit 17   -   Basic Study Manual.

Exhibit W    --   Briefings provided to fundraisers.

Exhibit X    --   ABLE donor list through 1990

Exhibit Y    --   Invitation to fund-raising reception.

Exhibit Z    --   General informational brochure.

Exhibit AA   --   Solicitations for contributions.

Exhibit BB   --   Solicitations for contributions.

Exhibit CC   --   Solicitations for contributions to an organizations ABLE supports.

Exhibit DD   --   Informational mailer.

Exhibit EE   --   Thank you letter.

Exhibit FF   --   Weekly reports ABLE provides CSI.

Exhibit GG   --   ABLE's lease from BMS.

8718

**A·B·L·E™**  
INTERNATIONAL

6331 Hollywood Blvd., Suite 700  
Los Angeles, CA 90028-6314  
(213) 960-3530

DV # **SPM 7884**

### Disbursement Voucher

**NAME AND ADDRESS OF CREDITOR**

INTERNAL REVENUE SERVICE  
FRESNO CA 93888

TAX ID # 95- 4188814

**DATE** 06-Sep-1993

**WEEK ENDING DATE** 09-Sep-1993

**PHONE**

ITEM	DESCRIPTION	PRICE	QUANTITY	AMOUNT
	ABLE INTERNATIONAL TAX EXEMPT APPLICATION	465.00	1	465.00
P.O. # AUDIT CAT. 18		CHECK # 10045 LEGAL AND PROFESSIONAL		
BANK ACCOUNT SPMAIN		SALES TAX SHIPPING TOTAL		465.00
WRITTEN BY new pers 13mar92 jcb				
RECEIVED BY				

ABLE is a registered trademark and service marks owned by ABLE INTERNATIONAL

**Application for Recognition of Exemption  
Under Section 501(a)  
or for Determination Under Section 120**

If exempt status is  
approved, this application  
will be open for public  
inspection

Read the instructions for each Part carefully.

**A User Fee must be attached to this application.**

If the required information and appropriate documents are not submitted along with Form 8718 (with payment of the appropriate user fee), the application may be returned to you.

**Complete the Procedural Checklist on page 4 of the instructions.**

**Part I.—Identification of Applicant (Must be completed by all applicants; also complete appropriate Schedule.)**

Check the appropriate box below to indicate the section under which you are applying:

- a ☐ Section 501(c)(2)—Title holding corporations (Schedule A, page 6)
- b ☒ Section 501(c)(4)—Civic leagues, social welfare organizations (including certain war veterans' organizations), or local associations of employees (Schedule B, page 7)
- c ☐ Section 501(c)(5)—Labor, agricultural, or horticultural organizations (Schedule C, page 8)
- d ☐ Section 501(c)(6)—Business leagues, chambers of commerce, etc. (Schedule C, page 8)
- e ☐ Section 501(c)(7)—Social clubs (Schedule D, page 9)
- f ☐ Section 501(c)(8)—Fraternal beneficiary societies, etc., providing life, sick, accident, or other benefits to members (Schedule E, page 11)
- g ☐ Section 501(c)(9)—Voluntary employees' beneficiary associations (Schedule F, page 12)
- h ☐ Section 501(c)(10)—Domestic fraternal societies, orders, etc., not providing life, sick, accident or other benefits (Schedule E, page 11)
- i ☐ Section 501(c)(12)—Benevolent life insurance associations, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or like organizations (Schedule G, page 13)
- j ☐ Section 501(c)(13)—Cemeteries, crematoria, and like corporations (Schedule H, page 14)
- k ☐ Section 501(c)(15)—Mutual insurance companies or associations, other than life or marine (Schedule I, page 15)
- l ☐ Section 501(c)(17)—Trusts providing for the payment of supplemental unemployment compensation benefits (Schedule J, page 16)
- m ☐ Section 501(c)(19)—A post, organization, auxiliary unit, etc., of past or present members of the Armed Forces of the United States (Schedule K, page 17)
- n ☐ Section 501(c)(20)—Trust/organization for prepaid group legal services (Parts I, II, and Schedule M, page 21)
- o ☐ Section 501(c)(25)—Title holding corporations or trusts (Schedule A, page 6)
- p ☐ Section 120—Qualified group legal services plans (Parts I, II, and Schedule L, page 19)

