

No. 24A _____

IN THE
Supreme Court of the United States

J. CORY CORDOVA

Christine M. Mire, Attorney/Applicant,

v.

LOUISIANA STATE UNIVERSITY AGRICULTURAL & MECHANICAL COLLEGE BOARD OF
SUPERVISORS, KAREN CURRY, M.D., KRISTI ANDERSON, LAFAYETTE GENERAL
MEDICAL CENTER, INCORPORATED, LAFAYETTE GENERAL HEALTH SYSTEM,
INCORPORATED, UNIVERSITY HOSPITAL & CLINICS, INCORPORATED, NICHOLAS
SELLS, M.D.,

Respondents.

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APRIL 19, 2024

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United States Court of Appeals

FIFTH CIRCUIT
OFFICE OF THE CLERK

LYLE W. CAYCE
CLERK

TEL. 504-310-7700
600 S. MAESTRI PLACE,
Suite 115
NEW ORLEANS, LA 70130

April 11, 2024

MEMORANDUM TO COUNSEL OR PARTIES LISTED BELOW:

No. 23-30335 Cordova v. Univ Hosp & Clinics
USDC No. 6:19-CV-1027

Enclosed is an order entered in this case.

Sincerely,

LYLE W. CAYCE, Clerk



By: _____
Monica R. Washington, Deputy Clerk
504-310-7705

Mr. James Huey Gibson
Ms. Stacy N. Kennedy
Ms. Christine M. Mire

A 00001

United States Court of Appeals
for the Fifth Circuit

No. 23-30335

United States Court of Appeals
Fifth Circuit

FILED

April 11, 2024

Lyle W. Cayce
Clerk

Plaintiff,

J. CORY CORDOVA

CHRISTINE M. MIRE,

Appellant,

versus

UNIVERSITY HOSPITAL & CLINICS, INCORPORATED;
LAFAYETTE GENERAL MEDICAL CENTER, INCORPORATED;
LAFAYETTE GENERAL HEALTH SYSTEM, INCORPORATED,

Defendants—Appellees.

Appeal from the United States District Court
for the Western District of Louisiana
USDC No. 6:19-CV-1027

UNPUBLISHED ORDER

Before HIGGINBOTHAM, STEWART, and SOUTHWICK, *Circuit
Judges.*

PER CURIAM:

IT IS ORDERED that Appellant's motion to recall the mandate is
DENIED.

United States Court of Appeals
for the Fifth Circuit

United States Court of Appeals
Fifth Circuit

FILED

January 31, 2024

Lyle W. Cayce
Clerk

No. 23-30335
Summary Calendar

J. CORY CORDOVA

Plaintiff,

CHRISTINE M. MIRE,

Appellant,

versus

UNIVERSITY HOSPITAL & CLINICS, INCORPORATED;
LAFAYETTE GENERAL MEDICAL CENTER, INCORPORATED;
LAFAYETTE GENERAL HEALTH SYSTEM, INCORPORATED,

Defendants—Appellees.

Appeal from the United States District Court
for the Western District of Louisiana
USDC No. 6:19-CV-1027

Before HIGGINBOTHAM, STEWART, and SOUTHWICK, *Circuit Judges.*

J U D G M E N T

This cause was considered on the record on appeal and the briefs on file.

IT IS ORDERED and ADJUDGED that the judgment of the District Court is AFFIRMED.

We GRANT the Lafayette General Defendants' Rule 38 motion. As before, "[w]e believe the district court is in the best position to set an appropriate sanction." *Cordova II*, 2023 WL 2967893, at *3. Therefore, we REMAND for the district court to determine the appropriate sanctions, attorney fees, and costs for this appeal.

IT IS FURTHER ORDERED that Appellant pay to Appellees the costs on appeal to be taxed by the Clerk of this Court.

United States Court of Appeals
for the Fifth Circuit

United States Court of Appeals
Fifth Circuit

FILED

January 31, 2024

Lyle W. Cayce
Clerk

No. 23-30335
Summary Calendar

J. CORY CORDOVA

Plaintiff,

CHRISTINE M. MIRE,

Appellant,

versus

UNIVERSITY HOSPITAL & CLINICS, INCORPORATED;
LAFAYETTE GENERAL MEDICAL CENTER, INCORPORATED;
LAFAYETTE GENERAL HEALTH SYSTEM, INCORPORATED,

Defendants—Appellees.

Appeal from the United States District Court
for the Western District of Louisiana
USDC No. 6:19-CV-1027

Before HIGGINBOTHAM, STEWART, and SOUTHWICK, *Circuit Judges.*
LESLIE H. SOUTHWICK, *Circuit Judge:*

This is the third appeal from a sanctions order entered under Federal Rule of Civil Procedure 11(b). The Appellant for this appeal is the Plaintiff's attorney. The district court entered sanctions against the Appellant for

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presenting frivolous arguments regarding the Defendants' potential liability as the Plaintiff's purported employer. We AFFIRM.

In this court, the Defendants filed a motion for damages, attorney fees, and costs. *See* FED. R. APP. P. 38 That motion is GRANTED, and we REMAND to calculate damages.

FACTUAL AND PROCEDURAL BACKGROUND

We detailed the factual and procedural background of the case the last time it was before us. *See Cordova v. La. State Univ. Agric. & Mech. Coll. Bd. of Supervisors*, No. 22-30548, 2023 WL 2967893, at *1 (5th Cir. Apr. 17, 2023) (“*Cordova IP*”). We repeat only some of this history.

This case arose from Dr. J. Cory Cordova's non-renewal from a medical residency program run by Louisiana State University at the Lafayette General Hospital. Following his departure from the program, Cordova filed suit in state court in March 2019 against Louisiana State University, the program director Dr. Karen Curry, the department head Dr. Nicholas Sells, and the director of graduate medical education Kristi Anderson (collectively, “LSU Defendants”). Cordova also sued University Hospital & Clinics, Inc., Lafayette General Medical Center, Inc., and Lafayette General Health System, Inc. (collectively, “Lafayette General Defendants”), who operated the hospital where Cordova was a resident. Additional defendants included Cordova's former counsel, Christopher Johnston, and the Gachassin Law Firm, who previously represented Cordova in state court.

Cordova alleged that the LSU and Lafayette General Defendants violated his right to due process under the federal and state constitutions by their non-renewal of his residency, committed a breach of contract, and sabotaged his efforts to apply to other residency programs. He brought his constitutional claims under 42 U.S.C. § 1983. Cordova contended that Johnston and the Gachassin Law Firm were liable under state malpractice

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law for failing to disclose a purported conflict of interest through their prior representation of the Lafayette General Defendants. Cordova was represented by Appellant, Christine M. Mire, and five attorneys from the Bezou Law Firm when he brought these claims.

In August 2019, the LSU Defendants validly removed the case to federal court pursuant to 28 U.S.C. § 1441 because Cordova's claims raised questions of federal law. The district court dismissed some of the claims without prejudice. The LSU Defendants and Lafayette General Defendants then moved for summary judgment on the remaining claims.

In December 2020, the district court granted those summary judgment motions and amended its prior order to dismiss those claims with prejudice because of Cordova's failure to amend his pleadings. With respect to the Lafayette General Defendants, the district court held Cordova failed to allege any state action or any direct act or omission that would make them liable under Section 1983. The district court held Cordova's breach of contract claims failed because none of the Lafayette General Defendants were in a contractual relation with him.

The LSU and Lafayette General Defendants next moved for entry of final judgment under Federal Rule of Civil Procedure 54(b). The LSU Defendants also filed a motion for costs and attorney fees. Five days after the district court ruled against him on summary judgment, Cordova moved to remand the case to state court, arguing that the district court's dismissal of his Section 1983 claims meant that his complaint never raised a federal question and thus left the district court without jurisdiction. At this point, the five attorneys from the Bezou Law Firm withdrew as counsel for Cordova, leaving only Mire. The district court referred the parties' motions to a magistrate judge, who recommended the court remand Cordova's only remaining claims, which were for legal malpractice claims against Johnston

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and the Gachassin Law Firm. The district court adopted the magistrate judge's report and recommendation, remanded the malpractice claims, and certified its rulings as final by judgment dated March 24, 2021. On April 14, 2021, the district court issued an order denying the LSU Defendants' motion for attorney fees but granting costs in the amount of \$1,068.60.

On April 27, 2021, Cordova appealed both orders. Because Cordova's notice of appeal of the March 24 order was filed 34 days after its entry, we held that his appeal was untimely and that we lacked jurisdiction to review the district court's dismissal on the merits. *See Cordova v. La. State Univ. Agric. & Mech. Coll. Bd. of Supervisors*, No. 21-30239, 2022 WL 1102480, at *2 (5th Cir. Apr. 13, 2022) ("*Cordova I*"). We also rejected Cordova's challenge to the district court's order awarding costs to the LSU Defendants because "he [did] not even attempt to press, let alone substantiate, his argument that the district court erred in taxing costs against him." *Id.* at *1. Finally, we denied Cordova's Federal Rule of Civil Procedure 60(b) motion for relief from judgment because he did not file such a motion in district court and failed to raise the issue in briefing before us. *Id.* at *2.

In July 2022, Cordova filed a Rule 60(b) motion to vacate the district court's prior judgments, arguing the Defendants "engaged in fraud and/or misrepresentations" in the court's prior proceedings. Cordova also contended the Lafayette General Defendants conceded that they were Cordova's employers in a new state action Cordova filed after our May 2022 mandate. Cordova further alleged the Bezou Law Firm failed to disclose a purported conflict of interest because counsel for the Lafayette General Defendants was representing the Bezou Law Firm and its attorneys in an

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unrelated disciplinary proceeding.¹ The Defendants opposed Cordova’s motion and filed a motion for sanctions under Rule 11(b)(1)–(3) and 28 U.S.C. § 1927.

In August 2022, the district court denied Cordova’s Rule 60(b) motion as untimely, finding Cordova’s allegations of misrepresentation or fraud and “new evidence” relating to Cordova’s employment status barred by Rule 60(b)’s one-year limitation period. The district court further determined that Cordova’s claims regarding the Bezou Law Firm were untimely under Rule 60(b)(6) because they were not brought within a “reasonable time.” Nonetheless, the district court also addressed the merits of Cordova’s Rule 60(b) motion. The district court explained that even if Cordova could show that the Lafayette General Defendants were his true employers and that they were contracting parties or joint actors with the LSU Defendants, neither showing would change the court’s prior rulings. Regardless of who Cordova’s employer was, the court held there was no breach of contract or denial of due process in the non-renewal of Cordova’s residency. The district court then awarded attorney fees to the LSU Defendants “due to plaintiff’s unreasonable attempts at continuing this litigation.”

Cordova timely appealed the district court’s denial of his Rule 60(b) motion and the award of attorney fees to the LSU Defendants. *Cordova II*, 2023 WL 2967893, at *1. We affirmed and remanded the case for the district court to calculate sanctions under Federal Rule of Appellate Procedure 38. *See id.* at *1–3. We also denied Cordova’s motions to disqualify counsel and for sanctions, damages, attorney fees, and costs. *Id.* at *2–3. We issued our

¹ The same conflict of interest claim was first raised in briefing before us in 2021. *See Cordova I*, 2022 WL 1102480, at *2; *Cordova II*, 2023 WL 2967893, at *2. Cordova did not bring the issue to the district court’s attention until July 2022.

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mandate in May 2023 and the district court awarded Defendants \$50,664.74 in frivolous appeal costs.

In February 2023, while Cordova's appeal was pending, the district court granted the Lafayette General Defendants' Rule 11(b) motion for sanctions but declined to issue sanctions under Section 1927. Similar to its denial of Cordova's Rule 60(b) motion, the district court again rejected Cordova's attempt to relitigate the issue of who his employer was. As it stated previously, "the court clearly found no merit to the breach of contract claims" even if the Lafayette General Defendants were Cordova's employers. Thus, because the evidence Cordova and Mire persistently attempted to introduce and litigate would not affect the district court's decision on the merits, "the futility of any arguments relating to the Lafayette General [D]efendants' status as employer reflects counsel's bad faith in attempting to make an issue of it." Although the court declined to sanction Mire over her arguments regarding the Bezou Law Firm's potential conflict of interest and the timeliness of Cordova's Rule 60(b) motion, it found her "meritless arguments" on the Lafayette General Defendants' employer status to be "so unfounded as to amount to violations of Rule 11(b)(1)-(3)." The district court therefore sanctioned Mire, but not Cordova, "to deter any more frivolous arguments or filings."

Following the submission of the Lafayette General Defendants' bill of costs, the court awarded \$29,100.00 in attorney fees and \$529.70 in costs. Mire timely appealed.

DISCUSSION

We review the district court's award of attorney fees and costs for abuse of discretion. *See Loftin v. City of Prentiss*, 33 F.4th 774, 779 (5th Cir. 2022). "A district court abuses its discretion if it (1) relies on clearly erroneous factual findings; (2) relies on erroneous conclusions of law; or (3)

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misapplies the law to the facts.” *Id.* (quoting *Fessler v. Porcelana Corona de Mex., S.A. de C.V.*, 23 F.4th 408, 415 (5th Cir. 2022)). Mire argues that we should apply *de novo* review because the district court’s Rule 11 sanctions violate her First Amendment rights. Because we hold that this case does not implicate First Amendment rights and Mire’s arguments to the contrary are frivolous, our decision would be the same even under *de novo* review. Abuse of discretion is therefore all that is necessary.

I. The district court’s imposition of sanctions

Rule 11 requires attorneys certify that their papers are not filed “for any improper purpose” and any “claims, defenses, and other legal contentions are warranted by existing law or by a nonfrivolous argument for extending, modifying, or reversing existing law or for establishing new law.” FED. R. CIV. P. 11(b). In doing so, attorneys certify that they “have conducted a reasonable inquiry and have determined that any papers filed with the court are well grounded in fact, legally tenable, and not interposed for any improper purpose.” *Cooter & Gell v. Hartmarx Corp.*, 496 U.S. 384, 393 (1990) (quotation marks and citation omitted). An attorney’s conduct is judged under an objective standard of reasonableness governed by the “snapshot” rule, which focuses on the “the instant the attorney affixes his signature to the document.” *Snow Ingredients, Inc. v. SnowWizard, Inc.*, 833 F.3d 512, 528 (5th Cir. 2016) (quoting *Smith v. Our Lady of the Lake Hosp., Inc.*, 960 F.2d 439, 444 (5th Cir. 1992)). “[T]he central purpose of Rule 11 is to deter baseless filings in district court and thus . . . streamline the administration and procedure of the federal courts.” *Cooter & Gell*, 496 U.S. at 393.

Much of Mire’s brief attempts to relitigate the issues of Cordova’s employment status and a potential conflict of interest. We previously explained why Mire’s arguments cannot succeed in a Rule 60(b) motion to

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vacate. *See Cordova II*, 2023 WL 2967893, at *1–2. Under the law of the case doctrine, “an issue of law or fact decided on appeal may not be reexamined either by the district court on remand or by the appellate court on a subsequent appeal.” *Gene & Gene, LLC v. BioPay, LLC*, 624 F.3d 698, 702 (5th Cir. 2010) (quoting *Fuhrman v. Dretke*, 442 F.3d 893, 896 (5th Cir. 2006)). Mire does not argue that any of the exceptions to this doctrine apply, and she therefore forfeits any argument to the contrary. *See id.* (explaining the exceptions); *Rollins v. Home Depot USA*, 8 F.4th 393, 397 (5th Cir. 2021).

In fact, Mire appears to recognize the merits of the issues she attempts to relitigate are irrelevant to this appeal. She acknowledges the district court did not impose sanctions for pressing arguments relating to a potential conflict of interest or for filing Cordova’s Rule 60(b) motion late. Instead, Mire was sanctioned for *continuing* to argue Cordova’s actual employer was the Lafayette General Defendants after the district court repeatedly explained why that possibility would not change the outcome of the case. The district court repeatedly stated that even if the Lafayette General Defendants employed Cordova, either solely or as joint actors with the LSU Defendants, or entered into agreements with Cordova directly, Cordova’s underlying claims still lacked merit. Sanctions were therefore imposed on Mire for continuing to press arguments that had clearly been rejected.

Mire asserts “this appeal was filed because the district court overlooked the ample and unrefuted evidence . . . that the Lafayette General Defendants do have potential liability as employer for Dr. Cordova in this case.” None of this evidence, however, demonstrates the Lafayette General Defendants’ potential liability because the district court found there was nothing for them to be liable for. The time to challenge these conclusions has long passed.

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The imposition of sanctions is the only matter properly before us. Mire asserts the district court abused its discretion for three reasons: (1) Mire presented a novel argument regarding the employment relationship between Cordova and the Lafayette General Defendants and therefore sanctioning her would violate the First Amendment; (2) Mire’s sanctions impose a “chilling effect” on future attorneys to report attorney misconduct; and (3) the district court was without jurisdiction to impose sanctions or accept “new evidence” as to the employment relationship between Cordova and the Lafayette General Defendants. These arguments are frivolous.

We begin with the First Amendment.² Mire argues attorneys have a First Amendment right to make nonfrivolous arguments to the court and her arguments that the Lafayette General Defendants were Cordova’s true employer were not frivolous. Instead, the district court described them as “novel.” We agree the First Amendment covers novel, nonfrivolous arguments, but many frivolous arguments are also novel.³ We expect, indeed hope, that a large number of frivolous arguments are new, *i.e.*, have never been made before. We realize a “misapplication of Rule 11 can chill counsel’s

² Mire’s First Amendment arguments are likely forfeited because she did not press them below. *Rollins*, 8 F.4th at 397. Mire argues to the contrary by identifying a single paragraph in her memorandum in opposition to sanctions. This paragraph, however, states general propositions about the proper role of an attorney in our judicial system. Although this paragraph may imply certain First Amendment arguments, “to be preserved, an argument must be pressed, and not merely intimated.” *Stanford v. Comm’r*, 152 F.3d 450, 462 n.18 (5th Cir. 1998) (citation omitted). Nevertheless, in the interest of finally putting this matter to rest, we address Mire’s First Amendment arguments.

