

002162/30

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

OMB No. 1545-0047

2009

Open to Public Inspection

A For the 2009 calendar year, or tax year beginning

and ending

B Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Terminated
☐ Amended return
☐ Application pending

Please use IRS label or print or type.

See Specific Instructions.

C Name of organization

ASSOCIATION FOR BETTER LIVING & EDUCATION INTERNATIONAL

Doing Business As

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

City or town, state or country, and ZIP + 4
LOS ANGELES, CA 90028

F Name and address of principal officer: **JOAN TOFIL**
SAME AS C ABOVE

D Employer identification number

95-4188814

E Telephone number

(323) 960-3530

G Gross receipts \$ **3,133,957.**

H(a) Is this a group return for affiliates? ☐ Yes ☒ No

H(b) Are all affiliates included? ☐ Yes ☐ No
If "No," attach a list. (see instructions)

H(c) Group exemption number ►

I Tax-exempt status: ☒ 501(c) (3) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: **WWW.ABLE.ORG**

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ►

L Year of formation: **1989** M State of legal domicile: **CA**

Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: TO RID THE WORLD OF DRUG ABUSE, CRIME, ILLITERACY & IMMORALITY	
	2	Check this box <input type="checkbox"/> If the organization discontinued its operations or disposed of more than 25% of its net assets.	
	3	Number of voting members of the governing body (Part VI, line 1a)	3
	4	Number of independent voting members of the governing body (Part VI, line 1b)	2
	5	Total number of employees (Part V, line 2a)	29
	6	Total number of volunteers (estimate if necessary)	0
	7a	Total gross unrelated business revenue from Part VIII, column (C), line 12	0.
7b	Net unrelated business taxable income from Form 990-T, line 34	0.	
Revenue	8	Contributions and grants (Part VIII, line 1h)	157,949.
	9	Program service revenue (Part VIII, line 2g)	2,554,220.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7c)	267,551.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	260,307.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	3,240,027.
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	268,386.
Expenses	14	Benefits paid to or for members (Part IX, column (A), line 4)	115,394.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	267,308.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	259,843.
	16b	Total fundraising expenses (Part IX, column (D), line 25) ► 24,984.	
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	1,807,164.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,828,477.
Net Assets or Fund Balances	19	Revenue less expenses. Subtract line 18 from line 12	2,342,858.
	20	Total assets (Part X, line 16)	897,169.
	21	Total liabilities (Part X, line 26)	728,467.
	22	Net assets or fund balances. Subtract line 21 from line 20	12,015,109.
		Beginning of Current Year	End of Year
		12,015,109.	12,722,467.
		1,809,165.	1,788,056.
		10,205,944.	10,934,411.

Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Joan Tofil
Signature of officer

11/15/10
Date

JOAN TOFIL, TREASURER
Type or print name and title

Preparer's Use Only

Preparer's signature
Form's name (or yours if self-employed, address, and ZIP + 4)

Date

Check if self-employed ☐

Preparer's identifying number (see instructions)

EIN ►

Phone no. ►

May the IRS discuss this return with the preparer shown above? (see instructions)

☐ Yes ☐ No

323001 02-04-10 LHA For Privacy Act and Paperwork Reduction Act Notice

Form 990 (2009)

TUESDAY



A18WER34

A31

25/01/2011

208

COMPANIES HOUSE

**ASSOCIATION FOR BETTER LIVING &
EDUCATION INTERNATIONAL**

Statement of Program Service Accomplishments

1 Briefly describe the organization's mission:

TO RID THE WORLD OF DRUG ABUSE, CRIME, ILLITERACY & IMMORALITY2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

SEE SCHEDULE O FOR CONTINUATION(S)

4a (Code:) (Expenses \$ **935,670**. Including grants of \$ **91,985**.) (Revenue \$ **2,531,811**.)
ASSISTANCE TO SOCIAL BETTERMENT CORPORATIONS: ABLE INTERNATIONAL CARRIES OUT ITS MISSION TO REVERSE THE SOCIAL DECAY THAT THREATENS OUR SOCIETY BY PROMOTING AND ASSISTING THE FOLLOWING SOCIAL BETTERMENT PROGRAMS OF FOUR AFFILIATED TAX-EXEMPT CHARITABLE AND EDUCATIONAL ORGANIZATIONS:

