

990

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

Department of the Treasury Internal Revenue Service

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

Form 990 header section A-M containing organization name, EIN, address, and tax status.

Table with 3 columns: Line number, Description, and Amount. Rows include Revenue (8-12), Expenses (13-19), and Net Assets (20-22).

Part II Signature Block containing officer signature, date, and preparer information.

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

SCANNED DEC 13 2009

RECEIVED NOV 23 2009 CADDEN, UT

Handwritten number 5

**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 & IMMORALITY**

**2** 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 \$ including grants of \$ ) (Revenue \$ )

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

**ASSOCIATION FOR BETTER LIVING &  
EDUCATION INTERNATIONAL**

**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)? <i>If "Yes," complete Schedule A</i>	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? <i>If "Yes," complete Schedule C, Part I</i>		X
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities? <i>If "Yes," complete Schedule C, Part II</i>		X
5 <b>Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.</b> Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? <i>If "Yes," complete Schedule C, Part III</i>		
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? <i>If "Yes," complete Schedule D, Part I</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? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		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? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11 Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? <i>If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable</i>	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? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII</i>	X	
13 Is the organization a school as described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		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.? <i>If "Yes," complete Schedule F, Part I</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? <i>If "Yes," complete Schedule F, Part II</i>	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? <i>If "Yes," complete Schedule F, Part III</i>		X
17 Did the organization report more than \$15,000 on Part IX, column (A), line 11e? <i>If "Yes," complete Schedule G, Part I</i>		X
18 Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20 Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i>		X
21 Did the organization report more than \$5,000 on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	X	
22 Did the organization report more than \$5,000 on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23 Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? <i>If "Yes," complete Schedule J</i>		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? <i>If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to question 25</i>		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 <b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</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? <i>If "Yes," complete Schedule L, Part I</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? <i>If "Yes," complete Schedule L, Part II</i>		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? <i>If "Yes," complete Schedule L, Part III</i>		X

**ASSOCIATION FOR BETTER LIVING &  
EDUCATION INTERNATIONAL**

**Part IV Checklist of Required Schedules** *(continued)*

	Yes	No
<b>28</b> During the tax year, did any person who is a current or former officer, director, trustee, or key employee:		
<b>a</b> 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>	28a	X
<b>b</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>	28b	X
<b>c</b> 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>	28c	X
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	X
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30	X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	X
<b>32</b> 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>	32	X
<b>33</b> 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>	33	X
<b>34</b> 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>	34	X
<b>35</b> 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>	35	X
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36	X
<b>37</b> 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>	37	X

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**Part V Statements Regarding Other IRS Filings and Tax Compliance**

		Yes	No
<b>1a</b>	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		
<b>1b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
	0		
<b>c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
<b>2a</b>	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>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)	X	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O		
<b>4a</b>	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>b</b>	If "Yes," enter the name of the foreign country: <b>CANADA, DENMARK, UNITED KINGDOM</b> See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
<b>c</b>	If "Yes," to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?		
<b>6a</b>	Did the organization solicit any contributions that were not tax deductible?		X
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	Did the organization provide goods or services in exchange for any quid pro quo contribution of more than \$75?		X
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year		
	7d		
<b>e</b>	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
<b>g</b>	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		
<b>h</b>	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		
<b>8</b>	<b>Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
<b>9</b>	<b>Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the organization make any taxable distributions under section 4966?		
<b>b</b>	Did the organization make a distribution to a donor, donor advisor, or related person?		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter: <b>N/A</b>		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12		
	10a		
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
	10b		
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter: <b>N/A</b>		
<b>a</b>	Gross income from members or shareholders		
	11a		
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
	11b		
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year <b>N/A</b>		
	12b		

Form 990 (2008)

**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
<b>1a</b>	Enter the number of voting members of the governing body		3
<b>1b</b>	Enter the number of voting members that are independent		2
<b>2</b>	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	
<b>3</b>	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
<b>4</b>	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		X
<b>5</b>	Did the organization become aware during the year of a material diversion of the organization's assets?		X
<b>6</b>	Does the organization have members or stockholders?		X
<b>7a</b>	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	X	
<b>7b</b>	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		X
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b>	The governing body?	X	
<b>b</b>	Each committee with authority to act on behalf of the governing body?	X	
<b>9a</b>	Does the organization have local chapters, branches, or affiliates?	X	
<b>b</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	
<b>10</b>	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	
<b>11</b>	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
<b>12a</b>	Does the organization have a written conflict of interest policy? If "No," go to line 13	X	
<b>b</b>	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
<b>c</b>	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	X	
<b>13</b>	Does the organization have a written whistleblower policy?	X	
<b>14</b>	Does the organization have a written document retention and destruction policy?	X	
<b>15</b>	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:		
<b>a</b>	The organization's CEO, Executive Director, or top management official?	X	
<b>b</b>	Other officers or key employees of the organization? Describe the process in Schedule O. (see instructions)	X	
<b>16a</b>	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>b</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

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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. 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.

