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# WITHDRAWAL SHEET

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DOC NO	Doc Type	Document Description	No of Pages	Doc Date	Restrictions
1	PAPER	RE. ADDRESSES	1	ND	B6
2	PAPER	RE. TUITION TAX CREDIT MEETING	1	6/22/1982	B6

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# Religion 'wins'

Bill Ball won another big one the other day, and for all those who believe in religious freedom it was cause for celebration. The sovereign state of Michigan got put in its place by an Ingham County circuit judge, Ray C. Hotchkiss.

For those who may have missed earlier installments in a continuing drama, William B. Ball of Harrisburg, Pa., is the nation's foremost constitutional lawyer in the First Amendment field of religion. He won the landmark case of *Yoder vs. Wisconsin*, involving Amish children. In another case he licked the state of Ohio. He whupped North Carolina. He may yet win his toughest fight, involving Bob Jones University in South Carolina.

In each of these cases, the issue is essentially the same: Ball is defending the constitutional right of non-conforming, unconventional, unoffending persons to exercise their religion free of harassment by government. The First Amendment says flatly that Congress shall make "no law" respecting an establishment of religion or prohibiting the free exercise thereof. That provision many years ago was extended to state legislatures as well as to the Congress.

But the sovereign state of Michigan, in patent indifference to the First Amendment, enacted a law that provides on its face for "the supervision of denominational and parochial schools." The act demands a certain "course of studies" in such schools. Under the law, all teachers at these schools must obtain state certification and must pass a state-controlled examination.

There is still more to this Michigan law. Section 3 of the act authorizes the state superintendent of public instruction to close non-complying schools and to force their students to attend public schools. One of the purposes of the act, not so explicitly stated, is to recover for the public schools the \$2,000 in state aid

that is lost whenever a pupil goes to a private school.

In 1979 the state began threatening the Sheridan Road Christian School and the First Baptist Church School in the small town of Bridgeport, a few miles south of Saginaw. Parents and pastors fought back with a petition for injunction. The case came on for trial in April of last year before Judge Hotchkiss. Last month the court held the key sections of Michigan's law unconstitutional.

It developed at trial that the state's own witnesses were in hopeless confusion about what "courses of study" could be required of religious schools. The act demanded that these courses, whatever they might be, must meet the "same standard" of courses in public schools, or be generally "equivalent" to the public schools. On cross-examination, Ball reduced the state's expert witnesses to the kind of babble described in that famous trial in *Alice in Wonderland*. Some of the witnesses said "important" and some said "unimportant."

A major issue had to do with certification of teachers. Was there any evidence, Ball inquired, to prove that state-certified teachers are better teachers than non-certified teachers? Alas, there was none.

Dr. Russell Kirk testified that as a general proposition, certification requirements "do positive harm" by demanding pedagogy at the expense of subject knowledge. On the record of achievement tests, the Sheridan Road and First Baptist pupils were doing handsomely. Judge Hotchkiss agreed: "The overwhelming weight of evidence ... shows that teacher certification does not ensure teacher competency and may even hinder teacher competency."

In the end, the judge found that the state has no "compelling" interest in prescribing curriculum or textbooks for religious schools. The state law, he said, does not ensure even a minimum degree of quality in education: "It merely requires that non-public schools be as good as, or as bad as, the public schools." The state's only legitimate interest, the court ruled, lies in enforcing certain requirements having to do with sanitation and safety ... and the two schools had not objected to these.

Michigan will appeal Judge Hotchkiss' decision, and the case may wind up before the U.S. Supreme Court. Unless a string of precedents is to be overturned, the judge's unequivocal ruling, based upon an excellent record, will be affirmed. Religious freedom comes first; government's entanglement with religion comes a very poor second.



"Hey, Golden Parachute, wake up! It may be time for us to worry about things!"



# LEARN<sub>INC.</sub>

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The Education Foundation

## EDUCATIONAL CHOICE vs. RACIAL REGULATION:

### NON-DISCRIMINATION SAFEGUARDS AND THE

### TUITION TAX CREDIT BILL

by Jeremy Rabkin

In 1925, a unanimous Supreme Court struck down an Oregon law that required all children to attend the public schools.<sup>1</sup> Parents, the Court insisted, have a constitutional right to have their children educated in private or parochial schools. The state may compel children to be educated, but it cannot compel them to attend state schools, the Court held, because "the child is not the mere creature of the state." The modern Court has continued to affirm this important constitutional guarantee.

But the modern Court has also recognized that many rights guaranteed by the Constitution--such as the right to be represented by a lawyer in court--can be rather empty for those who lack the financial means to exercise them. In criminal trials, the Supreme Court has required that the government hire defense lawyers for those too poor to hire their own<sup>2</sup> and Congress has appropriated many millions to the Legal Services Corporation, over the last decade, to enable the poor to be adequately represented in civil litigation. The Reagan administration has now proposed that the federal government assist parents to exercise their constitutional right to private schooling for their children, by allowing parents to deduct part of their tuition expenses from their federal tax bill. The cost of private education having risen dramatically in the last two decades, even many middle class parents now require such assistance if they are to have any realistic opportunity to exercise their right to private schooling.

The tuition tax credit bill has been subject to intense criticism on many grounds, however, principally by those who fear its effects on public education. And it is certainly appropriate

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to consider the implications of the Reagan bill as a matter of public policy, because the government is not, after all, obliged to subsidize every right guaranteed by the Constitution. Thus there is now a spirited debate in Congress about whether the Legal Services Corporation should be eliminated or its services restricted. In that debate, conservative policy objections to LSC litigation cannot be dismissed by appealing to the right to counsel, for it is not a right the government is always obliged to subsidize. The issue of LSC's continued existence turns essentially on policy judgments, not constitutional determinations. So does the issue of tuition tax credits.

This paper will not attempt any evaluation of the tuition tax credit bill as a matter of policy, however, except in relation to one particular policy objection that has been raised against it by some critics and elaborated at times with quasi-Constitutional arguments. That is the charge that educational tax credits would encourage the "flight" of white children to private schools, while discriminatory barriers would then force minority students to remain in resegregated public schools. To counter such charges, the Reagan administration included a provision in its bill to prohibit the use of tuition tax credits at schools practicing racial discrimination. Senator Bradley, among others, has proposed much tighter controls of this kind. This seemingly peripheral issue has now, in fact, emerged as a critical element in the legislative fortunes of the tuition tax credit proposal. For no one wants to defend a proposal that seems designed to resegregate American education. On the other hand, the tax credit proposal will lose much of its appeal if it is finally loaded down with elaborate regulatory restrictions. The whole point of the tax credits is to promote broader parental choice and control in education and this goal is not readily reconciled with elaborate federal regulation.

The implications of various anti-discrimination provisions should therefore be considered with great care by advocates of tuition tax credits. There are quite different notions of what constitutes "discrimination" and quite different notions of how the problem relates to a tax credit scheme. Advocates of tax credits must take care not to be saddled with the interpretations most favorable to their opponents.

#### THE RELATION BETWEEN TAX CREDITS AND RACIAL DISCRIMINATION

On the face of it, the problem of discrimination in private schools might seem quite separable from the question of federal support to private education. Racial discrimination is a social evil that can be addressed in direct legislation. Thus the 1964 Civil Rights Act prohibited racial discrimination in private employment, whether an employer received any financial assistance from the government or not.<sup>3</sup> If discrimination in private education is a significant problem, why not act against it in the same direct fashion?



As a matter of fact, there is already some relevant law on the books. In a 1976 decision, Runyan v. McCrary, the United States Supreme Court held that an 1866 civil rights act, prohibiting discrimination in private contracts, makes it unlawful for private schools to maintain a racially exclusive admissions policy.<sup>4</sup> Black students may thus sue in federal court to defend their right to be considered for admission by any private school in the country. It is not clear from the Runyan decision whether the existing law extends to discriminatory practices within a school. But it is notable that over the past twenty years of wide-ranging activity on behalf of civil rights, Congress has never considered any direct legislation dealing with discrimination in private education. Why the urgency to address this problem in connection with tuition tax credits?

Historically, there are two major reasons why anti-discrimination provisions have been linked to federal subsidies or benefits. First, there is the quasi-Constitutional notion that, since government itself may not discriminate, it should not lend support to institutions that do discriminate. Thus the 1964 Civil Rights Act included a blanket prohibition of "discrimination on the basis of race, color or national origin" in "any program or activity receiving federal financial assistance" (Title VI).<sup>5</sup> Advocates of this measure originally defended it as embodying "the simple principle that taxes which are raised without regard to race should be spent without regard to race."

The second reason is rather different, however: conditional government benefits provide regulatory leverage, and such "indirect" regulation is often regarded as less coercive--or at any rate, more politically acceptable--than direct controls. Thus government contractors have been required to develop "affirmative action" plans, pledging to hire more minorities and women, as a condition of maintaining their contracts.<sup>6</sup> The burdens of this program have frequently been defended on the grounds that, after all, no one is obliged to do business with the government.

Even the first of these rationales does not inevitably apply to tuition tax credits. The tax credits will go to parents, providing only very indirect benefit to private schools. If such indirect benefit is considered a form of "federal financial assistance" to the schools, themselves, then they will already be covered by Title VI of the 1964 Civil Rights Act--and no additional restrictions should be necessary. Yet Title VI has never been previously applied to tax benefits, precisely because they have not been regarded as "federal financial assistance" even to the immediate recipients, let alone to secondary or indirect beneficiaries. Thus no one has ever suggested that tax deductions for home mortgage payments should be disallowed, even if they benefit banks or realtors engaged in "redlining" or other discriminatory practices.



All federal agencies dispensing "financial assistance" are required to issue implementing regulations to assure that aid recipients comply with the terms of Title VI. Though all federal agencies bestowing direct grants did draw up such regulations in the 1960s, the Internal Revenue Service has never done so and has never been asked to do so by any president or by any court. That is powerful evidence that tax benefits have never been considered the equivalent of direct subsidies.

There are powerful practical reasons for this approach, as well. If tax benefits are direct subsidies, then churches are receiving federal subsidies through their own tax-exempt status and the tax-deductibility of the contributions offered by their followers. In that case, the tax code would seem to violate the Supreme Court's reading of the "Establishment Clause" of the First Amendment, as prohibiting any direct government subsidy to religion.<sup>7</sup> Must we then discontinue tax benefits for religious institutions? Or if this problem is overlooked (for the Supreme Court has, in fact, held that tax exemptions for churches are perfectly constitutional<sup>8</sup>), must we then have the IRS snooping through church records to make sure that no tax-exempt church practices "discrimination"? It is hard to believe that anyone would want such government controls on religion in America.

Of course, non-discrimination provisions in a tuition tax credit bill need not be understood in this way as an acknowledgement of the government's constitutional or civil rights obligations. They can certainly be defended as a simple policy decision to exploit the regulatory leverage which even the bestowal of indirect benefits--and the consequent power to deny them unless specified conditions are met--makes available to the government. Given the policy aim of the tax credit bill--to promote educational choice--some further protection for black children in private schools may be desirable, beyond the existing legal guarantee against discrimination in admissions. Certainly, the promise of expanded educational choice would be a hollow one for minorities if their opportunities for private education were curtailed by arbitrary exclusions or hostile treatment.