- LITERACY & EDUCATION, CONDUCTED BY APPLIED SCHOLASTICS INT'L
- MORALITY & VALUES, CONDUCTED BY THE WAY TO HAPPINESS FOUNDATION INT'L
- DRUG REHAB & DRUG ABUSE PREVENTION, CONDUCTED BY NARCONON INT'L
- CRIMINAL REHABILITATION, CONDUCTED BY CRIMINON INT'L

ABLE ASSISTS THESE ORGANIZATIONS BY HELPING THEM DEVELOP NEW PROGRAMS AND EXPAND EXISTING PROGRAMS; PREPARE, PUBLISH AND DISSEMINATE THEIR

(CONTINUED ON SCHEDULE O)

4b (Code:) (Expenses \$ **554,079**. Including grants of \$ **23,409**.) (Revenue \$)
MATERIALS COMPILATIONS AND PUBLICATIONS: ABLE INTERNATIONAL PUBLISHED MATERIALS FOR BROAD DISTRIBUTION BOOKS AND OTHER MATERIALS FOR USE BY ITS AFFILIATED SOCIAL BETTERMENT ORGANIZATIONS. THESE INCLUDED: THE WAY TO HAPPINESS TEEN INTERVENTION PROGRAM WORKBOOK AND THE WAY TO HAPPINESS CHILDREN'S VERSION AS WELL AS THE COMPILATION OF THE WAY TO HAPPINESS INFORMATION KITS.

ABLE ASSISTED APPLIED SCHOLASTICS IN ITS PUBLICATION OF 5 NEW EDUCATIONAL TITLES AND IN THE TRANSLATION 10 TITLES IN ONE OR MORE OF THE FOLLOWING LANGUAGES: URDU, FRENCH, INDONESIAN, ARABIC, MALAY, INDONESIAN AND VIETNAMESE; PUBLISHED THREE TITLES FOR NARCONON DRUG

(CONTINUED ON SCHEDULE O)

4c (Code:) (Expenses \$ **447,828**. Including grants of \$) (Revenue \$)
PUBLIC INFORMATION ON THE SOLUTION TO SOCIETAL ILLS
ABLE INTERNATIONAL ASSISTED THE WAY TO HAPPINESS FOUNDATION INTERNATIONAL TO DISTRIBUTE 21,600 COPIES OF THE WAY TO HAPPINESS INFORMATION KIT IN RESPONSE REQUESTS OFF ITS WEBSITE AND THROUGH OTHER VENUES AND IN DISTRIBUTING THE THE WAY TO HAPPINESS PUBLIC SERVICE ANNOUNCEMENTS TO 224 TELEVISION STATIONS ACROSS THE UNITED STATES AND INTERNATIONALLY WITH A TOTAL VIEWERSHIP OF 852 MILLION.
ABLE ASSISTED CRIMINON INTERNATIONAL IN ESTABLISHING A WEBSITE FOR CRIMINON INTERNATIONAL; AND IN PROMOTING THE CRIMINON INTERNATIONAL OUTCOME STUDIES OF ITS ON-SITE CRIMINAL REHABILITATION PROGRAMS TO NEW PRISONS RESULTING IN CRIMINON PROGRAMS BEING PROVIDED TO MORE

(CONTINUED ON SCHEDULE O)

4d Other program services. (Describe in Schedule O.)

(Expenses \$ Including grants of \$) (Revenue \$)

4e Total program service expenses \$ **1,937,577.**

**ASSOCIATION FOR BETTER LIVING &
EDUCATION INTERNATIONAL**

Form 990 (2009)

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Part I Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A.	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I.		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II.		X
5 Section 501(c)(4), 501(c)(29), and 501(c)(28) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III.		
6 Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I.		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II.		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III.		X
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV.		X
10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V.		X
11 Is the organization's answer to any of the following questions "Yes"? If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.	X	
• Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI.		
• Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII.		
• Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII.		
• Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX.		
• Did the organization report an amount for other liabilities in Part X, line 26? If "Yes," complete Schedule D, Part X.		
• Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? If "Yes," complete Schedule D, Part X.		
12 Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII.	X	
12A Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional.	Yes X	No X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E.		X
14a Did the organization maintain an office, employees, or agents outside of the United States?	X	
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If "Yes," complete Schedule F, Part I.	X	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II.	X	
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III.		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I.		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1e and 8a? If "Yes," complete Schedule G, Part II.		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III.		X
20 Did the organization operate one or more hospitals? If "Yes," complete Schedule H.		X

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**ASSOCIATION FOR BETTER LIVING &
EDUCATION INTERNATIONAL**

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Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	X	
22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and II		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? If "Yes," complete Schedule L, Part III		X
28 Was the organization a party to a business transaction with one of the following parties, (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
c An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1		X
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		X
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19?	X	

Note. All Form 990 filers are required to complete Schedule O.

