

**IN THE UNITED STATES DISTRICT COURT FOR THE
EASTERN DISTRICT OF TEXAS**

INSIGHT FOR LIVING MINISTRIES,
Plaintiff,

V.

SYLVIA MATHEWS BURWELL, in her official capacity as Secretary of the Department of Health and Human Services; UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES; THOMAS E. PEREZ, in his official capacity as the Secretary of the United States Department of Labor; UNITED STATES DEPARTMENT OF LABOR; JACOB J. LEW, in his official capacity as Secretary of the United States Department of the Treasury; and THE UNITED STATES DEPARTMENT OF THE TREASURY,
Defendants.

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Civ. No.

PLAINTIFF'S COMPLAINT

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Comes now Plaintiff Insight for Living Ministries, by and through its attorneys, and states as follows:

NATURE OF THE ACTION

1. Plaintiff Insight for Living Ministries (“IFLM” or “Plaintiff”) submits this Complaint to seek redress for the Defendants’ violations of IFLM’s sincerely held religious beliefs

2. IFLM challenges regulations issued under the Patient Protection and Affordable Care Act (“PPACA”) that force employers to provide, directly or indirectly, insurance plans with coverage of abortifacient drugs and devices (the “Mandate”).

3. Under the regulations, IFLM has until its first group health insurance plan renewal after January 1, 2014, to either include certain drugs, devices, and/or procedures that are abortifacients or arrange for its insurance carriers or others to provide the same.

4. IFLM’s health insurance is self-insured and renews on December 1, 2014.

5. IFLM is the Bible-teaching ministry of Pastor Charles R. Swindoll, former President and current Chancellor of Dallas Theological Seminary (“Pastor Swindoll”).

6. Because of its sincerely held religious beliefs, IFLM cannot meet the government’s Mandate, which promotes, encourages, and requires the provision of drugs and devices that cause abortions. Under the Mandate, IFLM faces significant fines and/or the loss of its insurance coverage for the exercise of its sincerely held religious beliefs.

JURISDICTION AND VENUE

7. The Court has subject matter jurisdiction pursuant to 28 U.S.C. § 1331 and § 1361. This action arises under the Constitution and laws of the United States. This Court has

jurisdiction to render declaratory and injunctive relief under 28 U.S.C. §§ 2201 and 2202, and 42 U.S.C. § 2000bb-1.

8. Venue lies in this district pursuant to 28 U.S.C. § 1391(e). A substantial part of the events or omissions giving rise to the claim occurred in this district, and Plaintiff resides in this district.

IDENTIFICATION OF PARTIES

9. Plaintiff IFLM is committed to excellence in communicating the truths of Scripture and the person of Jesus Christ in an accurate, clear, and practical manner so that people will come to an understanding of God's plan for their lives, as well as their significant role as authentic Christians in a needy, hostile, and desperate world. IFLM is headquartered in Plano, Texas.

10. Defendant Sylvia Mathews Burwell is the Secretary of the United States Department of Health and Human Services. Secretary Burwell is an official of the United States. She is sued in her official capacity.

11. Defendant the United States Department of Health and Human Services ("HHS") is a department and agency of the United States.

12. Defendant Thomas E. Perez is the Secretary of the United States Department of Labor. Secretary Perez is an official of the United States. He is sued in his official capacity.

13. Defendant the United States Department of Labor ("Labor") is a department and agency of the United States.

14. Defendant Jacob J. Lew is the Secretary of the United States Department of the Treasury. Secretary Lew is an official of the United States. He is sued in his official capacity.

15. Defendant the United States Department of the Treasury (“Treasury”) is a department and agency of the United States. All Defendants are hereafter collectively referred to here as “the Departments” or “the Government.”