But the concept of "discrimination" has often been given extraordinary reach by zealous "civil rights" agencies. Thus the Office for Civil Rights in the Education Department has defined as "presumptively discriminatory" any test or standard on which minorities (or women) perform, on the average, less well than whites (or males).<sup>9</sup> And in the name of "remedying discrimination," OCR has imposed hiring quotas for minority teachers, bilingual education classes for students with English language difficulties, and a variety of other expensive and disruptive requirements for schools receiving "federal financial assistance." If tuition tax credits are regarded as a source of regulatory leverage on private schools, such impositions could certainly be extended. But there is no obligation to do so,



since there is no clear constitutional obligation to place any non-discrimination controls on tuition tax credits. And if it is all a matter of policy considerations, there are several compelling reasons why extensive controls should be avoided.

Foremost is the problem noted at the outset: extensive regulatory controls are incompatible with the aim of expanding educational choice. This point will be elaborated at greater length later in this paper, as its importance demands. But a few other considerations which militate against extensive controls should be noted here. First, a majority of the private schools now in existence are religious schools. Not only are there potential First Amendment problems with extensive regulation of religious institutions, but the general presumption against regulating religion also has obvious and well-founded policy justification. Second, the history of civil rights regulation in other fields suggests that overly ambitious controls can be self-defeating, embroiling enforcement agencies in costly litigation and demoralizing bureaucratic tangles, to the point where enforcement of the most basic standards is jeopardized.<sup>10</sup> Third, over-reliance on the leverage of conditional funding schemes can be self-defeating in another way: If the regulatory conditions are too costly or intrusive, many schools may decide not to participate in the program at all--thereby depriving the government of any leverage on their institutional practices, and also making it harder for them to enroll lower-income children, who are disproportionately black. To the extent that financial cost rather than deliberate segregation is the principal barrier to black enrollment in private schools, excessive regulation will make that barrier harder to overcome.

Why not, then, simply condition participation in the tuition tax credit program on a school's acceptance of a clear, limited--and readily enforceable--non-discrimination standard? This seems to be the soundest policy course, and sound policy seems to be the only thing at stake. Many people have been misled about this, however, by the recent controversy over IRS enforcement of non-discrimination standards for tax-exempt private schools. To dispel such misconceptions, it is worth taking a closer look at the experience of the Internal Revenue Service in this area. That experience also has much to teach about the dangers of open-ended prohibitions on "discrimination."

#### THE LEGAL BASIS FOR IRS REGULATION OF PRIVATE SCHOOLS

The Internal Revenue Code provides that tax exempt status will be available to any institution "organized exclusively for religious, charitable, scientific, literary, or educational purposes..."<sup>11</sup> It says nothing at all about the racial policies, non-discriminatory or otherwise, that institutions must maintain to qualify for tax-exempt status. In a 1971 decision, however, the U.S. District Court for the District of Columbia held that



the IRS should withhold tax-exempt status from every private school in Mississippi unless it were certified as racially "non-discriminatory."<sup>12</sup> On the basis of this decision, Green v. Connally, the IRS tried to impose increasingly elaborate controls on private schools throughout the country over the following ten years.

In January 1982, the Reagan administration announced that it would no longer subject private schools to nondiscrimination requirements, since the Justice Department had determined that the Internal Revenue Code did not authorize such conditions for tax exempt status. The White House quickly followed up this announcement with a recommendation that Congress should amend the Code to provide such authority to IRS. No action has been taken by Congress, however, in large part because critics have insisted that IRS enforcement authority in this field is already "well established law." The question is now before the Supreme Court in the case of Bob Jones University v. Regan, appealing a prior action against the school by IRS.<sup>13</sup> The Supreme Court will probably not decide the case until June, 1983, at the earliest, and the outcome is still uncertain. But several things can be said about the legal issues in the meantime.

First, whatever else may be said about IRS authority in this area, it certainly did not derive from "well established law." The IRS changed its position during the course of the original Green litigation. It did not contest the plaintiffs' basic demand for non-discrimination conditions, nor did it appeal the district court decision requiring them. A hasty appeal was launched by parents favoring segregated private schools, but the Supreme Court summarily affirmed the district court, without offering any argument to explain its decision.<sup>14</sup> Several years later, the Supreme Court conceded in a formal opinion in another case that, under these circumstances, its summary affirmance of Green "lacks precedential weight."<sup>15</sup> In the spring of 1981, three justices signed a lengthy opinion expressing grave doubts that the IRS did have any enforcement authority in this area.<sup>16</sup> This opinion was offered as a dissent to the Court's denial of certiorari in a related case, and as such it was never answered by the other justices.

Second, the district court decision in Green did not find that tax exemptions are "federal financial assistance" within the meaning of Title VI of the 1964 Civil Rights Act. The plaintiffs indeed urged that the ban on discrimination in Title VI could be extended to tax benefits, but the court specifically declined to reach this question. As noted earlier, the IRS never issued the general implementing regulations required by Title VI, nor has any court ever directed it to do so.<sup>17</sup> The district court in Green based its decision instead on the finding that allowing tax exemptions to "discriminatory" private schools would "frustrate the federal public policy against support for racial segregation of schools, public or private." It cited past decisions of the Supreme Court's "establishing public policy



as a limitation on tax benefits." But these precedents were actually of dubious relevance, since they dealt with corporate taxpayers who sought to deduct criminal fines as "necessary business expenses."<sup>18</sup> The Supreme Court had clearly stated in other cases that such "public policy limitations" on tax deductions were not meant to be a "sanction against wrongdoing," but should apply only "in extremely limited circumstances" where allowing a deduction would undermine criminal law enforcement.<sup>19</sup> Other federal judges in subsequent cases have indeed found that Green relied on a false and inappropriate interpretation of the "public policy limitation" on tax benefits.<sup>20</sup> And here too it is notable that the IRS has never attempted to apply the open-ended reasoning in Green to any tax-exempt institutions, except for private schools.

Finally, the district court decision in Green did not declare that tax exemptions for "discriminatory schools" would be unconstitutional. The court did voice concerns on this account and justified reliance on its strained application of the "public policy limitation" as a way of avoiding the necessity of a constitutional pronouncement. Yet the court did not, in fact, have any better grounds for a constitutional judgment. The court suggested that tax exemptions were "equivalent" to direct subsidies and noted that the Constitution forbids direct subsidy of discriminatory practices. But it could not then explain why tax exemptions for churches would not violate the constitutional prohibition on direct subsidies to religion. In fact, as noted earlier, the Supreme Court has held that tax exemptions for churches are not an unconstitutional subsidy to religion.

As an alternative argument, the court noted that the government was still constitutionally prohibited from pursuing any policy that had the effect of increasing racial segregation. But this was equally dubious. There was no proof that tax exemptions for "discriminatory schools" did have the effect of increasing segregation: such schools might well continue to operate and draw just as many students even if subject to tax, since they had very little profit to report, in any event. More importantly, the Supreme Court has emphasized in subsequent decisions that a mere incidental effect on racial balance is not enough to : invalidate a government policy on constitutional grounds; there must be some indication that the policy has a discriminatory or segregative intent.<sup>21</sup> The Green decision never claimed that the federal policy on private school tax exemptions was intended to encourage segregation. And, of course, it could never have shown this had it tried, since the policy was adopted decades before the Supreme Court's initial decisions on school desegregation, at a time when the federal government gave no thought to the racial character of schools, public or private.

The Green decision is best understood as a bending of the law to reach a very particularized problem in a period of unusual challenge. The Green suit was framed as a class action regarding private schools in Mississippi. When the suit was filed in 1969, civil rights lawyers had recently won an important



victory against state efforts to circumvent public school desegregation there. The state of Mississippi had enacted an extensive program of aid to private schools in the mid-1960s, at the very moment when courts were beginning to enforce desegregation of the public schools in earnest. A federal court in Mississippi struck down this program in 1968, as an unconstitutional effort to recreate an all-white public school system under the guise of aid to private education.<sup>22</sup> All the schools that received state aid under the program were indeed all-white, and many were avowedly established as white "havens" from integration. The Green court seemed to regard the denial of federal tax benefits as a natural extension of this recent decision denying direct state subsidies to the "segregation academies" of Mississippi. But while the impulses behind the Green decision are thus understandable, this does not make its faulty reasoning any more defensible today. And if the Supreme Court is at all faithful to its own past decisions--an obligation, to be sure, that the Court does not always respect--it will so pronounce in Bob Jones v. Regan later this year.

If the Supreme Court does uphold the argument of the Justice Department, that Green v. Connally was wrongly decided, nothing will prevent Congress from finally heeding President Reagan's plea and enacting a clear statutory prohibition of tax exemptions for discriminatory private schools. Partisan politics doubtless fueled much of the outcry against the Justice Department's determination that IRS lacked enforcement authority without such a statute. But the controversy also seemed to reflect a fairly broad public consensus that racial discrimination should not be tax exempt, at least where private schools are concerned. Indeed, such a consensus no doubt helps explain why successive administrations acquiesced to the Green decision, despite its very evident flimsiness in legal terms.

But even if the Supreme Court does uphold Green, Congress might still find it advisable to enact some language clarifying the precise scope of IRS authority in this area. And whatever the Court or Congress may decide about conditions for tax exemption, this will not necessarily settle the conditions for participation in a tuition tax credit program. Not every tax-exempt school may wish to participate in the tuition tax credit program, so in principle the eligibility conditions for the latter might be made more demanding. On the other hand, schools which have not applied for, or are not eligible for, tax-exempt status may still attract families interested in the tuition tax credit. Should the credits be available for tuition payments to such schools? Probably not, but that is a decision Congress must face. In all of these decisions about tax benefits and private schools, Congress would do well to remember the experience we have had with IRS enforcement in this field in the decade after Green. "Discrimination," as interpreted by tax officials, turned out to be a surprisingly elastic concept.



## LESSONS OF THE IRS EXPERIENCE

How large a problem is racial discrimination in private education? It all depends on how the term "discrimination" is defined. The course of the Green litigation provides a useful perspective on the difficulties involved.

In the immediate aftermath of the Green decision, the IRS notified all tax-exempt private schools that they must publicly declare a policy of non-discrimination if they wished to retain their tax exempt status. In the State of Mississippi, the actual subject of the court order in Green, the IRS found that thirty-three private schools refused to make such a declaration. In all the remaining states (for IRS had decided at the outset to apply the new policy nationwide), the IRS found only some sixty other schools refusing to declare a policy of non-discrimination. In 1975 the IRS tightened its requirements, specifying that schools must publicize their non-discrimination policies each year to retain tax exempt status.<sup>23</sup> Still, by 1979 only 106 schools in the entire country had forfeited their tax exemptions by failing to meet these requirements.<sup>24</sup> Such schools had implicitly confessed that they did not want any black students, and doubtless deserved to be called "segregation academies." On the other hand, some 18,000 schools did agree to publicize their non-discrimination policies. Self-confessed "segregation academies," in other words, were far less than one percent of the private schools known to the IRS.

