Friend-of-the-court briefs filed at the U.S. Supreme Court in support of Conestoga Wood Specialties and Hobby Lobby in *Conestoga Wood Specialties v. Sebelius* and *Sebelius v. Hobby Lobby Stores*

Amici	Author(s)	Summary
Democrats for Life of America; Former Congressman Bart Stupak	Thomas C. Berg; Sandra Hagood	America has a strong tradition of accommodating objections to facilitating abortion. The Plaintiffs have a colorable basis for fearing that the drugs at issue will cause abortions and it is their definition of abortion, not the government's that is relevant. The Mandate imposes a substantial burden on the exercise of religion that is not justified by a compelling interest and the least restrictive means of accomplishing that interest.
88 Bipartisan Members of Congress	Robert Kelner, et. al., Covington & Burling	Congress has a long bipartisan tradition of protecting religious freedom, of which RFRA is a powerful example. Congress intended RFRA to be a broad protection of religious freedom applicable to a broad range of individuals and entities, including for-profit corporations. Congress chose to subject the Affordable Care Act to the requirements of RFRA and it fails that standard.
Senators Orrin Hatch, Daniel Coats, Thad Cochran, Mike Crapo, Charles Grassley, James Inhofe, John McCain, Mitch McConnell, Rob Portman, Pat Roberts, and Richard Shelby; Representatives Bob Goodlatte, Chris Smith, Lamar Smith, and Frank Wolf	Brendan Walsh, Pashman Stein, P.C.; Kevin C. Walsh; John D. Adams, Matthew Fitzgerald, McGuire Woods, LLP	Amici are part of the broad bipartisan coalition of members who came together to enact RFRA in 1993. RFRA is intended to protect the free exercise of religion from standard interest group politics. The government has ignored RFRA in enacting this mandate. "The government's relegation of for-profit corporations to third-class status in its invented hierarchy of religious objectors is flat-out wrong."
Senators Ted Cruz, John Cornyn, Mike Lee, and David Vitter	Ted Cruz	The brief details the Administration's repeated unilateral creation of exemptions from and suspensions of portions of the ACA and argues that this pattern of conduct demonstrates that the HHS Mandate is not a neutral rule of general applicability nor can it be said to serve any compelling interest.

Michigan, Ohio, and 18 other states	Mike DeWine, Ohio Attorney General; Bill Schuette, Michigan Atty General, et al.	Individuals can organize corporations without sacrificing their free exercise rights and RFRA does not exclude corporations from its protections. The federal government can establish no universal religious principle excluding "for profit" corporations from exercising religious exercise or impose such a rule on state corporate law. The mandate substantially burdens religious exercise and the government's exemptions demonstrate its lack of a compelling interest.
State of Oklahoma	Scott Pruitt, Attorney General; Patrick Wyrick, Solicitor General	Oklahoma law allows corporations like Hobby Lobby here operate for any lawful purpose, including religious purposes. State law also broadly protects the religious freedom of all "persons," and the law plainly defines "person" to include corporations. The government's narrow view hinges on the fact of incorporation under state law, yet there simply is no basis in Oklahoma law for concluding that taking advantage of the corporate form strips Oklahoma businesses of the strong religious freedoms afforded to all Oklahoma citizens. To the contrary, Oklahoma has a longstanding tradition of using its laws to *protect* religious freedom rather than to deprive it.
Women Speak for Themselves	Prof. Helen Alvare	HHS has demonstrated no compelling interest because it cannot show that the mandate will improve women's health or equal access to health services. Drugs and devices that terminate unborn children in the womb do not advance any interest in children's health. The government fails to show that the mandate will increase *use,* as opposed to access to contraceptives or that unintended pregnancies cause health problems for women. Finally, HHS' argument that women's fertility and child rearing prevents their advancement in society, if accepted, would actually harm the cause of women's equality and freedom.
38 Protestant theologians (including Rick Warren, Ravi Zacharias, Wayne Grudem, D.A. Carson, and others); Coalition of African American Pastors; Southeastern Baptist Theological	Jay Thompson, Miles Coleman, Brandon Smith, Nelson Mullins Riley & Scarborough	The brief demonstrates, from a historical and theological perspective, that requiring a Protestant Christian to choose between violating the Government's regulations or violating his sincerely held religious beliefs substantially burdens his exercise of religion. According to the Christian doctrine of vocation all work—whether overtly sacred or ostensibly secular—is spiritual

