

**In The
Supreme Court of the United States**

ARIZONA CHRISTIAN SCHOOL
TUITION ORGANIZATION, ET AL.,
Petitioners,

v.

KATHLEEN M. WINN, ET AL.,
Respondents.

On Writs of Certiorari to the
United States Court of Appeals
for the Ninth Circuit

**BRIEF OF THE RUTHERFORD INSTITUTE,
AMICUS CURIAE IN SUPPORT OF PETITIONERS**

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INTEREST OF *AMICUS CURIAE*¹

Since its founding over 25 years ago, The Rutherford Institute has emerged as one of the nation's leading advocates of civil liberties and human rights, litigating in the courts and educating the public on a wide variety of issues affecting individual freedom in the United States and around the world.

The Institute's mission is twofold: to provide legal services in the defense of civil liberties and to educate the public on important issues affecting their constitutional freedoms. Whether our attorneys are protecting the rights of parents whose children are strip-searched at school, standing up for a teacher fired for speaking about religion or defending the rights of individuals against illegal search and seizure, The Rutherford Institute offers assistance—and hope—to thousands.

Each year The Institute receives numerous complaints involving misinterpretation of the Establishment Clause by a variety of government officers and agencies. The extent of misunderstanding regarding the proper scope of the

¹ Counsel of record to the parties in this case have consented to the filing of this brief, and letters of consent have been filed with the Clerk pursuant to Sup. Ct. Rule 37. No counsel to any party authored this brief in whole or in part, nor has any party or counsel to a party made a monetary contribution funding the preparation of this brief.

Establishment Clause, and the number of potential lawsuits resulting from this misunderstanding is alarming. The resolution of the taxpayer standing issue presented in this case is therefore of great importance. The Institute presents this brief in the hope that the Court will bring clarity to the application of taxpayer standing jurisprudence in Establishment Clause cases, even if doing so requires the Court to modify or re-work existing rules.

SUMMARY OF THE ARGUMENT

Under Article III of the United States Constitution, the scope of the judiciary's authority is limited to resolving "cases and controversies." The doctrine of standing expounded by the United States Supreme Court constitutes its practical application of this jurisdictional limitation.

While a citizen's status as taxpayer is generally an insufficient basis for standing to challenge an expenditure of public funds, the Court has applied a modified standing analysis to cases where plaintiffs claim that a law violates the Establishment Clause of the First Amendment. Even under this variation of standing analysis, *amicus* submits that Respondents in this case cannot demonstrate standing.

More fundamentally, however, *amicus* submits that judicial application of this species of the Court's standing doctrine has proven it to be inadequately moored to the basic considerations of standing as an Article III jurisdictional requirement. In particular,

the Court's formulation of taxpayer standing in Establishment Clause cases effectively confers standing upon the citizenry at large to require the adjudication of generalized grievances regarding the operation of government. The current framework does not effectively ensure that the plaintiff has a real "injury-in-fact" in the sense that is required to create a genuine "case or controversy."

It is obvious that the Court's taxpayer standing doctrine, as presently formulated, has become a thicket of inexplicable rules and hollow distinctions; a thicket that continues to ensnare well-meaning lower courts. *Amicus* submits that a clarified or reworked taxpayer standing framework would not only afford proper respect to Article III limitations on judicial power but would also foster a proper understanding of the Establishment Clause and proper adjudications of claims asserted under it.

Finally, the Ninth Circuit erred inasmuch as the tax credit at issue here, Ariz. Rev. Stat. § 1089 ("Section 1089"), affords parents "true private choice," which is the dispositive factor in ascertaining Establishment Clause violations. Indeed, the Ninth Circuit appears to have been misinformed. A review of the program demonstrates that Arizona taxpayers generally donate to both secular and religious schools, and both taxpayers and parents have a wide range of options from which to choose.

ARGUMENT

I. Under The Current Taxpayer Standing Framework, The Taxpayers In This Case Cannot Establish Standing.

A. The Current Taxpayer Standing Framework.

To determine whether a plaintiff possesses the “irreducible constitutional minimum of standing,” the Court has looked to three elements. *Lujan v. Defenders of Wildlife*, 504 U.S. 555, 560 (1992). First, the plaintiff must have suffered an “injury in fact”—the invasion of a legally protected interest which is concrete and particularized and actual or imminent as opposed to conjectural or hypothetical. *Id.* (citing *Allen v. Wright*, 468 U.S. 737, 756 (1984); *Warth v. Seldin*, 422 U.S. 490, 508 (1975); *Sierra Club v. Morton*, 405 U.S. 727, 740-741 n. 16 (1972); *Whitmore v. Arkansas*, 495 U.S. 149, 155 (1990)). Second, there must be a causal connection between the injury and the conduct complained of—the injury must be fairly traceable to the conduct of the defendant rather than the result of actions by a third party not before the court. *Lujan*, 504 U.S. at 560-61 (quoting *Simon v. Eastern Ky. Welfare Rights Org.*, 426 U.S. 26, 41-42 (1976)). And finally, it must be likely that the injury will be redressed by a favorable decision. *Lujan*, 504 U.S. at 561 (quoting *Simon*, 426 US. at 38, 43).

It has long been established that a prospective plaintiff may not generally bring suits to challenge

government actions based on his or her status as a taxpayer. *Hein v. Freedom from Religion Found., Inc.*, 551 U.S. 587, 593 (2007). This is because the Court has determined that

a plaintiff raising only a generally available grievance about government—claiming only harm to his and every citizen’s interest in proper application of the Constitution and laws, and seeking relief that no more directly and tangibly benefits him than it does the public at large—does not state an Article III case or controversy.

Id. at 601.

In *Frothingham v. Mellon*, 262 U.S. 447 (1923), this Court, in rejecting a taxpayer’s claim to standing, explained that the party invoking judicial review must show not only that the statute was invalid but that he had sustained or would sustain some direct injury as the result of its enforcement, *and not merely that he suffers in some indefinite way in common with people generally.* *Id.* at 488 (emphasis added).

The Court departed from this general rule when it held in *Flast v. Cohen*, 392 U.S. 83 (1968), that federal taxpayers had standing to challenge expenditures pursuant to the Elementary and Secondary Education Act. According to the taxpayer standing analysis announced in *Flast*, a taxpayer will be deemed to have standing if he can first “establish

a logical link between [taxpayer] status and the type of legislative enactment attacked.”² *Id.* at 101. Under the second prong of *Flast*, the taxpayer must establish a nexus between his or her status as taxpayer and the type of constitutional infringement alleged. *Id.* at 102. In practice, this Court has limited taxpayer standing to cases in which the alleged constitutional infringement is an Establishment Clause violation. *See Hein*, 551 U.S. at 609 (noting that the Court has declined to find taxpayer standing in suits alleging violations of other constitutional provisions).

² Under this prong, the Court has found taxpayer standing only where taxpayers allege the unconstitutionality of exercises of congressional power under the taxing and spending clause of Article I, § 8 of the Constitution. It is assumed that exercises of *state* legislative power to tax and spend would equally satisfy the first prong of the Court’s taxpayer standing analysis, but this is not a foregone conclusion in light of the Court’s strict construction of the analysis in other cases. *See DaimlerChrysler Corp. v. Cuno*, 547 U.S. 332, 347-49 (2006) (rejecting plaintiffs’ claim of taxpayer standing to challenge state and municipal tax expenditures on Commerce Clause grounds; the Court did not rely on a distinction between state and federal legislative action in rejecting standing claim). *Cf. Hein*, 551 U.S. at 610 (noting that the Court has “refused to extend *Flast* to permit taxpayer standing for Establishment Clause challenges that do not implicate Congress’ taxing and spending power”).

B. The Taxpayers Cannot Establish The Requisite “Nexus” Between Their Status As Taxpayers And The Arizona Statute.

A recognition of taxpayer standing in this case would represent a significant expansion of *Flast* that would render the rationale of *Frothingham* nugatory in Establishment Clause cases. This is because Respondents do not assert even the type of injury for which the *Flast* analysis provided judicial cognizance.

This Court has repeatedly emphasized that the judiciary may not entertain suits in which taxpayers raise general grievances regarding the government’s expenditures of tax revenues. *See, e.g., Hein*, 551 U.S. at 598 (“As a general matter, the interest of a federal taxpayer in seeing that Treasury funds are spent in accordance with the Constitution does not give rise to the kind of redressable ‘personal injury’ required for Article III standing.”); *DaimlerChrysler*, 547 U.S. at 344 (reiterating that where alleged injury is based on the asserted effect of the allegedly illegal activity on public revenues, the taxpayer’s grievance is not concrete but is merely a grievance he or she suffers in common with people generally).

The fundamental deficiency with claims of taxpayer standing to challenge government expenditures is that the alleged injury is not “concrete and particularized.” *DaimlerChrysler*, 547 U.S. at 344 (*quoting Lujan*, 504 U.S. at 560). *See also Doremus v. Board of Educ.*, 342 U.S. 429, 433-34

(1952) (“[T]he interests of a taxpayer in the moneys of the federal treasury are too indeterminable, remote, uncertain and indirect to furnish a basis for an appeal to the preventive powers of the Court over their manner of expenditure.”).

The taxpayer standing analysis the Court created in *Flast* represented an attempt to provide a forum for the adjudication of citizens’ claims that the government has violated the Establishment Clause by wrongful spending of the taxpayers’ hard-earned dollars. In 2006 the Court described the “injury” for which the *Flast* Court sought to provide redress as the “extraction and spending of tax money in aid of religion.” *DaimlerChrysler*, 547 U.S. at 348 (quoting *Flast*, 392 U.S. at 106). *Amicus* submits that some form of “extraction” of general tax dollars—even of a purely nominal amount—from the taxpayer alleging an Establishment Clause violation is an essential component of the formula by which *Flast* allows a plaintiff to demonstrate taxpayer standing. For it is this “extraction” that most nearly constitutes the “injury-in-fact” requirement for standing under Article III and therefore evinces the required “nexus” between taxpayer status and the challenged government action.