³ See *Anderson v. Williams*, No. 95-10055, 1995 WL 295914, at *1 (5th Cir. Apr. 24, 1995) (unpublished) (presenting the novel yet frivolous argument that printing a name and trademark on postage is a Fourth Amendment violation); see also *Reliance Ins. Co. v. Sweeney Corp.*, 792 F.2d 1137, 1139 (D.C. Cir. 1986) (imposing sanctions for pursuing a “novel” yet unsupported proposition); *Anderson v. Steers, Sullivan, McNamar & Rogers*, 998 F.2d 495, 596 (7th Cir. 1993) (rejecting as frivolous an argument that presented a “novel” question); *In re Burbank*, 790 F. App’x 226, 229 (1st Cir. 2019) (same).

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‘enthusiasm and stifle the creativity of litigants in pursuing novel factual or legal theories,’ contrary to the intent of its framers.” *Snow Ingredients*, 833 F.3d at 529 (quoting *CJC Holdings, Inc. v. Wright & Lato, Inc.*, 989 F.2d 791, 794 (5th Cir. 1993)). Even so, we agree with a prior panel’s conclusion that “there is no First Amendment exception to a Rule 11 violation.” *Fuller v. Donahoo*, No. 93-1447, 1994 WL 486931, at *3 (5th Cir. Aug. 10, 1994) (unpublished); *King v. Fleming*, 899 F.3d 1140, 1151 n.17 (10th Cir. 2018). This is because, in judicial proceedings, “whatever right to ‘free speech’ an attorney has is extremely circumscribed. An attorney may not, by speech or other conduct, resist a ruling of the trial court beyond the point necessary to preserve a claim for appeal.” *Gentile v. State Bar of Nev.*, 501 U.S. 1030, 1071 (1991). This serves Rule 11’s primary purpose of deterring baseless filings and streamlining the administration of justice. *Cooter & Gell*, 496 U.S. at 393.

Despite Mire’s contentions, the First Amendment is not a bar to the sanctions imposed in this case. Mire was not sanctioned because her novel arguments were frivolous, but because it was frivolous to continue to make the *rejected* novel arguments. As the district court stated, “I ruled on the merits in the initial summary judgment. On the 12(b)(6) I re-addressed them. I addressed them again in my ruling on the Rule 60B motion. I don’t change my position on that.” The court on three separate occasions ruled that the underlying claims were meritless, regardless of who employed Cordova. Therefore, continuing to argue who was Cordova’s actual employer would not change that.

Accordingly, it was unreasonable for Mire to continue to press an issue that the district court had already decided. *See Snow Ingredients*, 833 F.3d at 528. Such conduct is indeed sanctionable “either because [it was] made for an improper purpose *regardless of its merits* or because . . . even [if]

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made in good faith, [it was] legally indefensible.” *Id.* (emphasis added).⁴ It was therefore not a subjective belief that Mire’s new “statutory employer” theory was frivolous that led to sanctions. Instead, it was the objective view that it was improper for Mire to continue to attempt to relitigate an issue thrice rejected. *See id.*

Mire’s second argument is that the court’s imposition of sanctions “will result in a chilling effect on the duty of lawyers to report judicial/attorney misconduct.” We are puzzled as to how this helps Mire’s position, as she insists in her reply brief she was *not* sanctioned for raising the issue of a potential conflict of interest. Whether aimed at reporting a potential conflict of interest or at her multiple other claims of professional and criminal misconduct, her argument lacks merit because she was not sanctioned for raising these issues. Because she fails to address the basis for the district court’s decision to impose sanctions, we need not entertain this argument further. *See Brinkmann v. Dallas Cnty. Deputy Sheriff Abner*, 813 F.2d 744, 748 (5th Cir. 1987) (refusing to discuss legal issues that do not address the grounds for the district court’s decision).

Mire’s third argument is that the district court was without jurisdiction when it imposed sanctions because her appeal of the court’s Rule 60(b) decision was pending. “As a general rule the effective filing of a notice of appeal transfers jurisdiction from the district court to the court of appeals with respect to all matters involved in the appeal.” *Thomas v. Capital Sec.*

⁴ The Lafayette General Defendants argue that Mire continues to press the issue of Cordova’s employer as a tactic to delay an unfavorable *res judicata* ruling in state court. Mire all but admitted to this in the Rule 60(b) motion by stating “[i]t is the pending exception of *res judicata* in state court that leaves Dr. Cordova with no choice but to file the foregoing motion.” Although we do not decide whether Mire’s motive was improper, her persistence in litigating an issue that does not change the merits lends credence to the Lafayette General Defendants’ claim.

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Servs., Inc., 812 F.2d 984, 987 (5th Cir. 1987). Nonetheless, an “exception is that . . . the district court retains jurisdiction to entertain and resolve a motion requesting attorney’s fees or sanctions. The basis for this exception is that attorney’s fees/sanctions are matters collateral to the merits of the action.” *Id.* Mire fails to address this longstanding precedent, despite the Lafayette General Defendants raising it in their brief. Mire “is unquestionably obligated to recognize contrary authority.” *Johnson v. Lumpkin*, 76 F.4th 1037, 1038 (5th Cir. 2023). The district court had jurisdiction to impose sanctions.

Mire also argues the court improperly accepted new evidence during the sanctions hearing, which “encompassed issues that were pending on appeal that the district court lacked jurisdiction to decide.” She contends the district court’s use of this evidence to find she acted in bad faith violated due process and the “snapshot rule” that evaluates an attorney’s actions at the time they were taken. The new evidence was Cordova’s 2017 and 2018 W-2 forms, which purportedly showed that Cordova was not paid by any of the Lafayette General Defendants while a resident. Mire argues it was error to consider this evidence because the Lafayette General Defendants “did not lay the proper foundation to establish” that Mire possessed or knew about these documents at the time she filed the untimely Rule 60(b) motion.

Mire’s argument mischaracterizes the scope of the “snapshot” rule and how it relates to the reasonableness of attorneys’ conduct. When evaluating the reasonableness of an attorney’s factual inquiry under Rule 11, courts assess various factors, including “the time available to the signer for investigation . . . [and] the feasibility of a prefiling investigation.” *Smith*, 960 F.2d at 444. Mire has been representing Cordova in this matter since at least 2018. Mire filed the untimely Rule 60(b) motion in July 2022. Thus, at least three or four years had elapsed from the time the W-2s came into existence and could easily have been obtained by Mire and/or Cordova at the time Mire

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filed the Rule 60(b) motion. Under the “snapshot” rule, Mire had ample time to investigate the identity of Cordova’s true employer, including to review relevant documents such as W-2s and paystubs, before signing the Rule 60(b) motion. *See id.* The Lafayette General Defendants were not required to lay a foundation to establish that Mire possessed or knew about these documents when she filed the Rule 60(b) motion. Instead, it was Mire’s *lack of inquiry*, as evidenced by the W-2s and other record evidence, that made her conduct objectively unreasonable.⁵ This was well within the district court’s discretion to consider.

The district court did not err in its sanction order.

II. The Lafayette General Defendants’ Appellate Rule 38 motion

The Lafayette General Defendants have moved for damages under Appellate Rule 38. Rule 38 provides that “[i]f a court of appeals determines that an appeal is frivolous, it may . . . award just damages and single or double costs to the appellee.” FED. R. APP. P. 38.

Almost a year ago, we wrote that “Cordova has repeatedly refused to heed the district court’s warnings about ‘unreasonable attempts at continuing this litigation’ with an untimely and also meritless Rule 60(b) motion.” *Cordova II*, 2023 WL 2967893, at *3. That appeal was frivolous. *Id.* Despite our warning, frivolous arguments to the district court continued. In its Rule 11 order, the district court again warned that Cordova “may expose himself to liability if he continues to seek justifications to reopen this suit.” The district court further warned both Cordova and Mire that although it refrained from sanctioning them under 28 U.S.C. § 1927, “the

⁵ Even if the district court erred in considering the W-2s specifically, the district court also considered other documentation in Cordova’s LSU residency file, on the record since the summary judgment stage, that demonstrate Mire’s lack of reasonable inquiry.

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standard might be met with further abusive litigation tactics.” It awarded attorney fees and costs in the hope that this would “deter any more frivolous arguments and filings.”

Unfortunately, the Rule 11 sanctions did not deter yet another frivolous appeal.

We GRANT the Lafayette General Defendants’ Rule 38 motion. As before, “[w]e believe the district court is in the best position to set an appropriate sanction.” *Cordova II*, 2023 WL 2967893, at *3. Therefore, we REMAND for the district court to determine the appropriate sanctions, attorney fees, and costs for this appeal.

AFFIRMED, MOTION GRANTED, and case REMANDED.

United States Court of Appeals
for the Fifth Circuit

United States Court of Appeals
Fifth Circuit

FILED

April 17, 2023

Lyle W. Cayce
Clerk

No. 22-30548

J. CORY CORDOVA,

Plaintiff—Appellant,

versus

LOUISIANA STATE UNIVERSITY AGRICULTURAL & MECHANICAL
COLLEGE BOARD OF SUPERVISORS; KAREN CURRY; NICHOLAS
SELLS; KRISTI ANDERSON; UNIVERSITY HOSPITAL & CLINICS,
INCORPORATED; LAFAYETTE GENERAL MEDICAL CENTER,
INCORPORATED; LAFAYETTE GENERAL HEALTH SYSTEM,
INCORPORATED,

Defendants—Appellees,

CONSOLIDATED WITH

No. 22-30732

J. CORY CORDOVA,

Plaintiff—Appellant,

versus

LOUISIANA STATE UNIVERSITY AGRICULTURAL & MECHANICAL
COLLEGE BOARD OF SUPERVISORS; KAREN CURRY; NICHOLAS
SELLS; KRISTI ANDERSON,

Defendants—Appellees.

Appeals from the United States District Court
for the Western District of Louisiana
USDC Nos. 6:19-CV-1027

Before HO, OLDHAM, and DOUGLAS, *Circuit Judges.*

PER CURIAM:*

These consolidated appeals arise from an untimely motion for post-judgment relief under Federal Rule of Civil Procedure 60(b). We affirm the district court’s denial of that motion, affirm the district court’s award of attorney fees to the appellees, and remand the case to the district court to calculate damages under Federal Rule of Appellate Procedure 38.

I.

J. Cory Cordova, a former medical resident in LSU’s program at Lafayette General Hospital, was kicked out of his residency program after his first year due to substandard performance. Cordova sued LSU, the program director, the department head, and the director of graduate medical education (“LSU Defendants”), as well as several entities related to Lafayette General Hospital (“Lafayette General Defendants”), and his former lawyer in Louisiana state court.

The LSU Defendants removed to federal court. *See* 28 U.S.C. § 1441. The LSU and the Lafayette General Defendants moved for summary

* This opinion is not designated for publication. *See* 5TH CIR. R. 47.5.

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judgment on Cordova’s claims against them. After a hearing, the district court granted summary judgment and dismissed those claims with prejudice.

The LSU and the Lafayette General Defendants then moved for the entry of final judgment on the claims against them. *See* FED. R. CIV. P. 54(b). While these motions were pending, Cordova moved to remand. The district court referred Cordova’s remand motion to a magistrate judge, who recommended remanding the remaining state law malpractice claims. The district court adopted the recommendation, remanded the malpractice claims, and entered final judgment on Cordova’s claims against the LSU and the Lafayette General Defendants on March 24, 2021.

Cordova untimely appealed on April 27, 2021. So we dismissed his appeal as untimely under Federal Rule of Appellate Procedure 4(a)(1)(A). *See Cordova v. La. State Univ. Agri. & Mech. Coll. Bd. of Supervisors*, 2022 WL 1102480 (5th Cir. 2022) (per curiam).

Next, on July 8, 2022, Cordova moved to vacate the March 24, 2021, judgment. *See* FED. R. CIV. P. 60(b). The district court denied that motion. Cordova appealed that denial, which we docketed as No. 22-30548. The district court also awarded the LSU Defendants attorney fees (\$11,582.50) and costs (\$637.54) for defeating the Rule 60(b) motion. Cordova appealed that order, too, and we docketed it as No. 22-30732. On Cordova’s suggestion, *see* Blue Br. No. 22-30732, at iii, we consolidated the appeals.

II.

We begin with the district court’s denial of Cordova’s Rule 60(b) motion. Our review is for abuse of discretion. *Seven Elves, Inc. v. Eskenazi*, 635 F.2d 396, 402 (5th Cir. 1981) (“It is not enough that the granting of relief might have been permissible, or even warranted—denial must have been so *unwarranted* as to constitute an abuse of discretion.”).

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Cordova first argues that the district court lacked subject matter jurisdiction because the action belongs in state court not federal court. Under the well-pleaded complaint rule, a defendant can remove a case to federal court where the plaintiff’s cause of action arises under federal law. *See* 28 U.S.C. § 1441; *Louisville & Nashville R. Co. v. Mottley*, 211 U.S. 149 (1908); *Am. Well Works Co. v. Layne & Bowler Co.*, 241 U.S. 257 (1916). Here, Cordova repeatedly alleged the defendants violated his Fourteenth Amendment due process rights under the United States Constitution. *See* ROA.235–36 (alleging the defendants “violated Dr. Cordova’s due process rights established in the *federal* and state constitutions” and quoting the Fourteenth Amendment (emphasis added)). That plainly made the case removable and gave the district court federal jurisdiction.

Cordova next argues the district court violated his due process rights when it prevented his attorney from attending a hearing on the defendants’ summary judgment motions because the attorney was exposed to COVID-19. But Cordova forfeited this argument by failing to raise it in his Rule 60(b) motion in the district court. *See Rollins v. Home Depot USA*, 8 F.4th 393, 397 (5th Cir. 2021) (“A party forfeits an argument by failing to raise it in the first instance in the district court—thus raising it for the first time on appeal—or by failing to adequately brief the argument on appeal.”).

Cordova next argues that the district court’s judgment should be vacated due to an undisclosed conflict of interest between counsel for the Lafayette General Defendants and Cordova’s previous counsel. It is unclear where in Rule 60(b) such contentions are cognizable. If they are cognizable under Rule 60(b)(2) or 60(b)(3) as the Defendants contend, Cordova’s motion is plainly time-barred. That is because motions under Rule 60(b)(2) or 60(b)(3) must be filed within one year of the district court’s final judgment. And here, Cordova waited 471 days to seek Rule 60(b) relief.

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Even if his contentions are cognizable under Rule 60(b)(6), we hold under the facts of this case that the motion was untimely. A motion filed under Rule 60(b)(6) must be asserted within “a reasonable time,” FED. R. CIV. P. 60(c)(1), and relief is only available under Rule 60(b)(6) in “extraordinary circumstances,” *Buck v. Davis*, 580 U.S. 100, 123 (2017). But Cordova has offered no explanation for why he waited until July 8, 2022, to seek relief from the March 24, 2021, judgment. Indeed, he knew about the purported conflict of interest as early as October 2021, when he raised the point in his untimely blue brief in his first appeal to our court. Yet he did not ask the district court to do anything about it at that point. *See Shepherd v. Int’l Paper Co.*, 372 F.3d 326, 329 (5th Cir. 2004) (a plaintiff can request Rule 60(b) relief while an appeal is pending).

And in any event, Cordova makes no attempt to explain how the purported conflict of interest would warrant reopening the March 24, 2021, judgment. The Louisiana Rules of Professional Conduct define a concurrent conflict of interest as one in which “the representation of one client will be directly adverse to another client” or “there is a significant risk that the representation of one or more clients will be materially limited by the lawyer’s responsibilities to another.” LA. R. PROF COND. R. 1.7. And under Rule 60(b)(6), courts have long recognized that such an undisclosed conflict only amounts to an “extraordinary circumstance” where a plaintiff can show prejudice—that is that he was “adversely affected by the purported conflict.” *Gordon v. Norman*, 788 F.2d 1194, 1197–98 (6th Cir. 1986); *see also Marderosian v. Shamshak*, 170 F.R.D. 335, 340–41 (D. Mass. 1997). Here, Cordova fails to point to any evidence that the alleged conflict posed a “significant risk” of “materially limiting” the quality of Cordova’s representation in this proceeding.

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III.

We next turn to the district court’s award of fees and costs in No. 22-30732. We review an award of attorney fees for abuse of discretion. *Loftin v. City of Prentiss*, 33 F.4th 774, 779 (5th Cir. 2022). “A district court abuses its discretion if it (1) relies on clearly erroneous factual findings; (2) relies on erroneous conclusions of law; or (3) misapplies the law to the facts.” *Ibid.* (quotation omitted).

Cordova argues the district court’s award of fees and costs to the LSU Defendants should be reversed because the LSU Defendants failed to request fees and costs through a separately filed motion and thus were not entitled to them under Federal Rule of Civil Procedure 54(d). But again, Cordova forfeited this argument by failing to raise it below. *See Rollins*, 8 F.4th at 397. And even if we could consider the argument, it fails for two independent reasons.