Form 990 (2008)

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EDUCATION INTERNATIONAL**

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Form 990 (2009)

Part VII Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1a	Enter the number reported in Box 3 of Form 1099, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable	21	
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	0	
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	29	
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <i>Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)</i>	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
3b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	X	
b	If "Yes," enter the name of the foreign country: CANADA, DENMARK, UNITED KINGDOM <i>See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.</i>		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes," to line 5a or 5b, did the organization file Form 8888-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966?		
b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	

Form 990 (2009)

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Part VII Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Section A. Governing Body and Management

	1a	1b	2	3	4	5	6	7a	7b	8a	8b	9	Yes	No
1a Enter the number of voting members of the governing body				3										
b Enter the number of voting members that are independent				2										
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?					2	X								
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?					3									X
4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?					4									X
5 Did the organization become aware during the year of a material diversion of the organization's assets?					5									X
6 Does the organization have members or stockholders?					6									X
7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?					7a	X								
b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?					7b									X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:														
a The governing body?					8a	X								
b Each committee with authority to act on behalf of the governing body?					8b	X								
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O					9									X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	10a	10b	11	11A	12a	12b	12c	13	14	15a	15b	16a	16b	Yes	No
10a Does the organization have local chapters, branches, or affiliates?					10a	X									
b If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?					10b	X									
11 Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?					11	X									
11A Describe in Schedule O the process, if any, used by the organization to review this Form 990.					11A										
12a Does the organization have a written conflict of interest policy? If "No," go to line 13					12a	X									
b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?					12b	X									
c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done					12c	X									
13 Does the organization have a written whistleblower policy?					13	X									
14 Does the organization have a written document retention and destruction policy?					14	X									
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?															
a The organization's CEO, Executive Director, or top management official					15a	X									
b Other officers or key employees of the organization					15b	X									
If "Yes" to line 15a or 15b, describe the process in Schedule O. (See instructions.)															
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?					16a										X
b If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?					16b										

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **CA**

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request

19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: **GWENDA BYRNE - 323 960-3530**
7065 HOLLYWOOD BLVD., LOS ANGELES, CA 90028

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Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year. Use Schedule J-2 if additional space is needed.

• List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

• List all of the organization's current key employees. See instructions for definition of "key employee."

• List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

• List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

• List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☐ Check this box if the organization did not compensate any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
CATHERINE SHEA WHITTLE TRUSTEE/DIR	40.00	X						4,392.	0.	0.
RICHARD FEAR DIRECTOR	0.00	X						0.	0.	0.
GREG HUGHES DIRECTOR	0.00	X						0.	0.	0.
LAURIE ZURN DIRECTOR	40.00	X						3,445.	0.	0.
DON CUNNINGHAM TRUSTEE	0.00	X						0.	0.	0.
DEBORAH HUGHES TRUSTEE	0.00	X						0.	0.	0.
PAUL NOLAN TRUSTEE	0.00	X						3,394.	0.	0.
SCOTT WALDROFF TRUSTEE	0.00	X						0.	0.	0.
TINA NOESKE DIRECTOR	0.00	X						0.	0.	0.
JIM MORROW DIRECTOR	0.00	X						0.	0.	0.
RENA WEINBERG PRESIDENT	40.00			X				3,428.	0.	0.
GWENDA BYRNE SECRETARY	40.00			X				4,102.	0.	0.
JOAN TOPIL TREASURER	40.00			X				4,354.	0.	0.
BOB ADAMS VICE PRES	0.00			X				0.	0.	0.
RUBINA QURESHI VICE PRES	0.00			X				3,916.	0.	0.