Certainly there is some element of legal fiction involved in defining the type of “extraction” involved in *Flast* as an injury-in-fact. Indeed, this is why the variation of traditional standing principles was necessary at all. For under traditional standing requirements, the taxpayer in *Flast* could not have

identified a direct pecuniary injury resulting from the challenged statute. This is because, ordinarily, taxes are not levied for the fulfillment of particular statutes. The taxpayer cannot calculate a percentage of his tax payment that was directed toward the challenged program, and his tax liability would likely be the same with or without the offending law. See *Flast*, 392 U.S. at 118-19 (Harlan, J., dissenting) (describing why taxpayers' interests in the expenditure of public funds are held in common with the general public). But to read *Flast* in the light most consistent with the Court's standing doctrine as a whole is to define the fictitious injury-in-fact it seeks to redress as the unconstitutional spending of dollars that were collected from the collective pocketbooks of the citizenry.

This reading of *Flast* reflects the Court's reliance upon the concerns expressed in James Madison's Memorial and Remonstrance Against Religious Assessments. Specifically, the Court quoted Madison's observation that "the same authority which can force a citizen to contribute three pence only of his property for the support of any one establishment, may force him to conform to any other establishment in all cases whatsoever." 2 *Writings of James Madison* 183, 186 (Hunt ed., 1901) (cited in *Flast*, 392 U.S. at 83).

While it is difficult to assess the purpose and extent of the legal fiction the *Flast* Court adopted with regard to the "injury-in-fact" sustained by the taxpayers found to have standing, this much is clear:

the taxpayers in *Flast* were considered to be “victims” of a law by which Congress directed some portion of general funds that had been *extracted from taxpayers* to religious organizations. By contrast, Respondents in the case at bar can make no such claim. Respondents in the case at bar have come before the judiciary to complain that *other taxpayers, not before the court*, have been given a generally available benefit in exchange for donating scholarship money. The critical fact in the standing analysis is this: under the Arizona law in question, not one cent of Respondents’ money is at stake.

A finding that Respondents possess standing as taxpayers under these circumstances would be nothing less than an outright repudiation of *Frothingham* principles in cases alleging Establishment Clause violations. Moreover, such a finding would require the Court to effectively overrule *Doremus v. Board of Educ.*, where the Court stated:

Without disparaging the availability of the remedy by taxpayer’s action to restrain unconstitutional acts which result in direct pecuniary injury, we reiterate what the Court said of a federal statute as equally true when a state Act is assailed: “The party who invokes the power must be able to show not only that the statute is invalid but that he has sustained or is immediately in danger of sustaining some direct

injury as the result of its enforcement, and not merely that he suffers in some indefinite way in common with people generally.”

342 U.S. at 434 (quoting *Massachusetts v. Mellon*, 262 U.S. 447, 488 (1923)).

It is at least plausible to harmonize *Doremus* with *Flast* and *Bowen v. Kendrick*, 487 U.S. 589 (1988) (finding taxpayer standing to challenge grants distributed to religious organizations), by focusing on the fact that *Flast* and *Bowen* involved the extraction of general tax dollars that were specifically directed toward religious institutions while the allegedly unconstitutional Bible reading in *Doremus* entailed no marginal cost to taxpayers. However, if taxpayer standing is found for Respondents in this case, even that foggy distinction dissolves. Respondents’ sole complaint is that other taxpayers are being rewarded for directing their own money—private money—to the STO of their choosing, just as Respondents themselves would be rewarded should they choose to donate funds to the STO of their choosing.

The nature of state action in this case (granting of tax credits) renders Respondents’ taxpayer standing claim even more attenuated than those previously rejected by the Court. In *DaimlerChrysler*, 547 U.S. at 343-44, where the Court rejected the taxpayer’s standing claim, the Court applied the same analysis to the taxpayer’s challenge of “tax expenditures” as used in challenges to direct spending. The Court

noted, however, that it was unclear that the challenged tax breaks even depleted the treasury. *Id.* at 344. This is because the very purpose of granting tax benefits was to spur economic activity, which in turn increases government revenues. *Id.*

But even if the Court were to treat Arizona's tax credits as "spending" for purposes of taxpayer standing analysis, the fact that no money whatsoever has ever been "extracted" from Respondents in support of STOs demands the conclusion that Respondents have no standing in the case at bar. In this context, Respondents cannot demonstrate the required nexus between their status as taxpayers and the legislative action; none of their tax dollars have been affected.

Only by substantially *extending* the *Flast* analysis can the Court find that Respondent taxpayers have standing to challenge the Arizona law here. A short three years ago, this Court specifically declined to extend the *Flast* analysis, choosing instead to "leave *Flast* as we found it." *Hein*, 551 U.S. at 615. *Amicus* respectfully submits that the Court can only leave *Flast* as it was found by rejecting Respondents' claim of taxpayer standing in this case.

Amicus respectfully submits that Respondents' claim of taxpayer standing must be rejected. Any other holding would violate the most fundamental principles of the Court's standing doctrine and would represent an unwarranted extension of *Flast*.

II. Because Of Inherent Deficiencies In The *Flast* Analysis, The Court Should Overrule *Flast* And Restore The General Rule Of *Frothingham*, Requiring A Taxpayer To Demonstrate A Direct, Pecuniary Injury As A Prerequisite To Standing.

From its inception up until now, *Flast* has spawned confusion and consternation among the federal judiciary. *See, e.g., Flast*, 392 U.S. at 116-17 (Harlan, J., dissenting) (observing that the *Flast* doctrine “rests on premises that do not withstand analysis”); *Minnesota Federation of Teachers v. Randall*, 891 F.2d 1354, 1358 (8th Cir. 1989) (rejecting district court’s ruling that *Doremus* required taxpayer to show an increase in his tax bill and holding instead that only a “measurable expenditure of tax money” is required, based on the court’s “fear that the district court’s decision could lead to the abolition of taxpayer standing altogether”); *Freedom from Religion Found., Inc. v. Chao*, 447 F.3d 988 (2006) (Flaum, C. J., concurring in denial of rehearing *en banc*) (noting the “obvious tension” in taxpayer standing jurisprudence) and (Easterbrook, J., concurring in denial of rehearing *en banc*) (calling taxpayer standing doctrine “arbitrary”); *Hein*, 551 U.S. at 618-36 (Scalia, J., concurring) (calling for *Flast* to be overruled) and (Souter, J., dissenting) (finding Court’s holding in *Hein* inconsistent with *Flast*).

The basis for the confusion is this: it is impossible to logically harmonize *Flast's* taxpayer standing analysis in Establishment Clause cases with the general *Frothingham* rule against taxpayer standing, to which the Court still pledges allegiance. The Court's creation of and adherence to the *Flast* analysis presumably must rest on one of two premises. Either the two-pronged *Flast* test is merely a way of determining that the taxpayer plaintiff does, in fact, possess all the traditional components of Article III standing, or the Establishment Clause is such a peculiar constitutional mandate as to justify the Court in lowering Article III standing requirements where an Establishment Clause violation is alleged. *Amicus* respectfully submits that while both premises have been halfheartedly suggested at various times, the former is legally incorrect and the latter is not born out by the Court's holdings.

A. Satisfaction Of The Two-Pronged *Flast* Test Is Not The Equivalent Of Satisfying Traditional Article III Standing Requirements.

The first element of constitutional standing requires a plaintiff to demonstrate, at minimum, (1) a concrete and particularized injury in fact that is (2) fairly traceable to the defendant's alleged unlawful conduct and (3) likely to be redressed by a favorable decision. See *Lujan*, 504 U.S. at 560-61. In *Frothingham*, 262 U.S. at 483 (involving the Tenth Amendment) and *Doremus*, 342 U.S. at 435

(involving the Establishment Clause), the Court rejected claims of taxpayer standing because the taxpayers had not demonstrated any direct injuries. Both cases indicate that the “injury-in-fact” requirement of standing is only met where a taxpayer plaintiff can demonstrate that he personally suffers a monetary detriment as a result of the challenged law. The Court rejected the taxpayers’ claims of standing in both cases because the plaintiff raised only generalized grievances shared in common with the general public.

In *Flast*, the Court announced the now well-known (though as yet inexplicable) two-prong analysis by which it determined that the taxpayers there did have standing in spite of the *Frothingham* doctrine. However, the Court has never explained how its two-pronged test for taxpayer standing related to a finding that the taxpayer plaintiff possessed the requisite injury-in-fact required under traditional standing doctrine.

The taxpayer in *Flast* (challenging expenditures under the Elementary and Secondary Education Act) was no more able to demonstrate direct, pecuniary injury than the taxpayer in *Frothingham* (challenging expenditures under the Maternity Act of 1921). See *Hein*, 551 U.S. at 623 (Scalia, J., concurring) (“the taxpayers in *Flast* were no more able to prove that success on the merits would reduce their tax burden than was the taxpayer in *Frothingham*”). The only logical conclusion, then, is that the *Flast* Court decided to employ a sort of legal

fiction to *deem* a generalized grievance to be a direct injury-in-fact under certain circumstances. Through the lens of *Flast*, in other words, the Court views the expenditure of general funds in violation of the Establishment Clause as if it resulted in a direct, personal injury to the specific taxpayer asserting standing.

The *Flast* holding was immediately criticized as entirely inconsistent with *Frothingham* and illogical. Justice Harlan, dissenting from the holding, observed that the Court had effectively conferred standing on “non-Hohfeldian plaintiffs”—plaintiffs who represent public interests as opposed to the personal and proprietary interests of the traditional plaintiff. *Flast*, 392 U.S. at 120 (Harlan, J., dissenting) (borrowing phrase from Wesley N. Hohfeld, *Fundamental Legal Conceptions* (1923)). More recently, Justice Scalia has called for *Flast* to be overruled, decrying the fact that plaintiffs with standing under the *Flast* exception possess only “Psychic Injury,” as opposed to the “Wallet Injury” that had always been the cornerstone of Article III standing in this type of case. *Hein*, 551 U.S. at 619 (Scalia, J., concurring). Justice Scalia describes this Psychic Injury as “the taxpayer’s *mental displeasure* that money extracted from him is being spent in an unlawful manner.” *Id.* (Scalia, J., *concurring*).

Justice Scalia stated the problem with *Flast* this way:

[T]his conceptualizing of injury in fact in purely mental terms conflicts squarely with the familiar proposition that a plaintiff lacks a concrete and particularized injury when his only complaint is the generalized grievance that the law is being violated. As we reaffirmed unanimously just this Term: “We have consistently held that a plaintiff raising only a generally available grievance about government—claiming only harm to his and every citizen’s interest in proper application of the Constitution and laws, and seeking relief that no more directly and tangibly benefits him than it does the public at large—does not state an Article III case or controversy.