INSIGHT FOR LIVING MINISTRIES’ HEALTH INSURANCE PLAN

16. IFLM’s self-insured group health insurance plan renews on December 1, 2014. IFLM has more than fifty full-time employees covered by its group health insurance plan. IFLM’s group health insurance plan is not a “grandfathered” plan under the PPACA, and IFLM is not a “church” for purposes of the PPACA.

INSIGHT FOR LIVING MINISTRIES’ SINCERELY HELD RELIGIOUS BELIEFS

17. Established in 1979, IFLM is the Bible-teaching ministry of Pastor Swindoll. IFLM is committed to excellence in communicating the truths of Scripture and the person of Jesus Christ in an accurate, clear, and practical manner so that people will come to an understanding of God’s plan for their lives, as well as their significant role as authentic Christians in a needy, hostile, and desperate world. The primary vehicle to accomplish this mission is a half-hour radio broadcast distributed both domestically and internationally. This program, along with a biblically based counseling service, Bible study guides, books, compact discs, MP3s, and other materials, supports IFLM’s purpose of communicating biblical truth and its application.

18. In 1990, IFLM produced and promoted a four-part compact disc series, *The Sanctity of Life: The Inescapable Issue*, which contained audio recordings of Pastor Swindoll’s sermons on “the facts, the statistics, and the teaching of Scripture regarding the sanctity of life” (“Sanctity of Life Sermons”). The Sanctity of Life Sermons accurately reflect IFLM’s sincerely held religious beliefs on abortion:

The Godhead, speaking together, “Let Us make man in our image.” Never before has that appeared in Scripture, nor will it ever appear related to animal, plant, or even life that might be in the stellar spaces. This is limited to human life. Human life alone possesses the image of God.... As lovely and beautiful and colorful and full of variety as the animal kingdom may be, none of it is created in God’s image, only human life.

* * *

Because there is something distinctly precious and unique about human life, so precious and so unique it must be protected, it must be preserved. It houses within it the image of God. This precious human life is not to be treated violently by other human beings. This is sort of like God’s way of saying, “Life is important. Don’t kill it. Don’t even hurt it. Don’t stop it. Let it live. Because these individuals on earth represent My handiwork. My image is in mysterious ways stamped into human life.”

* * *

In summary, let me put it this way. God sets apart human life as distinctive and valuable. Second, because this is true, God preserves and protects human life as no other life is to be protected on earth. Third, that kind of life begins from conception. And not even those who once denied it now deny it. There’s too much scientific evidence. That is a living human being inside the womb of the mother, whether she expected it, planned it, or not. Therefore, if you follow the syllogism, since it is God’s will that life after birth be protected and preserved, then with the same sense of conviction, it is His will that life be preserved and protected before birth....

Yes, it’s life. You know in your heart it’s life. When you were formed in secret, God was at work on that which was precious. And you and I are here today because our mothers said, “Yes, I’ll have the baby.”

19. In 1990, Pastor Swindoll authored a companion book to his sermons on abortion, *Sanctity of Life: The Inescapable Issue*, which was promoted and sold by IFLM (“Sanctity of Life Book”). The Sanctity of Life Book accurately reflect IFLM’s sincerely held religious beliefs on abortion:

“In Psalm 51:5, the psalmist is relating his sinfulness to the very inception of life; he traces his development beyond his birth...to the

genesis of his being in his mother's womb – even to the very hour of conception.” Dr. Waltke then adds: “in tracing his spiritual condition to the time of conception, David goes on to note that already in his fetal state the moral law of God was present in him.”

Even in an embryonic or fetal state there was this sense of God's hand and God's accountability in the psalmist's life. This is vividly illustrated in the most eloquent passage supporting life in the womb in all the Old Testament: the central section of Psalm 139 [13-16]: “For Thou didst form my inward parts; Thou didst weave me in my mother's womb. I will give thanks to Thee, for I am fearfully and wonderfully made....”