Civil rights lawyers insisted that the problem was far wider, however, because many of the schools offering public assurances of non-discrimination might actually practice discrimination in subtle ways. The Washington lawyers who brought the original Green suit reopened the litigation in 1976 to demand stiffer enforcement standards. Simultaneously, they filed a national class action suit (originally called Wright v. Simon) to ensure that any new standards would apply across the country, not just in Mississippi. Both cases have dragged on to the present day, with civil rights lawyers insisting that many private schools retaining tax exemptions are actually "discriminatory." But in all these years, they have not found a single tax-exempt school that has turned away black applicants on account of race, nor a single school that has even been accused of doing so! The IRS itself has never found such a school, though it has audited hundreds of schools since 1971 and has specifically sought out such evidence of hidden discrimination.

The civil rights lawyers have claimed, however, that this is beside the point. They maintain that black students have been afraid to apply at all to many schools because they "know" that--whatever the schools may say to satisfy IRS--they are really intended to be white "havens" from integration in the public schools. This claim might be justified in many



cases, but it might just as easily reflect baseless suspicions. Nonetheless, the civil rights lawyers persuaded the IRS that private schools ought to carry the burden of proving that they were not "discriminatory," if they happened to be founded or expended during the period of public school integration. How could the schools prove this? By recruiting a specified quota of black students or at least by spending significant resources in "affirmative action" efforts to do so.

In August 1978, the IRS published a proposed regulation along these lines and--somewhat to its own surprise, it seems--encountered a storm of protest.<sup>25</sup> Private school officials expressed great indignation at a policy which assumed them guilty until proven innocent merely from accidents or geography and chronology. In response, the IRS issued modified regulations in February 1979, which--by indirect but obvious reference--exempted Jewish day schools and Catholic parochial schools from the racial quota and affirmative action requirements.<sup>26</sup> Critics charged that this was a transparent effort to split the private school constituency, the better to regulate the remaining schools. Fundamentalist "Bible schools," in particular, protested the refusal of the IRS to accord them the same benefit of the doubt. Hearings conducted by the House Ways and Means Committee in the spring of 1979 were dominated by bitter criticism of the new IRS policy.

Ultimately, Congress acted directly to rein in the IRS. In the summer of 1979, it enacted amendments to the annual Treasury appropriation, prohibiting the IRS from enforcing any new regulations in this area.<sup>27</sup> These amendments were reenacted with every subsequent appropriation until this year. But it seems likely that the dispute over IRS policy will be renewed following the Supreme Court's decision in Bob Jones v. Regan. And the controversy will surely affect deliberations on the tuition tax credit proposal. Several lessons of the IRS experience should therefore be recalled.

First, there are bound to be grave implementation difficulties with any policy that treats the absence of black enrollment in private schools as a presumptive indication of "discrimination." It is obvious why Jewish day schools do not attract black students. But many Catholic schools in the North have enrolled large numbers of black students, even many black Protestants, attracted by the high educational standards in these schools. Should the absence of black enrollment in other Catholic schools be regarded, then, as an indication of "discrimination"? And what indeed should be made of Fundamentalist schools, whose particular sectarian atmosphere may be uncongenial to most blacks? A quota standard of "discrimination" must inevitably generate official exemptions--as for the Jewish day schools--but drawing official lines in this area is bound to be an extremely divisive and embittering regulatory enterprise.



Second, affirmative action requirements for private schools must raise a host of awkward difficulties concerning regulation of religion. The IRS regulations of August 1978 required that if "suspect" schools did not fill their minority enrollment quotas, they must endeavor to do so by "active and vigorous recruitment" of minority teachers as well as students, by "publicized offering of tuition waivers, scholarships or other financial assistance...for minority students" and by "special minority-oriented curriculum or orientation programs." Many religious schools objected that this effectively required them to proselytize on behalf of their own sectarian creeds within the minority community--or else violated their right to have schools conducted by and for their own believers. This raises serious First Amendment issues,<sup>28</sup> but the practical dilemmas are equally evident. Some schools may invoke religious scruples as a mere pretext to evade affirmative action requirements. But how is the government to evaluate the sincerity or validity of such claims to "conscientious objector" exemptions from the normal requirements?

Third, focusing attention on minority enrollment patterns tends to confuse the real issue, which is educational opportunity. Racial integration is often a necessary means to this end, but it is not an end in itself. The Supreme Court has required public school districts with a history of officially imposed segregation to "eliminate all vestiges of the dual system," even if this requires assigning students by race to ensure integrated enrollments. The Court has required school districts with guilty pasts to go to great lengths to reassure minorities that governing officials will no longer act on racist intentions. This was intended to provide a better learning environment for minority students.

But the Court has not required active integration efforts where there was no history of official segregation and no need for such special assurances. It has not treated students--black or white--as mere pawns to be rearranged according to some aesthetically pleasing color scheme.<sup>29</sup> Advocates of extended IRS regulation of private schools have come perilously near to this, however. They denounced new private schools in the South as educationally inferior to the public schools, which proved, they said, that these schools were established simply as "havens" for white racists. Yet they simultaneously demanded that the IRS require these schools to recruit minority students. Why minority students should be helped by recruitment into "inferior" schools--whether "racist" or not--is very hard to comprehend. But an obsession with statistical integration can readily generate such confusion.

Finally, it is important to notice that much of the support for enlarging IRS regulation of private schools derived from groups that have been hostile to private education in general. Thus the National Education Association, representing



unionized public school teachers, urged that minority enrollment quotas for private schools should be increased "significantly" beyond the IRS proposal and the affirmative action requirements stiffened.<sup>30</sup> It is not indulging unwarranted cynicism to suspect that the NEA simply wished to burden private schools with intrusive regulation, or force them to adopt the bureaucratic norms of public education. Tarring private schools with "presumptions" of racism is in any case, a convenient way to distract attention from the many sources of parental dissatisfaction with public education. It is much easier to dismiss rising private school enrollments as a symptom of racism than as a reaction to declining standards in the public schools.

### THE REGULATORY TEMPTATION

To be sure, not all advocates of enlarged racial controls on tax-exempt schools were motivated by general hostility to private education. Any many who now advocate tight controls on tuition tax credits may be equally sincere and fair-minded in their intentions. Public schools, after all, have been subject to very extensive federal regulation over the past decade, and the proponents of these controls surely have not intended to undermine public education. But despite their good intentions, many of these regulatory programs proved to have quite undesirable consequences. The lessons of this broader regulatory experience should also be recalled when Congress devises non-discrimination safeguards for the tuition tax credits.

First, the experience in public education demonstrates that regulation readily begets more regulation. Congress enacted Title VI of the 1964 Civil Rights Act in response to the intense national revulsion at racial segregation in the South. The measure was urged as a recognition of fundamental Constitutional obligations and still more as a matter of "simple justice." In 1972 Congress enacted a parallel measure, prohibiting sex discrimination in "any education program or activity receiving federal financial assistance"--though this time there was no constitutional obligation, and even sponsors of the measure were quite vague about the "problem" it was supposed to remedy.<sup>31</sup> Soon after, Congress enacted statutes to protect the physically and mentally handicapped from "discrimination" in public schools--with almost no debate at all about what these statutes would do or why they were required.<sup>32</sup>

Congress itself found it hard to distinguish the constitutional and moral claims of each new constituency demanding federal protection. Regulation writers in the Department of Health, Education and Welfare found it even harder. Having invoked statistical discrepancies as an indication of racial discrimination in the late 1960s, they proceeded to apply the



same techniques to sex discrimination in the mid 1970s, scrutinizing disproportionate enrollments of boys in "shop" classes and girls in home economics classes. Having demanded various affirmative action efforts on behalf of blacks, HEW was readily persuaded to demand wheelchair ramps and costly special devices for the handicapped in the late 1970s.<sup>33</sup>

Second, the public school experience demonstrates that regulatory officials tend to expand their reach to cover all contingencies, preferring uniform controls to flexible accomodation. HEW's regulations (taken over by the new Department of Education in 1980) sought to standardize the most minute aspects of public school activity. Eager to forestall any practice that might even be mistaken for "discrimination," HEW's Office for Civil Rights refused to place any trust in the good sense or the fairmindedness of local school officials.

Sometimes the consequences of this petty tyranny were simply comical, as when OCR ruled that an Arizona high school could not maintain separate father-son and mother-daughter banquets. (This, the agency maintained, would be unfair to students who no longer had a parent of the proper sex--taking it for granted that school officials could not be trusted to deal with this difficulty on their own.) But sometimes the consequences of official arrogance have been far more serious. In 1970, for example, OCR decided that failing to provide special assistance for students of foreign origin would constitute "discrimination." Instead of allowing school districts to devise their own remedial programs for students with English language deficiencies, the agency proceeded in the mid-1970s to require bilingual education. It simply ignored protests that native language instruction would isolate foreign-born students, perpetuating their educational problems. It refused to allow schools to adopt proven alternatives for helping these students into the mainstream.

Third, the history of these programs confirms that regulation is readily expanded, but very difficult to remove. The bilingual education requirements were imposed on individual school districts in case-by-case enforcement during the 1970s. When formally codified and published in the Federal Register in 1980, they provoked so much controversy that the official regulation was withdrawn. Yet informal enforcement practice was not significantly changed.<sup>34</sup> A more trivial example may be more revealing: In 1978, HEW Secretary Joseph Califano announced his intention of removing federal controls on school dress codes, conceding that his department's regulations on sex discrimination had erred in not trusting such matters to local judgment in the first place. In response to protests from feminist organizations, however, Califano's successor reversed his decision--and not until two years into the Reagan administration were federal controls in this area finally rescinded.<sup>35</sup>



The culminating lesson is the most crucial: regulators readily lose track of their ultimate goals, pursuing good intentions to perverse extremes. This is most evident in OCR's approach to school policies or standards having a statistically disparate effect on different racial groups. The agency has insisted that employment or certification standards for teachers may not be maintained if they have the effect of disqualifying disproportionately more black than white applicants. So too with discipline policies and with testing and tracking procedures for students: If--on a statistical basis--minority students are more often disciplined, failed or demoted, schools can be accused of "discrimination." And it doesn't matter, according to the agency, whether the individual students in these statistics have all been held to the same precise standards. The statistical effect is enough to invalidate a policy or standard for being "discriminatory."<sup>36</sup> But is it really helpful to minority students to have less qualified teachers? Less school discipline? Laxer standards of educational performance? In its obsession with hidden "discrimination," OCR often seems to forget that educational opportunity is the real issue.

All through the 1970s, as these federal controls were elaborated and more and more vigorously enforced, the educational achievements of public school students continued to decline--and this was equally true for minority students as for whites. Federal regulation was surely not the sole, nor even the primary cause of this disturbing trend. Perhaps it was mere coincidence that mounting federal control accompanied accelerating educational decline. But many parents--including many minority parents--concluded that their children would have better educational opportunities in private schools.

Advocates of the tuition tax credit bill argue that this measure will enhance educational opportunity by expanding educational choice. The argument obviously presumes that parents can be trusted to choose the best or most appropriate educational alternatives for their own children. Some educators may dispute this. But it would certainly be very strange for the federal government to subsidize parental choice with tuition tax credits and simultaneously restrict that choice with extensive regulation of private schools. Whatever the net cost or gain from federal regulation of public education, many parents--including many minority parents--may prefer to take their chances with unregulated private schools. If we try to protect parents from their own preferences with a little regulation, we may end up burdening them--or their children--with a lot more "protection" than they originally bargained for. That, at least, is what our experience with federal regulation of public education suggests.