Hein, 551 U.S. at 620 (Scalia, J., concurring) (quoting *Lance v. Coffman*, 549 U.S. 432, 439 (2007) (*per curiam*)).

Amicus respectfully submits that these objections demand the Court’s careful consideration. Neither prong of the *Flast* analysis appears to bear any relation whatsoever to a determination that the taxpayer plaintiff complains of the type of concrete, particularized, injury-in-fact, that the Court has always required as a component of standing.

B. There Is No Principled Reason For The Relaxation Of Standing Requirements

Where Laws Are Challenged On
Establishment Clause Grounds.

If, as *amicus* and others have argued, the *Flast* holding represents a substantial relaxation of the Court's standing doctrine for Establishment Clause cases, it must rest on the premise that the peculiar nature of the Establishment Clause justifies the adjudication of lawsuits where the taxpayer plaintiff cannot demonstrate standing in the traditional sense. This premise, however, is inconsistent with the Court's holdings in this area. Moreover, it is unnecessary for the Court to create an exception to critical Article III standing requirements in order to ensure compliance with the Establishment Clause.

It may be argued that the peculiar purpose of the Establishment Clause justifies the adjudication of lawsuits brought by plaintiffs who have suffered only generalized psychic or mental injuries. However, if this is so, then the Court's strict application of the *Flast* exception to allow only cases involving expenditures authorized by specific congressional enactments makes little sense. One would expect, rather, that the Court would consider taxpayer standing to be coextensive with the variety of contexts in which Establishment Clause violations have been found.³ There are certainly a multitude of

³ *Amicus* itself relied upon this expectation when it argued, in 2007, that the Court should recognize taxpayer standing for the taxpayer plaintiffs in *Hein*. The Institute found it inconceivable that the taxpayer plaintiffs there could be denied standing based upon an artificial

routes by which various branches of government might violate the Establishment Clause, at least according to contemporary interpretations of that Clause. Because only government officials or agencies may violate the Establishment Clause, most, if not all, types of violations can be traced to some expenditure of taxpayer funds.

As Justice Harlan noted, “[p]resumably the Court does not believe that regulatory programs are necessarily less destructive of First Amendment rights, or that regulatory programs are necessarily less prodigal of public funds than are grants-in-aid, for both these general propositions are demonstrably false.” *Flast*, 392 U.S. at 123 (Harlan, J., dissenting). So if the Court’s creation of the *Flast* analysis is meant merely to create a vehicle by which taxpayers can bring legal challenges to Establishment Clause violations, why should the vehicle not be available regardless of the manifestation of the offending law or policy?

The Court’s initial adoption of the *Flast* standard was heavily influenced by James Madison’s writings concerning the taxpayer’s right not to “contribute three pence . . . for the support of any one [religious] establishment.” *See Flast*, 392 U.S. at 103 (quoting 2

distinction between spending decisions by Congress and those by the executive branch. In light of the Court’s inconsistent application of taxpayer standing analysis in Establishment Clause cases, however, *amicus* now requests that the Court rework or overrule the *Flast* framework.

Writings of James Madison 186 (G. Hunt ed. 1901)). However, careful examination reveals that even the Court's laudable goal of blocking coerced contributions toward religion does not require the Court to depart from its traditional standing doctrine by applying the anomalous and incomprehensible *Flast* analysis.

The Court need not fear that an adherence to the traditional standing principles outlined and applied in *Frothingham* would result in the realization of the fears expressed by James Madison. As this Court, collectively, and other individual learned judges have recognized, taxpayers in all events have standing to challenge the collection of specific tax assessments as unconstitutional, because being forced to pay such taxes cause real economic injury to the individual taxpayers. *Hein*, 551 U.S. at 599 (citing *Follett v. Town of McCormick*, 321 U.S. 573 (1944)). Justice Harlan explained:

It could hardly be disputed that federal taxpayers may, as taxpayers, contest the constitutionality of tax obligations imposed severally upon them by federal statute. Such a challenge may be made by way of defense to an action by the United States to recover the amount of a challenged tax debt, or to a prosecution for willful failure to pay or to report the tax. Moreover, such a challenge may provide the basis of an action by a taxpayer to obtain the refund of a

previous tax payment. . . . An action brought to contest the validity of tax liabilities assessed to the plaintiff is designed to vindicate interests that are personal and proprietary.

Flast, 392 U.S. at 117 (Harlan, J., dissenting) (internal citations omitted).

Application of the Court's traditional standing requirements would only curtail taxpayer challenges to laws that result in no direct injury to the taxpayer. In fact, as *amicus* will explain next in Part III below, the fundamental concern underlying the Establishment Clause is actually best served by the Court's adherence to its traditional Article III standing analysis.

III. The Application Of The *Frothingham* Principle To Taxpayers Raising Establishment Clause Claims Would Best Serve The Interests Of The Establishment Clause.

Notwithstanding the confusion engendered by *Flast* itself, *amicus* submits that the Court has always been correct in viewing this concern of Madison—that citizens not be coerced to support, in any manner, an official state religion—as precisely the spirit behind the Establishment Clause.

Amicus believes the Establishment Clause to be one of the most widely misunderstood provisions in

the Bill of Rights. A survey of contemporary First Amendment jurisprudence reveals that the Establishment Clause has been transformed from a shield protecting religious liberty into a sword used to extricate all traces of religion from the public arena. In the name of the Establishment Clause, students are prohibited from giving valedictory addresses that refer to their personal faith, city councils are threatened with costly lawsuits if they allow private citizens to open their sessions with invocations, and religiously neutral state laws are challenged because they reward donations by private citizens to scholarships for a universe of private schools that merely *includes* religious ones. An honest evaluation of historical facts serves to immediately disillusion any serious student of the belief that these results could have been intended or even imagined by those who drafted and adopted the Bill of Rights.

Amicus submits that by adhering to traditional standing requirements, as outlined in *Frothingham*, the Court could curtail a bevy of lawsuits in which plaintiffs with specious claims of “injury” challenge a range of government policies or actions that do no more than express a respectful benevolence toward the religious traditions of our nation. This is not to say that the Establishment Clause would be reduced to an empty platitude or that its real objective could not be judicially enforced.

As explained in Part II, above, where the legislature enacts a specific tax in support of religion,

thus producing a genuine (albeit minimal) pecuniary injury, the Establishment Clause provides a taxpayer with both a legitimate defense against an action for the collection of the tax and the basis of an action to obtain a refund for the tax payment. *See Flast*, 392 U.S. at 117 (Harlan, J., dissenting) (citing *Hylton v. United States*, 3 Dall. 171 (1795); *McCray v. United States*, 195 U.S. 27 (1904); *United States v. Butler*, 297 U.S.1 (1936); *Bailey v. Drexel Furniture Co.*, 259 U.S. 20 (1922)).

In cases where government action violates the the Establishment Clause by evincing favoritism toward a particular religion in a way that causes genuine injury to a member of a different faith, the injured citizen would likewise have standing. If the injury is in the form of coercion of the individual to violate the dictates of his or her conscience, he or she could assert a claim for the violation of individual rights under the Free Exercise Clause of the First Amendment.

If, on the other hand, the injury were in the form of the conferral of a benefit on citizens of one faith that was denied to citizens of other faiths or nonbelievers, the injured citizens would have a potential cause of action—based on real, direct injuries—under both the Establishment Clause of the First Amendment and the Equal Protection Clause of the Fourteenth Amendment. For instance, if the State of Arizona had enacted a law granting tax credits only to taxpayers who make contributions to religious schools, a taxpayer who had made a

contribution to a secular school would be able to show an injury-in-fact sufficient to confer standing on traditional principles—the amount of the tax credit he or she would have received if the law had been available to religious and secular donors alike. Beyond this, the legislative branch might deem it appropriate to create a specific cause of action for Establishment Clause violations under specific circumstances. *See Flast*, 392 U.S. at 131-32 (standing problem is resolved where Congress has appropriately authorized the lawsuit) (Harlan, J., dissenting).

Thus, the Court's insistence upon the application of traditional standing principles would be an invaluable tool by which the Court might ensure that only actual, legitimate claims of Establishment Clause violations are adjudicated. By simply requiring all plaintiffs to demonstrate true injuries-in-fact, the Court might substantially reduce the volume of frivolous, insubstantial Establishment Clause lawsuits that currently consume considerable judicial resources and public funds.

IV. Prudential Concerns Mitigate Against a Finding of Taxpayer Standing in Cases Such as This.

- A. Respect For The Principle Of Separation Of Powers Mitigates Against Finding Taxpayer Standing In Cases Such As This.

As multiple learned judges have explained, the Court's Article III standing doctrine carries serious implications for the principle of separation of powers.

To permit a complainant who has no concrete injury to require a court to rule on important constitutional issues in the abstract would create the potential for abuse of the judicial process, distort the role of the Judiciary in its relationship to the Executive and the Legislature and open the Judiciary to an arguable charge of providing "government by injunction."

Schlesinger v. Reservists Comm. to Stop the War, 418 U.S. 208, 222 (1974). The intended function of the judiciary is not to pass on the wisdom or propriety of particular laws enacted by the representative branches of government, but rather to decide the rights of individuals in concrete cases involving real injuries. *See Marbury v. Madison*, 5 U.S. 137 (1803).

Amicus submits that where taxpayers object to a law passed by their elected representatives not because of particular injuries the taxpayers have suffered as a result of the law, but simply based on a belief that the law is wrong or imprudent, the proper remedy for those taxpayers is resort to the political process. *See Hein*, 551 U.S. at 636 (Scalia, J., dissenting) ("generalized grievances affecting the public at large have their remedy in the political process.").

B. Taxpayer Standing Analysis Should Be Applied Most Stringently Where State Legislative Actions Are Challenged.

In *Everson v. Board of Education*, 330 U.S. 1 (1947), this Court ruled that the Establishment Clause of the First Amendment was among the rights incorporated into the Fourteenth Amendment and thereby guaranteed against state, as well as federal, violations. This “incorporation doctrine” has, at times, been criticized with respect to the Establishment Clause. See James J. Knicely, “*First Principles*” and the Misplacement of the “Wall of Separation”: *Too Late in the Day for a Cure?*, 52 Drake L. Rev. 171 (Winter, 2004).