Let me pause and summarize the three major points we have discovered thus far: (1) God sets apart human life as unique, distinctive, and valuable. (2) He therefore preserves and protects human life as no other life on earth. (3) That kind of life begins at conception and continues to develop in the womb where God is at work, shaping the child into the precise kind of person He desires him or her to be.

20. In 2014, the Board of Directors for IFLM approved and implemented a Statement of Faith on Family Values (“Family Values Statement”). This Family Values Statement confirms IFLM's long held, sincerely held religious beliefs related to the sanctity of human life and the evils of abortion. In relevant part, the Family Values Statement accurately reflects IFLM's sincerely held religious beliefs on abortion:

We are strongly committed to the preservation and defense of the unborn since we believe that life begins at conception in the womb, which compels our religious, moral, and ethical duty to defend the unborn from intentional destruction, whether by surgical abortion or use of drugs or devices that have the intent, design, effect, or risk of terminating unborn life or preventing its implantation and growth post-conception.

21. As set forth in Sanctity of Life Sermons, Sanctity of Life Book, Family Values Statement, and similar sermons, articles, pamphlets, books, and videos, IFLM's religious beliefs forbid it from participating in, providing access to, paying for, designating others to pay for, training others to engage in, or otherwise supporting abortion directly or indirectly—whether

surgical abortion or use of drugs or devices that have the intent, design, effect, or risk of terminating unborn life or preventing its implantation and growth post-conception.

22. It is, therefore, IFLM's sincerely held religious belief that it is forbidden, under the religious principles and teachings set forth above, from providing or assisting in the provision of any abortion-inducing drugs or services.

23. IFLM not only opposes the direct provision of abortion-related drugs, devices and services on religious grounds, but it also opposes being associated with or participating indirectly with the provision of such services, deeming such association a form of formal or material cooperation with the evil of abortion.

THE ACCOMMODATION

24. On June 28, 2013, Defendants issued a final rule (the "2013 Mandate"), which ignores the objections repeatedly raised by religious organizations and continues to co-opt objecting religious employers into the government's scheme of expanding free access to contraceptive and abortifacient services. 78 Fed. Reg. 39870.

25. Under the 2013 Mandate, the discretionary "religious employers" exemption, which is still implemented via footnote on the Health Resources and Services Administration ("HRSA") website, Exhibit C, remains limited to formal churches and religious orders "organized and operate[d]" as nonprofit entities and "referred to in section 6033(a)(3)(A)(i) or (iii) of the [Internal Revenue] Code." 78 Fed. Reg. at 39874.

26. All other religious organizations, including IFLM, are excluded from the exemption.

27. The 2013 Mandate creates a separate "accommodation" for certain non-exempt religious organizations. 78 Fed. Reg. at 39874. This "accommodation" was modified on August

27, 2014, by an interim final rule (the 2013 Mandate, incorporating the August 27, 2014, modification, is the “Final Mandate”). 79 Fed. Reg. 51092.

28. An organization is eligible for the accommodation if it (1) “[o]pposes providing coverage for some or all of the contraceptive services required”; (2) “is organized and operates as a nonprofit entity”; (3) “holds itself out as a religious organization”; and (4) “self-certifies that it satisfies the first three criteria.” 78 Fed. Reg. at 39874.

29. The self-certification must be executed “prior to the beginning of the first plan year to which an accommodation is to apply.” 78 Fed. Reg. at 39875.

30. The time before the Mandate was to apply is known as the “safe harbor” period. The Final Rule extended the safe harbor through the end of 2013, meaning that the Mandate applies for each employer when its insurance plan is renewed for the first time after January 1, 2014. 78 Fed. Reg. at 39889; *see also* HHS Center for Consumer Information and Insurance Oversight, Guidance on the Temporary Enforcement Safe Harbor for Certain Employers (June 28, 2013) (extending the safe harbor to the first plan year that begins on or after January 1, 2014).