That is first because a “party seeking attorney[] fees must make a timely Rule 54(d)(2)(B) motion *unless it falls under a Rule 54(d) exception.*” *United Indus., Inc. v. Simon-Hartley, Ltd.*, 91 F.3d 762, 766 (5th Cir. 1996) (emphasis added). The district court’s award of fees and costs here plainly falls under Rule 54(d)(2)(E)’s sanctions exception given that the LSU Defendants requested fees and costs in their Rule 60(b) response *as a sanction* for having to oppose Cordova’s baseless Rule 60(b) motion. *See id.* at 766 n.9. And second, we’ve long held that “a court may *deem* a notification” of a request for attorney fees “sufficient if it satisfies the intended purposes of Rule 54(d)(2)” even if it fails to comply with Rule 54(d)(2)’s formal requirements. *Romaguera v. Gegenheimer*, 162 F.3d 893, 895 (5th Cir. 1998) (emphasis added). Here, the district court plainly “deemed” the LSU Defendants’ request for fees and costs in their response to Cordova’s Rule 60(b) motion as sufficient to “properly notify” Cordova “of their requests

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for attorney[] fees.” *Id.* And Cordova admits he had notice and the opportunity to respond (in fact, he actually did respond) to the LSU Defendants’ request for fees and costs in his reply in support of the Rule 60(b) motion. *See* Blue Br. 24.

IV.

Finally, we turn to Federal Rule of Appellate Procedure 38. That rule provides that if “a court of appeals determines that an appeal is frivolous, it may, after a separately filed motion . . . award just damages.” FED. R. APP. P. 38. “An appeal is frivolous if the result is obvious or the arguments of error are wholly without merit.” *Coghlan v. Starkey*, 852 F.2d 806, 811 (5th Cir. 1988).

Here, Cordova has repeatedly refused to heed the district court’s warnings about “unreasonable attempts at continuing this litigation” with an untimely and also meritless Rule 60(b) motion. And here again, Cordova has filed another frivolous appeal. Moreover, while this appeal was pending, the district court granted the Lafayette General Defendants’ motion for sanctions under Federal Rule of Civil Procedure 11 and set that matter for a hearing on the appropriate damage amount. *See Cordova v. La. State Univ. Health Sci. Ctr.*, No. 6:19-CV-1027, ECF No. 169 (W.D. La. Feb. 27, 2023). We, therefore, grant the appellees’ Rule 38 motion and remand for the district court to fix the appropriate sanctions, attorney fees, and costs for this appeal. *See Marston v. Red River Levee & Drainage Dist.*, 632 F.2d 466, 468 (5th Cir. 1980); *see also Henneberger v. Ticom Geomatics, Inc.*, 793 F. App’x 241, 244 (5th Cir. 2019). We believe the district court is in the best position to set an appropriate sanction that both deters vexatiousness and also does not duplicate the other sanctions imposed or to-be-imposed in this case.

* * *

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For the foregoing reasons, the district court's denial of relief under Federal Rule of Civil Procedure 60(b) is AFFIRMED. The district court's award of fees and costs is AFFIRMED. And the case is REMANDED for calculation of damages, attorney fees, and costs under Federal Rule of Appellate Procedure 38. Cordova's motions to disqualify counsel and for sanctions, damages, attorney fees, and costs under 28 U.S.C. § 1927 are DENIED.

**UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF LOUISIANA
LAFAYETTE DIVISION**

J. CORY CORDOVA

CASE NO. 6:19-CV-01027

VERSUS

JUDGE JAMES D. CAIN, JR.

**LOUISIANA STATE UNIVERSITY
AGRICULTURAL & MECHANICAL
COLLEGE BOARD OF SUPERVISORS,
ET AL.**

MAGISTRATE JUDGE HANNA

MEMORANDUM ORDER

Plaintiff unsuccessfully appealed this court's orders denying plaintiff's Motion to Vacate [doc. 149] and granting an award of attorney fees and costs [doc. 163] to the Lafayette General defendants. The Fifth Circuit then awarded attorney fees and costs to the Lafayette General defendants under Federal Rule of Appellate Procedure 38 and remanded the matter to this court for a calculation of the amount due. Doc. 176. The court set deadlines for the Lafayette General defendants' submissions on this amount and for plaintiff to file a response. Doc. 177.

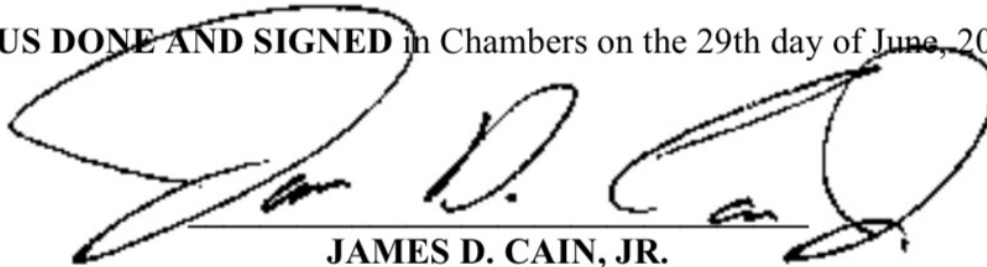
The Lafayette General defendants have submitted documentation of \$54,200.00 in attorney fees and \$139.22 in costs. Doc. 180. Upon review, the court finds the costs and fees to be well supported except that one invoice (totaling \$3,600 in attorney fees and \$74.48 in costs) appears to relate to the state court matter. *See id.* at 11–13. Accordingly, the total amount of costs and fees potentially owed in this matter is \$50,600.00 in attorney fees and \$64.74 in costs, for a total of \$50,664.74. In response plaintiff objects to the

imposition of sanctions because (1) his attorney is solely responsible for the contents of the offending appellate briefs; (2) his attorney has filed a criminal complaint alleging Medicare/Medicaid fraud against the defendant and the request for sanctions by the Lafayette General defendants constitutes impermissible retaliation; and (3) the imposition of additional sanctions in this matter “is purely punitive in nature and imposed without the requisite showing of frivolousness, evidence of material misrepresentations, and/or bad faith by the undersigned counsel.” Doc. 182, pp. 1–2.

Federal Rule of Appellate Procedure 38 provides: “If a court of appeals determines that an appeal is frivolous, it may, after a separately filed motion or notice from the court and reasonable opportunity to respond, award just damages and single or double costs to the appellee.” The Fifth Circuit has already made its determination as to the frivolousness of the appeal. There is no basis for this court to revisit that determination. Plaintiff’s counsel admits that she has “consistently been sanctioned by the state and federal courts in this matter” and the record in this case alone shows her numerous, meritless appeals. The court can find no cause for awarding anything less than defendants’ full costs. Additionally, the client has the authority to determine whether to proceed with an appeal. Plaintiff bears responsibility for this protracted litigation. The fact that he has also made criminal complaints against defendants is his business and has no bearing on the court’s determination.

The court finds that the costs and fees submitted by defendants are reasonable. Accordingly, **IT IS ORDERED** that plaintiff be sanctioned with the full amount (\$50,664.74) of defendants' costs and attorney fees incurred in the most recent appeal, payable to the Lafayette General defendants within 30 days of this order.

THUS DONE AND SIGNED in Chambers on the 29th day of June, 2023.

A handwritten signature in black ink, appearing to read 'James D. Cain, Jr.', is written over a horizontal line. The signature is stylized and somewhat cursive.

JAMES D. CAIN, JR.
UNITED STATES DISTRICT JUDGE

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF LOUISIANA
LAFAYETTE DIVISION

J CORY CORDOVA

CASE NO. 6:19-CV-01027

VERSUS

JUDGE JAMES D. CAIN, JR.

**LOUISIANA STATE UNIVERSITY
HEALTH SCIENCE CENTER ET AL**

**MAGISTRATE JUDGE PATRICK J.
HANNA**

ORDER

Before the court is a Bill of Costs [doc. 170] filed by the Lafayette General defendants, in response to the ruling [doc. 169] awarding costs and attorney fees to those defendants in association with plaintiff's Motion to Vacate [doc. 138]. Plaintiff was given a deadline to file any response to the costs and fees claimed by defendants and has not done so. Doc. 171. The court has reviewed the bill and finds the fees and costs claimed to be reasonable and justified but only as to the hours billed in association with the Motion to Vacate. The court's ruling did not contemplate an award of fees incurred with the Lafayette General defendants' Rule 11 motion. The court will deduct the \$18,900 in fees¹ expended in connection with the Rule 11 motion along with the \$143.58 in mileage and meals incurred in association with the hearing on the Rule 11 motion. Thus,

¹ 47.25 hours at a rate of \$400/hour. See doc. 170, att. 1.

IT IS ORDERED that the Lafayette General defendants be awarded \$29,100.00 in attorney fees and \$592.70 in costs for the reasons set forth in the court's preceding Memorandum Ruling. *See* doc. 169.

THUS DONE AND SIGNED in Chambers on the 13th day of April, 2023.

A handwritten signature in black ink, appearing to read 'James D. Cain, Jr.', is written over a horizontal line. The signature is stylized with large loops and a prominent flourish at the end.

JAMES D. CAIN, JR.
UNITED STATES DISTRICT JUDGE

**UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF LOUISIANA
LAFAYETTE DIVISION**

J. CORY CORDOVA

CASE NO. 6:19-CV-01027

VERSUS

JUDGE JAMES D. CAIN, JR.

**LOUISIANA STATE UNIVERSITY
AGRICULTURAL & MECHANICAL
COLLEGE BOARD OF SUPERVISORS,
ET AL.**

MAGISTRATE JUDGE HANNA

MEMORANDUM ORDER

Before the court is a Motion for Sanctions [doc. 147] filed against plaintiff J. Cory Cordova and his counsel, Christine M. Mire, by defendants University Hospital & Clinics, Inc.; Lafayette General Medical Center, Inc.; and Lafayette General Health System, Inc. (collectively, “the Lafayette General defendants”) under Federal Rule of Civil Procedure 11(b)(1)–(3) and 28 U.S.C. § 1927. Plaintiff opposes the motion. Doc. 151. The matter came before the court for oral argument on February 23, 2023, and the undersigned now issues this ruling.

I.

BACKGROUND

A. Filing of Suit and Motions to Dismiss

This suit arises from Dr. J. Cory Cordova’s non-renewal from the LSU “house officer” (residency) program at Lafayette General Hospital in Lafayette, Louisiana. Cordova was non-renewed from the program following his first year, after being placed on probation by program director Dr. Karen Curry. Following his non-renewal, he filed suit

against Curry, department head Dr. Nicholas Sells, director of graduate medical education Ms. Kristi Anderson, and LSU, as well as the Lafayette General defendants, and his former counsel, in the 15th Judicial District Court, Lafayette Parish, Louisiana. He alleged, in relevant part, that Curry, Sells, Anderson, LSU, and the Lafayette General defendants violated his right to due process under the federal and state constitutions, in violation of 42 U.S.C. § 1983, and committed a breach of contract by non-renewing him from the house officer program and then sabotaging his efforts to apply to other programs. Doc. 1, att. 2, pp. 192–93. He also alleged that his former attorney, Christopher C. Johnston, and Johnston’s firm were liable under state malpractice law for failing to disclose their prior representation of the Lafayette General defendants. *Id.*

The LSU defendants removed the suit to this court under federal question jurisdiction, 28 U.S.C. § 1331. Doc. 1. On Rule 12(b)(6) motions to dismiss filed by the LSU defendants, the court dismissed the breach of contract claims as to the individual defendants without prejudice to plaintiff’s right to amend and dismissed many of the due process claims, leaving as to the LSU defendants only the breach of contract claim against LSU and the substantive due process claim against Curry, with the issue of qualified immunity deferred until summary judgment. Docs. 29, 41. The claim against Curry was based on her negative evaluations of Cordova during his time in the house officer program. Doc. 76, p. 9. In ruling on the second motion to dismiss, the court had also noted a potential due process violation based on negative information that Curry communicated to other programs but held that plaintiff failed to allege sufficient harm to show a constitutional

violation. Doc. 41, pp. 11–12. The court dismissed this claim without prejudice, however, in order to allow plaintiff an opportunity to amend and show sufficient harm. *Id.*

B. Dismissal of All Claims on Summary Judgment

The remaining LSU defendants then brought a Motion for Summary Judgment, aimed at securing dismissal of Cordova’s substantive due process claim against Curry and breach of contract claim against LSU. Doc. 54, att. 2. To this end they asserted that (1) Curry is entitled to qualified immunity for any due process violation; (2) plaintiff had not identified a substantive due process property interest or violation thereof by Curry; and (3) plaintiff’s non-renewal did not breach any term of the House Officer Agreement of Appointment or House Officer Manual. *Id.* The Lafayette General defendants also sought summary judgment, asserting that they were not parties to the House Officer Agreement of Appointment and had no authority over or involvement in Cordova’s non-renewal. Furthermore, they contended that they could not be held liable for a due process violation because they are not state actors and did not conspire with the LSU defendants to violate plaintiff’s rights. In the alternative, the Lafayette General defendants wholly adopted the arguments of the LSU defendants and move for dismissal of all claims against them on those grounds. Doc. 65, att. 1. Cordova opposed both motions. Docs. 61, 73.

The court heard oral argument on the motions on December 15, 2020. Doc. 92. At the time plaintiff was represented by Christine Mire of Youngsville, Louisiana, as well as five attorneys from the Bezou Law Firm of Covington, Louisiana. Only Ms. Mire appeared at the hearing. *Id.* There she argued that she would be able to uncover evidence to oppose defendants’ motions, particularly regarding the substantive due process claim, in discovery

but admitted that she had not made any discovery requests since the court's ruling on the second Motion to Dismiss. *Id.* at 32–37. The court then expressed concern that counsel had not conducted any discovery or produced any evidence to support her oppositions to the motion for summary judgment. *Id.* at 42–43, 61–62. Mire repeatedly pushed back, indicating that she had unproduced tape recordings that supported her case and that she did not believe that it was her burden to develop the record at this stage. *Id.* at 42, 61–63. The court emphasized, however, that its duty was only to rule on what was in the record. *Id.* at 76. Finally, it pointed out its chief concern as to the claims against the Lafayette General defendants: the failure to show any privity of contract between those parties and Cordova. *Id.* at 88–89.

Two days after the hearing, the court issued a ruling on the Motions for Summary Judgment and dismissed all claims against the LSU defendants and Lafayette General defendants with prejudice. Docs. 76, 77. In sum, the court found that Curry had shown she was entitled to qualified immunity for any substantive due process violation; that plaintiff failed to show a breach of contract claim with respect to the LSU defendants' procedures in non-renewing his appointment under the terms of either the House Officer Manual ("HOM") or House Officer Agreement of Appointment ("HOAA"); and that there was no basis for (1) a § 1983 claim against the Lafayette General defendants, based on the same reasons those claims had been dismissed against the LSU defendants, or (2) a breach of contract claim against the Lafayette General defendants, because they were not a party to the HOAA or HOM. Doc. 76. Finally, the court amended its prior judgments on the Motions to Dismiss, under which the breach of contract claims against Curry and Sells and

substantive due process claims relating to dissemination of information to other programs had been dismissed without prejudice, to dismiss those claims with prejudice based on plaintiff's failure to amend his pleadings and cure the defects identified.

The court allowed the parties additional time to brief the issue of whether the ruling on the Motions for Summary Judgment should be certified as final under Federal Rule of Civil Procedure 54(b). Doc. 77. Plaintiff opposed the motion by brief filed December 28, 2021, arguing that the court's ruling established that it lacked subject matter jurisdiction over the case due to the lack of a constitutional violation and that it should remand the matter to state court rather than entering a final judgment dismissing the LSU and Lafayette General defendants. Doc. 82. Counsel from the Bezou Law Firm then withdrew from representation of plaintiff, leaving only Ms. Mire as plaintiff's counsel. Docs. 95–97.

The LSU defendants next filed a motion for costs and attorney fees. Doc. 87. Plaintiff also filed a Motion to Remand, arguing that the court's dismissal of his § 1983 claims meant that it lacked subject matter jurisdiction over the suit, and an amended Motion to Remand in which he argued that, despite his claims of due process violations, his original petition never actually raised a federal question under the well-pleaded complaint rule. Docs. 90, 109. The Motions to Remand were referred to the Magistrate Judge, who found no merit to these arguments but recommended that the remaining state law claims (i.e., the malpractice claims against Johnston and his firm) be remanded to the state court. Doc. 125. The undersigned adopted this report and recommendation, remanding the remaining claims to the 15th Judicial District Court and certifying its rulings on the Motions for Summary Judgment as final by judgment dated March 24, 2021. Doc. 131. On April 14,

2021, the undersigned issued an order denying the LSU defendants' Motion for Attorney Fees but granting costs in the amount of \$1,068.60. Doc. 133.

C. Appeal and New Suit

Plaintiff filed a Notice of Appeal from the court's final judgment [doc. 131] and order on the Motion for Attorney Fees [doc. 133] on April 27, 2021. Doc. 134. On April 13, 2022, the Fifth Circuit issued an opinion finding that the appeal was untimely as to the final judgment on the claims against the Lafayette General and LSU defendants and that he showed no merit as to his appeal of the order taxing him with costs. *Cordova v. La. State Univ. Agricultural & Mech. College Bd. of Supervisors*, 2022 WL 1102480 (5th Cir. Apr. 13, 2022). The court also rejected plaintiff's argument that he was entitled to relief under Federal Rule of Civil Procedure 60(b) based on new evidence that had deprived him of due process in the district court, because plaintiff had not raised the issue with this court or in his briefing before the Fifth Circuit. *Id.*

Meanwhile, in the state court proceedings plaintiff filed a second amended petition asserting malpractice claims against the attorneys of the Bezou Law Firm. Doc. 147, att. 2. After the Fifth Circuit's judgment was entered as mandate, on May 19, 2022, the plaintiff also filed a new suit in the 15th Judicial District Court against the Lafayette General defendants, LSU, and Dr. Karen Curry on June 8, 2022. Doc. 142, att. 6. There plaintiff raised a claim of "breach of confidentiality/bad faith" based on allegations that defendants had continued to disseminate inaccurate and confidential information about him to other residency programs. *Id.* As a result, he alleged that his completion of his residency was delayed for a year while he applied to programs and attempted to clear his reputation. *Id.*

He also alleged that Dr. Curry had misrepresented his record at the LSU program to the Mississippi State Board of Medical Licensure in 2021. *Id.* He maintained that these disclosures amounted to breaches of the terms of employment agreements with both defendants and sought declaratory and injunctive relief. *Id.* The Lafayette General defendants filed exceptions, including one of *res judicata* based on this court’s previous rulings, which were set for hearing on August 1, 2022. Doc. 142, att. 7.