A middle-ground alternative to a radical de-incorporation of the Establishment Clause would be a strict adherence to traditional taxpayer standing analysis where state laws are challenged on Establishment Clause grounds. In his concurrence to the Court’s decision in *Zelman v. Simmons-Harris*, 536 U.S. 639 (2002) Justice Thomas suggested this reasonable resolution of the issue:

[i]n the context of the Establishment Clause, it may well be that state action should be evaluated on different terms than similar action by the Federal Government. “States, while bound to observe strict neutrality, should be freer to experiment with involvement [in

religion]--on a neutral basis--than the Federal Government.” Thus, while the Federal Government may “make no law respecting an establishment of religion,” the States may pass laws that include or touch on religious matters so long as these laws do not impede free exercise rights or any other individual religious liberty interest. By considering the particular religious liberty right alleged to be invaded by a State, federal courts can strike a proper balance between the demands of the Fourteenth Amendment on the one hand and the federalism prerogatives of States on the other.

Id. at 678-79 (Thomas, J., concurring) (quoting *Walz v. Tax Comm’n of City of New York*, 397 U.S. 664, 699 (1970) (Harlan, J., concurring)).

Just as Justice Thomas suggested, *Amicus* submits that states should be afforded greater latitude than the federal government to experiment with laws that touch upon religion—particularly when those laws concern state educational prerogatives. By adhering to traditional taxpayer standing principles that dictate denial of standing in cases such as the one at bar, the Court can avoid entangling the judiciary in matters appropriately left to the wisdom of the respective states and the elected representatives who govern them.

V. Section 1089 Is Consistent With The Mandates Of The Establishment Clause.

A. This Court Has Consistently Found The Element Of Individual Autonomy Dispositive In Cases Such As This.

In analyzing whether government aid programs violate the Establishment Clause, this Court has drawn a distinction between programs that dispense aid directly to religious schools and those that empower individual recipients to designate the schools to which they wish to apply the aid.⁴ This Court has described programs that fall in the latter category as evincing “true private choice.” See *Zelman*, 563 U.S. at 649. Accordingly, the Ninth Circuit appropriately identified the presence or absence of “true private choice” as the key factor in determining the constitutionality of Arizona’s tax credit for donations to school tuition organizations (“STOs”).

In *Mueller v. Allen*, 463 U.S. 388 (1983), this Court rejected an Establishment Clause challenge to a statute that allowed a tax deduction for educational

⁴ Arizona’s Individual Income Tax Credit presents far less of a concern under the Establishment Clause than the four government programs this Court upheld in the cases cited, *infra*, in which the governments directly dispersed tuition assistance to qualifying parents. Under Arizona’s program the money flowing to religious schools is, in reality, the private money of individual taxpayers.

expenses even though 96 percent of the beneficiaries of this program were parents of children attending religious schools. *Id. at* 397. Importantly, the government aid reached the religious institutions as a result of the choices made by *parents* of school-aged children. *Id.* The intervening private choices ensured that “no imprimatur of state approval can be deemed to have been conferred on any particular religion, or on religion generally.” *Id. at* 399.

Mueller makes clear that where governmental programs are neutral towards religion and provide assistance to a broad range of citizens who are able to exercise independent judgment in directing governmental aid to a school of their choice, such programs do not violate the Establishment Clause. This Court has applied this analytical framework in *Witters v. Washington Dep’t of Services for the Blind*, 474 U.S. 481 (1986), where a scholarship program providing tuition aid to a student in a pastoral program at a religious school was found not to violate the Establishment Clause. The record there showed that the vocational assistance provided was paid directly to the student, who transmitted it to the educational institution of his or her choice; any aid provided that ultimately flowed to religious institutions did so only as a result of genuinely independent and private choices. *Witters*, 474 U.S. at 487-88. And in *Zobrest v. Catalina Foothills Sch. Dist.*, 509 U.S. 1 (1993), this Court upheld a federal statute that allowed state sign-language interpreters to assist deaf children enrolled at religious schools. *See Zobrest*, 509 U.S. at 10 (“[b]y according parents

freedom to select a school of their choice, the statute ensures that a government-paid interpreter will be present in a sectarian school only as a result of the private decision of individual parents.”).

Importantly, this Court has recognized that the percentage of government money directed toward tuition at religious compared to secular private schools is not constitutionally significant. *See Zelman*, 536 U.S. at 657. *Zelman* involved assessing the constitutionality of an Ohio statute that provided tuition grants to low income families to enable their children to attend private schools of any religious or secular orientation. *Id.* at 639. There, 82 percent of the participating private schools had a religious mission. *Id.* This Court found the Ohio statute constitutional because it did not provide direct aid to schools, was neutral toward religion, and enabled private choice. *Id.* In arriving at this determination, this Court did not deem significant the amount of aid benefiting students at religious schools. *Id.* Just as it did in *Mueller*, this Court emphasized that “when government aid supports a school’s religious mission only because of independent decisions made by numerous individuals to guide their secular aid to that school, no reasonable observer is likely to draw from the fact . . . an inference that the state itself is endorsing a religious practice or belief.” *Mitchell v. Helms*, 530 U.S. 793, 843 (2000). In *Agostini v. Felton*, 521 U.S. 203, 229 (1997), this Court similarly found that even when religious schools were the beneficiaries of the vast majority of *direct* aid from a government program, the amount of aid was still

irrelevant in determining the constitutionality of the program.

B. The Ninth Circuit Should Have Focused On The Range of Choices Available To The Taxpayer Donors Rather Than Parents.

In prior cases, where the government has made educational aid available to parents or religious schools, the Court's focus has been on the extent to which private choice intervenes to determine the ultimate recipient of the funds. In this case, however, the government is providing no funding for parents or schools. Rather, the challenged government program is the mere provision of a tax credit to individual taxpayers who choose to donate their own, private money to STOs.

Because the taxpayer donors are the recipients of the government benefit (the tax credit), the relevant inquiry is the extent to which their own, independent choices result in the funding of religious schools. Of course, as *amicus* will argue below, the wide range of STOs—both religious and secular—among which taxpayer donors are free to choose, precludes any reasonable observer from concluding that the program in question evinces religious favoritism.

C. Both Taxpayers And Parents Who Participate In Section 1089 Have A Range Of Secular And Religious Options From Which To Choose.

As this Court’s jurisprudence demonstrates, the dispositive factor in determining whether a tax credit program violates the Establishment Clause is whether the program is one of true private choice. A review of Arizona’s program participants in the past academic year, including both the STOs that have received funding, and the schools to which they have subsidized student attendance, reveals the true private choice that not only permeates the range of options available to taxpayers who choose to donate funds, but also characterizes the options available to parents in the type of school they desire their children to attend.

In concluding that Section 1089 could violate the Establishment Clause, the Ninth Circuit relied, in part, on the Respondents’ representations that over 85 percent of the scholarships made available through STOs were for use exclusively at religious schools. *Winn*, 562 F.3d at 1017. This figure obscures the fact that in practice, however, only twenty-seven of the fifty-three STOs operating in Arizona in 2009 provided scholarships solely to religiously affiliated schools. See Arizona Dept. of Revenue, *Individual Income Tax Credit for Donations to Private School Tuition Organizations: Reporting for 2009, Executive Summary*, at 1, available at <http://www.azdor.gov/Portals/0/Reports/private-school-tax-credit-report-2009.pdf> [hereinafter “Individual Income Tax Credit”].⁵ An additional

⁵ Although the State of Arizona Report provides that there were 53 STOs in Arizona in 2009, no data was available as to the Just Friends of Education STO. All subsequent

fifteen, or 48 percent of the STOs, provided scholarships or grants for use at secular schools, a combination of secular and religious schools,⁶ or allowed the participating parent to use the scholarship to send their child to any school of their choosing.⁷ Closer examination of the data indicates that the Ninth Circuit's determination was informed, at least in part, by misleading figures.

Review of the options available to, and exercised by, the taxpayers who participated in Arizona's program further reveals that the true private choice afforded to parents also extends to taxpayers. In 2009, Arizona taxpayers made 48,159 donations to STOs with religious orientations and an additional 25,228 donations to secular STOs, those that funded scholarships at both secular and religious schools, or those that provided parents with an unrestrained choice of private schools. *See* Individual Income Tax Credit. Additionally, in 2009, Arizona STOs received \$50,850,485 in donations from taxpayers. *See* Individual Income Tax Credit. Of that amount, STOs that directed scholarships to strictly religious institution received \$32,176,545 in donations, or 63 percent of the total dedicated funds. *See id.* In contrast, STOs that directed scholarships to secular

statistics derived from the Arizona report are computed as if there were only 52 STOs in Arizona as of 2009. As there were only four donations by taxpayers to the Just Friends Education STO for a total of \$2600, the impact on the statistical analysis is minimal. *See also* Appendix 1.

⁶ *See* Appendix 2.

⁷ *See* Appendix 3.

schools, secular and religious schools, or gave parents free choice in where to send their children received \$18,673,940 in donations, or 37 percent of the funds generated by the tax credit. *See id.*

The Ninth Circuit's characterization of the amount of funds generated by Section 1089 for religious schools as "disproportionate" also obscures the reality of the educational landscape in Arizona, as well as the rest of the nation. As this Court observed in *Zelman* with respect to Cleveland, Arizona's "preponderance of religiously affiliated private schools certainly did not arise as a result of the program; it is a phenomenon common to many American cities." *Zelman*, 536 U.S. at 656. Indeed, the ratio of secular to religious private educational opportunities available to Arizona students comports with those across the country. Nationwide, in 2007-08, 67.9 percent of private schools, enrolling 80.6 percent of private school students, had a religious orientation or purpose.⁸ An analogous percentage of Arizona private schools receiving money from STOs under Section 1089 had a religious orientation or purpose.⁹ Thus, contrary to the Ninth Circuit's view

⁸ U.S. Dept. of Ed., National Center for Education Statistics, *Private School Universe Survey: 2007-2008*, at 2 (NCES 2009).

⁹ In 2009, Arizona STOs provided grants and scholarships to 370 Arizona private schools. *Id.* Of these schools, 276 have a religious affiliation, *See Appendix 4*, while the remaining 92 are secular. *See Appendix 5*. On the whole, approximately 25 percent of the schools for which STOs in

that Arizona's tax credit program "does not equally permit the participation of all schools... religious or nonreligious," the diverse orientation of the participating STOs and the schools to which they provide scholarships gives both parents and taxpayers an undeniable true private choice.