Seminary; Manhattan Declaration; InStep International		activity. Christians are called by God to specific occupations and businesses, and must conduct themselves in their vocations in accordance with their Christian beliefs. Because of the holistic nature of the Christian faith, Christian business owners cannot compartmentalize faith and work and somehow check their faith at the workplace door. Further, because Christian doctrine instructs the believer to not only refrain from direct and personal wrongdoing but also to abstain from the enabling, authorizing, or aiding of another in doing what the Christian believes to be sin, Christian business owners face a devastating choice under the mandate.
Christian Legal Society; American Bible Society; Anglican Church in North America; Association of Christian Schools International; Association of Gospel Rescue Missions; The Church of Jesus Christ of Latter-day Saints; The Ethics & Religious Liberty Commission of the Southern Baptist Convention; The Lutheran Church-Missouri Synod; Prison Fellowship Ministries; World Vision	Douglas Laycock, Kimberlee Colby	Congress clearly understood the 1993 Religious Freedom Restoration Act (RFRA) to provide "universal coverage," including to for-profit companies and their owners. There was a very explicit and detailed discussion for for-profit corporations, and both sides agreed that they were covered. The brief also argues that larger religious liberty traditions—including state and federal conscience rights laws—are consistent with protecting for-profit corporations.
Nine international law institutions and 27 comparative law and religion scholars (signers come from Argentina, Belgium, Chile, Colombia, France, Germany, Israel, Italy, Mexico, Peru, Slovakia, South Africa, Spain, United Kingdom, United States, and Uruguay)	Prof. Cole Durham, Elizabeth Clark, Brett Scharffs, BYU	All businesses reflect the substantive goals and commitments of their owners and managers, and it is wrong to deprive religiously grounded convictions of free exercise protections under RFRA merely because they have been given corporate form. Indeed, such a limit would run counter to the trend in many jurisdictions in the United States and Europe, which are currently expanding their corporate law to make room for "hybrid" social enterprise entities such as benefit corporations, flexible-purpose corporations, and other entities that combine for-profit form with a commitment to some form of social beneficial purpose. These realities are reflected in widely accepted norms at the

		international, regional, and national levels. Decisions by foreign and international tribunals reinforce the principle that government should not require collective religious rights to be checked at the gate before entering the for-profit world. As borne out by international experience, corporations holding such convictions need and deserve protections if full religious freedom is to be achieved in society.
Christian Booksellers Association; Tyndale House; Deseret Book; Feldheim Publishers	Michael McConnell, Stephen S. Schwartz, Kirkland & Ellis	The categorical exclusion of for-profit corporations from protection under the Free Exercise Clause and RFRA "has no support in the text, history, and traditional understanding of free exercise of religion, and would substantially reduce the protections long accorded to that vital freedom under the Constitution and laws of the United States." The Court has previously recognized that corporations can invoke the free exercise of religion. There is no basis for excluding for profit corporations from RFRA's protections. "The American colonies were founded by joint stock companies expressly dedicated to pursuing *both* profit and religion. And the pursuit of profit and religion has gone hand in hand ever since. This is the nature of the human enterprise: we need to support ourselves materially, but at the same time to obey the moral and religious precepts that we recognize as authoritative."
Center for Constitutional Jurisprudence; St. Thomas More Society of Orange County	John Eastman, Anthony Caso, Edwin Meese III	Religion, as understood by the Founders and Supreme Court jurisprudence is a communal activity that affects how adherents conduct their lives. The Founders did not envision that the government would be empowered to compel individuals to violate their religious strictures.
National Association of Evangelicals	Timothy Belz; Carl H. Esbeck	Accommodating the objections of closely held business employers does not violate the Establishment Clause. RFRA exemptions impose no cognizable burden on employees or a preference for religion in violate of the Establishment Clause. There is no compelling interest in preventing the cost of contraceptives from being borne by employees.