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Page 8

【例 2】

1b Total	27,031.	0.	0.
----------	---------	----	----

2	Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization	0
---	---	---

		Yes	No
3	Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		X
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual		X
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? If "Yes," complete Schedule J for such person		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. NONE

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization 0

**ASSOCIATION FOR BETTER LIVING &
EDUCATION INTERNATIONAL**

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Part VIII Statement of Revenue				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	150,836.				
	g Noncash contributions included in lines 1a-1f						
	h Total. Add lines 1a-1f		150,836.				
Program Service Revenue	2 a PROGRAM SERVICES FEES	Business Code	900099	2,318,712.	2,318,712.		
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f		2,318,712.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			249,534.			249,534.
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross Rents	(i) Real (ii) Personal					
	b Less: rental expenses						
	c Rental income or (loss)						
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	(i) Securities (ii) Other					
	b Less: cost or other basis and sales expenses						
	c Gain or (loss)						
	d Net gain or (loss)						
	8 a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	a					
	b Less: direct expenses	b					
	c Net income or (loss) from fundraising events						
	9 a Gross income from gaming activities. See Part IV, line 19	a					
	b Less: direct expenses	b					
	c Net income or (loss) from gaming activities						
10 a Gross sales of inventory, less returns and allowances	a	387,361.					
b Less: cost of goods sold	b	201,776.					
c Net income or (loss) from sales of inventory		185,585.	185,585.				
Miscellaneous Revenue			Business Code				
11 a CURRENCY EXCHANGE GAIN	900099	18,132.	18,132.				
b REFERRAL FEES	900099	9,382.	9,382.				
c							
d All other revenue							
e Total. Add lines 11a-11d		27,514.					
12 Total revenue. See instructions.		2,932,181.	2,531,811.	0.	249,534.		

1000000
02-04-10

Form 990 (2009)

**ASSOCIATION FOR BETTER LIVING &
EDUCATION INTERNATIONAL**

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Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 8b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21	115,394.	115,394.		
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	27,031.	21,180.	5,146.	705.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	97,479.	84,657.	11,991.	831.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits	126,365.	107,615.	17,346.	1,404.
10 Payroll taxes	8,968.	7,616.	1,258.	94.
11 Fees for services (non-employees):				
a Management	48,416.	44,429.	3,931.	56.
b Legal	51,692.	9,475.	42,217.	
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other				
12 Advertising and promotion	241,208.	236,565.	4,354.	289.
13 Office expenses	238,618.	185,019.	40,714.	12,885.
14 Information technology				
15 Royalties	66,286.	66,286.		
16 Occupancy	259,363.	215,288.	41,547.	2,528.
17 Travel	156,848.	148,482.	6,901.	1,465.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates	87,490.	87,490.		
22 Depreciation, depletion, and amortization	116,096.	95,600.	19,408.	1,088.
23 Insurance	14,754.	12,489.	2,105.	160.
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a STAFF TRAINING	326,402.	278,688.	44,235.	3,479.
b PROGRAM DELIVERY COSTS	221,304.	221,304.		
c				
d				
e				
f All other expenses				
25 Total functional expenses. Add lines 1 through 24f	2,203,714.	1,937,577.	241,153.	24,984.
26 Joint costs. Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

**ASSOCIATION FOR BETTER LIVING &
EDUCATION INTERNATIONAL**

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Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	4,318,283.	1	4,300,701.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	374,880.	4	343,799.
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net	6,925.	7	5,510.
	8 Inventories for sale or use	159,876.	8	158,699.
	9 Prepaid expenses and deferred charges	192,135.	9	196,195.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	4,565,936.	10a	
	b Less: accumulated depreciation	2,130,373.	10b	
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11	4,419,000.	12	5,282,000.
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets	6.	14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 16 (must equal line 34)	12,015,109.	16	12,722,467.	
Liabilities	17 Accounts payable and accrued expenses	64,932.	17	80,365.
	18 Grants payable		18	
	19 Deferred revenue	6,449.	19	13,282.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties	1,733,756.	23	1,691,370.
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities. Complete Part X of Schedule D	4,028.	25	3,039.
	26 Total liabilities. Add lines 17 through 25	1,809,165.	26	1,788,056.
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.		27	
	27 Unrestricted net assets	10,125,831.	27	10,893,937.
	28 Temporarily restricted net assets	80,113.	28	40,474.
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.		30	
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	10,205,944.	33	10,934,411.
34 Total liabilities and net assets/fund balances	12,015,109.	34	12,722,467.	

Form 990 (2009)

**ASSOCIATION FOR BETTER LIVING &
EDUCATION INTERNATIONAL**

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Part III Financial Statements and Reporting

1 Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.

2a Were the organization's financial statements compiled or reviewed by an independent accountant?

	Yes	No
2a		X

b Were the organization's financial statements audited by an independent accountant?

2b	X	
----	---	--

c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?