Moreover, Section 1089 conforms with a trend of increased participation in this type of educational tax credit program throughout the country. Arizona is among seventeen states that have enacted or proposed statutes devised to provide increased access to educational opportunities. *See* Brief of States of Michigan, Florida, Indiana, Louisiana, New Jersey, Pennsylvania, South Carolina, and Utah as Amici Curiae Supporting Petitioner at 1, *Garriott v. Winn*, No. 09-991 (U.S. Mar. 25, 2010). States that have instituted such programs have experienced an upsurge in donations and scholarships over the course of the programs' existence. *See, e.g.* Alliance for School Choice, *Corporate and Individual Scholarship Tax Credit Programs: The Facts about School Choice*, available at: http://www.allianceforschoolchoice.org/UploadedFiles/ResearchResources/CorpIndivScholTaxCreditProgs_04172009.pdf. Pennsylvania, for example, awarded 17,350 scholarships in the first year of its tax

Arizona provided scholarship money have a secular mission, while the other 75 percent have some religious affiliation or orientation. *See id.*

program, 2001-02. By 2007-2008, 43,764 students had received scholarship money generated by the tax credit. *See id.* This trend, which holds across geographic regions and state size, detracts from the Ninth Circuit's endorsement of the Respondents' characterization of Arizona's program as established exclusively to advance the Arizona legislature's religious agenda.

CONCLUSION

Under this Court's taxpayer standing precedents, even including *Flast*, the taxpayer Respondents before the Court cannot demonstrate standing to challenge Section 1089. This is because even the sort of legal fiction devised in *Flast* cannot convert Respondents' grievance about the law's grant of tax credits to taxpayers not before the Court into a direct, personal injury to Respondents themselves. Taxpayers have no money at stake in the challenged Arizona program. Perhaps more so than any other taxpayer standing case considered by this Court, Respondents' so-called "injury" is a generalized grievance regarding the operation of government. As such, it is properly left to the political process.

Moreover, in light of the legal and logical inadequacies of the *Flast* two-pronged nexus test and the continued judicial confusion that has resulted from it, *amicus* respectfully requests that the Court either clearly explain the doctrine, re-work the analysis, or overrule *Flast* entirely. As *amicus* has outlined herein, the interests of the Establishment Clause do not require the *Flast* relaxation of the

Court's taxpayer standing doctrine. In fact, the true and noble purpose of the Establishment Clause is merely obscured by a doctrine that ushers insubstantial and historically laughable grievances through the gates of Article III standing requirements and into the federal courtroom.

Finally, the Ninth Circuit erred in its consideration of Respondents' substantive arguments regarding Section 1089 and Arizona's STO program. Section 1089 provides both parents and donating taxpayers with true private choice, and, when viewed in its proper context, Section 1089 fully comports with the Establishment Clause. This is demonstrated by a review of the scholarships made available through STOs, as well as the wide range of STOs from which to choose. The Ninth Circuit therefore erred in endorsing Respondents' characterization of Arizona's program as advancing the alleged religious agenda of the Arizona legislature

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In The
Supreme Court of the United States

ARIZONA CHRISTIAN SCHOOL
TUITION ORGANIZATION, ET AL.,
Petitioners,

v.

KATHLEEN M. WINN, ET AL.,
Respondents.

On Writs of Certiorari to the
United States Court of Appeals
for the Ninth Circuit

APPENDIX

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APPENDIX 1
Arizona STOs

Arizona Adventist Scholarships,
<http://www.azadventistscholarships.com/>; Arizona
Christian School Tuition Organization,
<http://acsto.org/>; Arizona Episcopal Schools
Foundation,
<https://tungsten.liquidweb.com/~azepisco/about.php>;
Arizona International Academy Scholarship Fund,
<http://www.arizonainternationalacademy.com/AZStateTax-CreditScholarshipProgram.html>; Arizona
Lutheran Scholarship Organization,
<http://church.rslcs.org/wp/wp-content/uploads/2009/08/ALSO-2009-2010-scholarship-application.pdf>; Arizona Tuition
Organization, <http://azto.org/>; BEST Student Fund,
http://www.tempemosque.com/taxcredit/BSF_PMIS.php; Catholic Tuition Organization of the Diocese of
Phoenix, <http://www.catholictuition.org/>; Catholic
Tuition Organization for the Diocese of Tucson,
www.ctso-tucson.org; Chabad Tuition Organization,
http://www.chabadaz.com/templates/articlecco_cdo/ALD/105378, Chaparral Mission Scholarship Fund,
<http://www.aicm.org/ArizonaTaxCredit.htm>; Cheder
Scholarship Organization, <http://www.cheder.org/>;
Children's Scholarship Network of Arizona,
<http://www.csnaz.org/>; Christ Lutheran School
Foundation, <http://www.clsphx.org/foundation.asp>;
Christian Scholarship Foundation, <http://csfine.org/>;
Christian Scholarship Fund of Arizona,
<http://www.pcssf.org/>; Cochise Christian School
Tuition Organization,

http://www.gracechapelbenson.org/SchoolCCSTO_DonationForm.htm; Foundation for Lutherans Interested in Funding Education,
<http://shephardaz.org/school2/Education%20Foundation%20Application.pdf>; Higher Education for Lutheran Program,
<http://www.helpfoundationonline.org/>; Jewish Tuition Organization, www.jtophoenix.org; Lutheran Education Foundation,
www.lutheraneducationfoundation.com; Northern Arizona Christian School Scholarship Fund,
<http://www.cvucs.org/id4.html>; School Tuition Association of Yuma, www.azstay.org; Shepherd of the Desert Foundation,
<http://www.sotdaz.org/562618.ihtml>; Valley Lutheran Scholarship Organization,
<http://www.vlhs.org/Give/taxcredit.html>; VVBC Christian Education Fund,
<http://starpas.cc.state.az.us/scripts/cgiip.exe/WService=wsbroker1/corp-detail.p?name-id=08759825>; White Mountain Tuition Support Foundation,
<http://www.saintanthonycatholicschool.org/Fundraisers.html>.

APPENDIX 2
Arizona STOs Providing Scholarships To
Secular, or Secular And Religious, Schools

Alternative Schools Scholarship Fund,
<http://www.taxexemptworld.com/organization.asp?tn=1232660>; Arizona Independent Schools Scholarship Foundation, <http://www.aissf.org/>; Arizona Native Scholastic & Enrichment Resources,
<http://www.implu.com/nonprofit/860928681>; Arizona Waldorf Scholarship Fund,
[http://www.tucsonwaldorf.org/Development Tax Credit.html](http://www.tucsonwaldorf.org/Development_Tax_Credit.html); Dynamite Montessori Foundation,
<http://www.docstoc.com/docs/47478965/Arizona-Income-Tax-Forms>; Foundation for Montessori Scholarships, <http://montessoriaz.info/>; Life Development Institute Education Foundation,
http://lifedevelopmentinstitute.org/docs/supportLdi/ldi_education_fund.pdf; Montessori Centre School Tuition Organization,
<http://www.montessoriinthepark.org/taxcredit.cfm>; Montessori Scholarship Organization,
<http://montessorifoundation.org/scholarships.htm>; New Valley Education Partners,
<http://www.nvep.org/vvs.html>; Orme Primavera Schools Foundation,
<http://www.ormeprimaveraschoolsfoundation.org/>; Pinetop Tuition Support Organization,
<http://www.whitemountainmontessori.org/documents/newsletters/WMMS-Newsletter-Dec08.pdf>; Schools With Heart Foundation,
<http://www.desertviewlearningcenter.net/foundation.html>.

APPENDIX 3
Arizona STOs Allowing Parents "Free Choice"

Arizona Private Education Scholarship Fund, <http://www.apesf.org/>; Arizona Scholarship Fund, <https://www.azscholarships.org/>; Arizona School Choice Trust, <http://www.asct.org/index.asp>; Brophy Community Foundation, www.brophyfoundation.org; Flagstaff Scholarship Fund, <http://www.taxexemptworld.com/organization.asp?tn=1234753>; Institute for Better Education, www.ibescholarships.org; Tuition Organization for Private Schools, www.topsforkids.com; Maricopa County Schoolhouse Foundation, <http://www.mcschoolhousefoundation.org/>; School Choice Arizona, <http://www.schoolchoicearizona.org>.

APPENDIX 4

Religiously-Affiliated Private Schools

91st Psalms Christian School,
<http://www.greatschools.org/arizona/phoenix/2404-91st-Psalm-Christian-School/>, Abbie Loveland Tuller,
<http://www.tullerschool.com/>, Abiding Savior School,
<http://abidingsavior.com/>, Adobe Adventist Christian School, <http://adobe22.adventistschoolconnect.org/>;
 Aletheia Classical Christian School,
<http://maps.google.com/maps/place?hl=en&rls=com.microsoft:en-us&um=1&ie=UTF-8&q=Aletheia+Classical+Christian+School+arizona&fb=1&gl=us&hq=Aletheia+Classical+Christian+School&hnear=Arizona&cid=3405197636280921506>, Al-Huda School, <http://www.alhuda.org/>, All Saints Catholic School, <http://ascsaz.org/Home.htm>; All Saints Episcopal Day School, <http://www.allsaints-phoenix.org/>; American Indian Christian School, <http://www.aicm.org/>; Annunciation Catholic School, <http://acsphx.info/>; Apostolic Faith Center Christian Academy,
[http://www.patheos.com/directory/show/AZ/Peoria/Apostolic Faith Center/559909](http://www.patheos.com/directory/show/AZ/Peoria/Apostolic-Faith-Center/559909); Arizona Cultural Academy, <http://www.azacademy.org/>; Arizona International Academy,
<http://www.arizonainternationalacademy.com/>;
 Arizona Lutheran Academy,
<http://www.alacoyotes.org/>; Arrowhead Christian Academy, <http://www.aca eagles.org/cms/>; Ascension Lutheran School, <http://www.ascensionschool.org/>;
 Atonement Lutheran School,
<http://www.atonementlutheranschool.org/>, Barness