Constitutional law scholars	Prof. Nathan S. Chapman, University of Georgia School of Law; Craig E. Bertschi, Kilpatrick Townsend & Stockton, LLP	The brief responds to the recent proposal by several scholars that the Establishment Clause prohibits the government from accommodating "substantial burdens" on religious exercise, as RFRA does, when the accommodation imposes "significant burdens on third parties who do not believe or participate in the accommodated practice." The brief demonstrates that prior Supreme Court decisions strongly support RFRA's constitutionality and its application where accommodations would burden some third parties. Further, a proposed Establishment Clause limit on RFRA's accommodation would sow doctrinal confusion, requiring three separate and needless Establishment and Free Exercise Clause analyses for each accommodation sought. Finally, the proposed Establishment Clause restriction on RFRA would threaten thousands of legislative religious accommodations (some attached as an appendix).
Church of the Lukumi Babalu Aye; Int'l Soc'y for Krishna Consciousness; Crescent Foods; Queens Federation of Churches; Institutional Religious Freedom Alliance; East Texas Baptist University; Colorado Christian University; Ave Maria University	Alexander Dushku, Matthew Richards, Justin Starr, Julie Slater, Kirton McConkie, P.C.	On behalf of a diverse group of religious organizations of different faiths, both for profit and non profit, the brief synthesizes the Supreme Court's recent free exercise caselaw and provides seven independent ways in which a law may be found not to be neutral and generally applicable under Smith and thus subject to strict scrutiny. The brief then argues, "The HHS Mandate is not generally applicable, is not neutral, and fails strict scrutiny. Among other reasons, the Mandate already categorically exempts millions of Americans, undermining the government's goals at least as much as religious conduct and conveying a value judgment in favor of the secular. The Mandate also accomplishes a religious gerrymander by treating different types of religious conduct differently." It concludes that the Mandate fails strict scrutiny.

Electric Mirror, LLC and Mischel Family	Scott Ward, Gammon & Grange	For-profit corporations and their owners can and do exercise religion in their businesses within the meaning of RFRA and the First Amendment. The differences between for profit and non-profit businesses do not support the government's categorical denial of RFRA protection to for profits. The government's position would eliminate any religious exercise defense for any for profit – including the Washington effort to require abortion coverage. This would be particularly distressing to the Mischel family who adopted their son, now a co-owner of the company, after being challenged by a nurse at an abortion clinic to adopt him and save him from being aborted.
Ethics and Public Policy Center	Daniel P. Collins, Enrique Schaerer, Munger, Tolles & Olsen, LLP	The text of RFRA and its history, including the amendments to RFRA in 2000 demonstrate that Congress did not intend to exclude for profit corporations from its protection. The exercise of religion protected by the First Amendment likewise extends to religious exercise by a for profit corporation. Permitting religious for profits to claim RFRA's protections will not lead to any parade of horribles. In fact, to categorically deny free exercise rights to any for profit corporation would have disturbing implications.
Knights of Columbus	Kevin Martin, Joseph Rockers, Todd Marabella, William Jay, Shauneen Garrahan, Goodwin Procter, LLP; John A Marrella, Knights of Columbus	The government offers no credible basis on which to deny for-profit corporations free exercise rights under RFRA. The statute makes no distinction between individuals and corporations or between for-profit and non-profit entities; each such individual and entity is a "person" under RFRA, and each may assert free exercise claims under the statute. Further, there are evidentiary guideposts available to courts to evaluate the sincerity of a corporation's religious exercise, including testimony from corporate owners and officers, corporate governance documents, and the manner in which the corporation conducts its day-to-day operations. Finally, the government's position could lead to a radical restricting of religious rights, where the vast majority of faith-based corporations, for-profit and non-profit alike, would potentially lack protection for their sincere religious beliefs under RFRA.