1a Full name of organization (as shown in organizing document) **Association for Better Living and Education**  
2 Employer identification number (If none, see Specific Instructions) **95-4188814**

1b c/o Name (if applicable)

1c Address (number and street)  
**6331 Hollywood Blvd. Suite 700**

1d City or town, county, state, and ZIP code **Los Angeles, Cal. 90028**  
3 Name and telephone number (including area code) of person to be contacted during business hours if more information is needed  
**Thomas C. Spring (202) 588-8488**

4 Month the annual accounting period ends **December 31**  
5 Date incorporated or formed **Nov. 14, 1988**  
6 Activity codes (see back cover) **602 603 927**

7 Did the organization apply for recognition of exemption under this Code section or under any other section of the Code? ☒ Yes ☐ No  
If "Yes," attach an explanation. **See explanation at page 1A of 1023.**

8 Has the organization filed Federal income tax returns or exempt organization information returns? ☒ Yes ☐ No  
If "Yes," state the form number(s), years filed, and Internal Revenue office where filed.

**Forms 990 for 1988, 1989, 1990 and 1991 were filed with the Fresno Service Center.**

9 Check the box for your type of organization. BE SURE TO ATTACH A COMPLETE COPY OF THE CORRESPONDING DOCUMENTS TO THE APPLICATION BEFORE MAILING.

- a ☒ Corporation—Attach a copy of your Articles of Incorporation, (including amendments and restatements) showing approval by the appropriate state official; also attach a copy of your bylaws.
- b ☐ Trust—Attach a copy of your Trust Indenture or Agreement, including all appropriate signatures and dates.
- c ☐ Association—Attach a copy of your Articles of Association, Constitution, or other creating document, with a declaration (see instructions) or other evidence that the organization was formed by adoption of the document by more than one person. Include also a copy of your bylaws.

If you are a corporation or an unincorporated association that has not yet adopted bylaws, check here ☐

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization, and that I have examined this application, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

PLEASE  
SIGN  
HERE

  
(Signature)

**Secretary**  
(Title or authority of signer)

**Sept. 29, 1993**  
(Date)

# User Fee for Exempt Organization Determination Letter Request

► Attach this form to determination letter application.  
(Form 8718 is NOT a determination letter application.)

For IRS Use Only

Control number \_\_\_\_\_  
Amount paid \_\_\_\_\_  
User fee screener \_\_\_\_\_

1 Name of organization

ASSOCIATION FOR BETTER LIVING AND EDUCATION

**Caution:** Do not **attach** Form 8718 to an application for a pension plan determination letter. Use Form 8717 instead.

## 2 Type of request.

Fee

a ☐ Initial request for a determination letter for:

- An exempt organization that has had annual gross receipts averaging not more than \$10,000 during the preceding 4 years, or
- A new organization that anticipates gross receipts averaging not more than \$10,000 during its first 4 years.

\$150

**Note:** If you checked box 2a, you must complete the Certification below.

### Certification. Complete if you checked box 2a above.

I certify that the annual gross receipts of \_\_\_\_\_  
name of organization

have averaged (or are expected to average) not more than \$10,000 during the preceding 4 (or the first 4) years of operation.

Signature ►

Title ►

b ☒ Initial request for a determination letter for:

- An exempt organization that has had annual gross receipts averaging more than \$10,000 during the preceding 4 years, or
- A new organization that anticipates gross receipts averaging more than \$10,000 during its first 4 years.

Application postmarked before July 1, 1993

\$ 375

Application postmarked after June 30, 1993

\$ 465

c ☐ Private foundation that has completed a section 507 termination and seeks a determination letter that it is now a public charity.

\$ 200

d ☐ Group exemption letters

\$ 500

## Instructions

The law requires payment of a user fee with each application for a determination letter. The user fees are listed in item 2 above.