## CONCLUSION: LIMITING CONTROLS ON PRIVATE EDUCATION

Congress has no constitutional obligation to include non-discrimination safeguards in a tuition tax credit bill. Green v. Connally, the 1971 district court decision that was used to justify IRS regulation of tax-exempt schools, may seem to suggest otherwise. But that decision was almost surely incorrect, as the Justice Department now contends. Existing law already prohibits private schools (regardless of their tax status) from maintaining racially exclusive admissions policies. Furthermore, our experience of federal regulation in public education suggests that enforcement bureaucracies can stretch simple "nondiscrimination" requirements into far-reaching regulatory codes. This would obviously threaten the primary purpose of the tax credit scheme--expanding educational choice. Our experience with IRS regulation in this area also indicates that racial controls in private education would be bitterly divisive and would inevitably raise acute dilemmas regarding government regulation of religion.

How can Congress assure that a non-discrimination provision in the tuition tax credit measure remains reasonably limited?

First, Congress should specify that it is only concerned with race discrimination. Some may wish to see controls on sex discrimination. In 1975, for example, the Civil Rights Commission urged the IRS to withhold tax exemptions from private schools practicing sex discrimination, on the grounds that sex discrimination was already contrary to "public policy."<sup>37</sup> Such regulatory expansion should be firmly checked at the outset. Otherwise, controls may be continually extended, following the pattern in regulation of public education. In private education, controls on race discrimination should be understood as a unique exception to the general principle of non-interference by the federal government.

Second, Congress should specify that racial discrimination means invidious treatment on the basis of race. It should explicitly disclaim any intention to interfere with school standards or policies on the basis of their effects, if they are uniformly applied. It should explicitly disclaim any intent to impose racial quotas or racial balances in private school enrollments or in any aspect of private school activity.

Third, enforcement should not be left to an administrative agency like the IRS. The IRS already audits private schools to ensure compliance with financial reporting requirements, but compliance with nondiscrimination requirements should be presumed of all schools participating in the tuition tax credit program. Schools should not be forced to bear the burden of disproving a presumption of guilt, nor should nondiscrimination be the subject of open-ended investigations by administrative officials. That is a sure recipe for enlarging the meaning of "nondiscrimination."



Instead, Congress should limit enforcement activity to actions initiated by persons claiming that they, themselves (or their children), have been direct victims of racially-motivated mistreatment. Where the possible victims are not sufficiently motivated or concerned to initiate a complaint, the government should not indulge in free-floating investigations into "discrimination" in the abstract.

Congress might allow actual complainants to sue for specified damages in federal court. Or it might allow the Justice Department to sue for civil damages on the complainant's behalf. Efficient enforcement requires that there be some sanction against discrimination, beyond a court order to cease and desist. Otherwise, a school might simply continue its discriminatory practices until ordered to stop in each particular case. To discourage mercenary or frivolous cases, however, Congress might provide that the complainant or the government must cover the school's attorney's fees if the suit fails. In any case, Congress should contain the potential for judicial abuses in such cases by prohibiting class actions, prohibiting any equitable relief beyond orders to cease and desist, and by setting a reasonable limit on damage awards (a maximum of \$50,000, for example).

The Reagan administration bill and most of the current counter-proposals provide that schools found guilty of discrimination will be declared ineligible for participation in the tuition credit program for a period of some years. This is probably a mistake. For this sanction would punish parents and children--who may be quite innocent of any wrong-doing--along with the guilty school officials. That is surely undesirable in itself. And precisely this overkill dimension of the sanction may make it hard to enforce in practice, since judges and government attorneys may feel obliged to lean over backwards to avoid such an inequitable penalty.

Whatever the precise details, regulation of private education can be limited if Congress takes care to do so. If it enacts an open-ended nondiscrimination provision at the outset of a tuition credit program, restraints will be very hard to impose in the future. Thus Congress would be wise to err on the side of caution, leaving itself the option of extending controls later, as experience may dictate. Regulatory controls are always easier to expand than to remove.



## NOTES

1. Pierce v. Society of Sisters, 268 U.S. 510 (1925).
2. Gideon v. Wainwright, 372 U.S. 335 (1963).
3. P.L. 92-261.
4. Runyon v. McCrary, 427 U.S. 160 (1976)
5. 42 U.S.C. §2000(d).
6. A concise account of the origins and development of this program is provided in Nathan Glazer, Affirmative Discrimination (Basic Books, 1975).
7. Everson v. Board of Education, 330 U.S. 1 (1947);  
Lemon v. Kurtzman, 403 U.S. 602 (1971).
8. Walz v. Tax Commission, 397 U.S. 664 (1970).
9. See policy memorandum of January 14, 1971, Office for Civil Rights, Department of Health, Education and Welfare, defining racial discrimination in employment; see regulations on sex discrimination, 40 Fed. Reg. 24128 (June 4, 1975).
10. See Rabkin, "Office for Civil Rights" in J.Q. Wilson, ed. The Politics of Regulation (New York: Basic Books, 1980).
11. 25 U.S.C. §501(c)(3) and 26 U.S.C. § 170(c)(2).
12. Green v. Connally, 330 F. Supp. 1150 (1971).
13. Bob Jones University v. Miller, 639 F2d 147 (4th cir., 1980).
14. Coit v. Green, 404 U.S. 997 (1971).
15. Bob Jones University v. Simon, 416 U.S. 725 (1973) at 740 fn. 11.
16. Prince Edward School Foundation v. U.S., 49 LW 3613.
17. It is true that in another aberrant case, the IRS was ordered by the D.C. District Court to withhold tax exemptions from social clubs with discriminatory admissions policies. McGlotten v. Connally, 338 F. Supp. 448 (D.D.C., 1972). But even here no Title VI regulations were issued. A devastating critique of that decision--also never appealed by IRS--is provided in Bittker and Kaufman, "Taxes and Civil Rights: Constitutionalizing the Internal Revenue Code," 82 Yale Law Journal 51 (1972).



18. The leading case is Tank Truck Rentals v. Commissioner of Internal Revenue, 356 U.S. 30 (1958).
19. Commissioner v. Tellier, 383 U.S. 687 (1966) at 69.
20. Bob Jones University v. Blumenthal, 486 F. Supp. 890 (D.C.S.C., 1978).
21. Washington v. Davis, 426 U.S. 229 (1976); Jefferson v. Hackney, 406 U.S. 535 (1972); Keyes v. Denver School District, 413 U.S. 189 (1973); Milliken v. Bradley, 418 U.S. 717 (1974).
22. Coffey v. State Education Finance Commission, 290 F. Supp. 1389 (S.D. Miss., 1969).
23. See Rev. Proc. 72-54, 1972-2C.B.834 and Rev. Proc. 75-50, 1975-2C.B. 587.
25. Testimony of IRS Commissioner Jerome Kurtz, Tax Exempt Status of Private Schools, Hearings Before the Subcommittee on Oversight, House Committee on Ways and Means, 1979, pp. 252-53.
25. 42 Fed. Reg. 37296 (Aug. 22, 1978).
26. 44 Fed. Reg. 9451 (Feb. 13, 1979).
27. P.L. No. 96-74, § 103, 93 Stat. 562 and § -14, 93 Stat. 576 (1979).
28. These were recognized by the court in Bob Jones University v. Blumenthal, 468 F. Supp. 890 (D.C.S.C., 1978).
29. See Milliken v. Bradley, 418 U.S. 717 (1974) and Keyes v. Denver School District, 413 U.S. 189 (1973).
30. Tax Exempt Status of Private Schools, Hearings, op cit., pp. 1273-74.
31. Title IX of the Education Amendments of 1972, codified at 29 U.S.C. §1681-86.
32. Section 504 of the Rehabilitation Act of 1973, codified at 29 U.S.C. 706. Also P.L. 94-142, "Education for All Handicapped Children Act." For an account of the staggering implementation difficulties encountered in the latter, see Pittinger and Kuriloff, "Educating the handicapped: reforming a radical law," Public Interest, No. 66, Winter 1982, pp. 72-96.
33. See the regulations implementing Sec. 504 at 42 Fed. Reg. 22676 (May 4, 1977).



34. "Bilingual Education: The New Accent in Civil Rights Regulation," Regulation, Nov./Dec. 1980, pp. 5-8. Also "Bilingual Regulation since Hufstedler: Reform or Paralysis?", LEARN, Inc., Washington, D.C. 1983.
35. "Dress Codes Decontrolled," Regulation, Sept./Oct. 1982, pp. 12-13.
36. "Student Discipline," and "HEW Fact Sheet" (mimeographed circular produced by HEW for press purposes), dated September 1975, stressing that intent is not the issue.
37. U.S. Commission on Civil Rights, To Ensure Equal Educational Opportunity, Vol. III of The Federal Civil Rights Enforcement Effort - 1974, January 1975, pp. 153-54.

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The opinions expressed in this study are not necessarily those of LEARN, INC., or of any of its officers or employees.



# LEARN, INC.

The Education Foundation

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Call Larry Uzzell,  
202-362-0725

## CONTROLS ON PRIVATE SCHOOLS MAY HURT BLACKS

Amendments to tuition tax credit legislation supported by civil rights leaders may actually make it harder for black students to attend private schools, according to a study by an expert on civil-rights regulation released in Washington today.

Jeremy Rabkin, Co-Director of the Program on Courts and Public Policy at Cornell University, warned in a study commissioned by LEARN, Inc., a private research foundation specializing in education policy, that amendments designed to protect blacks may be self-defeating. Rabkin said that the record of Federal agencies like the U.S. Office for Civil Rights proves that vague, open-ended statutory language can embroil the agencies "in costly litigation and demoralizing bureaucratic tangles, to the point where enforcement of the most basic standards is jeopardized."

Rabkin drew what he called four "lessons" from the experience of civil-rights regulation in public schools. First, "Regulation begets more regulation," as new constituencies like women and the handicapped emerge to demand Federal protection. Second, regulatory officials prefer "uniform controls to flexible accommodation," as when they ruled that an Arizona high school could not hold separate father-son and mother-daughter banquets.

Third, Rabkin said, "Regulation is readily expanded, but very difficult to remove." In 1978 President Carter's HEW Secretary publicly announced his intention of removing Federal controls on dress codes in schools. But it took another four years for the removal of these regulations to be put into effect.

"The culminating lesson is the most crucial," Rabkin said. "Regulators readily lose track of their ultimate goals, pursuing good intentions to perverse extremes." He cited the Office for Civil Rights' opposition to employment standards, testing procedures, and discipline policies in schools which have the effect of disqualifying blacks in larger proportions than whites.

"The statistical effect is enough to invalidate a policy or standard for being discriminatory" in the view of the Federal regulators, said Rabkin. "But is it really helpful to minority students to have less qualified teachers? less school discipline? laxer standards of educational performance? In its obsession with hidden 'discrimination,' OCR often seems to forget that educational opportunity is the real issue."

(MORE)

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Rabkin warned that such overly costly or intrusive regulations against discrimination could discourage many private schools from participating in the tuition tax credit program at all--"thereby depriving the government of any leverage on their institutional practices." Many black children would then find it harder to get into such schools not because of racism, but simply because their parents could not afford to pay the tuition.