286 Legatus members (Catholic business executives); Breast Cancer Prevention Institute; Polycarp Research Institute; Coalition on Abortion/Breast Cancer; CatholicVote.org	Nikolas T. Nikas, Dorinda Bordlee, Bioethics Defense Fund; Prof. Patrick T. Gillen, Ave Maria Law School	The brief demonstrates how the HHS Mandate that violates the free exercise rights of individuals, business owners and their companies also fails to "further" the asserted compelling governmental interest in promoting women's "preventive" healthcare. A robust body of widely-accepted research that the Government selectively ignored is surveyed, showing that certain contraceptive drugs significantly *increase* risks of breast, cervical and liver cancer, as well as research showing significantly increased risks of other serious diseases, including HIV, stroke and heart attack.
Pacific Legal Foundation; Reason Foundation; Individual Rights Foundation	Timothy Sandefur; Manuel Klausner	Corporate "personhood" is deeply rooted in the nation's history and is simply a shorthand for the rights of the individuals. Corporations are not creatures of the state and treating them differently from other entities with respect to constitutional rights would create dangerous anomalies. Both for-profit and non-profit corporations can exercise religious freedom rights.
Reproductive Research Audit	Edward H. Trent, Wimberly Lawson Wright Daves & Jones.	The Government must show that the mandate is the least restrictive means of accomplishing any compelling interest and narrowly tailored to that end. The multitude of exemptions demonstrates that it is not the least restrictive means. Other alternatives, including providing contraceptives directly via existing federal programs, are available to the government that would not be costly and would create little disruption while accommodating religious objections.
Texas Black Americans for Life; Life Education and Research Network	Lawrence Joyce	The HHS Mandate violates the free exercise rights of corporations in the same way that the law in New York Times v. Sullivan violated the New York Times Corporation's freedom of the press. Imposition of the HHS Mandate coupled with state corporate law creates an impermissible bar to the exercise of religion.

American Freedom Law Center	Robert Joseph Muise; David Eliezer Yerushalmi	The Catholic Church's teaching concerning contraceptives is binding on the consciences of the faithful. The Government's substantial burden analysis would invite impermissible inquiry into the validity of religious beliefs. *Thomas v. Review Board* compels a conclusion that the mandate imposes a substantial burden on religious exercise.
Family Research Council	Erik Jaffe	Commercial activity does not preclude or excuse religious observance and is often a means of exercising religion. Conestoga and Hobby Lobby exercise religion and are entitled to the protection of RFRA.
National Religious Broadcasters Association	Craig Parshall; Jennifer Gregorin	Faith-based for-profit corporations are both common and diverse. Christian theology has always taught that believers are to integrate their faith in their work and this integration was understood by our Founders. The RFRA debates recognized that it would protect persons from facilitating abortion in violation of conscience. The HHS Mandate is a "religious gerrymander" rather than a neutral law and imposes a substantial burden on religious exercise.
Drury Development Corporation; American Association of Pro-Life Obstetricians and Gynecologists; Christian Medical Association; Physicians for Life; National Association of Pro-life Nurses; National Catholic Bioethics Center; National Association of Catholic Nurses	Mailee Smith, Denise Burke, et. al., Americans United for Life	Americans United for Life demonstrates that it is scientifically undisputed that the life of a new human being begins at fertilization (conception), that "emergency contraception" has a post-fertilization effect that can prevent a new human being from implanting in the uterus, and that forcing employers to provide coverage for such life-ending drugs violates their constitutionally protected Freedom of Conscience.
Susan B. Anthony List; Charlotte Lozier Institute; Concerned Women for America; Coalition of Female State Legislative and Executive Branch Officials	David Langdon; Tom Messner; Rita Dunaway	The Mandate is a socially reckless policy that transforms abortion 'culture wars' into abortion 'conscience wars' and increases the national division surrounding abortion. Of the more than 45 "for-profit" cases filed against the Mandate, women have been named as plaintiffs in nearly a third. Women have just as much an interest in religious freedom as anyone else. Women are not a

		monolithic class of self-interested voters who universally value free abortion drugs more than religious freedom and limited government.
United States Conference of Catholic Bishops	Noel Francisco, Jones Day; Anthony Picarello, Jr., Jeffrey Hunter Moon, Michael Moses, U.S. Conference of Catholic Bishops	Religious exercise cannot and should not be excluded from the commercial sphere because it directs that sphere toward the common good. "For Catholics – as well as for many other believers – faith is not something to be checked at the door of their businesses or ignored when determining how to conduct their corporation's affairs." It is not the Court's (or government's) role to substitute its view of the burden on a person's religious convictions for the adherent's own. The mandate substantially burdens religious exercise, serves no compelling interest, and less restrictive means would serve any possible interest.
Cato Institute	Kevin Baine, Emmet T. Flood, C.J. Mahoney, Eli Savit, Ilya Shapiro	Individuals exercise religion by ordering their personal and professional lives according to their religious beliefs. Individuals do not forfeit their right to exercise religion when they seek the benefits of incorporation. There is no reason to believe that RFRA intended to restrict the forms of free exercise it protects and it is doubtful that the Constitution would permit Congress to draw such a line as to who can and cannot exercise religion.
J.E. Dunn Construction Group, Inc.; J.J. White, Inc.	Prof. Scott Gaylord	Closely-held corporations can invoke the protection of the Free Exercise Clause because the free exercise of religion is not a "purely personal" right. Given that the Supreme Court has allowed non-profit corporations (*Bob Jones* and *Lukumi*) and sole proprietors (*Lee* and *Braunfeld*) to assert free exercise claims, there is nothing about the corporate form or having a profit-motive that prevents family-run businesses from doing the same. Family-owned businesses, such as J.E. Dunn Construction Group, Inc. and J.J. White, Inc., can exercise their sincerely held religious beliefs in and through their closely-held companies.