Check the box in item 2 for the type of application you are submitting. If you check box 2a, you must complete and sign the certification statement that

Form 8718 to the applicable IRS address shown below. Use the address below even if a different address appears in another form or publication.

If the organization is in:

Send fee and request for determination letter to:

Connecticut, Maine, Massachusetts, New

Internal Revenue Service  
EP/EO Division

Arizona, Colorado, Kansas, Oklahoma, New Mexico, Texas, Utah, Wyoming

Internal Revenue Service  
EP/EO Division  
Mail Code 4950 DAL  
1100 Commerce Street  
Dallas, TX 75242

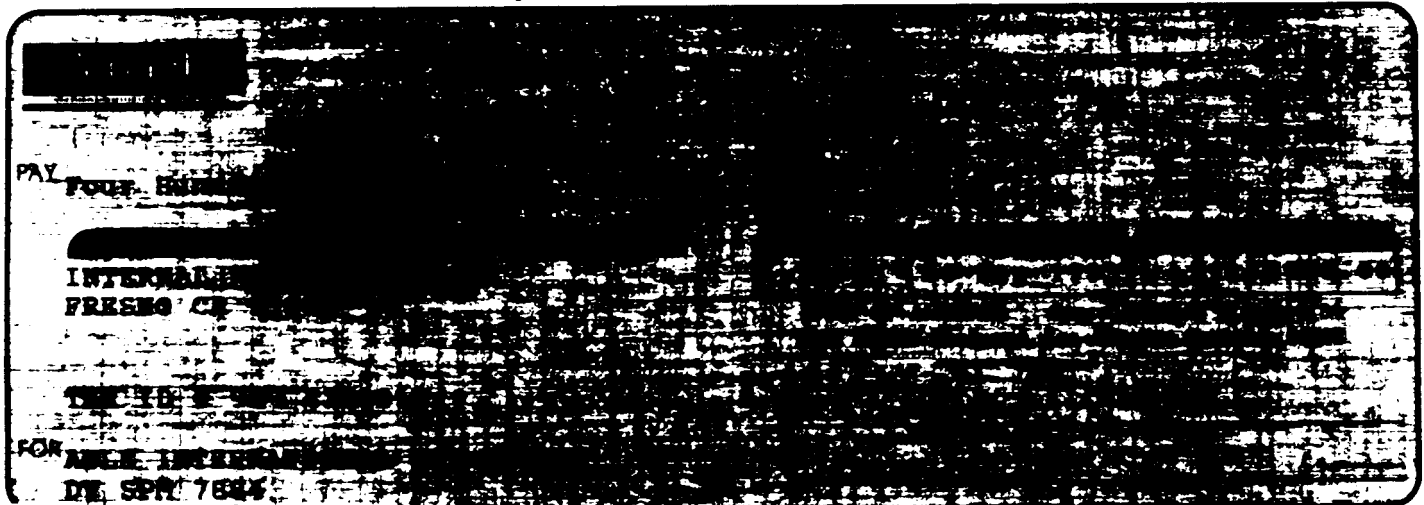
Alabama, Arkansas, Florida, Georgia, Louisiana, Mississippi, North Carolina, South Carolina, Tennessee

Internal Revenue Service  
EP/EO Division  
P.O. Box 941  
Atlanta, GA 30370

Alaska, California,

Internal Revenue Service

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1101004511 1220006611 01348113144011

# and Declaration of Representative

► For Paperwork Reduction and Privacy Act Notice, see the instructions.

Expires 2-29-96

## Part I Power of Attorney (Please type or print.)

### 1 Taxpayer Information (Taxpayer(s) must sign and date this form on page 2, line 9.)

Taxpayer name(s) and address

Association For Better Living And  
Education.  
6331 Hollywood Blvd. Suite 700  
Los Angeles, Calif. 90028-6313

Social security number(s)

Employer identification  
number

95 4188814

Plan number (if applicable)

Daytime telephone number  
(213) 960-3530

hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

### 2 Representative(s) (Representative(s) must sign and date this form on page 2, Part II.)

Name and address

Thomas C. Spring  
1850 Kalorama Rd. Unit 1A N.W.  
Washington D.C. 20009

CAF No. ....