"To the extent that financial cost rather than deliberate segregation is the principal barrier to black enrollment in private schools, excessive regulation will make that barrier harder to overcome," Rabkin said.

Self-confessed "segregation academies" number less than one per cent of the private schools known to the U.S. Internal Revenue Service. Civil-rights lawyers have claimed that many schools practice discrimination without admitting it, but Rabkin pointed out that "they have not found a single tax-exempt school that has turned away black applicants on account of race nor a single school that has even been accused of doing so."

Rabkin recommended that tuition tax credit legislation should include safeguards against racial discrimination, but that Congress should draft these safeguards in such a way as to prevent the Internal Revenue Service from becoming another Office for Civil Rights, setting detailed policies for schools on issues which have nothing to do with discrimination. He recommended that Congress allow only actual victims of specific acts of discrimination to sue for damages. "Where the possible victims are not sufficiently motivated or concerned to initiate a complaint, the government should not indulge in free-floating investigations into 'discrimination' in the abstract," he said. He also suggested that Congress assign responsibility for enforcement to the Justice Department only, not to an administrative agency like the IRS.

"Congress would be wise to err on the side of caution, leaving itself the option of expanding controls later," Rabkin concluded. "Regulatory controls are always easier to expand than to remove."

###



*Tuition  
Tax  
Credit*

THE WHITE HOUSE

Office of the Press Secretary

For Immediate Release

September 14, 1982

REMARKS OF THE PRESIDENT  
IN A MEETING WITH RELIGIOUS EDITORS

The Roosevelt Room

12:50 P.M. EDT

MR. MEESE: Mr. President, we've just been having a discussion that's kind of a follow-on to your speech in Kansas on American values, and we've discussed some of the legislative issues that are related to those values. So you might want to say a few words yourself on the subject.

THE PRESIDENT: Well, all right. Yes, I will. I think my timing is terrible, though. As an after-lunch and after-dinner speaker, I can tell you that one of the great hazards that always drives me up the wall -- I happen to be a dessert man myself. (Laughter.) And usually I hear the toastmaster introducing me just as they're putting the dessert in front of me, I have to get up and walk away from it. (Laughter.) I feel as if I've done that too -- But go ahead and, please, go ahead and eat while we're talking.

I'm delighted that you're all here and I know that you've been briefed and had a briefing on the subject of our legislation for tuition tax credits. And I expect to make another strike and try for a breakthrough in that today and hope to get it out of the Senate committee and onto the floor because I'll be meeting very shortly with Senators Dole and Moynihan and Roth and Packwood on this particular subject.

I know there's been a lot of debate and discussion about the issue. I doubt if there's much opposition among you, I hope not, to this idea. I don't know whether Ed or Karna told you about a survey that we've just come across -- a research done in 54 parochial schools -- that found with regard to -- I say this as an answer to those people that, again, have just automatically tagged this proposal as "something for the rich". All they think of when they think of private -- that's why I try to avoid the word "private" school. I try to refer to it as independent school because all they think about is someone sending a child to a high-class expensive finishing school or prep school. And that isn't true. That isn't what we're really talking about. There are so few of those compared to the general parochial schools, independent schools, throughout the country. But in this survey of 54 schools, they found 56 percent in these parochial schools of the student body were black; 31 percent of those were Protestant. Now, I know there are Protestant schools represented here as well as the Catholic schools. But what they also learned was -- and the parents, incidentally, of most of these children, the overwhelming majority, are not anywhere up on the economic scale. As a matter of fact, the average tuition of those schools worked out to \$300. That was a true hardship at the economic level of the parents who, wanting something better for their children as parents have from time immemorial, and wanting the best education they could provide for them were willing to sacrifice and pay a tuition to a private school because they no longer had confidence in the public schools in their areas -- that they could get the training that they would need to advance.

MORE



And they found that it was not religion that had prompted the overwhelming majority to choose a religious school whether Protestant or Catholic. It was the desire and the belief that they would get a better education there than they could get in a present day public schools.

Now, I'm a product of the public schools myself in a small town in Illinois. But I believe all of us are aware that there have been changes. I happen to believe that as long as there is independent education in this country, all the way from the lowest grade on up through college and university, then we have academic freedom. I would hate to see the day when all education in our country was tax supported and, therefore, under political guidance and rule. And I think also, the best chance to improve the quality of education which on-the-record has very definitely established that in public schools, under whatever pressures or crowding or whatever, has slumped in comparison to the schools that we're talking about. The best chance we have of raising that level is through competition.

So, we're going to do everything we can. I believe heart and soul and campaigned on this issue. The fairness of it -- the fact that families are paying their full share of the taxes to support the public school system and are still willing to sacrifice on top of that and pay fully the cost for sending their child -- there's no way that this can be construed as some are trying to do, as an assault on the public schools -- or that in any way it is taking anything away from the support of the public schools. And if anyone wants to do a little arithmetic, let them sit down and figure out if these independent schools disappeared tomorrow and the public schools had to pick up the burden of all of the students presently being educated in these other schools, what would happen to

MORE



the taxes of everyone, where would the public facilities come from -- school facilities? So, I've gone on longer than I wanted. If someone here had just -- I know I've only got a second or two before I've got to cross the hall. But if there was a question or two that hasn't been answered in the briefing that you'd like to throw at me just because I'm here, fire away.

Q Mr. President, about the issue of a compromise that you're going to be working out this afternoon with some people on the Finance Committee -- doesn't the issue hinge on segregation? And what kinds of provisions would be acceptable to you for you to strengthen the bill to satisfy some of its critics?

THE PRESIDENT: I have to believe that -- since this will be a tax credit and by the government -- I have to believe that, obviously, such schools would have to meet the standards of intergration and be open to all. And I -- apparently -- I have not seen any evidence that that is not already taking place. The figures that I just gave a moment ago ensure that that is taking place in the schools that we are talking about.

Q Well, Mr. President, do you not think this could be attacked as somewhat of a band-aid approach to education? Shouldn't your administration be trying to upgrade the quality of public education?

THE PRESIDENT: Of course, public education is not a function of the federal government. There is financial aid in recent years to some of these schools. And, as a matter of fact, being able to remember when that began, it was the usual thing of the federal government claiming that there was distress after the federal government had usurped most of the tax sources in the country. And, having created the problem, then, for local rule, the federal government said, oh, we must help you. And, in the beginning, educators opposed that, because they thought that it would interfere with academic freedom. And the federal government insisted, oh, no. It just wanted to help them out financially.

I remember, on one occasion, Francis Kepple was the Director of Education at the time at the federal level -- and he said they had absolutely no intention of interfering in any way. And some of the educators who were debating this issue had proposed a tax credit idea of contributions to schools, whether public or independent,

MORE



of a certain amount, and so let the government -- they would know better -- set the amount, and wouldn't this be direct aid then financially -- a tax credit for a contribution to a school, whether public or private, keeping open the competitive idea. And why wouldn't such a thing work? And after days and days of debate Mr. Kepple gave away more than he had intended. He suddenly grew impatient and he blurted out, "Well, under such a system we couldn't achieve our social objectives."

This was from a man that had said there would not be any government social objectives, there would just be financial aid. No, I think that the federal government has done what it can to insure that in the running of the public schools, they must live up to our Constitution, which they did not always do as we know, and some years ago there had to be some rather drastic action to bring that about.

That is the function of the federal government, to insure that anyone's constitutional rights are being observed and to go wherever the government has to go to see that that does take place. But I -- know, I don't think that -- If you look at some of the figures in the public school system in recent years, you will find that the federal government has more than matched its financial aid with interference in the running of schools, and I believe that this is what has led to the deterioration of quality -- that the federal government has imposed out of all proportion -- I think the federal government puts up about 8 percent of the cost of public education, but it interferes far more than 8 percent in the things that it imposes and demands of the public schools.

MR. GERGEN: Sir, you have a 1:00 pm appointment.

THE PRESIDENT: All right. Well, there was one hand down here that -- Father.

Q Mr. President, what is your assessment of the possibility in the country for a human life amendment, an anti-abortion amendment of any kind?

THE PRESIDENT: The one that is presently being blocked by a filibuster I know has been in a sense cluttered up with a lot of extra and extraneous other resolutions which have weakened support for it and probably is one of the reasons that we are apparently not able to get cloture to shut off the filibuster.

MORE



If that continues, then the only outcome can be for the Leader of the Senate to table that particular amendment, which then opens the floor for several others that are waiting on that same subject.

My own feeling is I'm going to fight as long and hard as I can, and what I said in Philadelphia recently about that -- I've been a little critical sometimes to myself, not openly, about some of the human life groups, because, first of all, they have not rallied behind a single measure. They've been divided behind these several -- in support of these various -- several members, and that's what's kept us from bringing this to the floor and getting a determination.

But the other thing is I have wished that they could center on a much more simple approach. And I tried this out in speaking to the Knights of Columbus in Philadelphia. We've had extensive hearings in the Senate to determine when does life begin, and great expert testimony given by people of conflicting views on that. But the upshot was no real firm decision as to when life begins. And I think that in itself was a decision. If you cannot determine when life begins, then doesn't simple morality dictate that you opt for the fact that it is alive until and unless someone can prove it dead?

If we came upon a body in the street that was unconscious and we weren't sure whether it was unconscious or dead, we wouldn't say, "Let's bury it." We'd wait until someone assured us that it wasn't alive.

And I think the same thing goes of the unborn child. I happen to believe the unborn child is a living human being. I think the fact that children have been prematurely born even down to the three-month stage and have lived to -- the record shows, to grow up and be normal human beings, that ought to be enough for all of us. And I just don't think there's anything that -- other than self-protection, the protection of the mother's life, that justifies taking of a human life. We condone it in self-defense. We can condone it in no other way. And I'm going to -- I intend to fight it out in that line if it takes all -- (laughter) -- all four years.

MR. GERGEN: Thank you, Mr. President.

END

1:04 P.M. EDT

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THE WHITE HOUSE  
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TUITION TAX CREDITS MEETING

June 22, 1982

The Roosevelt Room

- 1:30 p.m. Welcome and Introductions - Jack Burgess  
Office of Public Liaison
- 1:35 p.m. Overview of Legislation - Robert Carleson  
Office of Policy Development
- 1:50 p.m. Legislative Strategy - Bob Thompson  
Office of Legislative Affairs
- 2:05 p.m. General Discussion - Morton Blackwell  
Office of Public Liaison
- 2:15 p.m. The President and Vice President arrive
- 2:20 p.m. The President departs
- 2:30 p.m. The Vice President departs and meeting adjourns

LIST OF PARTICIPANTS

Mr. Robert Baldwin  
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Learn, Inc.

Mr. William Bentley Ball  
Ball & Skelly

Mr. William Billings  
President  
National Christian Action Coalition

Mr. Virgil Dechant  
Supreme Knight  
Knights of Columbus

Dr. Leonard DeFiore  
Superintendent of Schools  
Archdiocese of Washington

Dr. Jerry Falwell  
Moral Majority

Rev. Thomas Gallagher  
Secretary for Education  
U.S. Catholic Conference

Rev. John Giminez  
Chairman  
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Mr. James Henderson  
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Rev. Melvin Hodges  
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Dr. Ronald Johnson  
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List of Participants (cont.)