D. Motion to Vacate

On July 8, 2022, plaintiff filed a Motion to Vacate in this matter, requesting that the court “clarify its previous rulings in light of the newly filed allegations currently pending before the state court.” Doc. 138, att. 1. He also urged the court to vacate its prior judgments under Rule 60(b) based on the same grounds asserted to the Fifth Circuit—namely, that defense counsel misrepresented facts as to the status of discovery before the hearing on the Motions for Summary Judgment and that lawyers from the Bezou Law Firm had an undisclosed conflict of interest that prejudiced plaintiff’s representation because counsel for the Lafayette General defendants was representing counsel from the Bezou Law Firm in an unrelated disciplinary proceeding—as well as the alleged admission of the Lafayette General defendants’ employer status in relation to medical residents in an unrelated proceeding. Defendants opposed the merits and timeliness of the motion.

On timeliness, the court noted that the plaintiff was not entitled to any sort of tolling while the matter was on appeal since this court retained jurisdiction to consider a motion to vacate. Accordingly, any grounds for relief based on Rule 60(b)(1)–(3) (namely, allegations of misrepresentations by opposing counsel on the status of discovery and the

status of the Lafayette General defendants as plaintiff's employer) were untimely since they were filed past the one-year limitations period. Doc. 149, pp. 8–9. The court then found that the allegation of a conflict of interest by plaintiff's former counsel should be considered under Rule 60(b)(6) and was thus subject to the "reasonable time" limitation, which plaintiff had exceeded by waiting several months since he first raised the issues in the Fifth Circuit to bring the matter to this court. *Id.* at 13–15.

The court also rejected all these grounds on the merits. As to the employer status of the Lafayette General defendants, it held that new case law referenced by plaintiff failed to show that those defendants were the true employers of residents. *See id.* at 11 (citing *Hayes v. University Health Shreveport*, 332 So.3d 1163 (La. 2022) and *Nelson v. Ochsner Lafayette General*, 332 So.3d 1172 (La. 2022)). At any rate, it continued:

[T]he court's ruling on the breach of contract claim against the Lafayette General defendants was premised on the fact that there was no evidence that that defendant was a party to the HOAA or the HOM. *See doc. 76*, pp. 20–21. Whether the Lafayette General defendants were party to some other agreement with plaintiff and breached same is immaterial to the claims plaintiff actually brought to this court. Finally, even if the Lafayette General defendants were shown to be party to the HOAA or HOM, plaintiff fails to show how they would have breached such an agreement when the court considered the merits of that claim as to the LSU defendants and found no breach. Likewise, even if some sort of employment relationship also showed that the Lafayette General defendants were joint actors with the LSU defendants for purposes of the § 1983 claims, plaintiff fails to show how the court's finding of no merit to those claims as to the LSU defendants would differ with respect to any other party's handling of plaintiff's non-renewal.

Id. at 11–12.

As for plaintiff's claims that opposing counsel misled the court about the status of discovery, the court likewise determined that these were unfounded. *Id.* at 10–11. Finally,

regarding former counsel's alleged conflict of interest, the court held that plaintiff had failed to prove the existence of a conflict or that he was thereby prejudiced. *Id.* at 15–16. The court denied the Motion to Vacate and granted the LSU defendants' request for attorney fees expended under that motion under 42 U.S.C. § 1988. *Id.* at 16–18.

E. Motion for Sanctions

One month after plaintiff filed the above Motion to Vacate, the Lafayette General defendants filed a Motion for Sanctions against plaintiff and Ms. Mire under Rule 11(b) of the Federal Rules of Civil Procedure and 28 U.S.C. § 1927. Doc. 147. Here they seek an assessment of attorney fees and costs incurred in defending against the Motion to Vacate, on the grounds that it is both factually and legally frivolous. To this end, they assert that (1) plaintiff lacks factual support for his assertion that the Lafayette General defendants were his employer; (2) plaintiff and Ms. Mire have purposefully obscured her degree of involvement in the case; (3) Ms. Mire did not conduct an objectively reasonable legal inquiry into the motion before filing; and (4) the lack of good faith factual and legal bases in the motion, along with personal attacks on Lafayette General counsel, prove the motives of harassment and needless increase in the cost of litigation. Doc. 147, att. 1. Plaintiff opposes the motion, arguing that it is the Lafayette General defendants who are mischaracterizing matters and that neither he nor his counsel should be penalized for bringing the Motion to Vacate. Doc. 151.

II. LAW & APPLICATION

A. Legal Standards

1. Rule 11 Sanctions

A central purpose of Rule 11 is “to spare innocent parties and overburdened courts from the filing of frivolous lawsuits.” *Kurkowski v. Volcker*, 819 F.2d 201, 204 (8th Cir. 1987). Rule 11(b) provides in relevant part that, by presenting a pleading, motion, or other paper to the court, an attorney certifies to the best of his “knowledge, information, and belief, formed after an inquiry reasonable under the circumstances,” that:

- (1) it is not being presented for any improper purpose, such as to harass, cause unnecessary delay, or needlessly increase the cost of litigation;
- (2) the claims, defenses, and other legal contentions are warranted by existing law or by a nonfrivolous argument for extending, modifying, or reversing existing law or for establishing new law; [and]
- (3) the factual contentions have evidentiary support or, if specifically so identified, will likely have evidentiary support after a reasonable opportunity for further investigation or discovery[.]

A violation of these provisions by counsel justifies sanctions under Rule 11(c). *Whitehead v. Food Max of Miss., Inc.*, 332 F.3d 796, 802 (5th Cir. 2003). In determining whether an attorney or party has violated Rule 11(b), the court uses an objective standard of reasonableness under the circumstances. *Id.* (citing *Childs v. State Farm Mut. Auto. Ins. Co.*, 29 F.3d 1018, 1024 (5th Cir. 1994)). Accordingly, an attorney’s subjective good faith will not protect him from sanctions. *Chapman & Cole v. Itel Container Intern. B.V.*, 865 F.2d 676, 684 (5th Cir. 1989). The imposition of sanctions under this rule is usually a fact-intensive inquiry, and the trial court is accorded substantial deference. *Thomas v. Capital Sec. Svcs.*, 836 F.2d 866, 873 (5th Cir. 1988).

A represented party may also be sanctioned under Rule 11. *Topalian v. Ehrman*, 3 F.3d 931, 934 (5th Cir. 1993). Courts have generally declined to exercise this authority, however. *Rentz v. Dynasty Apparel Indus., Inc.*, 556 F.3d 389, 398 (6th Cir. 2009) (citing 5A Charles Alan Wright & Arthur R. Miller, Fed. Prac. & Proc. § 1336.2 (3d ed. 2004)) (“Imposing a sanction on the client has met with disfavor.”) Generally, the represented party against whom sanctions are levied “must be a party who had some direct personal involvement in the management of the litigation and/or the decisions that resulted in the actions which the court finds improper under Rule 11.” *Indep. Fire Ins. Co. v. Lea*, 979 F.2d 377, 379 (5th Cir. 1992).

2. Sanctions under 28 U.S.C. § 1927

The court also has authority to award attorney fees, costs, and expenses “reasonably incurred” because of an attorney who “unreasonably and vexatiously” multiplies the proceedings. 28 U.S.C. § 1927. Underlying this statute “is the recognition that frivolous appeals and arguments waste scarce judicial resources and increase legal fees charged to the parties.” *Balduch v. Johns*, 70 F.3d 813, 817 (5th Cir. 1995). An award of sanctions under this statute requires “evidence of bad faith, improper motive, or reckless disregard of the duty owed to the court.” *Edwards v. Gen. Motor Corp.*, 153 F.3d 242, 246 (5th Cir. 1998). An attorney acts with reckless disregard of his duty to the court “when he, without reasonable inquiry, advances a baseless claim despite clear evidence undermining his factual contentions.” *Morrison v. Walker*, 939 F.3d 633, 638 (5th Cir. 2019). Accordingly, the standard for awarding sanctions under § 1927 is higher than that required under Rule 11. *Bryant v. Mil. Dep’t of Miss.*, 597 F.3d 678, 694 (5th Cir. 2010). In other words,

sanctions under § 1927 should only be applied “in instances evidencing a serious and standard disregard for the orderly process of justice, lest the legitimate zeal of an attorney in representing a client be dampened.” *Lawyers Title Ins. Corp. v. Doubletree Partners, LP*, 739 F.3d 848, 872 (5th Cir. 2014) (cleaned up).

B. Application

The Lafayette General defendants first assert that plaintiff and his counsel violated Rule 11(b) by ignoring the undisputed facts of this case. Doc. 147, att. 1, pp. 16–21. They also argue that the lack of good faith factual and legal bases in the motion prove the motives of harassment and increase of legal costs. *Id.* at 23–26. Specifically, they maintain that Ms. Mire failed to adequately investigate whether University Hospital & Clinics (“UHC”) employed plaintiff before using that allegation as a basis for her motion to vacate. To support that allegation plaintiff pointed to the following evidence from his LSU residency file, which was attached to the LSU defendants’ October 2020 motion for summary judgment: (1) Dr. Cordova’s Form W-4; (2) his Louisiana Department of Revenue Form L-4; and (3) his Immigration Form I-9. Doc. 138, att. 1, pp. 4–5; *see* doc. 54, att. 5, pp. 52, 53, 41. All these documents displayed “UHC” as his employer. He also cited his Medicare Enrollment Record, which he attached to his state court action. Doc. 138, att. 2, pp. 15–16. This document, however, only appears to verify that UHC is the location where he was practicing.

The Lafayette General defendants urge that this documentation was an insufficient basis on which to raise an issue as to the identity of plaintiff’s employer. They first point to the listing of Tonia Latiolais as the contact person on his Medicare Enrollment and I-9

and note that her listed email on the Medicare Enrollment is an address affiliated with LSU. They also assert that her name “appears throughout Plaintiff’s LSU Residency File as the Administrative Assistant handling Plaintiff’s intake and exit documentation for LSU.” Doc. 147, att. 1, p. 17. Additionally, they point to affidavits attached to the prior motions for summary judgment establishing that LSU, and not UHC, employed plaintiff. *See* doc. 65, att. 3 (affidavit of UHC vice president Katherine Hebert); doc. 65, att. 6 (affidavit of Lafayette General Health System executive vice president Patrick Gandy); doc. 54, att. 4 (affidavit of LSU director of graduate medical education Kristi Anderson, authenticating plaintiff’s residency file). Furthermore, as authenticated under Mr. Gandy’s affidavit, the Affiliation Agreement between LSU and Lafayette General specifically provided that the residents were “employees of, and under the direction, control and supervision of the University [LSU]” Doc. 65, att. 7. All these documents have been part of the record, and equally available to plaintiff, since October and November 2020. Additionally, at the hearing the Lafayette General defendants produced plaintiff’s W-2 from 2017 and 2018, obtained in discovery in the state court suit and identifying “LSUHSC NEW ORLEANS” as his employer. Doc. 168, att. 1. Accordingly, the Lafayette General defendants maintain that plaintiff’s attempt to reopen the issue of who employed him reflects a lack of adequate investigation by plaintiff’s counsel as well as bad faith perpetuation of this suit. In response, plaintiff’s counsel continues to allege that Lafayette General/UHC was plaintiff’s actual employer based on the documents cited above.

As the court already determined, the new caselaw cited by plaintiff did not create an issue as to who his employer was.¹ The documents cited above are also insufficient to raise an issue as to who legally employed plaintiff, given the record evidence and affidavits. Indeed, the W-2s produced at the hearing should be enough to put the issue to rest. Ms. Mire objected to the latter evidence under Rule 11's snapshot rule, but the point is that these documents as well as other records like paystubs were in existence at the time she filed her motion and readily obtainable by her/her client.

Moreover, the futility of any arguments relating to the Lafayette General defendants' status as employer reflects counsel's bad faith in attempting to make an issue of it. Ms. Mire asserted at the hearing that substituting Lafayette General defendants for the LSU defendants would have allowed her to proceed with breach of contract and tort claims without overcoming the barrier of qualified immunity against state actors. Yet the court clearly found **no merit** to the breach of contract claims, where qualified immunity was not even considered. *See* doc. 76. As to the § 1983 claims, plaintiff's evidence did not undermine the showing that it was the LSU defendants/employees who supervised and trained him, who made his ultimate employment decisions, and whose references he now takes issue with. Accordingly, there would be no basis for substituting Lafayette General as defendant for any tort claims even if he could show some sort of employer relationship.

¹ The two cases were *Hayes v. University Health Shreveport*, 332 So.3d 1163 (La. 2022) and *Nelson v. Ochsner Lafayette General*, 332 So.3d 1172 (La. 2022). Those matters involved attempts by hospital employees to block their employers' COVID-19 vaccine mandate under the Louisiana Constitution. The Louisiana Supreme Court ruled in relevant part that (1) a state informed consent statute did not provide an exception to at-will employment and (2) state constitutional prohibitions against unreasonable searches and seizures applied only to state action, and thus did not provide an exception to employment at-will as applied to a private hospital. *Hayes*, 332 So.3d at 1169–72. There is no showing, however, that any plaintiff was a resident and no stipulation or finding that residents qualified as employees of the respective hospitals.

Ms. Mire's arguments regarding a potential conflict of interest and resulting prejudice do not cross the line from zealous advocacy to abusive litigation practices. Likewise, her mistakes regarding the timeliness of that motion do not provide cause to reprimand her at this point. But her meritless arguments and lack of investigation regarding the Lafayette General defendants' potential liability as employers are so unfounded as to amount to violations of Rule 11(b)(1)–(3).² The record reflects an unwillingness on behalf of both counsel and client to let this matter rest, even after a final adjudication on the merits and missing the appeal deadline from same. Defendants are entitled to some protection against the expense and annoyance that come with frivolous attempts at reopening this matter. Accordingly, the court must select the appropriate sanction under Rule 11(c).

Rule 11 is designed to “reduce the reluctance of courts to impose sanctions by emphasizing the responsibilities of attorneys and reinforcing those obligations through the imposition of sanctions.” *Thomas*, 836 F.2d at 870. The district court likewise retains broad discretion in fashioning the appropriate sanction once it finds a violation of Rule 11. *Childs*, 29 F.3d at 1027. However, the appropriate sanction should be the one that is least severe while still adequately furthering the purpose of the rule: deterrence. *Id.* (citing *Akin v. Q-L Investments, Inc.*, 959 F.2d 521 (5th Cir. 1992)). If the award is reimbursement of an opponent's expenses, those expenses must be both reasonable and caused by the violation. *Id.* (citing *Thomas*, 836 F.2d at 878–79).

² The client, Dr. Cordova, might also bear some responsibility under Rule 11(b)(3), particularly as it relates to ignoring clear evidence of who his employer was. The court declines to sanction him at this point but warns that he may expose himself to liability if he continues to seek justifications to reopen this suit. The court also finds that the issues raised fall short of sanctionable conduct under 28 U.S.C. § 1927, but again warns both Dr. Cordova and Ms. Mire that the standard might be met with further abusive litigation tactics.

An award of the Lafayette General defendants' attorney fees and costs incurred in connection with the Motion to Vacate appears sufficient to deter any more frivolous arguments or filings. The same award was made to the LSU defendants pursuant to their request under 42 U.S.C. § 1988. The court does not expect that this will amount to a formidably high amount of money but expects that it will be sufficient to warn both plaintiff and his counsel against further ill-considered efforts to perpetuate this suit.

**IV.
CONCLUSION**

For the reasons stated above, **IT IS ORDERED** that the Motion for Sanctions [doc. 147] be **GRANTED**. The Lafayette General defendants are directed to submit a bill of costs and attorney fees incurred in their defense against the plaintiff's Motion to Vacate and for Attorney Fees [doc. 138] within **14 days** of this order.

THUS DONE AND SIGNED in Chambers on the 27th day of February, 2023.

A handwritten signature in black ink, appearing to read 'James D. Cain, Jr.', is written over a horizontal line. The signature is stylized with large loops and a prominent initial 'J'.

**JAMES D. CAIN, JR.
UNITED STATES DISTRICT JUDGE**

**UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF LOUISIANA
LAFAYETTE DIVISION**

J. CORY CORDOVA

CASE NO. 6:19-CV-01027

VERSUS

JUDGE JAMES D. CAIN, JR.

**LOUISIANA STATE UNIVERSITY
AGRICULTURAL & MECHANICAL
COLLEGE BOARD OF SUPERVISORS,
ET AL.**

MAGISTRATE JUDGE HANNA

MEMORANDUM RULING

Before the court is a Motion to Vacate and for Attorney Fees [doc. 138] filed by plaintiff J. Cory Cordova under Federal Rule of Civil Procedure 60(b), seeking relief from the final judgment of this court dismissing his claims for breach of contract and civil rights violations. Defendants Louisiana State University Agricultural & Mechanical College Board of Supervisors (“LSU”), Dr. Nicholas Sells, Dr. Karen Curry, and Kristi Anderson (collectively, “LSU defendants”) and University Hospital & Clinics Inc., Lafayette General Medical Center, Inc., and Lafayette General Health System, Inc. (collectively, “Lafayette General defendants”) oppose the motion. Docs. 140, 142. The LSU defendants also request an award of attorney fees in connection with the motion. Doc. 140.