2c	X	
----	---	--

If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.

d If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both:

☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis

2d		
----	--	--

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?

3a		X
----	--	---

b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.

3b		
----	--	--

Form 990 (2009)

Form **990**Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**

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

OMB No. 1545-0047

2008

Open to Public Inspection

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

A For the 2008 calendar year, or tax year beginning and ending																										
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td colspan="2">C Name of organization ASSOCIATION FOR BETTER LIVING & EDUCATION INTERNATIONAL</td> <td rowspan="4">D Employer identification number 95-4188814</td> </tr> <tr> <td colspan="2">Doing Business As</td> </tr> <tr> <td>Number and street (or P.O. box if mail is not delivered to street address)</td> <td>Room/suite</td> </tr> <tr> <td colspan="2">7065 HOLLYWOOD BLVD.</td> </tr> <tr> <td colspan="2">City or town, state or country, and ZIP + 4 LOS ANGELES, CA 90028</td> <td>E Telephone number (323) 960-3530</td> </tr> <tr> <td colspan="2" rowspan="2">F Name and address of principal officer: JOAN TOFIL SAME AS C ABOVE</td> <td>G Gross receipts \$ 3,464,350.</td> </tr> <tr> <td>H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number ▶</td> </tr> <tr> <td colspan="3">I Tax-exempt status: <input checked="" type="checkbox"/> 501(c) (3) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527</td> </tr> <tr> <td colspan="3">J Website: ▶ WWW.ABLE.ORG</td> </tr> <tr> <td colspan="2">K Type of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶</td> <td>L Year of formation: 1989 M State of legal domicile: CA</td> </tr> </table>	C Name of organization ASSOCIATION FOR BETTER LIVING & EDUCATION INTERNATIONAL		D Employer identification number 95-4188814	Doing Business As		Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	7065 HOLLYWOOD BLVD.		City or town, state or country, and ZIP + 4 LOS ANGELES, CA 90028		E Telephone number (323) 960-3530	F Name and address of principal officer: JOAN TOFIL SAME AS C ABOVE		G Gross receipts \$ 3,464,350.	H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number ▶	I Tax-exempt status: <input checked="" type="checkbox"/> 501(c) (3) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			J Website: ▶ WWW.ABLE.ORG			K Type of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation: 1989 M State of legal domicile: CA
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Part I Summary				
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: TO RID THE WORLD OF DRUG ABUSE, CRIME, ILLITERACY & IMMORALITY			
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its assets			
	3 Number of voting members of the governing body (Part VI, line 1a)	3	3	
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	2	
	5 Total number of employees (Part V, line 2a)	6	34	
	6 Total number of volunteers (estimate if necessary)	8	500	
	7a Total gross unrelated business revenue from Part VIII, line 12, column (C)	7a	0.	
	7b Net unrelated business taxable income from Form 990-T, line 34	7b	0.	
	Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
		9 Program service revenue (Part VIII, line 2g)	357,807.	157,949.
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		2,713,748.	2,554,220.	
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		295,926.	267,551.	
12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		413,292.	260,307.	
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		3,780,773.	3,240,027.	
14 Benefits paid to or for members (Part IX, column (A), line 4)		194,000.	268,386.	
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		124,248.	267,308.	
16a Professional fundraising fees (Part IX, column (A), line 11e)				
16b Total fundraising expenses (Part IX, column (D), line 25) ▶ 14,568.				
Expenses	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f 24f)	2,102,953.	1,807,164.	
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	2,421,201.	2,342,858.	
	19 Revenue less expenses. Subtract line 18 from line 12	1,359,572.	897,169.	
	20 Total assets (Part X, line 16)	Beginning of Year	End of Year	
Net Assets or Fund Balances	21 Total liabilities (Part X, line 26)	11,298,285.	12,015,109.	
	22 Net assets or fund balances. Subtract line 21 from line 20	1,989,510.	1,809,165.	
		9,308,775.	10,205,944.	