(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	40.00	X					3,451.	0.	0.	
RICHARD FEAR DIRECTOR		X					0.	0.	0.	
GREG HUGHES DIRECTOR		X					0.	0.	0.	
LAURIE ZURN DIRECTOR	40.00	X					2,864.	0.	0.	
DON CUNNINGHAM TRUSTEE		X					0.	0.	0.	
DEBORAH HUGHES TRUSTEE		X					0.	0.	0.	
RENA WEINBERG PRESIDENT	40.00			X			4,156.	0.	0.	
GWENDA BYRNE SECRETARY	40.00			X			4,190.	0.	0.	
JOAN TOFIL TREASURER	40.00			X			4,328.	0.	0.	

**ASSOCIATION FOR BETTER LIVING &  
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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			
<b>1b Total</b>							<b>18,989.</b>	<b>0.</b>	<b>0.</b>	

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

	Yes	No
<b>3</b> 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		<b>X</b>
<b>4</b> 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		<b>X</b>
<b>5</b> 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		<b>X</b>

**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 \$					
	<b>h Total. Add lines 1a-1f</b>		<b>157,949.</b>			
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					
	<b>g Total. Add lines 2a-2f</b>		<b>2,554,220.</b>			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		267,606.		267,606.	
	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		55.		
		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						
<b>e Total. Add lines 11a-11d</b>		<b>16,613.</b>				
<b>12 Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e</b>		<b>3,240,027.</b>	<b>2,797,914.</b>	<b>0.</b>	<b>284,164.</b>	

**ASSOCIATION FOR BETTER LIVING &  
EDUCATION INTERNATIONAL**

Form 990 (2008)

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

Form 990 (2008)

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**Part X Balance Sheet**

		(A) Beginning of year		(B) End of year
<b>Assets</b>	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.		
	10b Less: accumulated depreciation. Complete Part VI of Schedule D	2,015,915.	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 <b>Total assets.</b> Add lines 1 through 15 (must equal line 34)	11,298,285.	16	12,015,109.	
<b>Liabilities</b>	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 <b>Total liabilities.</b> Add lines 17 through 25	1,989,510.	26	1,809,165.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b>			
	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	
	<b>Organizations that do not follow SFAS 117, check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b>			
	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 <b>Total net assets or fund balances</b>	9,308,775.	33	10,205,944.	
34 <b>Total liabilities and net assets/fund balances</b>	11,298,285.	34	12,015,109.	

**Part XI Financial Statements and Reporting**

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		
2a Were the organization's financial statements compiled or reviewed by an independent accountant?		X
2b Were the organization's financial statements audited by an independent accountant?	X	
2c 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?	X	
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?		X
3b If "Yes," did the organization undergo the required audit or audits?		

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

To be completed by all section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

**2008**

Open to Public Inspection

Name of the organization **ASSOCIATION FOR BETTER LIVING & EDUCATION INTERNATIONAL** Employer identification number **95-4188814**

**Part I Reason for Public Charity Status** (All organizations must complete this part.) (see instructions)

The organization is not a private foundation because it is: (Please check only one organization.)

- 1  A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
- 2  A school described in section 170(b)(1)(A)(ii). (Attach Schedule E.)
- 3  A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii). (Attach Schedule H)
- 4  A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II)
- 8  A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 9  An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete the Part III.)
- 10  An organization organized and operated exclusively to test for public safety. See section 509(a)(4). (see instructions)
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11e through 11h.
  - a  Type I                  b  Type II                  c  Type III - Functionally integrated                  d  Type III - Other
- e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
  - (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
  - (ii) A family member of a person described in (i) above?
  - (iii) A 35% controlled entity of a person described in (i) or (ii) above?
- h Provide the following information about the organizations the organization supports.

	Yes	No
<b>11g(i)</b>		
<b>11g(ii)</b>		
<b>11g(iii)</b>		

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
<b>Total</b>									

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule A (Form 990 or 990-EZ) 2008

**ASSOCIATION FOR BETTER LIVING &**

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1092424.	1238070.	681,639.	357,807.	157,949.	3527889.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>4 Total.</b> Add lines 1 - 3	1092424.	1238070.	681,639.	357,807.	157,949.	3527889.
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						648,903.
<b>6 Public Support.</b> Subtract line 5 from line 4						2878986.