Tri Valley Law	Marc Greendorfer	The Third Circuit's conclusion that the for-profit nature of a corporation robbed it of free exercise rights is arbitrary and without precedent. The conclusion also ignores recent developments in corporate law that blur such a sharp distinction, including the creation of Benefit Corporations.
American Center for Law & Justice; 21 family businesses	Jay Sekulow, et al, ACLJ	Individuals do not forfeit their free exercise rights upon entering the public arena. For some, owning a business is a religious vocation that both prohibits them from taking certain acts and inspires them to work for the good of others. The mandate imposes a substantial burden on these individuals' religious exercise. Recognizing that the mandate violates the free exercise rights of individuals and their businesses would not prompt a flood of RFRA litigation.
Prof. Charles Rice; Prof. Bradley Jacob; Prof. David Wagner; Common Good Foundation; Catholic Online; Texas Center for the Defense of Life; and National Legal Foundation	Steve Fitschen; John Tuskey	While technically imposing penalties on the corporations, the mandate compels the Hahn and Green families themselves (and others like them) to violate their conscience. For an employer who objects to abortion as morally wrong, it is reasonable to conclude that providing others access to the objectionable drugs is also morally wrong. It is not the purview of the government to tell a business owner what his faith requires of him.
Liberty Institute	Kelly Shackelford, et. al., Liberty Institute	Liberty Institute's amicus brief argues that all faith-based organizations have rights under both the Religion Clauses of the First Amendment as well as under the Religious Freedom Restoration Act. The brief discusses how corporations, both for-profit and non-profit, asserted First Amendment rights in the past and explains how individual First Amendment rights are weakened if organizations do not have broad First Amendment protections. Liberty Institute's brief also argues that the government's proposed "for-profit / non-profit" distinction would itself violate the Establishment Clause by treating different churches and faith-based organizations differently solely on the basis of their status under the tax code and by giving the government a powerful tool to manipulate and control faith-based organizations through removing the organizations'

		religious liberty rights.
Catholic Medical Association	James Zucker, April Farris, Yetter Coleman, LLP	Fertilization prior to implantation marks the beginning of a human embryo. Indeed, under normal usage as reflected in dictionaries, killing an embryo and terminating a pregnancy is an abortion. Even the Code of Federal Regulations defines pregnancy based upon the existence of an embryo – whether or not it has implanted. Requiring the family businesses here to provide coverage for abortifacient drugs imposes a substantial burden on religion and violates the Weldon Amendment.
Freedom X; Prof. Steven J Willis; Prof. Kristin Balding Gutting; Prof. Daniel D. Barnheizer	William J. Becker, Jr., Freedom X	In Conestoga Wood Specialties v. Sebelius the Third Circuit erroneously focused on the corporate entity as "distinct and separate" from its owners. It also failed to distinguish S Corporations, like Conestoga, Hobby Lobby, and Mardel, from C Corporations. Tax law treats S Corporation owners as the true actors in the corporation's commercial activity. The use of the terms "nonprofit" and "for profit" in these cases also confuses the issue and these terms lack adequate definition to make them a determinant for constitutional rights.

