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Hand Delivered

Ms. Donna Landry Chief Operating Officer Interim Acadiana Market President Our Lady of Lourdes Regional Medical Center 4801 Ambassador Caffery Parkway Lafayette, Louisiana 70508

Re: Our Lady of Lourdes Fitness Center

Dear Ms. Landry:

The undersigned members of the Fitness Center community at Our Lady of Lourdes Regional Medical Center reach out to share our response to the sudden news to close the fitness center which we received January 3, 2023. We write in the spirit of the vision of the Franciscan system working through its communities and inspired by its mission to emulate St. Francis of Assisi and Jesus Christ.

Not only were we shocked to receive the letter announcing the sudden demise of the Fitness Center but we woke up to the irony of the headlines of the Acadiana Advocate of January 4, 2023 wherein it reported:

"The University of Louisiana at Lafayette has announced that its renovation of Cajun Field at Our Lady of Lourdes Stadium will not affect the upcoming fall football season. In June 2021, UL and Our Lady of Lourdes Regional Medical Center announced that the hospital purchased the naming rights for the stadium for \$15 million, which would help fund the project."

As taxpayers, we question the propriety of the funding of naming rights for a university's football field by a tax exempt entity as such, but that is not the purpose of this communication although that fact alone supports our objection to closing the Fitness Center for the other following non-exclusive reasons.

The provisions of the Internal Revenue Service, "Charitable Hospitals—General Requirements for Tax-Exemption Under Section 501(e)(3)" provide generally, among many provisions, that a hospital must also demonstrate that it operates to promote the health of a class of persons that is broad enough to benefit the community. This is known as the community benefit standard.

Under the Affordable Care Act (ACA) and the Internal Revenue Code (IRC), nonprofit hospitals with 501(c)(3) tax-exempt status from the IRS must meet four primary requirements of which are included: 1) conduct a community health needs assessment (CHNA) and submit an implementation strategy every three years; and 2) meet standards for providing community benefit.

As provided in the CHNA of Our Lady of Lourdes hospital, adopted November 4, 2021, (See: https://lourdesrine.com/assets/documents/chna-report-final-(adopted-nov-4-2021.pdf)). In the Service Area identified in the Lourdes CHNA, more than a majority of it's parishes have percentages lower than the average percent of individuals with access to exercise activities.

The Lourdes CHNA also demonstrated that among the most important parts of a healthy, thriving community include services for the elderly which we believe make up a significant, if not majority, of the membership at the Fitness Center. Louisiana law defines the elderly as those who are age 60 and above. One of the benefits and most important values of the Fitness Center is that it has provided the elderly and all of its members with a safe and comfortable place to exercise and develop strong and viable friendships and relationships. These nuances undoubtedly support good physical and emotional health in that population.

Of the many public benefits the Fitness Center offers, the emotional comfort level of exercising at the Fitness Center without judgment is immeasurable as many would not otherwise be comfortable elsewhere. Contrary to the assertions of the closing notice, there are not comparable fitness services in the service area that come close to matching the Fitness Center.

The Lourdes CHNA provides that previous feedback from the service area included priority areas such as Heart Disease & Stroke, Nutrition & Weight Status, Physical Activity and Diabetes among others. The Fitness Center is vital and integral to addressing these priority areas in the elder population. The qualitative findings of the Lourdes CHNA included findings that the "built environment of the region often does not encourage or accommodate an active lifestyle".

We believe that closing the Fitness Center is non-compliance with the provisions of the Affordable Care Act (ACA) and the Internal Revenue Code (IRC). This action threatens the hospital system and its hospital facilities with violations and potential risk to its tax-exempt status along with other related penalties.

Accordingly we ask that the decision to close the fitness center be reversed immediately and in the alternative, the opportunity to have a meaningful discussion about that action in lieu of potential reports to appropriate governmental and regulatory agencies in order to maintain the public health and public purpose of the non-profit tax exempt status of Our Lady of Lourdes. The Fitness Center has great value and purpose in compliance with the Lourdes CHNA which we believe that we can adequately demonstrate.

We sincerely hope that you give serious consideration to our request and further feedback. As Our Lady of Lourdes and the Franciscans advertised in the recent past, the undersigned Our Lady of Lourdes Fitness Center Members are reaching out

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