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>7</b> Amounts from line 4	1092424.	1238070.	681,639.	357,807.	157,949.	3527889.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	81,905.	133,216.	219,940.	295,926.	267,551.	998,538.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	35,086.	6,532.	6,000.	45,393.	16,558.	109,569.
<b>11 Total support.</b> Add lines 7 through 10						4635996.
<b>12</b> Gross receipts from related activities, etc. (see instructions)					12 14,367,612.	
<b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))	14	62.10 %
<b>15</b> Public support percentage from 2007 Schedule A, Part IV-A, line 26f	15	93.67 %
<b>16a 33 1/3% support test - 2008.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input checked="" type="checkbox"/>		
<b>b 33 1/3% support test - 2007.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
<b>17a 10% -facts-and-circumstances test - 2008.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
<b>b 10% -facts-and-circumstances test - 2007.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

**Part III Support Schedule for Organizations Described in Section 509(a)(2)** (Complete only if you checked the box on line 9 of Part I.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1 - 5						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						
<b>c</b> Add lines 7a and 7b						
<b>8 Public support</b> (Subtract line 7c from line 6)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>9</b> Amounts from line 6						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
<b>13 Total support</b> (Add lines 9, 10c, 11, and 12)						

**14 First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f))	<b>15</b>	%
<b>16</b> Public support percentage from 2007 Schedule A, Part IV-A, line 27g	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	<b>17</b>	%
<b>18</b> Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	<b>18</b>	%

**19a 33 1/3% support tests - 2008.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

**b 33 1/3% support tests - 2007.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

**Schedule D**  
(Form 990)

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

▶ Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

OMB No 1545-0047

**2008**

Open to Public Inspection

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

Employer identification number  
**95-4188814**

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or other impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part II Conservation Easements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

- Purpose(s) of conservation easements held by the organization (check all that apply).
 

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or pleasure)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of certified historic structure
<input type="checkbox"/> Preservation of open space	
- Complete lines 2a-2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.
 

	Held at the End of the Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06	2d
- Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year ▶ \_\_\_\_\_
- Number of states where property subject to conservation easement is located ▶ \_\_\_\_\_
- Does the organization have a written policy regarding the periodic monitoring, inspection, violations, and enforcement of the conservation easements it holds?  Yes  No
- Staff or volunteer hours devoted to monitoring, inspecting, and enforcing easements during the year ▶ \_\_\_\_\_
- Amount of expenses incurred in monitoring, inspecting, and enforcing easements during the year ▶ \$ \_\_\_\_\_
- Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?  Yes  No
- In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.** Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

- If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.
  - If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:
 

(i) Revenues included in Form 990, Part VIII, line 1	▶ \$ _____
(ii) Assets included in Form 990, Part X	▶ \$ _____
- If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items:
 

a Revenues included in Form 990, Part VIII, line 1	▶ \$ _____
b Assets included in Form 990, Part X	▶ \$ _____

**ASSOCIATION FOR BETTER LIVING &  
EDUCATION INTERNATIONAL**

**Part III: Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

- 3** Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a  Public exhibition
  - b  Scholarly research
  - c  Preservation for future generations
  - d  Loan or exchange programs
  - e  Other \_\_\_\_\_
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV: Trust, Escrow and Custodial Arrangements.** Complete if organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b** If "Yes," explain the arrangement in Part XIV and complete the following table:
- |   | Amount |
|---|--------|
| <b>1c</b> Beginning balance             |        |
| <b>1d</b> Additions during the year     |        |
| <b>1e</b> Distributions during the year |        |
| <b>1f</b> Ending balance                |        |
- 2a** Did the organization include an amount on Form 990, Part X, line 21?  Yes  No
- b** If "Yes," explain the arrangement in Part XIV.

**Part V: Endowment Funds.** Complete if organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
<b>1a</b> Beginning of year balance					
<b>b</b> Contributions					
<b>c</b> Investment earnings or losses					
<b>d</b> Grants or scholarships					
<b>e</b> Other expenditures for facilities and programs					
<b>f</b> Administrative expenses					
<b>g</b> End of year balance					

- 2** Provide the estimated percentage of the year end balance held as:
- a Board designated or quasi-endowment  \_\_\_\_\_ %
  - b Permanent endowment  \_\_\_\_\_ %
  - c Term endowment  \_\_\_\_\_ %
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |                             | Yes | No |
|-----------------------------|-----|----|
| (i) unrelated organizations |     |    |
| (ii) related organizations  |     |    |
- b** If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?  Yes  No
- 4** Describe in Part XIV the intended uses of the organization's endowment funds.

**Part VI: Investments - Land, Buildings, and Equipment.** See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book value
<b>1a</b> Land		1,315,032.		1,315,032.
<b>b</b> Buildings		730,574.	153,722.	576,852.
<b>c</b> Leasehold improvements				
<b>d</b> Equipment				
<b>e</b> Other		2,514,313.	1,862,193.	652,120.
<b>Total.</b> Add lines 1a-1e. (Column (d) should equal Form 990, Part X, column (B), line 10(c).)				2,544,004.