Family East Valley Jewish Community Center Day School, <http://evjds.org/>; Beautiful Savior Academy, <http://beautifulsavior.net/>; Bethany Christian Schools (Lake Havasu), <http://www.bethanyhavasu.com/>; Bethany Christian School (Tempe), <http://www.bethanychristianschool.org/>; Bethany Learning Center, <http://www.blcforjesus.org/templates/System/default.asp?id=48569>; Bios Christian Academy, <http://www.bioschristianacademy.org/>; Blessed Sacrament Kindergarten, <http://www.blessedsacramentscotts.org/school/index.htm>; Bourgade Catholic High School, <http://www.bourgadecatholic.org/>; Brophy College Preparatory, <http://www.brophyprep.org/aca/about.html>; Calvary Baptist School, <http://www.greatschools.org/arizona/yuma/2384-Calvary-Baptist-School/>; Calvary Chapel Christian School, <http://www.calvarytucson.org/cccs>; Calvary Christian Academy (Lake Havasu City), <http://sites.google.com/site/calvarychristianacademylhc/>; Calvary Christian Academy (Tempe), <http://www.greatschools.org/arizona/tempe/3198-Calvary-Academy/>; Calvary Christian School (Queen Creek), <http://www.ccsqcaz.org/>; Camelback Christian School, <http://www.camelbackchristianschool.org/>; Camelback Desert School (Paradise Valley), <http://www.education.com/schoolfinder/us/arizona/paradise-valley/camel-back-desert-school/>; Camp Verde United Christian School, <http://www.cvucs.org/>;

Carden Christian Academy,
<http://www.cardenchristian.com/>; Casas Christian School, <http://www.casaschristianschool.com/>;
Cathedral of Praise Christian School,
<http://www.cathedralofpraisechurch.com/>; Chandler Christian School,
<http://www.chandlerchristianschool.org/>; Chaparral Church Kindergarten, <http://www.ccpk.info/>; Chapel in the Hills, <http://chapelinthehillsschool.webs.com/>;
Chinle Adventist Elementary School,
<http://www.greatschools.org/arizona/chinle/2385-Chinle-SDA-School/>; Christ Church School,
<http://ccsaz.org/>; Christ Greenfield Lutheran School,
<http://www.cglschool.org/>; Christ Lutheran School,
<http://www.clsphx.org/>; Christ the King Academy,
<http://www.greatschools.org/arizona/phoenix/3217-Christ-The-King-Academy/>; Christ the King Catholic School, <http://www.ctlk-catholicschool.org/>; Christ the Redeemer Lutheran,
[http://www.ctrlutheran.org/Index.asp?PageID=6459](http://www.ctrlutheran.org/Index.asp?PageID=6459;);
Christian Academy of Prescott, <http://www.cap-prescott.com/>; Congregation Anshei Israel,
<http://www.caiaz.org/education.htm>; Copper Canyon Christian School,
<https://www.topsforkids.com/index.aspx?c=60>;
Cornerstone Christian Academy (Chandler),
<http://www.cfcsmain.com/about-us>; Cornerstone Christian Academy (Cottonwood),
http://www.privateschoolreview.com/school_ov/school_id/543; Cornerstone Christian Academy (Tuscon),
<http://www.cfcsmain.com/>; Cornerstone Kidz,
<http://www.cornerstonekidz.org/>; Covenant Child Care Center, <http://www.cccckids.com/>; Cross of

Glory Lutheran School, <http://www.crossofglory.org/>;
Crossroads Community School,
<http://www.crcsonline.com/>; Desert Christian Schools,
<http://www.desertchristianschools.org/>; Desert Valley
Christian School,
<http://www.desert23.adventistschoolconnect.org/>;
Dove Christian School,
<http://www.greatschools.org/arizona/tucson/2412-Dove-Christian-School/>; East Fork Lutheran School,
<http://www.eastforkschool.com/>; East Valley
Christian Academy,
http://www.privateschoolreview.com/school_ov/school_id/540; Emmanuel Christian Academy,
<http://ecakingman.org/default.aspx>; Emmanuel
Evangelical Lutheran School,
<http://www.elctempe.org/>; Emmaus Lutheran School,
<http://www.emmauslutheran.com/>; Faith Christian
School, <http://www.faith-christian.org/>; Faith
Community Academy, <http://www.fcatuson.org/>;
Faith Lutheran School, <http://www.faith-lutheran.org/>; Family Life Academy,
<http://www.ccatuson.org/information.asp?topicid=25>;
Family of God Lutheran School,
<http://www.usachurches.org/church/family-of-god-lutheran-church.htm>; Fellowship Children's
Development Center,
<http://fcanthem.com/#/preschool>; Firm Foundations,
<http://www.trulia.com/schools/AZ-Tucson/Firm-Foundations-Christian-School/>; First
Baptist Christian Academy,
<http://www.sierravistafirst.org/templates/System/details.asp?id=32660&PID=293917>; First Southern
Christian School,

<http://fsbctucson.net/templates/System/details.asp?id=41698&PID=569498>; Flagstaff Community Christian School,
<http://www.flagstaffcommunitychristian.org/>;
 Florence Baptist Academy,
<http://www.florencebaptistchurch.com/school.htm>;
 Fountain of Life Lutheran School,
<http://follutheran.org/>; Freedom Christian Academy,
<http://www.freedomca.org/>; Freedom Christian School (Arizona City),
<http://www.christianschoolnetwork.com/arizona-christian-schools.html>; Gateway Baptist Academy,
<http://www.mygba.org/>; Gethsemane Lutheran School, <http://www.glstempe.com/>; Gilbert Christian Schools, <http://gilbertchristianschools.org/>; Gilson Wash Baptist School,
<https://www.topsforkids.com/index.aspx?c=60>;
 Glendale Christian Academy,
<http://www.taxexemptworld.com/organization.asp?tn=1746781>; Glenview Adventist School,
<http://www.glenviewadventistacademy.org/>; Good Shepherd Lutheran School,
<http://maps.google.com/maps/place?rls=com.microsoft:en-us&oe=UTF-8&um=1&ie=UTF-8&q=Good+Shepherd+Lutheran+School+arizona&fb=1&gl=us&hq=Good+Shepherd+Lutheran+School&hnear=Arizona&cid=18053680324172300788>; Gospel Light Christian Academy,
http://www.gospellightmesa.com/about_us.html;
 Grace Christian School,
http://www.independentschools.com/arizona/grace-christian-school_27156.html; Grace Community Christian School, <http://www.gccsaz.org/>; Grace

Fellowship Academy,
<http://gracefellowshipacademy.org/>; Grace Lutheran School,
http://www.graceglendale.org/site/default.asp?sec_id=180004029; Guiding Light Christian Partnership,
<http://www.glcec.org/index.html>; Guiding Light School, <http://www.fcephx.com/#/grow/guiding-light-school>; Hand in Hand Christian School,
<http://www.azstay.org/default.asp?tab=Schools>; Harvest Christian Academy,
<http://www.sonoitaelginchamber.org/members.htm>; Heritage Christian Academy,
<http://www.hcapatriots.org/>; Holbrook Indian School,
<http://www.hissda.org/>; Holy Angel School,
<http://www.holyangelscatholiccommunity.org/School.htm>; Holy Cross Evangelical Lutheran School,
<http://phoenixlutheran.org/>; Holy Trinity Academy,
<http://www.holytrinityacademyphx.net/>; Hopi Mission School,
<http://kansasvirtualtours.com/hopimissionfoundation/>; Immaculate Conception School,
<http://www.greatschools.org/arizona/yuma/2210-Immaculate-Conception-Elementary-School/>; Immaculate Heart Schools,
<http://www.immaculateheartschool.com/s/365/splash.aspx>; International Christian Academy Online,
<http://www.icacademyonline.com/>; Jess Schwartz Jewish Community High School,
<http://www.jewishinphoenix.com/Jess-Schwartz-Jewish-Community-High-School-The.html>; Joanne Todd Christian School,
<http://www.facebook.com/pages/Willcox-AZ/Joanne-Todd-Christian-School/115976461760231>; Joy

Community Christian School,
<http://www.joyonline.org/jcs/index.php>; Joyful
Beginnings Academy,
<http://www.joyfulbeginningsacademy.webs.com/>;
King David School,
<http://www.thekingdavidschool.org/>; Lamad
Preparatory Academy,
http://www.lwmaz.org/lamad/lamad_main.asp;
Lamb's Gate Kindergarten,
<http://www.lambsgate.org/preschool.html>; Legacy
Classical Christian Academy,
<http://www.legacyclassicalchristian.org/>; Lestonnac
Kindergarten,
http://www.privateschoolreview.com/school_ov/school_id/608; ; Logos Academy,
<http://www.logosclassical.com/>; Loretto School,
<http://www.lorettoschool.org/>; Lourdes Catholic
School, <http://www.lcsnogales.org/>; Maranatha
Christian Academy,
<http://www.thecityoftucson.com/churches/church-christian.html>; Maricopa Village Christian School,
<http://www.stopshox.com/maricopavillage/>; Martin
Luther School,
<http://members.cox.net/martinlutherschool/>; Mission
Christian School, <http://www.mcssoldiers.org/>;
Mission View Academy, <http://www.missionview.net/>;
Montessori Christian Academy,
<http://www.montessorichristianacademy.org/>; Most
Holy Trinity Catholic School, <http://www.mht.org/>;
Mount Calvary Lutheran School,
<http://mtcalvaryflagstaff.org/>; Mountain Christian
School, <http://www.mcsaz.org/>; Navajo Lutheran
Mission School, <http://www.nelm.org/school.htm>;