Life, Liberty and Law Foundation; Thomas More Society; Christian Family Coalition	Deborah Dewart; Thomas Brejcha	Operating a private business according to one's religious conscience is not the invidious, irrational discrimination prohibited by the Constitution. The right to access contraception does not justify coercing funding by religiously objecting private employers. The mandate discriminates against employers with conscientious objections and weakens constitutional protections for everyone – including those who seek to compel others to violate their conscience.
Liberty University	Mathew Staver, Anita Staver, Horatio Mihet, Stephen Crampton, Mary McAlister, Liberty Counsel	The mandate requires religious employers to choose between crippling fines and maintaining their religious convictions. The mandated items include some which may act as abortifacients making compliance unconscionable for some. Alternatively, the government imposes several layers of substantial fines on objectors. The Administration fails to demonstrate that the mandate serves a compelling interest or that the mandate is the least restrictive means of serving any such interest. The mandate does not attempt to comply with RFRA but is an attempt to effectively repeal RFRA by executive fiat.
Judicial Education Project	Carrie Severino, Jonathan Keim	The government has failed to assert a compelling governmental interest in forcing religious claimants to provide their employees with free contraceptives. Not only are millions exempt from free contraceptive coverage by the design of the law, the government asserts interests so vague and limitless that they have nothing to do with these claimants or their employees.

C12 Group	Mark Davis, Jared Marx, Wiltshire & Grannis, LLP	The government erroneously views profit-seeking and religious purpose as mutually exclusive. The text and history of RFRA does not support the government's argument that for profit corporations are not protected. The reality of non-profit and for-profit corporations under state law also demonstrates that the attempt to make this a distinction of constitutional significance fails. C12 members and other "'for-profit' corporations regularly elect to follow religious dictates at the expense of maximizing their profit-making opportunities. To assert that this is not the exercise of religion is to advocate for a rule of law that not only contravenes well-settled precedent, but denies how the world actually operates."
National Jewish Coalition on Law and Public Affairs; Agudas Harabbanim; Agudath Israel of America; National Council of Young Israel; Rabbinical Alliance of America; Rabbinical Council of America; Torah Umesorah; The Union of Orthodox Jewish Congregations of America	Nathan Lewin, Alyza D. Lewin, Lewin & Lewin; Dennis Rapps	"From the perspective of the individual Jewish owner of a business whose religious observance is impeded by a government regulation, the burden on his religious exercise is identical whether he operates his business as a closed corporation or a sole proprietorship. His faith does not view the corporation's conduct as independent of his own." Recent controversies in New York City concerning government attempts to eliminate modest dress codes by some Jewish businesses demonstrate that Jewish persons do not view their for profit businesses as separate entities unaffected by their religious convictions.
Hon. Daniel H. Branch	Daniel H. Branch	It is not the role of the courts to second guess the sincerely held religious beliefs of individuals or institutions. The HHS Mandate is subject to strict scrutiny because it is not a neutral rule of general applicability and imposes a substantial burden on religious exercise.

Westminster Theological Seminary	Kenneth Wynne, David Wynne, Wynne & Wynne	The Final Rule acknowledges that the mandate imposes a substantial burden on religious exercise that should be accommodated. Christian theology teaches that faith should affect all aspects of a believer's life. The mandate substantially burdens religious exercise and fails strict scrutiny.
Brief of 67 Catholic theologians and ethicists	John Sauer, Sarah Pitlyk, Mary Catherine Hodes, Clark & Sauer	Principles of Catholic moral theology support the claims of religiously objecting employers that compliance with the mandate would make them complicit in religiously forbidden actions. "[T]he Mandate places employers in the midst of a "perfect storm" of moral complicity in actions forbidden by the Catholic faith and other similarly grounded religions."
Beverly Lahaye Institute and Janice Shaw Crouse	Catherine Short, Life Legal Defense Foundation	The Government cannot satisfy its burden to demonstrate that the mandate furthers its asserted interest in the health and well-being of women. The Institutes of Medicine report does not support the government's assertions that the mandate will improve women's health. The government has also failed to demonstrate that the mandate is narrowly tailored to serve the health needs of any subset of women with particular health problems.
Massachusetts Citizens for Life; Massachusetts Family Institute; National Lawyers Association; Pro-Life Legal Defense Fund	Dwight Duncan	Our argument is from history: In the American legal tradition the English colonies that would become the United States of America used corporate charters, companies, compacts and contractual agreements for religious purposes and to guarantee the free exercise of religion. These legal arrangements were civil and lay or secular in character. Although historical analogy is necessarily imprecise, the best of our legal heritage favors constitutional or at least statutory recognition of religious freedom exercised by non-ecclesiastical corporations and associative entities.