**I.
BACKGROUND**

This suit arises from Dr. J. Cory Cordova’s non-renewal from the LSU “house officer” (residency) program at Lafayette General Hospital in Lafayette, Louisiana. Cordova was non-renewed from the program following his first year, after being placed on

probation by program director Dr. Karen Curry. Following his non-renewal, he filed suit against Curry, department head Dr. Nicholas Sells, director of graduate medical education Ms. Kristi Anderson, and LSU, as well as the Lafayette General defendants, and his former counsel, in the 15th Judicial District Court, Lafayette Parish, Louisiana. He alleged, in relevant part, that Curry, Sells, Anderson, LSU, and the Lafayette General defendants violated his right to due process under the federal and state constitutions, in violation of 42 U.S.C. § 1983, and committed a breach of contract by non-renewing him from the house officer program and then sabotaging his efforts to apply to other programs. Doc. 1, att. 2, pp. 192–93. He also alleged that his former attorney, Christopher C. Johnston, and Johnston’s firm were liable under state malpractice law for failing to disclose their prior representation of the Lafayette General defendants. *Id.*

The LSU defendants removed the suit to this court on the basis of federal question jurisdiction, 28 U.S.C. § 1331. Doc. 1. On Rule 12(b)(6) motions to dismiss filed by the LSU defendants, the court dismissed the breach of contract claims as to the individual defendants without prejudice to plaintiff’s right to amend and dismissed many of the due process claims, leaving as to the LSU defendants only the breach of contract claim against LSU and the substantive due process claim against Curry, with the issue of qualified immunity deferred until summary judgment. Docs. 29, 41. The claim against Curry was based on her negative evaluations of Cordova during his time in the house officer program. Doc. 76, p. 9. In ruling on the second motion to dismiss, the court had also noted a potential due process violation based on negative information that Curry communicated to other

programs but held that plaintiff failed to allege sufficient harm to show a constitutional violation:

As for the claim relating to disclosure of information to other programs, there is no “constitutional protection for the interest in reputation.” *Siegert v. Gilley*, 500 U.S. 226, 234 (1991). While students are generally found to have an interest in continuing their education, it is well-established that applicants do not have a protected interest in admission to a program. *Tobin v. Univ. of Me. Sys.*, 59 F.Supp.2d 87, 90 (D. Me. 1999) (collecting cases). A plaintiff may show significant reputational harm if he alleges that the damage served as a complete bar to continuing his training. *See Cadet v. Bonbon*, 2006 WL 8205989, at *3 (D. Mass. Aug. 1, 2006) (citing *Greenhill v. Bailey*, 519 F.2d 5, 7 (8th Cir. 1975)). But all that is alleged here is that the plaintiff’s prospects at two other programs were harmed. Accordingly, these allegations may support a tort claim but do not give rise to a substantive due process violation.

Doc. 41, pp. 11–12. The court dismissed this claim without prejudice, however, in order to allow plaintiff an opportunity to amend and show sufficient harm. *Id.*

The remaining LSU defendants then brought a Motion for Summary Judgment, aimed at securing dismissal of Cordova’s substantive due process claim against Curry and breach of contract claim against LSU. Doc. 54, att. 2. To this end they asserted that (1) Curry is entitled to qualified immunity for any due process violation; (2) plaintiff has not identified a substantive due process property interest or violation thereof by Curry; and (3) plaintiff’s non-renewal did not breach any term of the House Officer Agreement of Appointment or House Officer Manual. *Id.* The Lafayette General defendants also sought summary judgment, asserting that they were not parties to the House Officer Agreement of Appointment and had no authority over or involvement in Cordova’s non-renewal. Furthermore, they contended that they could not be held liable for a due process violation because they are not state actors and did not conspire with the LSU defendants to violate

plaintiff's rights. In the alternative, the Lafayette General defendants wholly adopted the arguments of the LSU defendants and move for dismissal of all claims against them on those grounds. Doc. 65, att. 1. Cordova opposed both motions. Docs. 61, 73.

The court heard oral argument on the motions on December 15, 2020. Doc. 92. At the time plaintiff was represented by Christine Mire of Youngsville, Louisiana, as well as five attorneys from the Bezou Law Firm of Covington, Louisiana. Only Ms. Mire appeared at the hearing. *Id.* There she argued that she would be able to uncover evidence to oppose defendants' motions, particularly regarding the substantive due process claim, in discovery but admitted that she had not made any discovery requests since the court's ruling on the second Motion to Dismiss. *Id.* at 32–37. The court then expressed concern that counsel had not conducted any discovery or produced any evidence to support her oppositions to the motion for summary judgment. *Id.* at 42–43, 61–62. Mire repeatedly pushed back, indicating that she had unproduced tape recordings that supported her case and that she did not believe that it was her burden to develop the record at this stage. *Id.* at 42, 61–63. The court emphasized, however, that its duty was only to rule on what was in the record. *Id.* at 76. Finally, it pointed out its chief concern as to the claims against the Lafayette General defendants: the failure to show any privity of contract between those parties and Cordova. *Id.* at 88–89.

Two days after the hearing, the court issued a ruling on the Motions for Summary Judgment and dismissed all claims against the LSU defendants and Lafayette General defendants with prejudice. Docs. 76, 77. In sum, the court found that Curry had shown she was entitled to qualified immunity for any substantive due process violation; that plaintiff

failed to show a breach of contract claim with respect to the LSU defendants' procedures in non-renewing his appointment under the terms of either the House Officer Manual ("HOM") or House Officer Agreement of Appointment ("HOAA"); and that there was no basis for (1) a § 1983 claim against the Lafayette General defendants, based on the same reasons those claims had been dismissed against the LSU defendants, or (2) a breach of contract claim against the Lafayette General defendants, because they were not a party to the HOAA or HOM. Doc. 76. Finally, the court amended its prior judgments on the Motions to Dismiss, under which the breach of contract claims against Curry and Sells and substantive due process claims relating to dissemination of information to other programs had been dismissed without prejudice, in order to dismiss those claims with prejudice based on plaintiff's failure to amend his pleadings and cure the defects identified.

The court allowed the parties additional time to brief the issue of whether the ruling on the Motions for Summary Judgment should be certified as final under Federal Rule of Civil Procedure 54(b). Doc. 77. Plaintiff opposed the motion by brief filed December 28, 2021, arguing that the court's ruling established that it lacked subject matter jurisdiction over the case due to the lack of a constitutional violation and that it should remand the matter to state court rather than entering a final judgment dismissing the LSU and Lafayette General defendants. Doc. 82. Counsel from the Bezou Law Firm then withdrew from representation of plaintiff, leaving only Ms. Mire as plaintiff's counsel. Docs. 95–97.

The LSU defendants next filed a motion for costs and attorney fees. Doc. 87. Plaintiff also filed a Motion to Remand, arguing that the court's dismissal of his § 1983 claims meant that it lacked subject matter jurisdiction over the suit, and an amended Motion

to Remand in which he argued that, despite his claims of due process violations, his original petition never actually raised a federal question under the well-pleaded complaint rule. Docs. 90, 109. The Motions to Remand were referred to the Magistrate Judge, who found no merit to these arguments but recommended that the remaining state law claims (i.e., the malpractice claims against Johnston and the Gachassin Law Firm) be remanded to the state court. Doc. 125. The undersigned adopted this report and recommendation, remanding the remaining claims to the 15th Judicial District Court and certifying its rulings on the Motions for Summary Judgment as final by judgment dated March 24, 2021. Doc. 131. On April 14, 2021, the undersigned issued an order denying the LSU defendants' Motion for Attorney Fees but granting costs in the amount of \$1,068.60. Doc. 133.

Plaintiff filed a Notice of Appeal from the court's final judgment [doc. 131] and order on the Motion for Attorney Fees [doc. 133] on April 27, 2021. Doc. 134. On April 13, 2022, the Fifth Circuit issued an opinion finding that the appeal was untimely as to the final judgment on the claims against the Lafayette General and LSU defendants and that he showed no merit as to his appeal of the order taxing him with costs. *Cordova v. La. State Univ. Agricultural & Mech. College Bd. of Supervisors*, 2022 WL 1102480 (5th Cir. Apr. 13, 2022). The court also rejected plaintiff's argument that he was entitled to relief under Federal Rule of 60(b) based on new evidence that had deprived him of due process in the district court, because plaintiff had not raised the issue with this court or in his briefing before the Fifth Circuit. *Id.*

Meanwhile, in the state court proceedings plaintiff filed a second amended petition asserting malpractice claims against the attorneys of the Bezou Law Firm. Doc. 147, att. 2.

After the Fifth Circuit’s judgment was entered as mandate, on May 19, 2022, the plaintiff also filed a new suit in the 15th Judicial District Court against the Lafayette General defendants, LSU, and Dr. Karen Curry on June 8, 2022. Doc. 142, att. 6. There plaintiff raised a claim of “breach of confidentiality/bad faith” based on allegations that defendants had continued to disseminate inaccurate and confidential information about him to other residency programs. *Id.* As a result, he alleged that his completion of his residency was delayed for a year while he applied to programs and attempted to clear his reputation. *Id.* He also alleged that Dr. Curry had misrepresented his record at the LSU program to the Mississippi State Board of Medical Licensure in 2021. *Id.* He maintained that these disclosures amounted to breaches of the terms of employment agreements with both defendants and sought declaratory and injunctive relief. *Id.*

The Lafayette General defendants filed exceptions, including one of *res judicata* based on this court’s previous rulings, which were set for hearing on August 1, 2022. Doc. 142, att. 7. On July 8, 2022, plaintiff filed a Motion to Vacate in this matter, requesting that the court “clarify its previous rulings in light of the newly filed allegations currently pending before the state court.” Doc. 138, att. 1. He also urges the court to vacate its prior judgments under Rule 60(b) based on the same grounds asserted to the Fifth Circuit—namely, that defense counsel misrepresented facts as to the status of discovery before the hearing on the Motions for Summary Judgment and that lawyers from the Bezou Law Firm had an undisclosed conflict of interest that prejudiced plaintiff’s representation because counsel for the Lafayette General defendants was representing counsel from the Bezou Law Firm in an unrelated disciplinary proceeding—as well as the alleged admission of the

Lafayette General defendants' employer status in relation to medical residents in an unrelated proceeding. Defendants oppose the motion. Docs. 140, 142.

II. LAW & APPLICATION

A. Rule 60(b)

Under Federal Rule of Civil Procedure 59, a party may move to alter or amend a judgment within 28 days of judgment and the court may grant such relief for a variety of reasons. Fed. R. Civ. P. 59(e); *Lavespere v. Niagara Mach. & Tool Works, Inc.*, 910 F.2d 167, 173–74 (5th Cir. 1990), abrogated on other grounds by *Little v. Liquid Air Corp.*, 37 F.3d 1069 (5th Cir. 1994). Federal Rule of Civil Procedure 60(b), on the other hand, provides specific grounds for relief from a final order or judgment and is thus “subject to unique limitations that do not affect a Rule 59(e) motion.” *Edward H. Bohlin Co., Inc. v. Banning Co., Inc.*, 6 F.3d 350, 356 (5th Cir. 1993). These grounds include (1) mistake, inadvertence, surprise, or excusable neglect; (2) newly discovered evidence; (3) fraud, misrepresentation, or misconduct by an opposing party; (4) voidness of the judgment; (5) satisfaction of the judgment; and (6) any other reason justifying relief. Fed. R. Civ. P. 60(b). Any motion for relief under 60(b)(1)–(3) must be made within one year of judgment. Fed. R. Civ. P. 60(c)(1). A district court may consider a Rule 60(b) motion filed while a case is on appeal and may grant relief thereunder with leave from the court of appeals. *Shepherd v. Internat’l Paper Co.*, 372 F.3d 326, 329 (5th Cir. 2004). Accordingly, plaintiff is not entitled to any tolling based on the pendency of his appeal and his motion was filed past

the one-year time limit for 60(b)(1)–(3). Instead, the request can only be considered under Rule 60(b)(6).

A motion filed under Rule 60(b)(4)–(6) “must be made within a reasonable time.”¹ Fed. R. Civ. P. 60(c)(1). This motion was filed on July 8, 2022, over one year after the court’s final judgment of March 24, 2021. The court will therefore consider whether the circumstances alleged by plaintiff show grounds for relief under Rule 60(b)(6) before returning to the question of whether this motion is timely.

Relief under Rule 60(b)(6)’s catch-all provision is only available in “extraordinary circumstances.” *Buck v. Davis*, ___ U.S. ___, 137 S.Ct. 759, 778 (2017). The grounds for relief are mutually exclusive of those set forth under 60(b)(1)–(5). *Hesling v. CSX Transp., Inc.*, 396 F.3d 632, 643 (5th Cir. 1995). Plaintiff’s allegations of misrepresentations by opposing counsel about the status of discovery during the summary judgment hearing and about the Lafayette General defendants’ status as employers of medical residents fall under Rule 60(b)(3), providing relief for “fraud . . . misrepresentation, or misconduct by an opposing party.” *See, e.g., Garrett v. United States*, 820 F. App’x 275 (5th Cir. 2020) (considering alleged misconduct in the form of statements by opposing counsel under 60(b)(3)); *Harre v. A.H. Robins Co., Inc.*, 750 F.2d 1501, 1505 (11th Cir. 1985), *vacated in other part on reconsideration*, 866 F.2d 1203 (11th Cir. 1989) (fraud committed by third party with complicity of opposing counsel considered under 60(b)(3)). The alleged status of the Lafayette General defendants may also qualify as “new evidence,” under Rule

¹ This limit applies to motions filed under Rule 60(b)(1)–(3) as well, which must be filed within a reasonable time not to exceed one year. Fed. R. Civ. P. 60(c).

60(b)(2), but is still subject to a one-year limitation period.² At any rate, the court does not find that either basis would provide grounds for relief from its rulings on the Motions for Summary Judgment even if timely.

Plaintiff's counsel excerpts but does not attach an email from Lafayette General counsel, which she cites as evidence of a material misrepresentation regarding her client's refusal to be deposed. Doc. 138, att. 1, pp. 3–4. She also cites the fact that the parties filed a joint motion in April 2020 to continue the September 2020 trial date due to the inability to complete Cordova's deposition "in the reasonably foreseeable future[.]" Doc. 45. The excerpt and motion only show, however, that the parties had agreed it was not feasible for Dr. Cordova to submit to a deposition in the spring of 2020 due to his status as a healthcare worker. Trial was reset in May 2020 for April 19, 2021, with no further requests for continuance even after the Motions for Summary Judgment were filed in October and November of 2020. *See* docs. 51, 54, 65. Additionally, the discussion at the hearing also pertained to written discovery and the possibility of conducting depositions by Zoom. Doc. 92, pp. 38–39. As shown *supra*, the court's larger concern was not with the lack of any specific deposition but with plaintiff's failure to produce any evidence at all to contradict the showing made by defendants. Given this context, plaintiff's evidence and reference to

² Plaintiff also asserts that the Louisiana Supreme Court decisions, described *infra*, count as a change in controlling case law entitling her to relief under Rule 60(b)(6). To this end she points to a concurring opinion by Justice Sotomayor, asserting the potential availability of relief under Rule 60(b)(6) for an intervening change in controlling law combined with development of facts. *Kemp v. United States*, ___ U.S. ___, 142 S.Ct. 1856, 1865 (2022) (citing *Buck v. Davis*, 580 U.S. 100, 126 (2017)). The Fifth Circuit still holds, however, that a change in controlling law alone is not sufficient to warrant relief under Rule 60(b)(6). *Raby v. Davis*, 907 F.3d 880, 884 (5th Cir. 2018). Moreover, there is no showing that the Louisiana Supreme Court's determination that the Lafayette General defendants were private employers counts as any sort of change in the law or, as described below, that it is in any way material to the court's holding on the breach of contract claim.

email excerpts neither contradict the statements made by Lafayette General counsel nor do they show that any misstatement, if made, would have been material.

As for the status of Lafayette General defendants vis-à-vis medical residents, plaintiff references the cases of *Hayes v. University Health Shreveport*, 332 So.3d 1163 (La. 2022) and *Nelson v. Ochsner Lafayette General*, 332 So.3d 1172 (La. 2022). Those matters involved attempts by hospital employees to block their employers' COVID-19 vaccine mandate under the Louisiana Constitution. The Louisiana Supreme Court ruled in relevant part that (1) a state informed consent statute did not provide an exception to at-will employment and (2) state constitutional prohibitions against unreasonable searches and seizures applied only to state action, and thus did not provide an exception to employment at-will as applied to a private hospital. *Hayes*, 332 So.3d at 1169–72. There is no showing, however, that any plaintiff was a resident and no stipulation or finding that residents qualified as employees of the respective hospitals. Furthermore, while plaintiff now points to documentary evidence listing Lafayette General as his employer, the court's ruling on the breach of contract claim against the Lafayette General defendants was premised on the fact that there was no evidence that that defendant was a party to the HOAA or the HOM. *See* doc. 76, pp. 20–21. Whether the Lafayette General defendants were party to some other agreement with plaintiff and breached same is immaterial to the claims plaintiff actually brought to this court. Finally, even if the Lafayette General defendants were shown to be party to the HOAA or HOM, plaintiff fails to show how they would have breached such an agreement when the court considered the merits of that claim as to the LSU defendants and found no breach. Likewise, even if some sort of employment

relationship also showed that the Lafayette General defendants were joint actors with the LSU defendants for purposes of the § 1983 claims, plaintiff fails to show how the court's finding of no merit to those claims as to the LSU defendants would differ with respect to any other party's handling of plaintiff's non-renewal.