Ms. Marilyn Lundy  
President  
Citizens for Educational Freedom

Mr. Ed McAteer  
President  
Religious Roundtable

Msgr. John Meyers  
President  
The National Catholic Educational Association

Msgr. Edward F. Spiers  
Archdiocese of Washington

Mr. Robert Smith  
Executive Director  
Council for American Private Education

Mr. Paul Weyrich  
Director  
Committee for Survival of a Free Congress

Dr. Walter Williams  
Economics Professor  
George Mason University

Mr. David Young  
Murphey, Young & Smith, Attorneys at Law

May 1988

THE WHITE HOUSE  
WASHINGTON

TUITION TAX CREDIT GROUP

Mike Uhlmann (395-5114 OPD)  
Room 200 Winder Bldg. USTR

Ann Fairbanks (2884) 213 OEOB

Dan Oliver, Education (245-8940)  
400 Maryland Ave. SW, Room 4091, Wash. 20202

Chuck O'Malley, Education (472-9610)  
Room 4137, 400 Md. Ave. SW Washington 20202

Gary Bauer (2135) Room 212 OEOB

Mel Bradley (6560) Room 162 OEOB

Mike Horowitz, OMB (395-4852)  
Room 472 OEOB

William McKee, Treasury (566-2316)  
Room 3064, U.S. Treasury Dept. WASH 20220

Morton Blackwell (2657) Room 191 OEOB

Bob Thompson (Ken Duberstein's office)  
(Ext. 2230) 2nd Floor West Wing



LIST OF PARTICIPANTS

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Executive Director  
Learn, Inc.

Mr. William Bentley Ball (717) 232-8731  
Ball & Skelly

Mr. William Billings (703) 941-8962  
President ACTION COALITION  
National Christian Broadcasting Network

Dr. Leonard DeFiore  
Superintendent of Schools 789-0074  
Archdiocese of Washington

Dr. Jerry Falwell  
Moral Majority (804) 528-4112

Rev. Thomas Gallagher  
Secretary for Education 659-6600  
U.S. Catholic Conference

Rev. John Giminez  
Rock Church 804 495-1905

James Henderson 347-4619  
President  
National Office of Black Catholics

Rev. Melvin Hodges (504) 355-6644  
Director  
Foundation for Christian Education

Dr. Ronald Johnson 214 462-1776  
Vice President  
Accelerated Christian Education

Rev. Alex Karloutsos 212 570-3871  
Executive Director  
Department of Communciations  
Greek Orthodox Archdiocese of North and South America

Mr. Ben Kinchlow  
Co-Host 804 424 7777  
Seven Hundred Club  
C.B.N.

Rabbi Menachem Lubinsky 212 791-1800  
Director of Government and Public Affairs  
Agudath Israel of America

List of Participants (cont.)

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President  
Citizens for Educational Freedom

Mr. Ed McAteer 901-685-6542  
President  
Religious Roundtable

Msgr. John Meyers 293-5954  
President  
The National Catholic Educational Association

Mr. Robert Smith 659-0016  
Executive Director  
Council for American Private Education.

Mr. Paul Weyrich 546-3000  
Director  
Committee for Survival of a Free Congress

Dr. Walter Williams  
Economics Professor  
George Mason University

Mr. David Young  
Attorney

ADDENDUM

Mr. Virgil Dechant  
Supreme Knight  
Knights of Columbus

203  
772-2130

Mr. EDWARD Spicers 526-5047  
DIVINE WORD COLLEGE



# WITHDRAWAL SHEET

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TUITION TAX CREDITS I (5 OF 13)

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RE. TUITION TAX CREDIT MEETING

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**Freedom of Information Act - [5 U.S.C. 552(b)]**

**B-1 National security classified information [(b)(1) of the FOIA]**

**B-2 Release would disclose internal personnel rules and practices of an agency [(b)(2) of the FOIA]**

**B-3 Release would violate a Federal statute [(b)(3) of the FOIA]**

**B-4 Release would disclose trade secrets or confidential or financial information [(b)(4) of the FOIA]**

**B-6 Release would constitute a clearly unwarranted invasion of personal privacy [(b)(6) of the FOIA]**

**B-7 Release would disclose information compiled for law enforcement purposes [(b)(7) of the FOIA]**

**B-8 Release would disclose information concerning the regulation of financial institutions [(b)(8) of the FOIA]**

**B-9 Release would disclose geological or geophysical information concerning wells [(b)(9) of the FOIA]**

**C. Closed in accordance with restrictions contained in donor's deed of gift.**

From the desk of: —

TO Maisele

CONNAUGHT MARSHNER

Date 4-13

Morton

This list includes 58  
National organizations supportive  
of ~~tuition tax~~ credits, in  
the manner indicated by  
the section headings.

Please call me if  
you have any questions  
or need to discuss any  
of this.

Hope you had a good Easter.

- CRCM

X Invite to  
White House

**The Committee for the Survival of a Free Congress, Inc.**

721 2nd Street, N.E. • Capitol Hill • Washington, D.C. 20002

(202) 546-3003



- A. The following will only support a bill with adequate protections against government harrassment.

Accelerated Christian Education

Dr. Ron Howard

2600 Aceln

Lewisville, Texas 75067

(214) 462-1776

Association of Christian Schools International

Dr. Paul Kienel

P. O. Box 4097

Whittier, California 90607

(800) 423-4655

Moral Majority

Dr. Jerry Falwell

499 South Capitol Street, S.W.

Washington, D.C. 20003

(202) 484-7511

Rev. Lamarr Mooneyham

Tri-City Baptist Church

4023 Pope Road

Durham, NC 27707

(919) 493-7596

Rev. Greg Dixon

2635 S. East Street

Indianapolis, IN 46241

(317) 787-3231

Mr. Stewart Gaines

State Executive Director

1736 Merryvale Road

Birmingham, AL 35216

(205) 823-4700/979-6125

Rev. Bill Monroe

2308 S. Irby Street

Florence, SC 29501

(803) 662-0453

Rev. Don Jones

P. O. Box 21382

Billings, MT 59102

(406) 652-2808

Rev. Jerry Prevo

6229 Camrose

Anchorage, AK 99504

(907) 333-4812

Rev. Jim Vineyard

5517 N. W. 23rd

Oklahoma City, OK 73427

(405) 943-3326

Rev. Fred Mason

P. O. Box 18625

Austin, TX 78760

(512) 451-8930

Christian Voice

Gary Jarmin

418 C Street, N.E.

Washington, D.C. 20002

(202) 544-5202

A. Continued

~~\*~~ National Christian Action Coalition  
William Billings  
5515 Cherokee #306  
X Alexandria, Virginia 22312 (703) 543-1300

~~\*~~ Michigan for Biblical Morality  
Rev. Donald Segar  
2020 Packard Road  
Ypsilanti, Missouri 48111 (313) 485-3527

~~\*~~ Religious Roundtable  
Mr. Edward McAteer  
1500 Wilson Blvd., Suite 501  
X Arlington, Virginia 22209 (703) 525-3795

~~\*~~ Coalitions for America  
Mrs. Connaught Marshner  
721 Second Street, N.E.  
X Washington, D.C. 20002 (202) 546-3000

~~\*~~ Conservative Caucus  
Miss Susan Phillips  
450 Maple Avenue, Suite 309  
X Vienna, Virginia 22180 (703) 281-6782

National Taxpayers Legal Fund  
Jule Herbert, Jr.  
711 Maryland Avenue, N.E.  
Washington, D.C. 20002 (202) 543-1300

~~\*~~ Eagle Forum  
Mrs. Phyllis Schlafly  
316 Pennsylvania Avenue, S.E.  
Suite 203  
X Washington, D.C. 20003 (202) 544-0353

~~\*~~ Taxpayers Educational Lobby  
Dan Alexander  
P. O. Box 160224  
Mobile, Alabama 36616 (205) 471-2101

~~\*~~ Catholic Knights of America  
Bill Eimers  
3525 Hampton Avenue  
X St. Louis, Missouri 63139

Christian Action Council  
Doug Badger  
National Press Building  
422 C Street, N.W.  
Washington, D.C. 20002 (202) 544-1720



A. Continued

American Conservative Union  
Don Todd  
X 316 Pennsylvania Avenue, S.W.  
Washington, DC 20003

(202) 546-6555

Parents Rights  
X Mea Duggan  
12571 Northwinds Drive  
St. Louis, MO 63141

Christian Family Renewal  
Dr. Murray Norris

B. The following would support any tax credit bill.

\* Christian Schools International  
Dr. Michael T. Ruiter  
3350 E Paris Avenue, S.E.  
Grand Rapids, MI 49508

\* National Catholic Education Association  
Rt. Rev. Msgr. John F. Meyers  
1 Dupont Circle  
Washington, D.C.

Citizens for Educational Freedom

★ Mrs. Marilyn Lundy  
854 Washington Building  
X 15th and New York Avenue, N.W.  
Washington, D.C. 20005

Bernie Bauer  
1139 Western Avenue  
South Bend, IN 46625 (219) 282-1211

James Condit  
305 Dixie Terminal Bldg.  
Cincinnati, OH 45202 (513) 579-1100

Dan Daugherty  
1625 Oregon Avenue  
Philadelphia, PA 19102 (215) 462-8970

Kirby Ducote  
P. O. Box 53244  
New Orleans, LA 70153 (504) 522-7469

Dr. Kenneth O'Loane  
331 Seneca Parkway  
Orchester, NY 14613 (716) 458-5872

Imogene Treichel  
333 Griggs-Midway  
St. Paul, MN 55104 (612) 645-0373

Association for Public Justice  
James W. Skillen  
P. O. Box 56348  
Washington, D.C. 20011

Institute for The Study of Private Schools  
Donald A. Ericson  
1015 Gayley Avenue, Suite 1150  
Los Angeles, CA 90024

National Association for The Legal Support of Alternative Schools  
P. O. Box 2823  
Sante Fe, NM 87501

National Association of Catholic School Parents



B. Continued

National Association for Parents Rights in Education

X Frank Brown

Box 1806

Chicago, IL 60690

(312) 333-2019

Ohio Coalition for Education Alternatives

Mrs. Licia Vorys

61 E. Mithoff

Columbus, Ohio 43206

South Carolina Independent School Association

Fred Wagner

1636 Horseshoe Drive

Columbia, SC 20204

\* National Society of Hebrew Day Schools

Rabbi Bernard Goldenburg

229 Park Avenue, South

New York, NY 10003

Agudath Israel of America

Rabbi Morris Sherer

Five Beekman Street

New York, NY 20005

X National Association of Neighborhood Schools

Bill D'Onofrio

1800 W. 8th Street

Wilmington, Delaware 19805

(302) 658-1856

California LITE

Doris Engerle

P. O. Box 1633

Huntington Beach, CA 92647

(714) 846-7236

California Association of Private School Organizations

Dr. Joe McElliott

926 J Street, Suite 1100

Sacramento, CA 95814

(916) 443-4851

(\*\*) Unlikely to be very active one way or another

(\*) Member of CAPE Council for American Private Education

C. The following are groups that are very protective of Packwood Moynihan Bill.

- \* United States Catholic Conference  
Rev. Thomas G. Gallagher  
1312 Massachusetts Avenue, N.W.  
Washington, DC
- \* (\*\*) National Association of Independent Schools  
Mr. John C. Esty, Jr.  
18 Treemont  
Boston, MA 02108
- \* (\*\*) Seventh-Day Adventist Board of Education  
Mr. Fred S. Stephan  
6840 Eastern Avenue, N.W.  
Washington, D.C. 20012