International Conference of Evangelical Chaplaincy Endorsers	Arthur Schulcz, Chaplains' Counsel, PLLC	In adopting the Constitution, the nation established a government of limited powers and specifically excluded the government's power to interfere with the exercise of religion, in all its forms, except that which threatened grave harm to the nation. The HHS Mandate seeks to replace the free exercise and conscience of the family business owners before this Court with the government's own transient view of free exercise and conscience. The government has neither authority to define the appropriate standards of right and wrong that form individual conscience nor redefine the natural and historical meaning of Free Exercise.
Foundation for Moral Law	John Eidsmoe	Because the individual mandate of the Affordable Care Act is a tax, and because it did not originate in the House, this Court should uphold the Constitution and strike down the statute. The ACA also violates the Free Exercise Clause by forcing Hobby Lobby and Conestoga and their owners to either violate their religious convictions or give up a substantial state benefit, the right to do business as a private corporation.
Eagle Forum Education & Legal Defense Fund	Lawrence Joseph	The mandate impermissibly burdens religious exercise. If the mandate is a tax it violates both the necessary and proper and general welfare clauses. The mandate also violates the nondelegation doctrine. This Court should not read PPACA to preempt state law, which requires this Court to reject the mandate. Abortion and contraception are not "preventive care" and the Court should, at minimum, either adopt a narrowing construction that excludes prevention of pregnancy from the scope of "preventive care" or subject it to a conscience exemption.

Council of Christian Colleges and Universities; Kuyper College; Andrew Abela, dean of CUA Business School	Matthew T. Nelson, John J. Bursch, Warner Norcross & Judd, LLP	Pursuit of profit is not incompatible with religious exercise. To the contrary, this Court has explained that whether an activity is religious depends on the motivation of person engaged in the activity. The American experience demonstrates that for-profit corporations act based on a variety of motives, including the desire to maximize profits, to advance social issues, to exercise the creativity of the entrepreneur and employees, to promote political causes, and to follow religious conviction. The Court has never conditioned a corporation's constitutional rights on whether the entity seeks profits. It should not start now. The Government's position interferes with the free exercise of religion.
Thomas More Law Center	Richard Thompson, Erin Elizabeth Mersino, Thomas More Law Center	The employers who are fighting the Mandate are protected by the First Amendment and the Religious Freedom Restoration Act ("RFRA") from being forced, under threat of ruinous government fines, to fund products and services that violate their sincerely held religious beliefs. Conversely, there is no constitutional right to "free" contraception or abortion. The employers are not objecting to their employees' private decision to use these drugs, they are objecting to being forced by the government to pay for insurance plans that facilitate or contribute to these decisions. The employers object to being used to further a government objective that violates their sincerely held religious beliefs. Through the Mandate, the government is unnecessarily denying religious business owners their livelihood for following the precepts of their faith. Exempting religiously objecting employers from the Mandate will not appreciably harm the government in pursuing its broadly stated goals of improving public health and gender equality.
The Rutherford Institute	Alicia Hickok, Todd Hutchison, Drinker Biddle & Reath; John W. Whitehead, Douglas McCusick, The Rutherford Institute	"States both enable and require corporations to make moral decisions and to engage in practices that result from those decisions. It follows that to the extent the "morality" giving rise to the decisions is "religious," the practices that result are religious practices." It is factually erroneous—and dangerous—to view federal non-profit status as a threshold for moral action,

		because (a) the measure of moral action is motivation; (b) this Court has regularly recognized that religious and secular conduct can co-exist; and (c) there are many different corporate forms—both for profit and non-profit—that engage in religious conduct. The brief particularly examines Pennsylvania law and argues that it permits corporations to engage in any lawful purpose, including the exercise of religion.
Independent Women's Forum	Erin Morrow Hawley	The Anti-Injunction Act is not jurisdictional and the government has forfeited any reliance on the Act. Thus, the Court need not even consider its application here.
Association of American Physicians and Surgeons; Citizens Council for Health Freedom; individual physicians	David P. Felsher; Andrew L. Schlafly	Based on the unqualified language and history of the Free Exercise Clause, a corporation may bring a Free Exercise challenge against the Federal Government. The contraceptive coverage requirements and their purportedly authorizing legislation are void because they failed to comply with constraints on Congress's lawmaking powers and violated the nondelegation doctrine.
Judicial Watch	Paul J. Orfanedes, Meredith L. Di Liberto, Judicial Watch	The plain meaning and Congress' subsequent actions support the clear intent of RFRA to provide broad protection for religious freedom, including by for profit corporations. The mandate substantially burdens religious exercise and the mandate fails the strict scrutiny to which it must be subjected.