**ASSOCIATION FOR BETTER LIVING &  
EDUCATION INTERNATIONAL**

**Part VII Investments - Other Securities.** See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
Financial derivatives and other financial products		
Closely-held equity interests		
Other		
<b>CERTIFICATES OF DEPOSIT</b>	<b>4,419,000.</b>	<b>COST</b>
<b>Total.</b> (Col (b) should equal Form 990, Part X, col (B) line 12.) ▶	<b>4,419,000.</b>	

**Part VIII Investments - Program Related.** See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
<b>Total.</b> (Col (b) should equal Form 990, Part X, col (B) line 13.) ▶		

**Part IX Other Assets.** See Form 990, Part X, line 15.

(a) Description	(b) Book value
<b>Total.</b> (Column (b) should equal Form 990, Part X, col (B) line 15.) ▶	

**Part X Other Liabilities.** See Form 990, Part X, line 25.

(a) Description of liability	(b) Amount
Federal income taxes	
<b>SALES TAX PAYABLE</b>	<b>1,197.</b>
<b>ROYALTIES PAYABLE</b>	<b>2,831.</b>
<b>Total.</b> (Column (b) should equal Form 990, Part X, col (B) line 25.) ▶	<b>4,028.</b>

In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48.

**ASSOCIATION FOR BETTER LIVING &  
EDUCATION INTERNATIONAL**

<b>Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements</b>		
1	Total revenue (Form 990, Part VIII, column (A), line 12)	3,240,027.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2,342,858.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	897,169.
4	Net unrealized gains (losses) on investments	
5	Donated services and use of facilities	
6	Investment expenses	
7	Prior period adjustments	
8	Other (Describe in Part XIV)	
9	Total adjustments (net). Add lines 4-8	0.
10	Excess or (deficit) for the year per financial statements. Combine lines 3 and 9	897,169.

<b>Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return</b>		
1	Total revenue, gains, and other support per audited financial statements	3,464,295.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:	
a	Net unrealized gains on investments	
b	Donated services and use of facilities	
c	Recoveries of prior year grants	
d	Other (Describe in Part XIV)	224,268.
e	Add lines 2a through 2d	224,268.
3	Subtract line 2e from line 1	3,240,027.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:	
a	Investment expenses not included on Form 990, Part VIII, line 7b	
b	Other (Describe in Part XIV)	
c	Add lines 4a and 4b	0.
5	Total revenue. Add lines 3 and 4c. (This should equal Form 990, Part I, line 12.)	3,240,027.

<b>Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return</b>		
1	Total expenses and losses per audited financial statements	2,567,126.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:	
a	Donated services and use of facilities	
b	Prior year adjustments	
c	Losses reported on Form 990, Part IX, line 25	
d	Other (Describe in Part XIV)	224,268.
e	Add lines 2a through 2d	224,268.
3	Subtract line 2e from line 1	2,342,858.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:	
a	Investment expenses not included on Form 990, Part VIII, line 7b	
b	Other (Describe in Part XIV)	
c	Add lines 4a and 4b	0.
5	Total expenses. Add lines 3 and 4c. (This should equal Form 990, Part I, line 18.)	2,342,858.

**Part XIV Supplemental Information**

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b.

**PART X: ABLE HAS ELECTED TO DEFER THE APPLICATION OF STATEMENT OF FINANCIAL ACCOUNTING STANDARDS INTERPRETATION NO. 48, ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES, IN ACCORDANCE WITH STATEMENT OF FINANCIAL ACCOUNTING STANDARDS NO. 48-3, EFFECTIVE DATE OF FASB INTERPRETATION NO. 48 FOR CERTAIN NONPUBLIC COMPANIES. ABLE WILL CONTINUE TO EVALUATE ANY UNCERTAIN TAX POSITIONS IT MIGHT HAVE IN ACCORDANCE WITH STATEMENT OF FINANCIAL ACCOUNTING STANDARDS NO. 5 ACCOUNTING FOR CONTINGENCIES. ABLE'S MANAGEMENT BELIEVES THAT NO UNCERTAIN TAX POSITIONS EXIST AT THIS TIME.**

ASSOCIATION FOR BETTER LIVING &  
EDUCATION INTERNATIONAL

**Part XIV** Supplemental Information (continued)

PART XII, LINE 2D - OTHER ADJUSTMENTS:

PRODUCTION OF MATERIALS FOR RESALE (COST OF GOODS SOLD): 224268.

PART XIII, LINE 2D - OTHER ADJUSTMENTS:

PRODUCTION OF MATERIALS FOR RESALE (COST OF GOODS SOLD): 224268.

**Schedule F**  
**(Form 990)**

**Statement of Activities Outside the United States**

OMB No 1545-0047

**2008**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 990. Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, line 15, or line 16.

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

Employer identification number  
**95-4188814**

**Part I** General Information on Activities Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

**1 For grantmakers.** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?  Yes  No

**2 For grantmakers.** Describe in Part IV the organization's procedures for monitoring the use of grant funds outside the United States.