Allegations of misconduct by attorneys of the Bezou Law Firm, however, are outside of the scope of Rule 60(b)(3) and may be considered under Rule 60(b)(6). *See Latshaw v. Trainer Wortham & Co., Inc.*, 452 F.3d 1097, 1102 (emphasizing that Rule 60(b)(3) relief is not available for fraud committed by the moving party's own attorney). Plaintiff alleges that his representation was prejudiced because attorneys Jacques Bezou, Sr. and Jacques Bezou, Jr. ("the Bezous") did not disclose that James H. Gibson, attorney for the Lafayette General defendants, was concurrently representing them in an unrelated proceeding. The Lafayette General defendants contend that these allegations are both untimely, under Rule 60(b)(6)'s "reasonable time" limitation, and that they do not provide the extraordinary grounds necessary for relief under Rule 60(b)(6).

Plaintiff first raised his allegations of a conflict of interest by the Bezous in a motion for relief from judgment filed with the Fifth Circuit on October 14, 2021. *See Cordova v. LSU Agric. & Mech. College Bd. of Supervisors*, No. 21-30239, doc. 44 (5th Cir. 2021). The Fifth Circuit dismissed his appeal and denied the motion on November 8, 2021, noting that it did not have jurisdiction over his claims for relief under Rule 60(b) and that these should have been raised with the district court. *Cordova v. LSU Agric. & Mech. College Bd. of Supervisors*, 2021 WL 5183510 (5th Cir. Nov. 8, 2021). Plaintiff filed a motion to amend judgment on January 13, 2022, based on the Louisiana Supreme Court cases cited

supra. *Cordova v. LSU Agric. & Mech. College Bd. of Supervisors*, No. 21-30239, doc. 76 (5th Cir. 2021). The panel considered the motion and withdrew and superseded its opinion on April 13, 2022, but made no change as to its disposition of the claims. *Cordova v. LSU Agric. & Mech. College Bd. of Supervisors*, 2022 WL 1102480 (5th Cir. Apr. 13, 2022). The opinion was issued as mandate on May 19, 2022. Doc. 137. Plaintiff then first sought relief under Rule 60(b) in this court on July 8, 2022. Doc. 138.

Timeliness under Rule 60(b)(6) “depends on the particular facts of the case in question.” *Fed. Land Bank v. Cupples Bros.*, 889 F.2d 764, 767 (8th Cir. 1989). Courts determining what constitutes a “reasonable” period of time under Rule 60(b) measure the time at which a movant could have filed his Rule 60(b)(6) motion against the time when he did file it. *In re Edwards*, 865 F.3d 197, 208–09 (5th Cir. 2017). While the Fifth Circuit is clear that the motion “may not be used as an end run to effect an appeal outside the specified time limits,” it allows that the determination of timeliness is “less than a scientific exercise.” *Id.* Instead, courts look to factors such as the reason for delay, possible prejudice to the non-moving party, and the interests of finality. *Thai-Lao Lignite (Thailand) Co., Ltd. v. Gov’t of Lao People’s Democratic Repub.*, 864 F.3d 172 (2d Cir. 2017).

The Fifth Circuit made clear in its first ruling, on November 8, 2021, that it lacked jurisdiction over claims for relief under Rule 60(b) and that these must be raised with the district court. Even assuming that plaintiff did not learn of the alleged conflict until he filed his motion in the Fifth Circuit in October 2021, and that he was excused in waiting another month while the Fifth Circuit ruled on that motion, plaintiff must still account for the reasonableness of the eight months that followed before he finally sought relief under Rule

60(b) in this court. Due to finality concerns, courts have found that a delay of months can count as unreasonable when the plaintiff has all the facts necessary to bring his motion. *See, e.g., Scott v. United States*, 2006 WL 1274763 (D.D.C. May 8, 2006) (motion filed after two-month delay was untimely); *Werner v. Evolve Media, LLC*, 2020 WL 789035, at *4 (C.D. Cal. Nov. 10, 2020) (motion filed six months after original judgment and three months after amended judgment was untimely); *Intervention911 v. City of Palm Springs*, 2021 WL 3849696, at *2 (C.D. Cal. Aug. 27, 2021) (motion filed just under twelve months after final judgment was untimely).

Plaintiff has offered no excuse for his delay in bringing the motion, other than that the need became apparent to him when the issue of *res judicata* was raised in his state court proceedings. As noted above, this court was able to consider any request for relief under Rule 60(b) even while the appeal was pending. *Shepherd*, 372 F.3d at 329. Given that the rulings on summary judgment were issued in December 2020 and certified as final in March 2021, that this matter has already been to the Fifth Circuit once on the merits, and that related state court proceedings depend on an answer from this court as to the finality of these judgments, the factors of prejudice to the non-moving parties and the interest of finality certainly weigh in favor of a finding of untimeliness. Accordingly, the court agrees that the request for relief is untimely as it relates to the Bezous' alleged conflict.

Even if the motion were timely as to this claim, however, plaintiff still fails to show any merit. The Louisiana Rules of Professional Conduct define a concurrent conflict of interest as one in which “the representation of one client will be directly adverse to another client” or “there is a significant risk that the representation of one or more clients will be

materially limited by the lawyer’s responsibilities to another client, a former client or a third person or by a personal interest of the lawyer.” La. R. Prof. Cond. R. 1.7. When such a conflict exists, the lawyer may only proceed with representation if (1) the representation is not prohibited by law, (2) the attorney reasonably believes he will be able to render “competent and diligent representation to each affected client,” (3) “the representation does not involve the assertion of a claim by one client against another client represented by the lawyer in the same litigation or other proceeding before a tribunal,” and (4) each affected client gives written consent. *Id.* Additionally, even in cases that do not involve actual ethical conflicts, relief under Rule 60(b)(6) may be granted where the “lawyer’s failures are so egregious and profound that they amount to the abandonment of the client’s case altogether, either through physical disappearance . . . or constructive disappearance.” *Harris v. United States*, 367 F.3d 74, 81 (2d Cir. 2004). Still, the existence of an undisclosed conflict will only serve as an “extraordinary circumstance” justifying relief under Rule 60(b)(6) where plaintiff can show prejudice—that is, a likely bearing on the outcome of the case. *Marderosian v. Shamshak*, 170 F.R.D. 335, 340–41 (D. Mass. 1997).

Here plaintiff alleges a conflict based on Lafayette General counsel Gibson’s representation of the Bezou attorneys in an unrelated proceeding. Defendants maintain that these facts do not establish a conflict of interest under the Louisiana Rules of Professional Conduct, raising questions as to why the Bezous would reduce their chances at recovery in this case merely because of a professional relationship with opposing counsel. The court is inclined to agree, noting that plaintiff has produced no evidence to show why this representation should pose a “significant risk” of materially limiting the Bezous’

representation of plaintiff. But even if Gibson’s representation of the Bezous did represent a conflict of interest, plaintiff has likewise failed to show any likelihood of prejudice. While she did not enroll in this matter until November 2020, current counsel Christine Mire has been involved in this case since its inception. *See* doc. 1, att. 2, p. 15 (signature on petition). She now claims that she was unprepared to practice in federal court or attend oral arguments before the undersigned in December 2020, but she has appeared as counsel of record in cases in this district in prior cases and has been a licensed attorney for over a decade. At oral argument she did not demonstrate any lack of familiarity with the record. To the extent she now attempts to blame the Bezous for failing to conduct discovery or produce evidence to oppose the Motions for Summary Judgment, the court notes that she signed both response briefs and must bear responsibility for their contents. Accordingly, plaintiff fails to show any merit to his request for relief based on the alleged conflict of interest. Finally, to the extent the plaintiff otherwise seeks clarification of the court’s prior rulings, those should stand for themselves. The motion for relief under Rule 60(b) will therefore be denied.

B. Request for Attorney Fees

The LSU defendants also request an award of attorney fees in conjunction with their opposition to this motion. As one of a few statutory exceptions to the “American Rule,” requiring each party to bear its own litigation expenses, 42 U.S.C. § 1988 allows the award of reasonable attorney fees to a prevailing party in a civil rights action brought under 42 U.S.C. § 1983. *Fox v. Vice*, 563 U.S. 826, 832–33 (2011). This award may be made to a defendant when the court finds “that the plaintiff’s action was frivolous, unreasonable, or

without foundation,” *id.* at 833 (internal quotation omitted) or that the plaintiff “continued to litigate after it clearly became so.” *Hughes v. Rowe*, 449 U.S. 5, 15 (1980). In determining whether the suit was frivolous, the court should focus not on the outcome but instead on “whether . . . the case is so lacking in arguable merit as to be groundless or without foundation[.]” *G&H Dev., LLC v. Penwell*, 2016 WL 5396711, at *3 (W.D. La. Sep. 27, 2016) (citing *Jones v. Texas Tech Univ.*, 656 F.2d 1137, 1145 (5th Cir. 1981)). To this end the court can consider factors such as whether the plaintiff established a prima facie case, whether the defendant offered to settle the suit, and whether the court held a full trial—but these factors remain “guideposts” and frivolousness must be judged on a case-by-case basis. *Id.* (citing *Doe v. Silsbee Indep. Sch. Dist.*, 440 F. App’x 421, 425 (5th Cir. 2011) (per curiam)). Generally, the Fifth Circuit regards an award of attorney fees for defendants as appropriate when the plaintiff’s claim “lacks a basis in fact or relies on an [indisputably] meritless legal theory” or when the “plaintiff knew or should have known the legal or evidentiary deficiencies of his claim.” *Doe*, 440 F. App’x at 425 (internal quotations omitted).


The court has ruled in favor of the LSU defendants regarding plaintiff’s inability to show a constitutional violation or a breach of contract under the HOAA or HOM. Nevertheless, plaintiff continues with attempts to resurrect that theory through both unfounded allegations of compromised representation and arguments about ancillary issues such as the status of the Lafayette General defendants as private employers. Additionally, plaintiff once again failed to conduct the discovery necessary to carry his burden—he provided no exhibits to support many of his critical allegations.

Plaintiff lost his chance for a review of the merits of the court's summary judgment rulings due to current counsel's failure to file a timely notice of appeal. Despite his apparent interest in perpetuating the matter, he failed to even seek timely review under Rule 60(b) or to attempt to provide evidence in support of many of his claims for relief from judgment. Accordingly, an award of attorney fees is due to the LSU defendants due to plaintiff's unreasonable attempts at continuing this litigation. The court will consider the same for the Lafayette General defendants under the Motion for Sanctions [doc. 147] filed by those parties under Federal Rule of Civil Procedure 11 and 28 U.S.C. § 1927.

**III.
CONCLUSION**

For the reasons stated above, **IT IS ORDERED** that the Motion to Vacate and for Attorney Fees [doc. 138] filed by plaintiff be **DENIED** and the request for attorney fees [doc. 140] by the LSU defendants be **GRANTED**. The LSU defendants are directed to submit a bill of costs and attorney fees incurred in defending against this motion within **14 days** of this order.

THUS DONE AND SIGNED in Chambers this 23rd day of August, 2022.



JAMES D. CAIN, JR.
UNITED STATES DISTRICT JUDGE

No. 23-30335

**In the United States Court of Appeals
for the Fifth Circuit**

J Cory Cordova,

Plaintiff –

Christine M. Mire

Appellant

v.

Louisiana State University Agricultural & Mechanical College Board of Supervisors; Karen Curry; Nicholas Sells; Kristi Anderson; University Hospital & Clinics, Incorporated; Lafayette General Medical Center, Incorporated; Lafayette General Health System, Incorporated,

Defendants - Appellees

On Appeal from

United States District Court for the Western District of Louisiana

6:19-CV-1027

**OPPOSED MOTION TO RECALL MANDATE
AND STAY PROCEEDINGS**

SUBMITTED BY:

Christine M. Mire (Bar Roll Number 29352)

APPELLANT/MOVER, PRO SE

CERTIFICATE OF INTERESTED PERSONS

Mover certifies that the following listed persons and entities as described in the fourth sentence of 5th CIR Rule 28.2.1 have an interest in the outcome of this case. These representations are made in order that the judges of this court may evaluate possible disqualification or recusal.

Appellees:	Counsel for Appellees:
Kristi Anderson	Jennie Pellegrin of NeunerPate Lafayette, LA
Kristi Anderson	Elizabeth Bloch of Kullman Firm Baton Rouge, LA
Karen Curry	Jennie Pellegrin of NeunerPate Lafayette, LA
Karen Curry	Elizabeth Bloch of Kullman Firm Baton Rouge, LA
Lafayette General Health System, Incorporated	James Gibson of Gibson Law Partners, L.L.C. Lafayette, LA
Lafayette General Health System, Incorporated	Stacy Kennedy of Gibson Law Partners, L.L.C. Lafayette, LA
Lafayette General Medical Center, Incorporated	James Gibson of Gibson Law Partners, L.L.C. Lafayette, LA
Lafayette General Medical Center, Incorporated	Stacy Kennedy of Gibson Law Partners, L.L.C. Lafayette, LA
Louisiana State University Agricultural & Mechanical College Board of Supervisors	Jennie Pellegrin of NeunerPate Lafayette, LA
Louisiana State University Agricultural & Mechanical College Board of Supervisors	Jeff Landry, Attorney General Baton Rouge, LA
Nicholas Sells	Jennie Pellegrin of NeunerPate Lafayette, LA
Nicholas Sells	Elizabeth Bloch of Kullman Firm Baton Rouge, LA
University Hospital & Clinics, Incorporated	James Gibson of Gibson Law Partners, L.L.C. Lafayette, LA

University Hospital & Clinics, Incorporated	Stacy Kennedy of Gibson Law Partners, L.L.C. Lafayette, LA
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Plaintiff:	Counsel for Plaintiff:
J Cordova	Christine Mire of Law Office of Christine M. Mire Youngsville, LA

Other Interested Parties:	Counsel for Interested Parties:
Christopher C. Johnston	Paul Hebert of Ottinger Hebert, LLC Lafayette, LA
Gachassin Law Firm	Paul Hebert of Ottinger Hebert, LLC Lafayette, LA
The Bezou Law Firm	Richard E. King of Melchiode, Marks, King, LLC New Orleans, Louisiana

S/Christine M. Mire
CHRISTINE M. MIRE (#29352)
Pro Se

MAY IT PLEASE THE COURT:

Appellant/Mover, Christine M. Mire, former attorney for Plaintiff, J. Cory Cordova, M.D. (“Dr. Cordova”),¹ respectfully moves this Honorable Court to recall its mandate issued on February 22, 2024 due to dispositive intervening case law issued by the United States Supreme Court on March 15, 2024 in *Lindke v. Freed*, 601 U.S. ____ (2024). In *Lindke*, the Supreme Court held that the presence of state authority in a civil rights action brought pursuant to 42 U.S.C. § 1983 must be real, not a mirage. Moreover, the Supreme Court stated that the text of 42 U.S.C. § 1983 “makes clear, this provision protects against acts attributable to a State, not those of a private person.”² In this case, Mover was sanctioned by the district court and by this Honorable Court for making “frivolous arguments” supported by controlling jurisprudence from the Louisiana Supreme Court and now supported by intervening and controlling jurisprudence from the United States Supreme Court released on March 15, 2024.

“Under the law-of-the-case doctrine, an issue of fact or law decided on appeal may not be reexamined either by the district court on remand or by the appellate

¹ See **Exhibit 1**, Mover’s Second Motion to Withdraw filed on February 6, 2024, after Mover was discharged by Plaintiff. As of this filing the Motion to Withdraw has not been ruled upon by the district court.

² See **Exhibit 2**, *Lindke v. Freed*, Supreme Court opinion p. 5.

court on a subsequent appeal.”³ “The mandate rule is but a corollary to the law of the case doctrine.”⁴ Both give way to three exceptions: “(1) [T]he evidence at a subsequent trial is substantially different; (2) there has been an intervening change of law by a controlling authority; (3) the earlier decision is clearly erroneous and would work a manifest injustice.”⁵ Accordingly, the mandate in this case should be recalled to prevent further injustice in this case.

Pursuant to Fifth Circuit Rule 27, Respondents were contacted but have not formally objected to the filing of this Motion; however, based on the history of objections in this case, Mover requests that this motion be treated as opposed by Respondents. Mover further seeks a stay of further proceedings pending a writ of certiorari to the United States Supreme Court to prevent additional injustice and/or irreparable harm, which should also be treated as opposed by Respondents.⁶

I. Recalling the Mandate is Necessary to Prevent Injustice

Fifth Circuit Rule 41.2 provides that “[o]nce issued, a mandate will not be recalled except to prevent injustice.” In accordance with that rule, “[o]n a number of occasions, this Court has recalled and modified its mandates.”⁷ This Court “has the

³ *Ball v. LeBlanc*, 881 F.3d 346, 351 (5th Cir. 2018) citing *United States v. Carales-Villalta*, 617 F.3d 342, 344 (5th Cir. 2010) (internal citation omitted).

⁴ *Id.* citing *United States v. McCrimmon*, 443 F.3d 454, 460 (5th Cir. 2006).

⁵ *Id.*

⁶ Respondents were contacted outside of office hours, thus, in fairness, their objection should be preserved.

⁷ *Hall v. White, Getgey, Meyer Co., LPA*, 465 F.3d 587, 593 (5th Cir.2006).

innate power to recall and then relax its mandate on a proper showing.” However, the more orderly way is “for the party affected to formally petition this Court to relax or modify its mandate.”⁸ A panel may recall and amend a mandate if “the circumstances warrant deviation from the rehearing procedure and the equities of the case require recall and reformation of a mandate.”⁹

This Court should recall the mandate that remanded this matter to the district court to impose additional sanctions upon Mover due to intervening and controlling case law issued by the United States Supreme Court on March 15, 2024. In *Lindke v. Freed*, 601 U.S. _____ (2024), the Supreme Court made clear that if the plaintiff cannot make a threshold showing of state authority, he cannot establish state action. In this case, Mover admits that he cannot make a showing of state authority and was sanctioned by the district court and this Honorable Court for arguing this case does not involve state action or a claim brought pursuant to 42 U.S.C. § 1983 because all defendants are private actors and Plaintiff was employed by a private actor.