31. The interim final rule of August 27, 2014 is not an accommodation at all. It merely provides an alternative method of communicating the request for accommodation that includes HHS and/or the Department of Labor as intermediaries between the eligible organization and the organization’s insurer or third-party administrator. The new option made available under the August 27, 2014, interim final rule requires that eligible organizations submit even more information to the government than is required under the original option of using EBSA Form 700, and is even more burdensome on the eligible organization. In short, the August

27, 2014, interim final rule does not alleviate IFLM's inability to accept the "accommodation" because of its sincerely held religious beliefs.

32. Thus, an eligible organization would need to execute a self-certification prior to its first plan year that begins on or after January 1, 2014, and either (1) deliver EBSA Form 700 to the organization's insurer or, if the organization has a self-insured plan, to the plan's third party administrator or (2) deliver written notice to HHS, which results in the Department of Labor's notifying the organization's insurer or, if the organization has a self-insured plan, the plan's third-party administrator, that the eligible organization opposes providing coverage for certain contraceptive drugs. 78 Fed. Reg. at 39875; 79 Fed. Reg. 51092, 51098–99.

33. By the terms of the "accommodation," Plaintiff would be required to either execute and submit EBSA Form 700 to its third-party administrator or to submit a written statement to the HHS before its first group health insurance plan renewal date after January 1, 2014.

34. The effect of delivering either EBSA Form 700 to its third-party administrator or written notice to the HHS is to trigger, directly or indirectly, the third-party administrator's obligations to "provide payments for contraceptive services," including contraceptives that may harm or kill a fertilized human embryo like copper intrauterine devices ("IUDs") (ParaGard, ParaGard T380A), etonogestrel (Implanon, Nexplanon), levonorgestral (Escapelle, Jadelle, Levonelle, My Way, Next Choice, Nogestat, Nordette, NorLevo, Norplant, Plan B, Plan B One-Step, Postinor, Seasonale, Seasonique), levonorgestrel IUDs (Jaydess, Mirena, Skyla), and ulipristal acetate (Ella, EllaOne). 78 Fed. Reg. at 39876 (insurers); 79 Fed. Reg. at 51099 (insurers); 78 Fed. Reg. at 39879 (third-party administrators); 79 Fed. Reg. at 51098–99 (third party administrators).

35. Because IFLM has sincerely-held religious objections to facilitating, including indirectly, the provision of abortion-inducing drugs or procedures or education in the use thereof, accepting the “accommodation” and signing either EBSA Form 700 or the notice to HHS would violate IFLM’s sincerely-held religious beliefs by causing IFLM to facilitate such provision through its third-party administrator.

36. If IFLM does not offer abortion-related drug services or devices or if it does not submit EBSA Form 700 or written notice to HHS, IFLM faces and is subject to a \$100.00 per day per beneficiary fine, which will cause a severe economic consequence to IFLM.

CLAIMS FOR RELIEF

COUNT I

Violation of the Religious Freedom Restoration Act – Substantial Burden

37. IFLM incorporates by reference paragraphs 1–36.

38. IFLM’s sincerely held religious beliefs prohibit it from providing health insurance that would facilitate access to abortifacients, or to related education and counseling. IFLM’s compliance with these beliefs is a religious exercise.

39. The Final Mandate and Defendants’ threatened enforcement of the Final Mandate violate IFLM’s rights secured to it by the Religious Freedom Restoration Act, § 2000bb-1 *et seq.* The language of the applicable section of the Religious Freedom Restoration Act (RFRA) is as follows:

(b) Exception: Government may substantially burden a person’s exercise of religion only if it demonstrates that application of the burden to the person — (1) is in furtherance of a compelling governmental interest; and (2) is the least restrictive means of furthering that compelling governmental interest