Telephone No. (202) 588-8488

Fax No. (202) 319-7732

Check if new: Address ☐ Telephone No. ☐

Name and address

CAF No. ....

Telephone No. ( ) .....

Fax No. ( ) .....

Check if new: Address ☐ Telephone No. ☐

Name and address

CAF No. ....

Telephone No. ( ) .....

Fax No. ( ) .....

Check if new: Address ☐ Telephone No. ☐

to represent the taxpayer(s) before the Internal Revenue Service for the following tax matters:

### 3 Tax Matters

Type of Tax (Income, Employment, Excise, etc.)	Tax Form Number (1040, 941, 720, etc.)	Year(s) or Period(s)
Income and Employment	1024	1988-1993

4 Specific Use Not Recorded on Centralized Authorization File (CAF).— If the power of attorney is for a specific use not recorded on CAF, please check this box. (See Line 4—Specific Uses Not Recorded on CAF on page 3.) ☐

5 Acts Authorized.—The representatives are authorized to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform with respect to the tax matters described in line 3, for example, the authority to sign any agreements, consents, or other documents. The authority does not include the power to receive refund checks (see line 6 below) or the power to sign certain returns (see Line 5—Acts Authorized on page 4).

List any specific additions or deletions to the acts otherwise authorized in this power of attorney: .....

Note: In general, an unenrolled preparer of tax returns cannot sign any document for a taxpayer. See Revenue Procedure 81-38, printed as Pub. 470, for more information.

Note: The tax matters partner/person of a partnership or S corporation is not permitted to authorize representatives to perform certain acts. See the instructions for more information.

6 Receipt of Refund Checks.—If you want to authorize a representative named in line 2 to receive, BUT NOT TO ENDORSE OR CASH, refund checks, initial here \_\_\_\_\_ and list the name of that representative below.

Name of representative to receive refund check(s) ►

Cat. No. 11980J

Form 2848 (Rev. 2-93)

2848-1

7 **Notices and Communications.**—Notices and other written communications will be sent to the first representative listed in line 2.

- a If you also want the second representative listed to receive such notices and communications, check this box ☐   
 b If you do not want any notices or communications sent to your representative, check this box ☐

8 **Retention/Revocation of Prior Power(s) of Attorney.**—The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same tax matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here. ☐   
 **YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

9 **Signature of Taxpayer(s).**—If a tax matter concerns a joint return, both husband and wife must sign if joint representation is requested, otherwise, see the instructions. If signed by a corporate officer, partner, guardian, tax matters partner/person, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

► IF THIS POWER OF ATTORNEY IS NOT SIGNED AND DATED, IT WILL BE RETURNED.

Laure Zurn Sept. 29, 1993 Secretary   
 Signature Date Title (if applicable)   
 LAURE ZURN   
 Print Name   
   
 Signature Date Title (if applicable)   
   
 Print Name

**Part II Declaration of Representative**

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Treasury Department Circular No. 230 (31 CFR, Part 10), as amended, concerning the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others;
- I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified there; and
- I am one of the following:
  - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
  - b Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
  - c Enrolled Agent—enrolled as an agent under the requirements of Treasury Department Circular No. 230.
  - d Officer—a bona fide officer of the taxpayer organization.
  - e Full-Time Employee—a full-time employee of the taxpayer.
  - f Family Member—a member of the taxpayer's immediate family (i.e., spouse, parent, child, brother, or sister).
  - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Service is limited by section 10.3(d)(1) of Treasury Department Circular No. 230).
  - h Unenrolled Return Preparer—an unenrolled return preparer under section 10.7(a)(7) of Treasury Department Circular No. 230.

► If this declaration of representative is not signed and dated, the power of attorney will be returned.

Designation —insert above letter (a–h)	Jurisdiction (state) or Enrollment Card No.	Signature	Date