Moreover, in briefing made before this Court, Mover argued that the judgments issued in this case were null and void because subject matter jurisdiction was never

⁸ *Dickerson v. Cont'l Oil Co.*, 476 F.2d 635, 636 (5th Cir.1973); see also *Hall*, 465 F.3d at 593 n. 21 (citing *Dickerson*).

⁹ *In re Incident Aboard the D.B. Ocean King on Aug. 30, 1980*, 877 F.2d 322, 327 (5th Cir.1989) (recognizing an appellate court's power to “recall and amend a mandate to prevent injustice”). *League of United Latin Am. Citizens, Dist. 19 v. City of Boerne*, 675 F.3d 433, 439 (5th Cir. 2012).

established by the district court.¹⁰ Mover further argued that Plaintiff was employed by a private actor and requested that the district court and this Court afford full faith and credit to the Louisiana Supreme Court's intervening and controlling decisions in the consolidated matters of *Hays v. University Health Shreveport*, 21- 1601 332 So.3d 1163 (La. 1/7/22) and *Nelson v. Ochsner Lafayette General*, 21-1453 (La. 1/7/22). The consolidated cases are legally preclusive as to the issue of Plaintiff's true employer as a resident at University Hospitals & Clinics (UHC).

In ruling for Lafayette General/UHC (the same Respondents herein represented by the same counsel herein), the Louisiana Supreme Court noted “[t]here is no allegation or even the barest insinuation that Employer is a state actor; indeed, the parties in this case stipulated that Employer is a private actor.” Further, the Louisiana Supreme Court stated that Lafayette General/UHC as a private actor could not present issues of federal law and solely state law applied. In keeping with the inherent goals of federalism, the Louisiana state court decision should have been afforded full faith and credit as it implicates the federal subject matter jurisdiction of the district court and involves the same Respondents represented by the same attorneys.

¹⁰ See Mover's Original Brief, pp. 17, 18, 38, and 44, Opposition to Rule 38 Sanction, p. 11, and Mover's Reply Brief, pp. 15 and 19.

The new intervening case law from the United States Supreme Court is consistent with the Louisiana Supreme Court cases and establishes that the district court lacked subject matter jurisdiction in this case from its inception. Mover argued before this Court that Plaintiff’s employment by a private actor evidences lack of state action and implicates the district court’s subject matter jurisdiction. However, this argument was not addressed in this Court’s opinion issued on January 31, 2024. This Court’s opinion, which fails to address Mover’s arguments regarding the lack of state action, is contrary to Supreme Court precedent. In *Lindke v. Freed*, the Supreme Court created a two prong test for establishing state action in the context of a civil rights action brought pursuant to 42 U.S.C. § 1983 involving social media posts explaining:

The first prong of this test is grounded in the bedrock requirement that “the conduct allegedly causing the deprivation of a federal right be *fairly attributable to the State*.” *Lugar*, 457 U. S., at 937 (emphasis added). An act is not attributable to a State unless it is traceable to the State’s power or authority. Private action—no matter how “official” it looks—lacks the necessary lineage.

This rule runs through our cases. *Griffin* stresses that the security guard was “possessed of state authority” and “purport[ed] to act under that authority.” 378 U. S., at 135. *West v. Atkins* states that the “traditional definition” of state action “requires that the defendant... have exercised power ‘possessed by virtue of state law and made possible only because the wrongdoer is clothed with the authority of state law.’” 487 U. S. 42, 49 (1988) (quoting *United States v. Classic*, 313 U. S. 299, 326 (1941)). *Lugar* emphasizes that state action exists only when “the claimed deprivation has resulted from the exercise of a right or privilege having its source in state authority.” 457 U. S., at 939; see also, e.g., *Edmonson v. Leesville Concrete*

Co., 500 U. S. 614, 620 (1991) (describing state action as the “exercise of a right or privilege having its source in state authority”); *Screws*, 325 U.S., at 111 (plurality opinion)¹¹

This Court also overlooked the previous legislative audits identifying all of the Defendants in this case as private actors pursuant to Louisiana law, which was filed in support of Mover’s Motion for Sanctions based on Respondents’ misconduct, material misrepresentations, and fraud on the court. This Motion was denied by this Court, without reasons, in the prior consolidated appeal.¹² Additionally, on January 10, 2024, the Louisiana Legislative Auditor issued a new audit again confirming all of the Defendants’ status as private actors pursuant to Louisiana Revised Statute 17:3390.¹³

II. Request for Stay of Further Proceedings

Mover further requests a stay of these proceedings as she has experienced the full weight of political pressure, abusive litigation tactics, harassment, imprisonment in state court, threats of additional imprisonment, humiliation, professional harm, and the persistent/unwarranted attempts by Respondents to ruin Mover’s credibility and professional reputation to salvage their own. The Respondents’ transparent, aggressive, and retaliatory actions in this case are clearly designed to intimidate and

¹¹ See **Exhibit 2**, Opinion of the Supreme Court, p. 9.

¹² See Case Number: 22-30548 consolidated with 22-30792.

¹³ See **Exhibit 3**, Louisiana State University System Audit released by the Louisiana Legislative auditor on January 10, 2024, pp. 1, 9, and pp. 30-34 detailing and supporting all facts as alleged in Mover’s briefing to this Court.

silence Mover through exhausted and fearful compliance. However, Mover has become increasingly fearful due to the escalation of Respondents' retaliation and lack of relief from the courts.

This fearful concern is exemplified by the following events that have occurred while this case has been pending in state and federal court: 1.) On December 28, 2020, Mover's co-counsel and lead counsel for the Plaintiff sent a racially insensitive email and an email containing an exploding car to Mover after she insisted that he object to the subject matter jurisdiction of the district court.¹⁴ 2.) The state and federal courts awarded punitive sanctions to Respondents in excess of \$250,000.00 for requesting relief from the courts and for filing appeals when that relief was improperly denied. 3.) Respondents repeatedly attempted to thwart appellate review and access to the court system through requests for duplicative punitive sanctions, inconsistent arguments, and improper procedural maneuvering.¹⁵ 4.) Appeal costs in state court exceeded \$25,000.00 to perfect a consolidated appeal of an improper federal res judicata determination and excessive punitive sanctions awarded to the Respondents. 5.) On July 18, 2023, Mover sought intervention from the United

¹⁴ **Exhibit 4**, email from the former lead counsel for Plaintiff who failed to advise Mover and/or Plaintiff that he was concurrently represented by the lead counsel for Respondents in a malpractice action wherein he sued the wrong defendant and allowed the plaintiff's action against the correct defendant to prescribe.

¹⁵ **Exhibit 5**, Respondents' opposition to Mover's state court writ application arguing sanctions were a money judgment subject to immediate enforcement. See also **Exhibit 6**, Respondents' Reply in support of its Motion for Contempt filed before the federal district court that makes the exact opposite argument within a matter of days.

States Supreme Court and Respondents threatened (in writing) to seek additional punitive relief from the courts to “atone” for “the ongoing wrongs” to their clients they attributed to Mover and/or her client.¹⁶ 6.) Respondents aggressively executed its punitive sanctions awards in state and federal court despite timely and pending appeals aided by the lower courts’ enormous contempt power and threats of “debtor’s prison” by the state and federal district courts.¹⁷ 7.) On October 9, 2023, Mover was arrested, spent nine hours in Lafayette Parish Correctional Center, and was professionally humiliated after being escorted through the state courthouse in an orange prison jumpsuit, leg shackles, handcuffs, and waist chains without notice, service, evidence of contemptuous behavior, and/or a final order.¹⁸ 8.) The federal district court has neither granted Mover’s second and unopposed Motion to Withdraw based on the discharge of her services by Plaintiff nor has the district court issued additional punitive sanctions after this Court issued its mandate on February 22, 2024.¹⁹ Any requests for attorneys’ fees by Respondents would be untimely according to this Court’s precedent. Moreover, there are no filings to deter as Mover has been discharged by Plaintiff and the case is complete pursuant to Plaintiff’s

¹⁶ See **Exhibit 7**, the correspondence received one day after Mover petitioned the U.S. Supreme Court warning: “Rest assured that my clients will seek all legal avenues to atone for the ongoing wrongs done by your client.”

¹⁷ See **Exhibit 8**, district court’s threat of issuance of a bench warrant and additional sanctions because Mover objected to improper service and the district court’s jurisdiction.

¹⁸ See **Exhibit 9**, Mover’s writ application to the Louisiana Third Circuit Court of Appeals that was converted into an appeal on March 8, 2024.

¹⁹ See **Exhibit 10**, the district court’s February 22, 2024 electronic order.

payment of this Court's previous sanctions award. At the direction of counsel for Respondents, Plaintiff reissued his check and made it payable to an entity that is not a party to the underlying action—Ochsner Clinic Foundation—signaling an additional indispensable party to this action.²⁰ 9.) Mover's home was unlawfully entered and a mysterious toxin/chemical was discovered inside her home by repairmen on March 20, 2024. This toxin/chemical caused Mover, her daughter, a paralegal, and 3-4 repairmen to become ill and required Mover to vacate her home until the source of this toxin/chemical could be investigated and identified.²¹

A stay is warranted and appropriate in this case due to the escalating actions that have already caused irreparable physical, emotional, and professional harm to Mover. Moreover, Mover is likely to prevail on a writ of certiorari in light of new and intervening case law that clearly supports the arguments made by Mover before the district court and this Honorable Court. In addition to the new intervening and controlling case law from the Supreme Court, the district court's lack of subject matter jurisdiction is not a contested issue as no court or party to these proceedings

²⁰ See **Exhibit 12**, Respondent's first check to Respondents that was rejected and the second check issued at the request of Respondents' attorney, Stacy Kennedy, for the payment of sanctions in full payable to Ochsner Clinic Foundation.

²¹ See **Exhibit 13**, email confirming Mover's illness, unlawful entry, and toxin/chemicals found in Mover's home. See also **Exhibit 14**, Respondents' demand letter sent one day after Mover's email to counsel for the LSU Defendants regarding her illness evidencing that Respondents will again seek to enforce the state court award of punitive sanctions against her and Plaintiff despite a current pending appeal implicating Respondents' previous improper enforcement of the same order.

dispute that the district court lacks jurisdiction. The LSU Defendants, the removing party who bore the burden of proving federal subject matter jurisdiction, judicially admitted that Plaintiff's claims were "woefully insufficient to satisfy the elements of a Section 1983 claim," "were groundless," and "wholly lacking in evidentiary support."²² The billing records submitted to support the first request for attorneys' fees by the LSU Defendants establish that at the time of removal, the LSU Defendants were fully aware that Plaintiff's state court petition was "without allegations of civil rights violation under 42 USC 1983 in anticipation of Rule 12(b)(6) motion."²³ More dubiously, the LSU Defendants were strategizing for hours with their co-defendants, the Louisiana Department of Justice, and others to determine the best way to improperly defeat Plaintiff's viable state court claims without due process. The billing entries of the LSU Defendants contained in the record of these proceedings exemplify gamesmanship with winning as their goal rather than the time honored, orderly, and truth-seeking function of our federal judicial system.²⁴

²² ROA.23-30335.2177.

²³ ROA.23-30335.1989.

²⁴ ROA.23.30335.1991.1992.1993.1994.2002.2003.2004.2013.2014.2015.2022.2024.2029.2030.2051.2062.2073.2097.2098.2101. Since federal question requires a colorable claim of right arising under federal law, there is no dispute that this Court lacks subject matter jurisdiction. *Bell v. Hood*, 367 U.S. 678 (1946).

In ruling upon the Motion for Relief from Judgment that forms the basis of the instant Rule 11 sanctions, the district court also agreed that Plaintiff failed to raise federal constitutional violations sufficient to confer federal jurisdiction when it found that Plaintiff's federal claims had no merit based solely on the pleadings signed by Plaintiff's conflicted attorney since no initial disclosures, discovery, or depositions ever took place.²⁵ Mover was also sanctioned by this Court for repeatedly arguing that Plaintiff was employed by a private actor. However, overlooked by this Court is the fact that repeated frivolous arguments was not the basis of the district court's sanctions imposed upon Mover. More importantly, Respondents did not even attempt to address or brief the employment issue or their status as private actors in any pleadings filed with this Court.

As exemplified by allegations contained in the previous stays filed by Mover, Respondents have proven beyond all doubt that they will continue to retaliate absent a stay of these proceedings pending Mover's writ of certiorari to the United States Supreme Court. In fact, after each stay was denied by this court, Respondents' retaliation not only continued but intensified. Mover and her client have experienced severe retaliation through the use of direct threats of imprisonment, actual

²⁵ *Steel Co. v. Citizens for a Better Environment*, arguing that this Court "instructed that '[t]he absence of a valid (as opposed to arguable) cause of action does not implicate subject-matter jurisdiction."

imprisonment, additional punitive sanctions, and contempt proceedings.²⁶ A stay of these proceedings is respectfully requested to prohibit additional retaliation, which has now become intolerable and dangerous.

CONCLUSION

The law is not a tool that can be weaponized against innocent litigants/attorneys or a game of manipulation to achieve favorable rulings at the expense of our time honored truth-seeking system. Mover could not and did not repeatedly raise frivolous arguments after they were rejected by the district court as Mover filed only one pleading before the district court that specifically addressed the Defendants' status as private actors.²⁷ Also, overlooked by this Court is that Mover did not return to the district court after the district court issued its warnings; thus, she did heed the

²⁶ The transcript and audio recordings of the contempt proceedings before the district court on January 23, 2024 are the most recent example of what Mover and her client experienced as the district court was clearly enraged, told Mover she had filed one too many times with this Court, told Mover to sit down because he was tired of hearing from her, threatened Plaintiff with jail time, and indicated that Mover would not be allowed to withdraw because she "started all of this" and was responsible for the punitive actions taken against her client.

²⁷ See **Exhibit 2**, the audit identifying this entity and the entity that employed the named defendants as private actors. Mover filed only a single Motion for Relief of Judgment addressing the defendants status as private actors before Respondents sought sanctions. The district court never rejected that argument; rather, the district court gave Mover "kudos" for making that argument. Moreover, the new evidence introduced at the hearing on sanctions supports rather than rejects Mover's assertions that all Defendants in this matter are private actors since the W-2's entered by Respondents were from a private entity the LSU Defendants previously attempted to dismiss from this litigation—Louisiana State University Health Science Center-New Orleans. See also Mover's Original Brief, pp. 37-38 wherein this argument is meticulously briefed with record citations alerting this Court to the supporting evidence to corroborate Mover's arguments.

district court's clear warnings.²⁸ However, after Mover recently requested that the district court admonish the Respondents for attempting to reopen the case after the district court's warnings, she was threatened with additional sanctions.²⁹ Respondents' improper contempt proceeding was heard by the district court and Mover's appearance was ordered. Plaintiff's appearance at the contempt hearing was never summoned; however, the district court issued an order securing Plaintiff's appearance through the threat of the issuance of a bench warrant for nonappearance.³⁰ Plaintiff's compelled appearance under the threat of arrest was ordered four days prior to the district court's initial hearing on Respondents' Motion for Contempt.

Mover also sought two stays from this Court and filed two motions to withdraw from this matter to preclude additional sanctions and/or prejudice to her client. However, two stays and her first request to withdraw from this matter were denied by this Court without reasons. Mover's second Motion to Withdraw was filed almost thirty days ago based on her services being discharged by the client but this motion

²⁸ This Court's January 31, 2024 opinion asserts that Mover repeatedly failed to heed the warnings of the district court. However, the district court did not issue any warnings until sanctions were imposed on February 27, 2023, while Plaintiff's consolidated appeal was still pending. The district court then imposed a monetary award of sanctions on April 13, 2023 and this Court issued its unpublished opinion on April 17, 2023 indicating Mover and Plaintiff repeatedly failed to heed the warnings of the district court. The timing of the warnings and this Court's immediate admonishments created a procedural and factual double bind for Mover.

²⁹ See **Exhibit 8**.

³⁰ See **Exhibit 9**.

remains pending before the district court.³¹ The mandate in this matter should be recalled and a stay issued as Mover and her former client have suffered repeated, intense, and prolonged injustice that cannot and does not satisfy the appearance of justice.³²

RESPECTFULLY SUBMITTED BY:

S/Christine M. Mire

Christine M. Mire (Bar Roll Number: 29352)

401 Claystone Road

Youngsville, LA 70592

Telephone: (337) 296-0831

Email: cmm@mirelawfirm.com

³¹ See **Exhibit 15**, Respondents' Statement of No Opposition to Mover's Second Motion to Withdraw acknowledging that this matter was complete due to Plaintiff's payment of this Court's April 17, 2023 sanctions award to a third party that was never named in the suit at the direction of Respondent's counsel. See **Exhibit 12**.

³² *In re Murchison*, 349 U.S. 133, 75 S.Ct. 623, 99 L.Ed. 942 (1955).

CERTIFICATE OF SERVICE

I certify that on April 4, 2024, the foregoing document was served, via the Court's CM/ECF Document Filing System and via electronic mail, upon the following registered CM/ECF users:

Stacy N. Kennedy

James Huey Gibson

S/Christine M. Mire (#29352)

CERTIFICATE OF COMPLIANCE

This document complies with the type-volume limit of FED. R. APP. P. 27(d)(2)(A) because this document contains 4,186 words.