40. The Final Mandate creates government-imposed coercive pressure on IFLM to change or violate its religious beliefs.

41. The Final Mandate restricts IFLM's religious exercise.
42. The Final Mandate exposes IFLM to substantial fines for its religious exercise.
43. The Final Mandate exposes IFLM to substantial competitive disadvantages in that, if IFLM is forced to comply with the Final Mandate, IFLM will have no choice but to stop providing health insurance coverage rather than violate its religious beliefs.
44. The Final Mandate imposes a substantial burden on IFLM's religious exercise.
45. The Final Mandate furthers no compelling governmental interest.
46. The Final Mandate is not narrowly tailored to any compelling governmental interest.
47. The Final Mandate is not the least restrictive means of furthering Defendants' stated interests.
48. Because the "accommodation" provided by the Final Mandate is not narrowly tailored and is not the least restrictive means available, it violates the terms of the exception granted by the Religious Freedom Restoration Act, 42 U.S.C. § 2000bb-1 *et seq.*
49. Absent injunctive and declaratory relief against the Final Mandate, IFLM will continue to be harmed.

COUNT II
Violation of the First Amendment to the United States Constitution
Free Exercise Clause
Intentional Discrimination

50. IFLM incorporates by reference paragraphs 1–36.
51. IFLM's sincerely held religious beliefs prohibit it from providing health insurance that would facilitate access to abortifacients, or to related education and counseling. IFLM's compliance with these beliefs is a religious exercise.

52. Despite being informed in detail of these beliefs beforehand, Defendants designed the Final Mandate and the religious exemption to the Mandate in order to suppress the religious exercise of religious organizations such as IFLM.

53. The Final Mandate and Defendants' threatened enforcement of the Mandate therefore violate IFLM's rights secured to it by the Free Exercise Clause of the First Amendment of the United States Constitution.

54. Absent injunctive and declaratory relief against the Mandate, IFLM will continue to be harmed.

COUNT III
Violation of the First Amendment to the United States Constitution
Free Exercise Clause
Discrimination Among Religions

55. IFLM incorporates by reference paragraphs 1–36.

56. The Free Exercise Clause and Establishment Clause of the First Amendment mandate the equal treatment of all religious faiths and institutions without discrimination or preference.

57. This guarantee of equal treatment protects organizations as well as individuals.

58. Because the Final Mandate provides a narrow exemption for “religious employers” but not for other religious organizations, it discriminates among religions on the basis of religious views or religious status.

59. The Final Mandate and Defendants' threatened enforcement of it thus violate IFLM's rights secured to it by the Free Exercise Clause of the First Amendment of the United States Constitution.

60. Absent injunctive and declaratory relief against the Final Mandate, IFLM will continue to be harmed.

COUNT IV

**Violation of the First Amendment to the United States Constitution
Establishment Clause
Selective Burden/Denominational Preference (*Larson v. Valente*)**

61. IFLM incorporates by reference paragraphs 1–36.

62. By design, Defendants imposed the Final Mandate on some religious organizations but not on others, resulting in a selective burden on IFLM.

63. The Final Mandate and Defendants’ threatened enforcement of the Final Mandate therefore violate IFLM’s rights secured to it by the Establishment Clause of the First Amendment to the United States Constitution.

64. Absent injunctive and declaratory relief against the Final Mandate, IFLM will continue to be harmed.

COUNT V

**Interference in Matters of Internal Religious Governance
Free Exercise Clause and Establishment Clause**

65. IFLM incorporates by reference paragraphs 1–36.

66. The Free Exercise Clause and the Establishment Clause protect the freedom of religious organizations to decide for themselves, free from state interference, matters of internal governance as well as those of faith and doctrine.

67. Under the Free Exercise Clause and the Establishment Clause, the Government may not interfere with a religious organization’s internal decisions concerning the organization’s religious structure, doctrine, or leadership.

68. Based on its sincerely held religious beliefs, IFLM made an internal decision that it views abortion as immoral and discourages any actions that even indirectly result in an abortion.

69. The accommodation provided for by the Final Mandate interferes with IFLM's internal decisions by requiring it to be complicit in the process of providing contraceptives, which directly conflicts with its stated doctrine.