Part II Signature Block			
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.			
Sign Here	▶ <i>Joan Tofil</i> Signature of officer	11/16/09 Date	
	▶ JOAN TOFIL, TREASURER Type or print name and title		
Paid Preparer's Use Only	Preparer's signature ▶	Date	Check if self-employed <input type="checkbox"/>
	Firm's name for you if self-employed, address, and ZIP + 4 ▶	Preparer's identifying number (see instructions)	
	EIN ▶		Phone no. ▶

May the IRS discuss this return with the preparer shown above? (see instructions)

☐ Yes ☐ No

632001 12-18-08

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

Form 990 (2008)

ASSOCIATION FOR BETTER LIVING &
EDUCATION INTERNATIONAL

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Part III Statement of Program Service Accomplishments (see instructions)

1 Briefly describe the organization's mission:

TO RID THE WORLD OF DRUG ABUSE, CRIME, ILLITERACY & IMMORALITY2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes", describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes", describe these changes on Schedule O

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

SEE SCHEDULE O FOR CONTINUATION(S)

4a (Code:) (Expenses \$ 1,078,431. including grants of \$ 261,253.) (Revenue \$ 2,554,220.)

ASSISTANCE TO SOCIAL BETTERMENT CORPORATIONS:**ABLE INTERNATIONAL CARRIES OUT ITS MISSION TO REVERSE THE SOCIAL DECAY THAT THREATENS OUR SOCIETY BY PROMOTING AND ASSISTING THE FOLLOWING SOCIAL BETTERMENT PROGRAMS OF FOUR AFFILIATED TAX-EXEMPT CHARITABLE AND EDUCATIONAL ORGANIZATIONS:****-LITERACY & EDUCATION, CONDUCTED BY APPLIED SCHOLASTICS INTERNATIONAL****-MORALITY & VALUES, CONDUCTED BY THE WAY TO HAPPINESS FOUNDATION****INTERNATIONAL****-DRUG REHABILITATION & DRUG ABUSE PREVENTION, CONDUCTED BY NARCONON INTERNATIONAL****-CRIMINAL REHABILITATION, CONDUCTED BY CRIMINON INTERNATIONAL****ABLE ASSISTS THESE ORGANIZATIONS BY HELPING THEM DEVELOP NEW PROGRAMS**

4b (Code:) (Expenses \$ 441,763. including grants of \$ 7,133.) (Revenue \$ 243,694.)

MATERIALS COMPILATIONS AND PUBLICATIONS**ABLE PUBLISHED MATERIALS FOR BROAD DISTRIBUTION AND BOOKS AND OTHER****MATERIALS FOR USE BY ITS AFFILIATED SOCIAL BETTERMENT ORGANIZATIONS.****THESE INCLUDED THE REPRINTING OF THE TEN BOOKS COMPRISING THE NARCONON****DRUG REHABILITATION PROGRAM FOR THE PEOPLE STARTING THE PROGRAM IN THE****57 NARCONON DRUG REHAB CENTERS; APPLIED SCHOLASTICS ADVANCED****COMMUNICATION SKILLS COURSE AND THE BASIC COURSE INSTRUCTOR COURSE FOR****USE IN TRAINING TEACHERS AND OTHER EDUCATORS; MATERIALS FOR THE HOW TO****LIVE AND WORK WITH CHILDREN COURSE; THE TRANSLATION OF THE WAY TO****HAPPINESS COMMON SENSE GUIDE TO BETTER LIVING IN 19 LANGUAGES: HAUSA,****BURMESE, YORUBA, KHMER, BELARUSIAN, THAI, KOREAN, URDU, SINHALESE,****NEPALESE, GUJARATI, KYRGYZ, SERBIAN, (SEE SCHEDULE O FOR CONTINUATION),**

4c (Code:) (Expenses \$ 569,512. including grants of \$ 0.) (Revenue \$ 0.)

PUBLIC INFORMATION ON THE SOLUTION TO SOCIETAL ILLS**ABLE INTERNATIONAL ASSISTED THE WAY TO HAPPINESS FOUNDATION****INTERNATIONAL TO DISTRIBUTE 40,000 COPIES OF THE WAY TO HAPPINESS****INFORMATION KIT IN RESPONSE REQUESTS OFF ITS WEBSITE AND THROUGH OTHER****VENUES AND IN DISTRIBUTING THE WAY TO HAPPINESS PUBLIC SERVICE****ANNOUNCEMENTS TO 246 TELEVISION STATIONS ACROSS THE UNITED STATES AND****INTERNATIONALLY WITH A TOTAL VIEWERSHIP OF 531 MILLION.****ABLE ASSISTED CRIMINON INTERNATIONAL ESTABLISHING A WEBSITE FOR****CRIMINON INTERNATIONAL; AND IN PROMOTING THE CRIMINON INTERNATIONAL****OUTCOME STUDIES OF ITS ON-SITE CRIMINAL REHABILITATION PROGRAMS TO NEW****PRISONS RESULTING IN CRIMINON PROGRAMS BEING PROVIDED TO MORE THAN****14,000 INMATES IN OVER 2000 PRISONS IN 34 COUNTRIES.**