Eberle Communications Group, Inc.; D&D Unlimited Inc.; Joyce Meyer Ministries; Southwest Radio Bible Ministry; Daniel Chapter One; U.S. Justice Foundation; Virginia Delegate Bob Marshall; Institute on the Constitution; Lincoln Institute for Research and Education; Abraham Lincoln Foundation; Conservative Legal Defense and Education	Herbert W. Titus, William J. Olson, John S. Miles, Jeremiah L. Morgan, Robert J. Olson, William J. Olson, P.C.; Michael Connelly, U.S. Justice Foundation	The prohibition on government interference with the free exercise of religion delimits "the powers of the civil government to the enforcement only of those duties owed to God that the law of the Creator has authorized civil rulers to enforce." The PPACA contraceptives services mandate violates this jurisdictional principle by (1) interfering with freedom of mind, requiring the Hahn family to purchase health insurance to promote education and counseling which promotes the use of abortifacients in direct contradiction of their conscience; (2) forces the Hahn family to facilitate the PPACA's materialistic view of life in direct contradiction of their beliefs; and (3) violates the Hahn family's duty to practice Christian forbearance, by them to act in complicity with women engaged in aborting innocent human life, and threatening them with stiff fines if they refuse.
John A. Ryan Institute for Catholic Social Thought	Prof. Teresa Stanton Collett	There is nothing inherent in the legal form or status of a corporation that precludes religious motivations and ideals as the basis or bases of the human associations comprising the corporation, and that the choice to adopt the corporate form for pooling of capitol, refinement of skills, and allocation of financial rewards and liability does not evidence a rejection of religious values or beliefs. The characterization of a corporation as "for-profit" adds nothing to this analysis since profit is but one indicators of the health of a business. As one small corporate owner has observed, "[w]e see profits in much the same way that you could view food in your personal life. You probably do not define food or eating as the purpose of your life, but recognize that it is essential to maintain your health and strength so you can realize your real purpose." When a corporation acts on the basis of the religious beliefs it is entitled to protection under the Religious Freedom Restoration Act and Free Exercise Clause of the First Amendment.

American Civil Rights Union	Peter J. Ferrara	Individuals do not sacrifice their free exercise protections under the First Amendment when they seek to make profits or incorporate their enterprise. The enormous fines imposed for noncompliance with the mandate are a substantial burden on religious exercise. The government has completely failed to demonstrate any compelling interest, its exemptions for others undermine any interest, and the mandate is not the least restrictive means of serving any valid interest.
David Boyle	David Boyle	The Free Exercise Clause of the First Amendment and RFRA should allow Plaintiffs an exemption from funding such abortifacients as they object to.
Azusa Pacific University; Alliance Development Fund; Bethany International; Biblica US, Inc.; Billy Graham Evangelistic Association; Compassion International; Evangelical Council for Financial Accountability; Fellowship of Catholic University Students; Fellowship of Christian Athletes; Marilyn Hickey Ministries; New Tribes Mission; One Child Matters; Pine Cove; Point Loma Nazarene University; Reach Beyond; Samaritan's Purse; Simpson University; Sky Ranch; Summit Ministries; The Christian and Missionary Alliance; The Navigators; Waterstone; Young Life; and Upward *	Stuart Lark, Bryan Cave LLP	Most if not all *amici* hold religious beliefs similar to those asserted by the corporate employers in this consolidated case. With respect to the substantial burden and generally applicable standards, this Court should apply interpretations deferential to religious liberty interests. Because the Coverage Mandate requires employers to participate through their health plans in providing contraceptives, the mandate substantially burdens the religious exercise of employers who object on religious grounds to the use of contraceptives. The mandate's limited reach and substantial exemptions demonstrate that it is also not generally applicable and thus independently subject to strict scrutiny. The Coverage Mandate cannot satisfy the rigorous strict scrutiny standards articulated by this Court for the same reason that it is not generally applicable. The fact that the Coverage Mandate gives priority to so many other interests concedes that the interests it does serve are not compelling. And given the mere speculation upon which the regulations rely, the Coverage Mandate fails to satisfy the least restrictive means requirement. *Filed in support of neither party, but arguments support Hobby Lobby and Conestoga