70. The Final Mandate therefore directly interferes with IFLM's faith and mission because it interferes with IFLM's ability to make internal decisions concerning their doctrine.

71. Because of this interference, the Final Mandate violates the Establishment Clause and the Free Exercise of the First Amendment, and IFLM is entitled to relief.

COUNT VI
Violation of the First and Fifth Amendments of the United States Constitution
Establishment Clause and Due Process

72. IFLM incorporates by reference paragraphs 1–36.

73. The First Amendment provides that “Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof.”

74. The Free Exercise Clause of the First Amendment prohibits the Government from substantially burdening an entity's exercise of religion.

75. The Free Exercise Clause protects organizations from Government-imposed burdens on religious exercise.

76. The Due Process Clause of the Fifth Amendment mandates the equal treatment of all religious faiths and institutions without discrimination or preference.

77. The Mandate and the “accommodation” require IFLM to provide, facilitate, or initiate the provision of services that are directly contrary to its religious beliefs respecting the sanctity and dignity of human life and prohibiting being associated with the provision of contraceptive services.

78. The Mandate and the “accommodation” are not neutral laws of general applicability because they exempt substantial categories of employers, solely for secular reasons, while not exempting employers for religious reasons, and the exemptions are so substantial as to render any differing treatment for religious employers suspect and discriminatory.

79. The Mandate and the “accommodation” are subject to strict scrutiny.

80. The Government has no compelling interest to require IFLM to comply with the Mandate or the “accommodation.”

81. The Mandate and the “accommodation” are not narrowly tailored to further a compelling government interest.

82. By enacting the Mandate and the “accommodation,” the Government has, therefore, burdened IFLM’s religious exercise in violation of the Free Exercise Clause of the First Amendment, and IFLM is entitled to relief.

COUNT VII
Violation of the First Amendment to the United States Constitution
Freedom of Speech
Compelled Speech

83. IFLM incorporates by reference paragraphs 1–36.

84. IFLM teaches and expresses the view that the practice of abortion is sinful and that it is immoral to assist in providing any abortion-inducing drugs or services.

85. The accommodation provided by the Final Mandate would still compel IFLM to facilitate activities that it teaches are violations of its religious beliefs.

86. Defendants’ actions thus violate IFLM’s right to be free from compelled speech as secured to them by the First Amendment of the United States Constitution

87. The Final Mandate’s requirement of this compelled speech is not narrowly tailored to a compelling governmental interest.

88. Absent injunctive and declaratory relief against the Final Mandate, IFLM has been and will continue to be harmed.

COUNT VIII
Violation of the First Amendment to the United States Constitution
Freedom of Speech
Expressive Association

89. IFLM incorporates by reference paragraphs 1–36.

90. IFLM teaches and expresses the view that the practice of abortion is sinful and that it is immoral to assist in providing any abortion-inducing drugs or services.

91. The accommodation provided by the Final Mandate would still compel IFLM to facilitate activities that they teach are violations of their religious beliefs.

92. Defendants’ actions thus violate IFLM’s right of expressive association as secured to them by the First Amendment of the United States Constitution.

93. Absent injunctive and declaratory relief against the Final Mandate, IFLM will continue to be harmed.

COUNT IX
Violation of the First Amendment to the United States Constitution
Free Exercise Clause and Freedom of Speech
Unbridled Discretion

94. IFLM incorporates by reference paragraphs 1–36.

95. By stating that HRSA “may” grant an exemption to certain religious groups, the Final Mandate vests HRSA with unbridled discretion over which organizations can have its First Amendment interests accommodated.

96. Defendants have exercised unbridled discretion in a discriminatory manner by granting an exemption for a narrowly defined group of “religious employers” but not for other organizations like IFLM.

97. Defendants have further exercised unbridled discretion by indiscriminately waiving enforcement of some provisions of the PPACA while refusing to waive enforcement of the Final Mandate, despite its conflicts with the free exercise of religion.