Nehemiah Ministries,
<http://www.discoverfoundations.com/>; New Covenant
Child Development,
http://www.newcovenantaz.org/preschool_about.php;
Noah's Ark Kindergarten,
[http://www.noahsarkpreandk.org/view/?pageID=3128
12](http://www.noahsarkpreandk.org/view/?pageID=312812); Nogales Christian Academy, [http://open-
ednet.org/nca.htm](http://open-ednet.org/nca.htm); North Phoenix Baptist
Kindergarten, <http://www.npbc.org/>; North Valley
Christian Academy, <http://northvalleyca.org/>;
Northminster Christian School,
<http://acsto.org/schoollist.asp>; Northwest Christian
School, <http://www.northwestchristianschool.org/>;
Notre Dame Preparatory High School,
<http://www.notredamepreparatory.org/>; Our Lady of
Guadalupe,
[http://www.ourladyofguadalupeparish.com/English/E
-School.html](http://www.ourladyofguadalupeparish.com/English/E-School.html); Our Lady of Joy School,
<http://www.oloj.org/>; Our Lady of Mount Carmel
School, <http://www.olmschool.info/>; Our Lady of
Perpetual Help School (Glendale),
<http://www.olph.com/>; Our Lady of Perpetual Help
School (Scottsdale), <http://www.olphaz.com/school/>;
Our Lady of Sorrows Academy,
<http://www.ssp.org/schools.html>; Our Mother of
Sorrows, <http://www.omoschool.com/>; Our Savior's
Lutheran School,
<http://home.earthlink.net/~oursaviorswels/index.html>
; Our Saviour Lutheran School,
<http://havasulutherans.com/school-2/>; Page Christian
School, <http://www.lakepowellnazarene.com/>; Palms
Elementary, <http://www.palmschristianschool.com/>;
Paradise for Tots Christian Kindergarten,

<http://localarizonaschools.com/schools/Phoenix.html>;
 Pardes Jewish Day School,
<http://www.pardesschool.org/>; Parker Apostolic
 Christian School,
[http://www.apostolicchristian.org/congregations.php?
 id=](http://www.apostolicchristian.org/congregations.php?id=); Parkway Children's School of Excellence,
[http://www.parkwayschool.com/Parkway_School/Hom
 e.html](http://www.parkwayschool.com/Parkway_School/Home.html); Payson Community Christian School,
<http://www.paysoncommunitychristianschool.org/>;
 Peridot Lutheran School,
[http://www.privateschoolreview.com/school_ov/school
 _id/648](http://www.privateschoolreview.com/school_ov/school_id/648); Phillips Christian School,
[http://www.azdor.gov/Portals/0/Reports/private-
 school-tax-credit-report-2006.pdf](http://www.azdor.gov/Portals/0/Reports/private-school-tax-credit-report-2006.pdf); Phoenix Christian
 School K-8, <http://www.phoenixchristianschool.org/>;
 Phoenix Christian Unified,
<http://www.phoenixchristian.org/>; Phoenix Christian
 Unified Elementary (Goodyear),
<http://www.phoenixchristian.org/>; Phoenix Hebrew
 Academy, <http://www.phoenixhebrewacademy.org/>;
 Phoenix Metro Islamic School,
<http://pmistempe.com/>; Pilgrim Lutheran School,
<http://www.pilgrimmesa.com/>; Pleasantview
 Christian Elementary,
<http://www.pleasantviewbc.com/>; Pope John XXIII
 Catholic School, <http://www.popejohnxxiii.org/>;
 Precious Lamb Christian School,
<http://www.preciouslambchristianschool.com/>;
 Prescott Adventist School,
[http://maps.google.com/maps/place?rls=com.microsoft
 :en-us&oe=UTF-8&um=1&ie=UTF-
 8&q=Prescott+Adventist+School,&fb=1&gl=us&hq=
 Adventist+School,&hnear=Prescott,+AZ&cid=765927](http://maps.google.com/maps/place?rls=com.microsoft:en-us&oe=UTF-8&um=1&ie=UTF-8&q=Prescott+Adventist+School,&fb=1&gl=us&hq=Adventist+School,&hnear=Prescott,+AZ&cid=765927)

2253092782511; Providence Classical School, <http://www.providenceclassical.com/>; Pusch Ridge Christian Academy, <http://cfcsmain.com/>; Queen of Peace School, <http://www.qop.org/>; Red Rock Christian School, <http://www.adventistdirectory.org/viewEntity.aspx?EntityID=30497>; Redeemer Christian Academy, <http://www.redeemerministries.com/index.php?page=24>, Redeemer Christian School, <http://www.redeemerchristianschool.org/Home.html>; Redeemer Lutheran School, <http://www.greatschools.org/arizona/tucson/2280-Redeemer-Lutheran-School/>; Resurrection Lutheran Child Development Center, <http://www.orovalley.org/>; Risen Savior Lutheran School, <http://www.rslcs.org/>; River of Life Christian Academy, <http://www.tucsonriveroflife.com/>; Sacred Heart School (Nogales), <http://www.trulia.com/schools/AZ-Nogales/Sacred-Heart-Catholic-School/>; Sacred Heart School (Prescott), <http://www.sacredhearteducation.com/>; Safford Adventist Christian School, <http://www.education.com/schoolfinder/us/arizona/teacher/safford-sda-school/environment/>; Safford Christian School, http://www.privateschoolreview.com/school_ov/school_id/734; Saguaro Hills Adventist Christian School, <http://www.education.com/schoolfinder/us/arizona/tucson/saguaro-hills-adventist-christian-school/>; Saguaro Hills Christian School, <http://www.shbcaz.org/>; Sahuarita Christian Academy, <http://www.sahuarita-sca.org/>; Salpointe Catholic High School,

<http://www.salpointe.org/Page.aspx?pid=205>; San Francisco di Asis,
<http://www.diocesephoenix.org/parish/sfda/schoolhome.htm>; San Miguel Catholic High School,
<http://www.sanmiguelhigh.org/WS3/index.php>; San Xavier Indian School,
<http://www.sanxaviermission.org/>; Santa Cruz Catholic School,
<http://www.greatschools.org/arizona/tucson/2204-Santa-Cruz-Catholic-School/>; Scottsdale Christian Academy, <http://www.scottsdalechristian.org/>;
Scottsdale United Methodist Kindergarten,
http://www.privateschoolreview.com/school_ov/school_id/818; Seton Catholic High School,
<http://www.setoncatholic.org/>; Shalom Montessori School, <http://www.shalommontessori.org/>; Shearim Torah High School,
<http://www.shearimhighschool.org/Home.html>;
Sheila's Christian Academy,
<http://www.sheilasacademy.com/>; Shepherd of the Desert Lutheran School, <http://www.sotdaz.org/>;
Shiloh Christian School, <http://www.shilohem.org/>;
Sonshine Christian School,
<http://www.sonshinechristian.com/>; Southwest Christian School, <http://www.swchristianschool.org/>;
Southwestern Christian School,
http://www.privateschoolreview.com/school_ov/school_id/689; Spirit of Hope Montessori School,
<http://www.spiritofhope-umc.org/>; SS Peter & Paul Catholic School, <http://www.sspptucson.org/>; SS Simon & Jude Catholic School,
<http://www.simonjude.net/>; St Agnes Catholic School,
<http://www.stagnesphx.org/school/>; St Alban's

Kindergarten, <http://www.stalbanspreschool.com/>; St Ambrose Catholic School, <http://www.stambrosetucson.org/>; St Andrews Presbyterian Pre-School & Kindergarten, <http://www.standrewspres.com/>; St Anthony of Padua School, <http://www.stanthonypaduaschool.org/>; St. Anthony (Pinetop), <http://www.saintanthonycatholicschool.org/>; St. Anthony (Show Low), <http://www.saintanthonycatholicschool.org/>; St Augustine High School, <http://staugustinehigh.com/>; St Catherine of Siena School, http://www.diocesephoenix.org/school/st_catherine_school/; St Charles Apache School, <http://www.stcharlesindianschool.com/>; St Cyril's Catholic School, <http://www.stcyril.com/>; St Daniel the Prophet School, <http://www.sdtp.net/>; St. Dominic Savio Academy, <http://www.stdomsavio.com/about-sdsa/faq>; St Elizabeth Ann Seton, <http://seas.seastucson.org/>; St Francis of Assisi School, <http://www.greatschools.org/arizona/yuma/2211-St.-Francis-Of-Assisi-School/>; St Francis Xavier Elementary School, <http://www.greatschools.org/arizona/yuma/2211-St.-Francis-Of-Assisi-School/>; St Gregory Catholic School, <http://www.st-gregory.com/>; St Gregory College Prep, <http://www.stgregoryschool.org/>; St Jerome K-8 School, <http://stjeromeaz.com/index.asp>; St John Bosco School, <http://www.sjbosco.org/>; St John the Evangelist, <http://www.stjohnndaa.org/>; St John Vianney Catholic School, <http://www.school.sjvaz.net/>; St Joseph's Catholic

School, <http://www.sjcms.net/>; St Joseph School (Tucson), <http://www.stjoseph Tucson.org/>; St Louis the King School, <http://www.slkschool.com/>; St Luke's, http://stlukesprescott.org/About_Our_School.ihtml?id=370504; St Maria Goretti Kindergarten, <http://www.smgaz.org/>; St. Mark's Methodist, <http://www.umcstmarks.org/>; St. Mark's Presbyterian Kindergarten, <http://www.stmarkspreschool.com/>; St. Mary-Basha Catholic School, <http://www.stmarybashacatholic.org/>; St Mary's High School, <http://www.smknights.com/>; St Matthew School, <http://www.stmatthewaz.org/>; St Maximillian Mary Kolbe School, <http://www.kolbeschool.com/>; St Michael's Indian School, <http://www.smis1902.org/about/mission.html>; St Michael's Parish Day School, <http://www.stmichael.net/>; St Paul's Preparatory Academy, <http://www.stpaulsacademy.com/page.cfm?p=862>; St Peter Mission School, http://www.gslis.utexas.edu/~ifican/participating_schools/st_peters.html; St Theresa Catholic School, <http://www.stcs.us/>; St Thomas Aquinas, <http://www.stacc.net/school/>; St Thomas Lutheran School, http://www.privateschoolreview.com/school_ov/school_id/32027; St Thomas the Apostle School, <http://www.staphx.org/school/>; St Timothy's Catholic Academy, http://www.diocesephoenix.org/catholicSchools/school_Listings/stTimothyAcademy.htm; St Vincent de Paul School, <http://www.svdpschool.org/>; Sun & Shield