**3 Activities per Region.** (Use Schedule F-1 (Form 990) if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures in region
NORTH AMERICA	1	1	GRANTMAKING		459.
NORTH AMERICA	1	1	OFFICE OPERATIONS & OVERHEAD		8,945.
NORTH AMERICA	1	1	PROGRAM SERVICES	ASSISTANCE TO SOCIAL BETTERMENT ORGANIZATIONS	16,007.
NORTH AMERICA	1	1	PROGRAM SERVICES	PUBLIC INFORMATION ON THE SOLUTIONS TO SOCIETAL ILLS	15,217.
SUB-SAHARAN AFRICA	1	1	GRANTMAKING		6,000.
EAST ASIA AND THE PACIFIC	2	3	GRANTMAKING		10,000.
EUROPE	4	6	GRANTMAKING		74,216.
EUROPE	4	6	OFFICE OPERATIONS & OVERHEAD		12,252.
<b>Totals</b>	<b>22</b>	<b>33</b>			<b>418,978.</b>

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule F (Form 990) 2008

**ASSOCIATION FOR BETTER LIVING &  
EDUCATION INTERNATIONAL**

Schedule F (Form 990) 2008

95-4188814

Page 2

**Part II** Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Check this box if no one recipient received more than \$5,000.  
Use Schedule F-1 (Form 990) if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
			NORTH AMERICA	DRUG PREVENTION & REHABILITATION	459,000.	CHECK	0.		
			EUROPE	GENERAL SUPPORT	27,921.	WIRE TRANSFER	0.		
			EUROPE	DRUG PREVENTION & REHABILITATION	205,000.	CHECK	0.		
			EUROPE	LEGAL COSTS	46,090.	WIRE TRANSFER	0.		
			EAST ASIA AND THE PACIFIC	DRUG REHABILITATION	10,000.		0.		
			SUB-SAHARAN AFRICA	CRIMINAL REHABILITATION	6,000.		0.		

**2** Enter total number of organizations that are recognized as charities by the foreign country or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter

**3** Enter total number of other organizations or entities

4  
0

Schedule F (Form 990) 2008

ASSOCIATION FOR BETTER LIVING & EDUCATION INTERNATIONAL

**Part III** Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 16.

Use Schedule F-1 (Form 990) if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)

**Part IV** Supplemental Information

Complete this part to provide the information required by Part I, line 2, and any other additional information.

SCHEDULE F, PART I, LINE 2: LOCAL REGIONAL REPRESENTATIVES MONITOR USE OF GRANTS AND CONTRIBUTIONS IN THEIR LOCAL AREAS.

SCHEDULE F, PART I, LINE 3: EXPENDITURES FROM EACH OFFICE ARE CONSOLIDATED INTO THE CORPORATE FINANCIAL STATEMENTS.

**SCHEDULE F-1**  
**(Form 990)**

**Continuation Sheet for Schedule F (Form 990)**

OMB No 1545-0047

**2008**

Open to Public Inspection

▶ Attach to Form 990 to list additional information for Part I, line 3; Part II, line 1; or Part III.

Department of the Treasury  
Internal Revenue Service

Name of the organization **ASSOCIATION FOR BETTER LIVING & EDUCATION INTERNATIONAL** Employer identification number **95-4188814**

**Part I** Continuation of Activities per Region. (Schedule F (Form 990), Part I, line 3)

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures in region
EUROPE	2	4	PROGRAM SERVICES	ASSISTANCE TO SOCIAL BETTERMENT ORGANIZATIONS	200,557.
EUROPE	2	4	PROGRAM SERVICES	PROGRAM MATERIALS COMPILATION AND PUBLICATION	41,169.
EUROPE	2	4	PROGRAM SERVICES	PUBLIC INFORMATION ON THE SOLUTIONS TO SOCIETAL ILLS	34,156.
RUSSIA AND THE NEW INDEPENDENT STATES	1	1	PROGRAM SERVICES	ASSISTANCE TO SOCIAL BETTERMENT ORGANIZATIONS	0.
<b>Totals</b>	<b>7</b>	<b>13</b>			<b>275,882.</b>

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule F-1 (Form 990) 2008



**SCHEDULE I  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the U.S.**

▶ Complete if the organization answered "Yes," on Form 990, Part IV, lines 21 or 22.  
▶ Attach to Form 990.