98. Defendants' actions therefore violate IFLM's right not to be subjected to a system of unbridled discretion when engaging in speech or when engaging in religious exercise, as secured to it by the First Amendment of the United States Constitution.

99. By enacting the Final Mandate, the Government has therefore burdened IFLM's religious exercise in violation of the Free Exercise Clause of the First Amendment, and IFLM is entitled to relief.

PRAYER FOR RELIEF

WHEREFORE, IFLM prays for relief as follows:

a. Injunctive relief under Fed. R. Civ. P. 65 to preliminarily and permanently enjoin the Departments' enforcement of the Mandate and the "accommodation" against IFLM or any other participants in the health care plan at issue in this matter;

b. Injunctive relief under Fed. R. Civ. P. 65 to preliminarily and permanently enjoin the Departments from applying or enforcing upon IFLM, or any other participants in the health care plan at issue in this matter, the requirements imposed in 42 U.S.C. § 300gg-13(a)(4), 45 C.F.R. § 147.130(a)(1)(iv), 45 C.F.R. § 147.131(a), 29 C.F.R. § 2590.715-2713(a)(1)(iv), 29 C.F.R. § 2590.715-2713A(a)-(b), 26 C.F.R. § 54.9815-2713(a)(1)(iv), 26 C.F.R. § 54.9815-2713A(a)-(b), and any other law or regulation to the extent those laws or regulations (1) require IFLM to provide contraceptive coverage; (2) require IFLM to sign EBSA Form 700 or provide notice to Defendants that would designate or lead to the designation of any third party as a plan administrator or claims administrator for contraceptive coverage; or (3) in any way require IFLM

to authorize or facilitate the provision of contraceptive coverage to its employees, including, but not limited to, by requiring IFLM to designate, directly or indirectly, any third party as a plan administrator or claims administrator for contraceptive coverage;

c. Injunctive relief under Fed. R. Civ. P. 65 to preliminarily and permanently enjoin the Departments from assessing or imposing any fine, penalty, or tax against IFLM, or any other participants in the health care plan at issue in this matter, for failing to provide contraceptive coverage or execute and deliver EBSA Form 700, notice to the Defendants, or any other self-certification;

d. Declaratory judgment and relief under 28 U.S.C. § 2201-02 declaring the Mandate and the “accommodation” are a violation of the RFRA and the First Amendment;

e. Declaratory judgment and relief under 28 U.S.C. § 2201-02 declaring 42 U.S.C. § 300gg-13(a)(4), 45 C.F.R. § 147.130(a)(1)(iv), 45 C.F.R. § 147.131(a), 29 C.F.R. § 2590.715-2713(a)(1)(iv), 29 C.F.R. § 2590.715-2713A(a)–(b), 26 C.F.R. § 54.9815-2713(a)(1)(iv), 26 C.F.R. § 54.9815-2713A(a)–(b) are a violation of the RFRA and the First Amendment to the extent those laws or regulations (1) require IFLM to provide contraceptive coverage; (2) require IFLM to sign EBSA Form 700, notice to Defendants, or any other form designating any third party as a plan administrator or claims administrator for contraceptive coverage; or (3) in any way require IFLM to authorize or facilitate the provision of contraceptive coverage to its employees, including, but not limited to, by requiring IFLM to designate any third party as a plan administrator or claims administrator for contraceptive coverage;

f. Declaratory judgment and relief under 28 U.S.C. § 2201-02 declaring any fine, penalty, or tax assessed or imposed against IFLM for failing to provide contraceptive coverage

or execute and deliver EBSA Form 700, notice to Defendants, or any other self-certification are a violation of the RFRA and the First Amendment;

- g. Attorneys' and expert fees under 42 U.S.C. § 1988(b); and
- h. Such other relief as the Court deems just and proper.

Respectfully submitted,

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