4d Other program services. (Describe in Schedule O)

(Expenses \$) (Revenue \$)

4e Total program service expenses \$ 2,089,706. (Must equal Part IX, Line 25, column (B))

**ASSOCIATION FOR BETTER LIVING &
EDUCATION INTERNATIONAL**

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Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		X
5 Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III		
6 Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10 Did the organization hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V		X
11 Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable	X	
12 Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? If "Yes," complete Schedule D, Parts XI, XII, and XIII	X	
13 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the U.S.?	X	
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? If "Yes," complete Schedule F, Part I	X	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II	X	
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III		X
17 Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If "Yes," complete Schedule G, Part I		X
18 Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
19 Did the organization report more than \$15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20 Did the organization operate one or more hospitals? If "Yes," complete Schedule H		X
21 Did the organization report more than \$5,000 on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	X	
22 Did the organization report more than \$5,000 on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		X
23 Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? If "Yes," complete Schedule J		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to question 25		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
b Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? If "Yes," complete Schedule L, Part I		X
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? If "Yes," complete Schedule L, Part III		X

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Part IV Checklist of Required Schedules (continued)

	Yes	No
28 During the tax year, did any person who is a current or former officer, director, trustee, or key employee		
a Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? <i>If "Yes," complete Schedule L, Part IV</i>		X
b Have a family member who had a direct or indirect business relationship with the organization? <i>If "Yes," complete Schedule L, Part IV</i>		X
c Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i>		X
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X

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ASSOCIATION FOR BETTER LIVING &
EDUCATION INTERNATIONAL**Part V** Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable	21	
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	0	
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	34	
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	X	
b	If "Yes," enter the name of the foreign country: CANADA, DENMARK, UNITED KINGDOM See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes," to question 5a or 5b, did the organization file Form 8868-T, Disclosure by Tax Exempt Entity Regarding Prohibited Tax Shelter Transaction?		
6a	Did the organization solicit any contributions that were not tax deductible?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization provide goods or services in exchange for any quid pro quo contribution of more than \$75?		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		
8	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
9	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966?		
b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter N/A		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter: N/A		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year N/A	12b	

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Part VI Governance, Management, and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)

Section A. Governing Body and Management

For each "Yes" response to lines 2-7b below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

	Yes	No
1a Enter the number of voting members of the governing body	3	
1b Enter the number of voting members that are independent	2	
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	X	
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		X
4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		X
5 Did the organization become aware during the year of a material diversion of the organization's assets?		X
6 Does the organization have members or stockholders?		X
7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	X	
7b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	X	
b Each committee with authority to act on behalf of the governing body?	X	
9a Does the organization have local chapters, branches, or affiliates?	X	
b If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	X	
10 Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990	X	
11 Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

Section B. Policies

	Yes	No
12a Does the organization have a written conflict of interest policy? If "No," go to line 13	X	
b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	X	
13 Does the organization have a written whistleblower policy?	X	
14 Does the organization have a written document retention and destruction policy?	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision:		
a The organization's CEO, Executive Director, or top management official?	X	
b Other officers or key employees of the organization?	X	
Describe the process in Schedule O. (see instructions)		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
b If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **CA**

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990 T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request

19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: **▶**
GWENDA BYRNE - 323 960-3530
7065 HOLLYWOOD BLVD., LOS ANGELES, CA 90028

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed.

- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and current key employees. Enter -0 in columns (D), (E), and (F) if no compensation was paid.
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons

☐ Check this box if the organization did not compensate any officer, director, trustee, or key employee.

AS2007 12-13-09

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Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Total								18,989.	0.	0.