OMB No. 1545-0047

2008

Open to Public  
Inspection

Employer identification number  
95-4188814

**Part I General Information on Grants and Assistance**

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?  Yes  No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

**Part II Grants and Other Assistance to Governments and Organizations in the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Use Part IV and Schedule I-1 (Form 990) if additional space is needed ▶

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
THE WAY TO HAPPINESS INTERNATIONAL 201 E. BROADWAY GLENDALE, CA 91205	95-3937092		0.	7,667.	BOOK VALUE		
CRIMINON INTERNATIONAL 7060 HOLLYWOOD BLVD #220 LOS ANGELES, CA 90028	91-2049396		0.	32,180.	BOOK VALUE		
INTERNATIONAL ACADEMY OF DETOX SPECIALISTS - 236 WEST MOUNTAIN STREET #105 - PASADENA, CA 91103	94-3382902		0.	80,121.	BOOK VALUE		
NARCONON HAWAII 90-1011 LEXINGTON KAPOLEI, HI	26-0029313		0.	29,094.	BOOK VALUE		
NARCONON INTERNATIONAL 4652 HOLLYWOOD BLVD LOS ANGELES, CA	95-2769582		0.	11,000.	BOOK VALUE		
SECOND CHANCE PROGRAM INC 12157 W. LINEBAUGH AVE #356 TAMPA, FL	59-3697852		0.	17,650.	BOOK VALUE		

2 Enter total number of section 501(c)(3) and government organizations ▶ 6.

3 Enter total number of other organizations ▶ 0.

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule I (Form 990) 2008

**Part III** Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.  
Use Schedule I-1 (Form 990) if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance

**Part IV** Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information.

**SCHEDULE I, PART I, LINE 2: GRANTEES SEND IN DOCUMENTATION OF PROPER USE OF**

**GRANT FUNDS WHICH IS KEPT ON FILE.**

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**SCHEDULE O**  
(Form 990)

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990**

▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No 1545-0047

**2008**

Open to Public  
Inspection

Name of the organization

ASSOCIATION FOR BETTER LIVING &  
EDUCATION INTERNATIONAL

Employer identification number  
95-4188814

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS

AND EXPAND EXISTING PROGRAMS; PREPARE, PUBLISH AND DISSEMINATE THEIR

EDUCATIONAL MATERIALS (BOOKS, CDS AND DVDS); DEVELOP AND EXECUTE

FUNDRAISING PROGRAMS; DESIGN AND EXECUTE PROMOTIONAL PROGRAMS; LOCATE,

ACQUIRE AND CONSTRUCT OR REMODEL CAPITAL FACILITIES; AND GENERALLY

PROVIDE WHATEVER ADMINISTRATIVE AND TECHNICAL ASSISTANCE THE SOCIAL

BETTERMENT ORGANIZATIONS MAY NEED.

THESE FOUR INTERNATIONAL SOCIAL BETTERMENT ORGANIZATIONS IN TURN

PROVIDE TECHNICAL AND ADMINISTRATIVE SUPPORT TO REGIONAL AND LOCAL

SOCIAL BETTERMENT ORGANIZATIONS THAT WORK IN THEIR AREAS OF CONCERN AT

THE GRASS ROOTS LEVEL. AT THE CLOSE OF 2008 THERE WERE A TOTAL OF

1,315 REGIONAL AND LOCAL GROUPS OPERATING UNDER THEIR GUIDANCE,

INCLUDING THE LARGEST RESIDENTIAL DRUG EDUCATION AND REHABILITATION

PROGRAM IN THE WORLD CONDUCTED UNDER THE AUSPICES OF NARCONON

INTERNATIONAL. 2008 SAW THE ESTABLISHMENT OF SOCIAL BETTERMENT GROUPS

FORMED IN FOUR NEW COUNTRIES: KENYA, SAMOA, COOK ISLAND AND IRAQ.

DURING 2008 ABLE ASSISTED THE WAY TO HAPPINESS FOUNDATION INTERNATIONAL

IN ITS INTERNATIONAL CAMPAIGN, "OPERATION PLANETARY CALM," TO SPREAD

THE COMMONSENSE GUIDE TO MORE ETHICAL LIVING, THE WAY TO HAPPINESS,

WHERE NEEDED. IN 2008, ABLE ASSISTED THE FOUNDATION TO DISTRIBUTE 5,600

DVDS CONTAINING SHORT MOVIES EMBODYING ALL 21 PRECEPTS OF THE WAY TO

HAPPINESS.

IN 2008, ABLE ASSISTED CRIMINON INTERNATIONAL TO PROVIDE DRUG EDUCATION

AND DRUG REHABILITATION AS WELL AS LIFE SKILLS COURSES TO INMATES AND

JUVENILES RESULTING IN THEIR COMPLETION OF MORE THAN 19,800 COURSES.

ABLE ALSO CONTINUED TO ASSIST CRIMINON INTERNATIONAL TO ESTABLISH THE

**SCHEDULE O**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990**

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EDUCATION INTERNATIONAL

Employer identification number

95-4188814

CRIMINON REHABILITATION PROGRAM IN ALL 17 PRISONS IN RWANDA WHERE THERE IS A PRESSING NEED FOR PROGRAMS TO RE-INTEGRATE MANY TENS OF THOUSANDS OF PRISONERS WHO HAD PARTICIPATED IN THE RWANDAN GENOCIDE OF 1994.