- (\*\*) Unlikely to be very active one way or another
- (\*) Member of CAPE Council for American Private Education



D. The following are sympathetic foundations.

The Heritage Foundation  
Dr. Onalee McGraw  
513 C Street, N.E.  
Washington, D.C. 20002

X Learn, Incorporated  
The Education Foundation  
Robert Baldwin  
10369 B Democracy Lane  
Fairfax, Virginia 22030

385-5826

X Catholic League for Religious and Civil Rights  
Michael Schwartz, Executive Director  
1100 W. Wells Street  
Milwaukee, WI 53233

(414) 289-0170

X Education Voucher Institute  
Robert Lytle  
26211 Central Park Blvd.  
Suite 324  
Southfield, MI 48076

Sequoia Institute  
Robert Hawkins  
1822 21st Street, Suite 200  
Sacramento, CA 95814

Education Freedom Foundation  
Dan McGarvy  
12571 Northwinds Drive  
St. Louis, MO 63141

Council for Educational Freedom in America  
Mr. Robert Marlowe  
2810 Walters Lane  
Forrestville, MD

Catholic Central Bureau  
Harvey Johnson  
3835 Westminster Place  
St. Louis, MO 63108

The Freeman Institute  
3740 W. 1987 South  
Salt Lake City, UT 84109

(801) 973-1776

most prominent Friends of the P

3 addyt - most p-rom

we could least afford not to invite



MEMORANDUM

THE WHITE HOUSE

WASHINGTON

Black religious leaders and/or educators called in by  
Mrs. Ben Partin (too late for our tuition tax credit meeting).

Jay Parker  
Virginia Lincoln Institute  
Black leader and Christian who works with Colson in prison ministry

Walter Williams  
George Mason University  
Economics Department  
Professor who is interested in helping blacks get off dole

St. George Cross  
3509 Kings Point Rd.  
Randallstown, Md. 21133

Rev. Anthony Gee, Sr.  
Baptist church in Alexandria

Jim Earls  
Emmaus Road Baptist Church  
3000 Berkley Avenue  
Chesapeake, VA 23325 (804) 545-3400  
(recommended by Partins' pastor)

Rev. Charles Nims  
Religious Round Table

Pastor Lou Baldwin  
10100 Logan Dr.  
Potomac Maryland 20854  
983-8971

Lynwood Davis  
13403 Taylor Ct.  
Ft. Washington, Md. 20022  
292-9073

Tony Sowell (by Bob Thoburn)

Preacher Brown in Baltimore (well known radio personality)

From the desk of:

**CONNAUGHT COYNE MARSHNER**

*Editor, Family Protection Report*

Date \_\_\_\_\_

LIST B

This list is of Catholic press.  
It includes diocesan newspapers  
around the country, probably  
all of which will be supporters  
of tuition tax credits.

Protestant press list  
coming, hopefully tomorrow.



Consolata  
P.O. Box C  
Somerset, NJ 08873

Contact  
123-15 14 Ave.  
College Point, NY 11356

Contemplative Review  
Beckley Hill  
Barre, VT 05647

Continuum  
St. Xavier College  
Chicago, IL 60655

LIST B

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57	The Cord St. Bonaventure University St. Bonaventure, NY 14778	Counseling and Values 1607 New Hampshire Ave., NW Washington, DC 20009	The Critic 180 N. Wabash Ave. Chicago, IL 60601	Cross Currents 103 Van Houten Fields W. Nyack, NY 10994	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57	Crossroads Radio 1089 Elm Street W. Springfield, MA 01089	CRUX of Prayer 75 Champlain St. Albany, NY 12204	CRUX of the News 75 Champlain St. Albany, NY 12204	Damien-Dutton Cal 616 Bedford Ave. Bellmore, NY 11710	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57
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1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57	Catholic Banner P.O. Box 818 Charleston, SC 29401	Catholic Bulletin 244 Dayton Ave. St. Paul, MN 55102	Catholic Chronicle P.O. Box 1866 Toledo, OH 43603	Arizona Catholic Lifetime 64 W. Ochoa St. Tucson, AZ 85701	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57	Arlinton Catholic Herald 200 N. Glebe Rd.-#614 Arlington, VA 22203	The Beacon Box A Pequannock, NJ 07440	Bishop's Bulletin 423 N. Duluth Ave. Sioux Falls, SD 57104	Bolletino 1801 Van Ness Ave. San Francisco, CA 94109	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57	Byzantine Catholic World 3643 Perrysville Ave. Pittsburgh, PA 15214	The Catholic Advance 424 N. Broadway Wichita, KS 67202	The Catholic Comentator P.O. Box 14746 Baton Rouge, LA 70808	Catholic Communicator 202 Morningside Dr., SE Albuquerque, NM 87108	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57	Catholic Exponent 320 Ohio One Bldg. 25 E. Boardman St. Youngstown, OH 44503	The Advocate 37 Evergreen Pl. E. Orange, NK 07018	The Catholic Herald 5890 Newman Ct. Sacramento, CA 95819	Catholic Herald Citizen P.O. Box 736 Milwaukee, WI 53201	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57	Catholic Herald Citizen Madison Edition P.O. Box 1176 Madison, WI 53701	Catholic Herald Citizen Superior Edition 1512 N. 12th St. Superior, WI 54880	The Priest 200 Noll Plaza Huntington, IN 46740	Queen of All Hearts 40 South Saxon Avenue Bay Shore, NY 11706	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57	Spirituality Today Aquinas Institute Dubuque, IA 52001	Christopher Radio Program 12 East 48th Street New York, NY 10017	Crossroads 1089 Elm Street West Springfield, MA 01089	WAY-of St. Francis 109 Golden Gate Avenue San Francisco, CA 94102	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57	Worship St. John's Abbey Collegetown, MN 56321	Encuentro 1089 Elm Street West Springfield, MA 01089	Sacred Heart Program 3900 Westminster Place St. Louis, MO 63108	Catholic University Drama Dept. Catholic University of America Washington, DC 20064	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57



Centro Video  
285 Oblate Drive  
San Antonio, TX 78216

Christopher TV Series  
12 East 48th Street  
New York, NY 10017

Father Peyton's Family  
Theater Productions  
7201 Sunset Boulevard  
Hollywood, CA 90046

Franciscan Communications Center  
1229 South Santee Street  
Los Angeles, CA 90015

Mary Productions "Airtime"  
Mary Productions Guild  
58 Lenison Avenue  
Belford, NJ 07718

Paulist Productions  
PO Box 1057  
Pacific Palisades, CA 90272

Sacred Heart Program-TV  
3900 Westminster Place  
St. Louis, MO 63108

UNDA-USA  
3015 Fourth Street NE  
Washington, DC 20017

CCF  
222 North 17th Street-Suite 907  
Philadelphia, PA 19103

OFB  
1011 First Avenue  
New York, NY 10022

O'Hara Institute  
PO Box M  
Des Moines, IA 50312

Anchorage-Chancery Office  
PO Box 2239  
Anchorage, AK 99510

Communications Office  
155 E. Superior Street  
Chicago, IL 60611

Communications Office  
425 Summit Street  
Joliet, IL 60435

Communications Office  
222 North 17th Street  
Philadelphia, PA 19103

Catholic Communications  
Northwest  
1511 3rd Avenue  
Seattle, WA 98101

Delaware Valley Catholic  
Office for TV and Radio  
222 N. 17th Street  
Philadelphia, PA 19103

International Mission  
Radio Association  
St. Paul's Abbey  
Newton, NJ 07860

NCOI  
1312 Massachusetts Avenue, NW  
Washington, DC 20005

National Catholic Register  
1901 Avenue of the Stars-#1511  
Los Angeles, CA 90067

The National Catholic Reporter  
P.O. Box 281  
Kansas City, MO 64141

North Country Catholic  
P.O. Box 326  
Ogdensburg, NY 13669

The Observer  
P.O. Box 2079  
Monterey, CA 93940

The Observer  
921 W. State St.  
Rockford, IL 61103

One Voice  
P.O. Box 10822  
Birmingham, AL 35202

Our Northland Diocese  
310 S. Ash  
Crookston, MN 56716

Our Sunday Visitor  
200 Noll Plaza  
Huntington, IN 46750

Outlook  
215 W. 4th Street  
Duluth, MN 55806

PADRES  
3112 W. Ashby  
San Antonio, TX 78228

The Pittsburgh Catholic  
110 Third Ave.  
Pittsburgh, PA 15222

Polish American Journal  
413 Cedar Ave.  
Scranton, PA 18505

Proclaimer  
P.O. Box 2824  
Kalamazoo, MI 49003

Providence Visitor  
184 Broad Street.  
Providence, RI 02903

The Record  
433 S. 5th St.  
Louisville, KY 40202

St. Joseph's-Blatt  
St. Benedict, OR 97373

St. Louis Review  
462 N. Taylor Ave.  
St. Louis, MO 63108

Shlakh-The Way  
805 N. Franklin St.  
Philadelphia, PA 19123

The Sooner Catholic  
P.O. Box 32180  
Oklahoma City, OK 73132

The Southern Cross  
P.O. Box 81869  
San Diego, CA 92138

The Southern Cross  
601 E. 6th St.  
Waynesboro, GA 30830

Southwest Kansas Register  
P.O. 1317  
Dodge City, KS 67801

Steubenville Register  
419 S. 4th St.  
Steubenville, OH 43951

Tablet  
1 Hanson Pl.  
Brooklyn, NY 11243

The Globe  
1821 Jackson St.  
Sioux City, IA 51105



Good News Visitor, of  
Northwest Florida  
209 S. Calhoun St.  
Tallahassee, FL 32301