2 Total number of individuals (including those in 1a) who received more than \$100,000 in reportable compensation from the organization 0

	Yes	No
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? If "Yes," complete Schedule J for such person		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including those in 1) who received more than \$100,000 in compensation from the organization 0

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Part VIII Statement of Revenue				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1 a Federated campaigns	1a					
	b Membership dues	1b	13,541.				
	c Fundraising events	1c					
	d Related organizations	1d	21,766.				
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	122,642.				
	g Noncash contributions included in lines 1a-1f \$						
	h Total. Add lines 1a-1f		157,949.				
Program Service Revenue	2 a LICENSING FEES	Business Code	541900	2,554,220.	2,554,220.		
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f		2,554,220.				
	Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			267,606.		
4 Income from investment of tax-exempt bond proceeds							
6 Royalties							
6 a Gross Rents		(i) Real (ii) Personal					
b Less: rental expenses							
c Rental income or (loss)							
d Net rental income or (loss)							
7 a Gross amount from sales of assets other than inventory		(i) Securities (ii) Other					
b Less: cost or other basis and sales expenses							
c Gain or (loss)			55.				
d Net gain or (loss)			-55.				-55.
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18		a					
b Less: direct expenses		b					
c Net income or (loss) from fundraising events							
9 a Gross income from gaming activities See Part IV, line 19		a					
b Less: direct expenses		b					
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances		a	467,962.				
b Less: cost of goods sold	b	224,268.					
c Net income or (loss) from sales of inventory		243,694.	243,694.				
Miscellaneous Revenue			Business Code				
11 a REFERRAL FEES		900099	12,585.			12,585.	
b CURRENCY EXCHANGE GAIN		900099	4,028.			4,028.	
c							
d All other revenue							
e Total. Add lines 11a-11d			16,613.				
12 Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e			3,240,027.	2,797,914.		0.	284,164.

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Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21	268,386.	268,386.		
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	18,989.	14,179.	4,810.	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	104,013.	92,262.	10,170.	1,581.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits	133,697.	115,746.	16,244.	1,707.
10 Payroll taxes	10,609.	9,186.	1,299.	124.
11 Fees for services (non-employees)				
a Management				
b Legal	69,065.	67,622.	1,439.	4.
c Accounting	54,325.		54,325.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other				
12 Advertising and promotion	269,554.	268,723.	758.	73.
13 Office expenses	255,427.	215,830.	37,143.	2,454.
14 Information technology				
15 Royalties	64,331.	64,331.		
16 Occupancy	257,830.	214,120.	41,055.	2,655.
17 Travel	112,071.	105,781.	5,759.	531.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	121,641.	100,747.	19,720.	1,174.
23 Insurance	11,395.	9,857.	1,411.	127.
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a STAFF TRAINING	372,866.	324,277.	44,451.	4,138.
b PROGRAM DELIVERY COSTS	218,569.	218,569.		
c REFERRAL FEES	78.	78.		
d AMORTIZATION OF TRADEMA	12.	12.		
e				
f All other expenses				
25 Total functional expenses. Add lines 1 through 24f	2,342,858.	2,089,706.	238,584.	14,568.
26 Joint Costs. Check here <input type="checkbox"/> If following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

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Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets	1 Cash non-interest-bearing	1,435,124.	1	4,318,283.
	2 Savings and temporary cash investments	2,902,600.	2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	238,717.	4	374,880.
	5 Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net	6,925.	7	6,925.
	8 Inventories for sale or use	178,938.	8	159,876.
	9 Prepaid expenses and deferred charges	9,963.	9	192,135.
	10a Land, buildings, and equipment, cost basis	4,559,919.		
	b Less: accumulated depreciation. Complete Part VI of Schedule D	2,015,915.		
		2,622,413.	10c	2,544,004.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11	3,729,000.	12	4,419,000.
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	6.
15 Other assets. See Part IV, line 11	174,605.	15	0.	
16 Total assets. Add lines 1 through 15 (must equal line 34)	11,298,285.	16	12,015,109.	
Liabilities	17 Accounts payable and accrued expenses	185,740.	17	64,932.
	18 Grants payable		18	
	19 Deferred revenue	16,166.	19	6,449.
	20 Tax-exempt bond liabilities		20	
	21 Escrow account liability. Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties	1,773,890.	23	1,733,756.
	24 Unsecured notes and loans payable		24	
	25 Other liabilities. Complete Part X of Schedule D	13,714.	25	4,028.
	26 Total liabilities. Add lines 17 through 25	1,989,510.	26	1,809,165.
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	9,131,585.	27	10,125,831.
	28 Temporarily restricted net assets	177,190.	28	80,113.
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	9,308,775.	33	10,205,944.
	34 Total liabilities and net assets/fund balances	11,298,285.	34	12,015,109.

Part XI Financial Statements and Reporting

- 1 Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant?
- b Were the organization's financial statements audited by an independent accountant?
- c If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
- 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- b If "Yes," did the organization undergo the required audit or audits?

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
3b		