IN 2008 ABLE CONTINUED TO ASSIST NARCONON INTERNATIONAL IN INFORMING THE PUBLIC ABOUT THE DANGERS OF DRUG ABUSE AND THE EFFECTIVE

REHABILITATION PROGRAMS CONDUCTED AT NARCONON'S 57 DRUG REHABILITATION CENTERS WORLDWIDE. ABLE'S PARTNERSHIP WITH NARCONON RESULTED, IN 2008

ALONE, IN MORE THAN 1,400 FORMER DRUG ADDICTS NOW LIVING DRUG-FREE

LIVES AND OVER 17 MILLION PEOPLE REACHED THROUGH NARCONON'S DRUG EDUCATION LECTURES AND PUBLIC INFORMATION EFFORTS.

DURING 2008 ABLE ASSISTED APPLIED SCHOLASTICS INTERNATIONAL WITH ITS PROVISION OF EDUCATION AND LITERACY PROGRAMS AND ITS TEACHER TRAINING PROGRAMS RESULTING IN MORE THAN 8,000 TEACHERS BEING TRAINED IN THE USE OF STUDY TECHNOLOGY IN 24 COUNTRIES; 1 MILLION TUTORING HOURS DELIVERED TO AN AVERAGE OF 13,000 STUDENTS PER WEEK WITH AT LEAST ONE GRADE OF IMPROVEMENT PER STUDENT FOR EACH 30 HOURS OF TUTORING; AND MORE THAN 1,500 LECTURES, SEMINARS AND WORKSHOPS BEING PRESENTED TO OVER 24,000 PEOPLE IN 25 COUNTRIES.

ABLE ALSO ASSISTS ORGANIZATIONS OTHER THAN THE FOUR SOCIAL BETTERMENT ORGANIZATIONS THAT WORK IN ITS FIELDS OF CONCERN, SUCH AS THE

INTERNATIONAL ACADEMY OF DETOXIFICATION SPECIALISTS (IADS), WHICH CONDUCTS DETOXIFICATION PROGRAMS AIMED AT HELPING EMERGENCY WORKERS TO RID THEMSELVES OF TOXIC POISONS THEY ABSORB IN THE COURSE OF THEIR WORK. ABLE ASSISTED IADS ESTABLISH PROGRAMS TO DETOXYFIFY THE POLICE OFFICERS THAT HAVE BEEN EXPOSED TO DRUGS AND TOXIC CHEMICALS USED IN

THE MANUFACTURE OF METHAMPHETAMINES IN ILLEGAL METH LABS. ONE PROJECT

**SCHEDULE O**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990**

▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No 1545-0047

**2008**

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Name of the organization

ASSOCIATION FOR BETTER LIVING &  
EDUCATION INTERNATIONAL

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95-4188814

THAT ABLE HELPED ESTABLISH IN UTAH WITH FUNDING FROM THE UTAH  
LEGISLATURE AND THE OFFICE OF THE ATTORNEY GENERAL HAD HELPED  
APPROXIMATELY 40 POLICE OFFICERS BY THE END OF 2008. DURING THE YEAR  
ABLE ALSO ASSISTED IADS TO ESTABLISH ANOTHER SUCH DETOXIFICATION  
PROJECT FOR RESCUE WORKERS IN BALTIMORE.

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS  
HINDI, BENGALI, FARSI, FINNISH, BRAZILIAN AND POLISH; THE COMPILATION  
AND PRINTING OF THE WAY TO HAPPINESS INFORMATION KITS; AND THE  
PRINTING, DISPLAY AND PRESENTATION OF THE WAY TO HAPPINESS AND  
EDUCATIONAL MATERIALS AT THE FOLLOWING BOOK FAIRS: BOOK EXPO AMERICA IN  
LOS ANGELES; AND IN FRANKFURT, BOLOGNA AND LONDON.

FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS  
IN 2008 ABLE ASSISTED IADS WITH SEVERAL PROMOTIONAL EVENTS THAT  
RESULTED IN 80 RESCUE WORKERS FROM THE LOS ANGELES AND NEW YORK CITY  
AREAS TO ENROLL IN AND COMPLETE THE IADS'S DETOXIFICATION PROGRAM FOR  
NO COST.

ABLE ALSO ASSISTED ALL OF THE INTERNATIONAL SOCIAL BETTERMENT PROGRAMS  
TO ESTABLISH NEW GROUPS AND OUTREACH ACTIVITIES THROUGH THE PROMOTION  
OF THESE ACTIVITIES AT EVENTS IN LOS ANGELES AND UK.