The Guardian  
P.O. Box 7417  
Little Rock, AR 72217

Hawaii Catholic Herald  
1184 Bishop St.  
Honolulu, HI 96813

Hlas Naroda  
2657-59 S. Lawndale Ave.  
Chicago, IL 60623

Horizons  
1900 Carlton Road  
Parma, OH 44134

Idaho Register  
P.O. Box 2835  
Boise, IA 83701

Impact  
1234 Massachusetts Ave., NW  
Washington, DC 20005

Inland Register  
P.O. Box 48  
Spokane, WA 99210

Inside Passage  
419 6th St.  
Juneau, AK 99801

The Intermtn. Catholic Register  
P.O. Box 2489  
Salt Lake City, UT 84110

Jednota  
Jednota and Rosedale Ave.  
Middletown, PA 17057

Joliet Catholic Explorer  
425 Summit St.  
Joliet, IL 60435

Lafayette Sunday Visitor  
P.O. Box 1603  
Lafayette, IN 47902

Lake Shore Visitor  
2-M Commerce Bldg.  
Erie, PA 16512

The Long Island Catholic  
P.O. Box 700  
Hempstead, NY 11551

The Messenger  
224 W. Washington St.  
Belleville, IL 62222

The Messenger  
1044 Scott St.  
Covington, KY 41012

The Michigan Catholic  
644 Selden St.  
Detroit, MI 48201

The Mirror  
M.P.O. Box 847  
Springfield, MO 65801

The Monitor  
441 Church St.  
San Francisco, CA 94114

The Monitor  
139 N. Warren St.  
Trenton, NJ 08607

The Morning Star  
P.O. Box 3223  
Lafayette, LA 70502

Narod Polski  
984 Milwaukee Ave.  
Chicago, IL 60622

Nasa Nada  
1414 W. 119th St.  
Crown Point, IN 46307

The Catholic Weekly  
1628 Lambden Road  
Flint, MI 48501

The Catholic Witness  
PO Box 2555  
Harrisburg, PA 17105

Central California Register  
1550 N. Fresno St. PO Box 1668  
Fresno, CA 93717

Central Washington Catholic  
PO Box 505  
Yakima, WA 98907

The Challenge  
PO Box 505 Jefferson Station  
Detroit, MI 48214

The Chicago Catholic  
155 East Superior Street  
Chicago, IL 60611

Church Today  
PO Box 7417  
Alexandria, LA 71306

Church World  
Industry Road  
Brunswick, ME 04011

Clarion Herald  
523 Natchez Street  
New Orleans, LA 70130

Common Sense  
1325 Jefferson Avenue  
Memphis, TN 38104

The Compass  
PO Box 909  
Green Bay, WI 54305

The Courier  
PO Box 588  
Winona, MN 55987

Courier-Journal  
67 Chestnut Street  
Rochester, NY 14604

The Criterion  
PO Box 174  
Indianapolis, IN 46206

Darbininkas  
341 Highland Boulevard  
Brooklyn, NY 11207

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PO Box 1620  
Denver, CO 80201

The Dialog  
1925 Delaware Avenue  
Wilmington, DE 19899

Diocese of Orange Bulletin  
440 South Batavia  
Orange, CA 92668

Draugas  
4545 West 63d Street  
Chicago, IL 60629

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2220 Central  
Kansas City, KS 66110



Eastern Montana  
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725 Third Avenue North  
Great Falls, MT 59403

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Box 520  
Tulsa, OK 74101

National Communications  
Office Newsletter  
237 N. Michigan Street  
South Bend, IN 46601

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PO Box 96  
San Antonio, TX 78291

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39 Philip Street  
Albany, NY 12207

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620 North Magnolia Avenue  
Orlando, FL 32802

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PO Box M-356  
Gary, IN 46401

News/Views  
1307 S. Wabash Ave.  
Chicago, IL 60605

The Catholic Key  
to the News  
PO Box 1037  
Kansas City, MO 64141

Catholic Messenger  
407 Brady Street  
Davenport, IA 52805

Catholic Mirror  
200 Jewett Building  
Des Moines, IA 50309

Catholic Missourian  
PO Box 1107  
Jefferson City, MO 65101

The Catholic News  
68 West Broad Street  
Mt. Vernon, NY 10552

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907 Terry Avenue  
Seattle, WA 98104

Catholic Observer  
57 Observer Street  
Springfield, MA 01101

The Catholic Post  
PO Box 1722  
Peoria, IL 61656

Catholic Review  
320 Cathedral Street  
Baltimore, MD 21203

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2816 East Burnside Street  
Portland, OR 97214

The Catholic Spirit  
161 Edgington Lane  
Wheeling, WV 26003

Catholic Standard  
1711 N Street NW  
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Catholic Standard and Times  
222 North 17th Street  
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1845 Haddon Avenue  
Camden, NJ 08103

Catholic Telegraph  
326 West 7th Street  
Cincinnati, OH 45202

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PO Box 636  
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14 North Laurel Street  
Richmond, VA 23220

The Catholic Voice  
6060 Northwest Radial  
Omaha, NE 68104

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2918 Lakeshore Avenue  
Oakland, CA 94610

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PO Box 349  
Mobile, AL 36601

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545 Island Road  
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PO Box 481  
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305 West Madison Street  
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Washington, DC 20064

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119 North Park Avenue  
Rockville Centre, NY 11570

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217 East 8th Street  
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C.L. of C. Index  
2770 East Main Street  
Columbus, OH 43209

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St. John's University  
Jamaica, NY 11432

Catholic League Newsletter  
1100 West Wells Street  
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461 West Lancaster Avenue  
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Fraser, MI 48026

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106 West 56th Street  
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461 West Lancaster Avenue  
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1012 Surrey Hills Drive  
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154 East 23d Street  
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3801 Grand Avenue  
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3835 Westminister Place  
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Catholic Worker  
36 East First Street  
New York, NY 10003

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112 1/2 East Main  
New Prague, MN 56071

Charities USA  
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PO Box 665  
Mundelein, IL 60060

Alaskan Shepherd  
1312 Peger Road  
Fairbanks, AK 99701

American Benedictine Review  
2d and Division Streets  
Atchison, KS 66002

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Notre Dame, IN 46556

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Box 34440  
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Amerikanski Slovenec  
6117 St. Clair Avenue  
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2 Forest Avenue  
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906 Kentucky Av. PO Box 5280  
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600 Doat Street  
Buffalo, NY 14211

Bells of St. Ann  
Belcourt, ND 58316

Benedictine Orient  
2400 Maple Avenue  
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Mt. St. Scholastica  
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PO Box 150  
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1700 San Jacinto Street  
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1401 Washington Avenue  
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PO Box 3944  
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116 South Oakes  
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PO Box 2584  
Corpus Christi, TX 78403

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1530 West 9th Street  
Los Angeles, CA 90015

Time and Eternity  
514 East Lawrence Street  
Springfield, IL 62703

Twin Circle  
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Los Angeles, CA 90067

Upper Peninsula Catholic  
PO Box 548  
Marquette, MI 49855

The Voice  
6201 Biscayne Boulevard  
Miami, FL 33138

Voice of the Southwest  
PO Box 68  
Lumberton, NM 87547

The Wanderer  
201 Ohio Street  
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606 Cathedral Drive  
Rapid City, SD 57709

West Texas Catholic  
1800 North Spring  
Amarillo, TX 79107

Western Michigan Catholic  
650 Burton SE  
Grand Rapids, MI 49507

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100 South Elmwood Avenue  
Buffalo, NY 14202

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PO Box 1308  
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A.D. Correspondence  
Notre Dame, IN 46556

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Department of Theology  
Fordham University  
Bronx, NY 10458

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4012 Monterey  
Edina, MN 55416

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121 Golden Gate Avenue  
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601 Maiden Choice Lane  
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22 West Monroe Street  
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1909 South Ashland Avenue  
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3700 West Pine Boulevard  
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29 North Broadway  
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221 West Madison Street  
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906 W.C.U. Building  
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233-26 Mariano Street  
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866 Third Avenue  
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68 West Broad Street  
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Spirit  
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4309 Olcott Avenue  
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200 Noll Plaza  
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PO Box 43090  
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1434 West 51st Street  
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1312 Massachusetts Avenue NW  
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43 West 57th Street  
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2208 West Chicago Avenue  
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106 West 56th Street  
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2451 East River Road  
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The Voice of the Martyrs  
P.O. Box 11  
Fladoc, CA 91209

Christian Anti-Communist  
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P.O. Box 890  
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N.C.C. Due Process of Law Fund  
Div. of Church and Society  
475 Riverside Drive  
New York, NY 10027

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3534 Lindell Blvd.  
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5326 E. Pershing Ave.  
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487 Michigan Ave., NE  
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Bronx, NY 10458

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2451 E. River Rd.-#200  
Dayton, OH 45439

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P.O. Box 180  
West Wycsic, CT 06340

Topic  
151 Thompson Street  
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P.O. Box 30  
Silver Spring, MD 20910

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4500 W. Davis Street  
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1 Social Street  
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2104 St. Michael's St.  
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200 Noll Plaza  
Huntington, IN 46750

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711 Knox Road  
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316 Washington Ave.  
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2187 Victory Blvd.  
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Box A  
Danvers, MA 01923

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366 5th Avenue  
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101 Summer Street  
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1820 Mt. Elliott Ave.  
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P.O. Box 9  
Northport, NY 11768

Share  
1312 Massachusetts Ave., NW  
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P.O. Box 589  
Plaquemine, LA 70764



The Shepherd's Call  
901 Thirteenth St., NW  
Albuquerque, NM 87103

The Sign  
Monastery Place  
Union City, NJ 07087

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St. Rita School for Deaf  
1720 Glendale-Milford Road  
Cincinnati, OH 45215

Sisterssharing  
1962 Shenandoah  
Los Angeles, CA 90034

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Louisville, KY 40215

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Sons of Mary Missionary  
Society  
567 Salem End Road  
Framingham, MA 01701

Sophia  
719 Washington Street  
Steubenville, OH 43952

Soul  
Ave Maria Institute  
Washington, NJ 07882

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8300 Morganford Road  
St. Louis, MO 63123

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200 Noll Plaza  
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1307 S. Wabash Ave.  
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25 E. Jackson Blvd.  
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1740 Grand Ave.  
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Roze Maryi  
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1307 S. Wabash Ave.  
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35 E. Wacker Drive  
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P.O. Box 8617-Main St. Station  
Ann Arbor, MI 48107

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37 Evergreen Pl.  
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310 Prospect Park W.  
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350 Jamaica Way  
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15 S. 59th Street  
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Our Lady's Digest  
Box 777  
Twin Lakes, WI 53181

Our Lady's Missionary  
Topsfield Road  
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Seattle, WA 98124

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St. Michael's Mission  
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25 Elm Street  
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1100 W. Wells Street  
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50 St. Paul's Ave.  
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Men of Malvern  
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2303 Grandview Ave.  
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16010 Detroit Ave.  
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232 S. Home ave.  
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209 Flagg Place  
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The Miraculous Medal  
475 E. Chelton Ave.  
Philadelphia, PA 19144

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366 Fifth Ave.  
New York, NY 10001

Mission  
1663 Bristol Pke.  
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1001 W. Joppa Road  
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St. Louis, MO 63108

Momentum  
One DuPont Circle-Suite 350  
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Mother Cabrini Messenger  
Mother Cabrini Contact Ctr.  
Des Plaines, IL 60016

MSC Spotlight  
305 Lake Street  
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172 Foster Street  
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Integrity  
6243 Fairfield Ave.  
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Natural Family Planning  
St. John's University  
Collegeville, MN 56321

It's Our World  
800 Allegheny Ave.  
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29 E. 83rd St.  
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1607 Marquette Bldg.  
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Cleveland, OH 44129

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115-14 227th St.  
Cambria Heights, NY 11411

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114 E. 2nd. St.  
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Land of Cotton  
2048 W. Fairview Ave.  
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1312 Massachusetts Ave., NW  
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Leaves  
23715 Ann Arbor Trail  
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Letter from St. Paul Newsletter  
955 Lake Drive  
St. Paul, MN 55120

Liguorian  
1 Liguori Road  
Liguori, MO 63057

Linacre Quarterly  
850 Elm Grove Road  
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Listening  
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Washington, DC 20017

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Marty, SD 53761

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1125 S. Walker  
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419 6th Street  
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