Christian Academy, <http://www.sunandshield.org/>;
Sun Valley Indian School,
<http://www.indianschool.org/>; Surrey Garden
Christian School,
<http://arizona.educationbug.org/private-schools/22844-surrey-garden-christian-school.html>;
Tanque Verde Lutheran Kindergarten,
<http://www.tvlc.org/>; Thunderbird Adventist
Academy, <http://www.thunderbirdacademy.org/>;
Thunderbird Christian Elementary,
<http://www.thunderbirdelementary.com/>; Tree of Life
Christian School, <http://www.treeoflifeparker.com/>;
Tri-City Christian Academy,
<http://www.tricityministries.org/tca/>; Trinity
Christian School (Chino Valley),
http://realestate.aol.com/schools-Chino_Valley-AZ-86323/Trinity_Christian_School/id-A0500098; Trinity
Christian School (Mesa),
<http://www.trinitychristianschoolmesa.org/>; Trinity
Christian School (Prescott),
<http://www.trinitytricity.com/>; Trinity Lutheran,
<http://www.trinityles.org/>; Trinity Pre-School &
Kindergarten,
http://www.privateschoolreview.com/school_ov/school_id/741; Trinity United Methodist Kindergarten,
<http://www.tumpspreschool.com/>; Tuscon Hebrew
Academy, <http://www.tucsonhebrew.org/>; Valley
Baptist School,
<http://www.valleybaptistmesa.org/vbacademy.htm>;
Valley Christian High School,
<http://www.vchstrojans.org/>; Valley Classical
Christian School,
http://www.privateschoolreview.com/school_ov/school

id/754; Valley Lutheran High School,
<http://www.vlhs.org/>; Verde Valley Adventist School,
<http://phoenix.arizonahighways.com/biz/verde-valley-seventh-day-adventist-school/sedona/az/86336/382024>; Verde Valley Christian School (Cottonwood),
<http://www.education.com/schoolfinder/us/arizona/cottonwood/verde-valley-seventh-day-adven/>; Veritas Christian Community School,
<http://faithwebsites.com/vccs/>; Victorious Preschool & Kindergarten, <http://vwcaz.org/ministries/victorious-preschool--kindergarten/>; Ville De Marie Academy,
<http://www.vdmschool.com/>; Vision Christian Academy,
http://www.visionbaptistchurch.org/about_vca.html;
West Valley Adventist School,
http://www.charityblossom.org/nonprofit/west-valley-adventist-school-litchfield_park-az-85340-d-kent-sharpe-260455723; Western Hills Baptist School,
<https://www.topsforkids.com/index.aspx?c=60>;
Wickenburg Christian Academy,
<http://www.wickenburgchristianacademy.org/templates/System/default.asp?id=47852>; Word of Life Early Learning Center, <http://www.wordoflifeaz.org/>;
Xavier College Preparatory High,
<http://www.xcp.org/indexslide/index.html>; Yuma Adventist School, <http://yumasda.com/>; Yuma Catholic High School, <http://www.yumacatholic.org/>;
Yuma Lutheran High School,
<http://www.greatschools.org/arizona/yuma/2259-Yuma-Lutheran-School/>.

APPENDIX 5 Secular Private Schools

2nd Street Children's School,
<http://www.secondstreetschool.org/about.php>;
ACCEL, <http://www.accel.org/>; Adobe Montessori,
<http://www.adobemontessori.com/>; Ahwatukee
Foothills Montessori,
<http://www.ahwatukeefoothillsmontessori.com/about-us.html>;
Aldea Montessori, <http://www.aldeamontessori.com/>;
Angels in Training Learning Center, <http://angelsinautismaz.com/school.html>;
Arcadia Montessori School,
<http://www.arcadiamontessori.com/>; ASCEND,
<http://www.ade.state.az.us/edd/NewDetails.asp?EntityID=89922&RefTypeID=1035>;
Awakening Seed School, <http://www.awakeningseedschool.org/>;
Bella Vista Private School,
<http://www.bellavistaschool.com/site/about.html>;
Bridges PreSchool & Kindergarten,
<http://www.bridgespreschool.com/>;
Camelback Desert School (Paradise Valley),
<http://camelbackdesertschools.com>;
Canyon State Academy,
<http://www.canyonstateacademy.com/149410619165930190/site/default.asp>;
Casas Ninos School of Montessori, <http://casaninos.org/index.html>;
Castlehill Country Day School,
<http://www.castlehillschool.com/>;
Cave Creek Montessori, <http://www.cavecreekmontessori.com/>;
Chrysalis Academy,
<http://www.capa4autism.org/chrysalis.html>;
Community Montessori School,

<http://communitymontessoriphoenix.com/Welcome.html>; Creative Castle PreSchool & Kindergarten, <http://www.creativecastlepreschool.com/>; Cross Roads Preschool & Kindergarten, <http://www.crossroadspsk.com/>; Dayspring Kindergarten, <http://www.dayspringpreschool.com/>; Desert Garden Montessori, <http://www.desertgardenmontessori.org/index.html>; Desert Montessori, <http://www.desertmontessoriaz.com>; Desert Shadows Montessori, https://dsmontessori.com/Home_Page.php; Desert Sky Montessori, <http://slantback.net/work/montessori/>; Desert Sun Child Development Center, <http://www.desertsun.org/>; Desert View Learning Center, <http://desertviewlearningcenter.net/>; Desert Voices Oral Learning Center, <http://www.oraldeafed.org/schools/desertvoices/index.html>; Desert Willow Educational Services, <http://www.desertwillowholistic.com/education/>; Dobson Montessori School, <http://www.dobsonmontessori.com/>; Dynamite Montessori, <http://www.dynamitemontessori.com/>; El Dorado Private School, <http://www.eldoradops.com/aboutedps.htm>; Ethos School, <http://www.ethoschool.org/>; Foundation of Blind Children PreSchool, <http://seeitourway.org/ProgramsServices/preschool.html>; Gateway Academy, <http://www.gatewayacademy.us/>; Graysmark Academy, <http://www.graysmarkacademy.com/>; Green Fields Country Day School,

<http://www.greenfields.org/?page=HeadMessage>;
 Heritage Montessori,
<http://heritagemontessorischool.org/>; Highland Free
 School , http://highlandfreeschool.org/?page_id=2;
 Howard S. Gray Education Center,
<http://www.bannerhealth.com/Locations/Arizona/Banner+Behavioral+Health/Howard+S+Gray/Howard+S+Gray+School.htm>; Imago Dei Middle School,
http://www.imagodeischool.org/index.php?option=com_content&view=article&id=5&Itemid=9;
 International School of Arizona, <http://www.isaz.org/>;
 International School of Tucson,
<http://internationalschooloftucson.org/>; Journeys
 Academy, <http://www.journeysacademy.com/faq.htm>;
 Keystone Montessori,
<http://www.keystonemontessori.com/>; Khalsa
 Montessori School, <http://khalsamontessori.org/>; Kino
 Learning Center,
<http://www.kinoschool.org/philosophy/what/>; Lauren's
 Institute for Education,
<http://www.laurensinstitute.org/aboutus/default.html>
 ; Life Development Institute,
<http://www.lifedevelopmentinstitute.org/>; Mesa
 Montessori, <http://www.mesamontessori.com/>;
 Millennium Worldwide Academy, <http://www.appal-mwa.org/>; Mission Montessori School,
<http://www.missionmontessori.com/>; Montessori
 Center School,
<http://www.montessoricenterschool.com/>; Montessori
 Children House, <http://www.phxchildrenshouse.com/>;
 Montessori Day School, <http://www.mdpsc.org/>,
 Montessori Educare Academy,
<http://www.montessori-educare.com/>; Montessori in

the Park, <http://www.montessoriinthepark.org/>;
Montessori International, <http://www.montessori-intl.org/>; Montessori Kingdom of Learning,
<http://www.montessorikingdom.com/>; Montessori
Learning Center,
http://www.privateschoolreview.com/school_ov/school_id/622; Montessori West Preparatory School,
<http://www.montessoriwest.com/>; Morning Glory
Montessori,
<http://www.morningglorymontessori.com/>; Nellie P.
Covert School,
<http://www.arizonaschildren.org/nelliepcovert.htm>;
Neurological Music Therapy Services,
<http://www.nmtsa.org/>; New Horizons Academy,
<http://www.nhorizon.net/>; New Vistas Academy,
http://www.newvistasacademy.com/text_mission.htm;
New Way Learning Academy,
<http://www.newwayacademy.org/>; Orme School,
<http://www.ormeschool.org/s/878/index.aspx>;
Patagonia Montessori,
<http://arizona.schooltree.org/district/Patagonia-Community-Montessori-000409.html>; Phoenix
Country Day,
<http://community.pcds.org/NetCommunity/Page.aspx?pid=203>; Pieceful Solutions,
<http://www.piecefulsolutions.com/>; Primavera
School, <http://www.primaveratech.org/AboutUs.aspx>;
Quality Interactive Montessori,
<http://www.qimontessori.com/>; Rancho Solano
(Gilbert), <http://gilbert.ranchosolano.com/Welcome/>;
Rancho Solano (Glendale),
<http://www.ranchosolano.com/> Rancho Solano
(Phoenix), <http://www.ranchosolano.com/>; Rancho

Solano (Scottsdale), <http://www.ranchosolano.com/>;
 Red Mountain Montessori,
<http://www.redmountainmontessori.com/>; Satori,
<http://www.satorischool.org/>; Sedona Montessori
 School,
<http://www.greatschools.org/arizona/sedona/preschools/Sedona-Montessori-School/3406/>; Spectrum Private
 School http://groups.google.com/group/asa-pcc/tree/browse_frm/month/2009-05/6bf75f5ee21cc00a?rnum=21&done=%2Fgroup%2Fasa-pcc%2Fbrowse_frm%2Fmonth%2F2009-05%3F#doc_0a58cf00d26cfbe3; Summit School of
 Ahwatukee, <http://www.summitschoolaz.org/>; Sunrise
 Montessori School,
<http://www.sunrisemontessori.com/About%20sunrise.htm>; Tempe Montessori School,
<http://www.tempemontessori.org/>; Tesseract School,
<http://tesseractschool.org/>; The Caepe School,
<http://www.thecaepeschool.org/>; The Family School,
<http://www.thefamilyschool-phoenix.org/main/>; The
 Learning Pod; Tucson Community School,
<http://www.tucsoncommunityschool.org/>; Tuscon
 Waldorf School,
<http://www.tucsonwaldorf.org/About.html>; Turning
 Point,
http://www.privateschoolreview.com/school_ov/school_id/750; Verde Valley School (Sedona),
<http://www.vvsaz.org/?id=154>; White Mountain
 Montessori,
<http://www.whitemountainmontessori.org/>; Wings on
 Words, http://clctucson.org/?page_id=33