ABLE ASSISTED NARCONON INTERNATIONAL AND CRIMINON INTERNATIONAL IN  
PRIOR YEARS WITH OUTCOME STUDIES WHICH ARE NOW AVAILABLE ON THE  
WEBSITE: WWW.NARCONON.ORG OR WWW.CRIMINON.ORG. THESE ARE:

WHITE PAPER: "CRIMINON: A PROGRAM MAKING CRIMINAL REHABILITATION  
POSSIBLE";

**SCHEDULE O**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990**

▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No 1545-0047

**2008**

Open to Public  
Inspection

Name of the organization

ASSOCIATION FOR BETTER LIVING &  
EDUCATION INTERNATIONAL

Employer identification number  
95-4188814

WHITE PAPER: "THE CRIMINON PROGRAM: THE IMPACT OF THE WAY TO HAPPINESS  
COURSE";

URBAN INSTITUTE PAPER: "THE CRIMINON PROGRAM EVALUATION: PHASE I";

UTAH JUVENILE COURT PAPER: "INTERMEDIATE SANCTIONS FOR JUVENILE

OFFENDERS: A UTAH JUVENILE COURT CASE STUDY";

"THE NARCONON DRUG REHABILITATION PROGRAM: A DESCRIPTIVE OVERVIEW";

"THE NARCONON DRUG EDUCATION CURRICULUM FOR HIGH SCHOOL STUDENTS: A

NON-RANDOMIZED, CONTROLLED PREVENTION TRIAL" (ALSO ON-LINE AT THE

WEBSITE OF THE JOURNAL: SUBSTANCE ABUSE TREATMENT, PREVENTION, AND

POLICY); TOWNSEND LETTER: "CHEMICAL EXPOSURES AT THE WORLD TRADE

CENTER"; AND "THE NARCONON DRUG ABUSE PREVENTION PROGRAM: A DESCRIPTION

OF ITS SCHOOL-BASED CURRICULUM FOR HIGH SCHOOL STUDENTS".

FORM 990, PART VI, SECTION A, LINE 1: OFFICERS, DIRECTORS AND TRUSTEES

WHO ARE ALSO EMPLOYEES ARE COMPENSATED ONLY FOR THEIR EMPLOYMENT DUTIES AND

NOT FOR THEIR DUTIES AS OFFICERS, DIRECTORS AND TRUSTEES.

FORM 990, PART VI, SECTION A, LINE 2: GREG HUGHES, DIRECTOR AND DEBORAH

HUGHES, TRUSTEE ARE MARRIED. BOTH ARE INDEPENDENT AND NOT COMPENSATED IN

ANY WAY BY THE ORGANIZATION.

FORM 990, PART VI, SECTION A, LINE 7A: ABLE HAS A BOARD OF THREE TRUSTEES

WHOSE SOLE FUNCTION IS THE SELECTION AND REMOVAL OF DIRECTORS.

FORM 990, PART VI, SECTION A, LINE 10: THE ORGANIZATION CIRCULATES THE

FINAL DRAFT OF FORM 990 TO THE BOARD FOR REVIEW. ANY QUESTIONS OR

**SCHEDULE O**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990**

▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No 1545-0047

**2008**

Open to Public  
Inspection

Name of the organization

**ASSOCIATION FOR BETTER LIVING &  
EDUCATION INTERNATIONAL**

Employer identification number  
**95-4188814**

**CORRECTIONS ARE ADDRESSED BEFORE FILING.**

**FORM 990, PART VI, SECTION B, LINE 12C: OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES ARE SURVEYED ANNUALLY FOR ANY POTENTIAL CONFLICTS OF INTEREST WHICH IS DOCUMENTED IN BOARD MINUTES. EACH OFFICER, DIRECTOR, TRUSTEE AND KEY EMPLOYEE IS AWARE OF ABLE'S POLICY THAT THEY ARE REQUIRED TO REPORT TO THE BOARD ANY POTENTIAL CONFLICTS OF INTEREST AS SOON AS THEY BECOME AWARE OF THEM. IF ANY CONFLICT OF INTEREST ARISES, THE BOARD, EXCLUDING ANY INTERESTED PARTIES, VOTES ON ANY NECESSARY ACTIONS OR RESOLUTIONS.**

**FORM 990, PART VI, SECTION B, LINE 15: THE COMPENSATION OF ABLE'S STAFF MEMBERS WHO ALSO SERVE AS OFFICERS, DIRECTORS OR KEY EMPLOYEES WAS SET BY THE BOARD OF DIRECTORS AND DOCUMENTED CONTEMPORANEOUSLY.**

**FORM 990, PART VI, SECTION C, LINE 19: ABLE'S FORM 990, FORM 1023, IRS DETERMINATION LETTER AND FINANCIAL STATEMENTS ARE MADE AVAILABLE FOR PUBLIC INSPECTION UPON REQUEST. OTHER GOVERNING DOCUMENTS AND POLICIES ARE NOT AVAILABLE.**

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FOOTNOTES

STATEMENT 1

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