This document complies with the typeface requirements of FED. R. APP. P. 32(a)(5), and 5th CIR. R. 32.1 and the type-style requirements of FED. R. APP. P. 32(a)(6) because this document has been prepared in a proportionally spaced typeface using Word in Times New Roman, fourteen (14) font.

S/Christine M. Mire

**UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF LOUISIANA
LAFAYETTE DIVISION**

J. CORY CORDOVA, M.D.

CIVIL ACTION

VERSUS

NO.: 6:19-CV-01027

**LOUISIANA STATE UNIVERSITY
HEALTH SCIENCE CENTER, ET.AL.**

**JUDGE JAMES D. CAIN, JR.
MAGISTRATE JUDGE
PATRICK J. HANNA**

MOTION TO WITHDRAW

NOW INTO COURT, through undersigned counsel, comes CHRISTINE M. MIRE, counsel for Plaintiff, **J. Cory Cordova, M.D.**, who respectfully moves this Court to allow her to withdraw her representation in this matter as her services have been terminated by the client in writing. *See Exhibit A*. This Motion to Withdraw filed by the undersigned counsel complies with this Court's local rules and the Louisiana Rules of Professional Conduct Rule 1.16. There are no deadlines, scheduling orders, or hearings currently pending in this matter. Plaintiff, J. Cory Cordova, M.D., has been provided a copy of this Motion to Withdraw, consents to this filing, and the undersigned counsel provides the following information as required by Local Rule 83.2.11:

J. Cory Cordova, M.D.
210 Wind Haven Lane
Lafayette, Louisiana 70506
Telephone Number: (309) 338-5435

WHEREFORE, premises considered, CHRISTINE M. MIRE prays that this Motion to Withdraw be granted and her name be stricken as attorney of record for Plaintiff, J. Cory Cordova.

RESPECTFULLY SUBMITTED:

BY: /S/Christine M. Mire
CHRISTINE M. MIRE (#29352)
Attorney at Law
2480 Youngsville Hwy., Suite C
Youngsville, Louisiana 70592
Telephone: (337) 573-7254
Facsimile: (337) 205-8699
cmm@mirelawfirm.com

CERTIFICATE OF SERVICE AND COMPLIANCE

I HEREBY CERTIFY that on February 6, 2024, the foregoing document was filed with Clerk of Court using the CM/ECF system and a copy of the foregoing pleading was electronically sent to all attorneys of record who receive notice by operation of the Court's CM/ECF system. This Motion was also served upon J. Cory Cordova, M.D., and opposing counsel, James Gibson, via certified mail on this 6th day of February, 2024 in compliance with Local Rule 83.2.11.

/S/Christine M. Mire

CHRISTINE M. MIRE (#29352)

(Slip Opinion)

OCTOBER TERM, 2023

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Syllabus

NOTE: Where it is feasible, a syllabus (headnote) will be released, as is being done in connection with this case, at the time the opinion is issued. The syllabus constitutes no part of the opinion of the Court but has been prepared by the Reporter of Decisions for the convenience of the reader. See *United States v. Detroit Timber & Lumber Co.*, 200 U. S. 321, 337.

SUPREME COURT OF THE UNITED STATES

Syllabus

LINDKE v. FREED

**CERTIORARI TO THE UNITED STATES COURT OF APPEALS FOR
THE SIXTH CIRCUIT**

No. 22–611. Argued October 31, 2023—Decided March 15, 2024

James Freed, like countless other Americans, created a private Facebook profile sometime before 2008. He eventually converted his profile to a public “page,” meaning that *anyone* could see and comment on his posts. In 2014, Freed updated his Facebook page to reflect that he was appointed city manager of Port Huron, Michigan, describing himself as “Daddy to Lucy, Husband to Jessie and City Manager, Chief Administrative Officer for the citizens of Port Huron, MI.” Freed continued to operate his Facebook page himself and continued to post prolifically (and primarily) about his personal life. Freed also posted information related to his job, such as highlighting communications from other city officials and soliciting feedback from the public on issues of concern. Freed often responded to comments on his posts, including those left by city residents with inquiries about community matters. He occasionally deleted comments that he considered “derogatory” or “stupid.”

After the COVID–19 pandemic began, Freed posted about it. Some posts were personal, and some contained information related to his job. Facebook user Kevin Lindke commented on some of Freed’s posts, unequivocally expressing his displeasure with the city’s approach to the pandemic. Initially, Freed deleted Lindke’s comments; ultimately, he blocked him from commenting at all. Lindke sued Freed under 42 U. S. C. §1983, alleging that Freed had violated his First Amendment rights. As Lindke saw it, he had the right to comment on Freed’s Facebook page because it was a public forum. The District Court determined that because Freed managed his Facebook page in his private capacity, and because only state action can give rise to liability under §1983, Lindke’s claim failed. The Sixth Circuit affirmed.

Held: A public official who prevents someone from commenting on the official’s social-media page engages in state action under §1983 only if

Syllabus

the official both (1) possessed actual authority to speak on the State’s behalf on a particular matter, and (2) purported to exercise that authority when speaking in the relevant social-media posts. Pp. 5–15.

(a) Section 1983 provides a cause of action against “[e]very person who, *under color of any statute, ordinance, regulation, custom, or usage, of any State*” deprives someone of a federal constitutional or statutory right. (Emphasis added.) Section 1983’s “under color of” text makes clear that it is a provision designed as a protection against acts attributable to a State, not those of a private person. In the run-of-the-mill case, state action is easy to spot. Courts do not ordinarily pause to consider whether §1983 applies to the actions of police officers, public schools, or prison officials. Sometimes, however, the line between private conduct and state action is difficult to draw. In *Griffin v. Maryland*, 378 U. S. 130, for example, it was the source of the power, not the identity of the employer, which controlled in the case of a deputized sheriff who was held to have engaged in state action while employed by a privately owned amusement park. Since *Griffin*, most state-action precedents have grappled with whether a nominally private person engaged in state action, but this case requires analyzing whether a *state official* engaged in state action or functioned as a private citizen.

Freed’s status as a state employee is not determinative. The distinction between private conduct and state action turns on substance, not labels: Private parties can act with the authority of the State, and state officials have private lives and their own constitutional rights—including the First Amendment right to speak about their jobs and exercise editorial control over speech and speakers on their personal platforms. Here, if Freed acted in his private capacity when he blocked Lindke and deleted his comments, he did not violate Lindke’s First Amendment rights—instead, he exercised his own. Pp. 5–8.

(b) In the case of a public official using social media, a close look is definitely necessary to categorize conduct. In cases analogous to this one, precedent articulates principles to distinguish between personal and official communication in the social-media context. A public official’s social-media activity constitutes state action under §1983 only if the official (1) possessed actual authority to speak on the State’s behalf, and (2) purported to exercise that authority when he spoke on social media. The appearance and function of the social-media activity are relevant at the second step, but they cannot make up for a lack of state authority at the first. Pp. 8–15.

(1) The test’s first prong is grounded in the bedrock requirement that “the conduct allegedly causing the deprivation of a federal right be *fairly attributable to the State*.” *Lugar v. Edmondson Oil Co.*, 457 U. S. 922, 937 (emphasis added). Lindke’s focus on appearance skips

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Syllabus

over this critical step. Unless Freed was “possessed of state authority” to post city updates and register citizen concerns, *Griffin*, 378 U. S., at 135, his conduct is not attributable to the State. Importantly, Lindke must show more than that Freed had *some* authority to communicate with residents on behalf of Port Huron. The alleged censorship must be connected to speech on a matter within Freed’s bailiwick. There must be a tie between the official’s authority and “the gravamen of the plaintiff’s complaint.” *Blum v. Yaretsky*, 457 U. S. 991, 1003.

To misuse power, one must possess it in the first place, and §1983 lists the potential sources: “statute, ordinance, regulation, custom, or usage.” Determining the scope of an official’s power requires careful attention to the relevant source of that power and what authority it reasonably encompasses. The threshold inquiry to establish state action is not whether making official announcements *could* fit within a job description but whether making such announcements is *actually* part of the job that the State entrusted the official to do. Pp. 9–12.

(2) For social-media activity to constitute state action, an official must not only have state authority, he must also purport to use it. If the official does not speak in furtherance of his official responsibilities, he speaks with his own voice. Here, if Freed’s account had carried a label—*e.g.*, “this is the personal page of James R. Freed”—he would be entitled to a heavy presumption that all of his posts were personal, but Freed’s page was not designated either “personal” or “official.” The ambiguity surrounding Freed’s page requires a fact-specific undertaking in which posts’ content and function are the most important considerations. A post that expressly invokes state authority to make an announcement not available elsewhere is official, while a post that merely repeats or shares otherwise available information is more likely personal. Lest any official lose the right to speak about public affairs in his personal capacity, the plaintiff must show that the official purports to exercise state authority in specific posts. The nature of the social-media technology matters to this analysis. For example, because Facebook’s blocking tool operates on a page-wide basis, a court would have to consider whether Freed had engaged in state action with respect to any post on which Lindke wished to comment. Pp. 12–15.

37 F. 4th 1199, vacated and remanded.

BARRETT, J., delivered the opinion for a unanimous Court.

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Opinion of the Court

NOTICE: This opinion is subject to formal revision before publication in the United States Reports. Readers are requested to notify the Reporter of Decisions, Supreme Court of the United States, Washington, D. C. 20543, pio@supremecourt.gov, of any typographical or other formal errors.

SUPREME COURT OF THE UNITED STATES

No. 22–611

KEVIN LINDKE, PETITIONER *v.* JAMES R. FREED

ON WRIT OF CERTIORARI TO THE UNITED STATES COURT OF
APPEALS FOR THE SIXTH CIRCUIT

[March 15, 2024]

JUSTICE BARRETT delivered the opinion of the Court.

Like millions of Americans, James Freed maintained a Facebook account on which he posted about a wide range of topics, including his family and his job. Like most of those Americans, Freed occasionally received unwelcome comments on his posts. In response, Freed took a step familiar to Facebook users: He deleted the comments and blocked those who made them.

For most people with a Facebook account, that would have been the end of it. But Kevin Lindke, one of the unwelcome commenters, sued Freed for violating his right to free speech. Because the First Amendment binds only the government, this claim is a nonstarter if Freed posted as a private citizen. Freed, however, is not only a private citizen but also the city manager of Port Huron, Michigan—and while Freed insists that his Facebook account was strictly personal, Lindke argues that Freed acted in his official capacity when he silenced Lindke’s speech.

When a government official posts about job-related topics on social media, it can be difficult to tell whether the speech is official or private. We hold that such speech is attributable to the State only if the official (1) possessed actual authority to speak on the State’s behalf, and (2) purported to

exercise that authority when he spoke on social media.

I

A

Sometime before 2008, while he was a college student, James Freed created a private Facebook profile that he shared only with “friends.” In Facebook lingo, “friends” are not necessarily confidants or even real-life acquaintances. Users become “friends” when one accepts a “friend request” from another; after that, the two can generally see and comment on one another’s posts and photos. When Freed, an avid Facebook user, began nearing the platform’s 5,000-friend limit, he converted his profile to a public “page.” This meant that *anyone* could see and comment on his posts. Freed chose “public figure” for his page’s category, “James Freed” for its title, and “JamesRFreed1” as his username. Facebook did not require Freed to satisfy any special criteria either to convert his Facebook profile to a public page or to describe himself as a public figure.

In 2014, Freed was appointed city manager of Port Huron, Michigan, and he updated his Facebook page to reflect the new job. For his profile picture, Freed chose a photo of himself in a suit with a city lapel pin. In the “About” section, Freed added his title, a link to the city’s website, and the city’s general email address. He described himself as “Daddy to Lucy, Husband to Jessie and City Manager, Chief Administrative Officer for the citizens of Port Huron, MI.”

As before his appointment, Freed operated his Facebook page himself. And, as before his appointment, Freed posted prolifically (and primarily) about his personal life. He uploaded hundreds of photos of his daughter. He shared about outings like the Daddy Daughter Dance, dinner with his wife, and a family nature walk. He posted Bible verses, updates on home-improvement projects, and pictures of his dog, Winston.

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Freed also posted information related to his job. He described mundane activities, like visiting local high schools, as well as splashier ones, like starting reconstruction of the city’s boat launch. He shared news about the city’s efforts to streamline leaf pickup and stabilize water intake from a local river. He highlighted communications from other city officials, like a press release from the fire chief and an annual financial report from the finance department. On occasion, Freed solicited feedback from the public—for instance, he once posted a link to a city survey about housing and encouraged his audience to complete it.

Freed’s readers frequently commented on his posts, sometimes with reactions (for example, “Good job it takes skills” on a picture of his sleeping daughter) and sometimes with questions (for example, “Can you allow city residents to have chickens?”). Freed often replied to the comments, including by answering inquiries from city residents. (City residents can have chickens and should “call the Planning Dept for details.”) He occasionally deleted comments that he thought were “derogatory” or “stupid.”

After the COVID–19 pandemic began, Freed posted about that. Some posts were personal, like pictures of his family spending time at home and outdoors to “[s]tay safe” and “[s]ave lives.” Some contained general information, like case counts and weekly hospitalization numbers. Others related to Freed’s job, like a description of the city’s hiring freeze and a screenshot of a press release about a relief package that he helped prepare.

Enter Kevin Lindke. Unhappy with the city’s approach to the pandemic, Lindke visited Freed’s page and said so. For example, in response to one of Freed’s posts, Lindke commented that the city’s pandemic response was “abysmal” and that “the city deserves better.” When Freed posted a photo of himself and the mayor picking up takeout from a local restaurant, Lindke complained that while “residents [we]re suffering,” the city’s leaders were eating at an

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expensive restaurant “instead of out talking to the community.” Initially, Freed deleted Lindke’s comments; ultimately, he blocked him. Once blocked, Lindke could see Freed’s posts but could no longer comment on them.

B

Lindke sued Freed under 42 U. S. C. §1983, alleging that Freed had violated his First Amendment rights. As Lindke saw it, he had the right to comment on Freed’s Facebook page, which he characterized as a public forum. Freed, Lindke claimed, had engaged in impermissible viewpoint discrimination by deleting unfavorable comments and blocking the people who made them.

The District Court granted summary judgment to Freed. Because only state action can give rise to liability under §1983, Lindke’s claim depended on whether Freed acted in a “private” or “public” capacity. 563 F. Supp. 3d 704, 714 (ED Mich. 2021). The “prevailing personal quality of Freed’s post[s],” the absence of “government involvement” with his account, and the lack of posts conducting official business led the court to conclude that Freed managed his Facebook page in his private capacity, so Lindke’s claim failed. *Ibid.*

The Sixth Circuit affirmed. It noted that “the caselaw is murky as to when a state official acts personally and when he acts officially” for purposes of §1983. 37 F. 4th 1199, 1202 (2022). To sort the personal from the official, that court “asks whether the official is ‘performing an actual or apparent duty of his office,’ or if he could not have behaved as he did ‘without the authority of his office.’” *Id.*, at 1203 (quoting *Waters v. Morristown*, 242 F. 3d 353, 359 (CA6 2001)). Applying this precedent to the social-media context, the Sixth Circuit held that an official’s activity is state action if the “text of state law requires an officeholder to maintain a social-media account,” the official “use[s] . . . state resources” or “government staff” to run the account, or the

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“accoun[t] belong[s] to an office, rather than an individual officeholder.” 37 F. 4th, at 1203–1204. These situations, the Sixth Circuit explained, make an official’s social-media activity “fairly attributable” to the State. *Id.*, at 1204 (quoting *Lugar v. Edmondson Oil Co.*, 457 U. S. 922, 937 (1982)). And it concluded that Freed’s activity was not.

The Sixth Circuit’s approach to state action in the social-media context differs from that of the Second and Ninth Circuits, which focus less on the connection between the official’s authority and the account and more on whether the account’s appearance and content look official. See, e.g., *Garnier v. O’Connor-Ratcliff*, 41 F. 4th 1158, 1170–1171 (CA9 2022); *Knight First Amdt. Inst. at Columbia Univ. v. Trump*, 928 F. 3d 226, 236 (CA2 2019), vacated as moot *sub nom. Biden v. Knight First Amdt. Inst. at Columbia Univ.*, 593 U. S. ____ (2021). We granted certiorari. 598 U. S. ____ (2023).

II

Section 1983 provides a cause of action against “[e]very person who, *under color of any statute, ordinance, regulation, custom, or usage, of any State*” deprives someone of a federal constitutional or statutory right. (Emphasis added.) As its text makes clear, this provision protects against acts attributable to a State, not those of a private person. This limit tracks that of the Fourteenth Amendment, which obligates *States* to honor the constitutional rights that §1983 protects. §1 (“No *State* shall . . . nor shall any *State* deprive . . .” (emphasis added)); see also *Lugar*, 457 U. S., at 929 (“[T]he statutory requirement of action ‘under color of state law’ and the ‘state action’ requirement of the Fourteenth Amendment are identical”). The need for governmental action is also explicit in the Free Speech Clause, the guarantee that Lindke invokes in this case. Amdt. 1 (“*Congress* shall make no law . . . abridging the freedom of speech . . .” (emphasis added)); see also *Manhattan Community Access*

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Corp. v. Halleck, 587 U. S. 802, 808 (2019) (“[T]he Free Speech Clause prohibits only *governmental* abridgment of speech,” not “*private* abridgment of speech”). In short, the state-action requirement is both well established and reinforced by multiple sources.¹

In the run-of-the-mill case, state action is easy to spot. Courts do not ordinarily pause to consider whether §1983 applies to the actions of police officers, public schools, or prison officials. See, e.g., *Graham v. Connor*, 490 U. S. 386, 388 (1989) (police officers); *Tinker v. Des Moines Independent Community School Dist.*, 393 U. S. 503, 504–505 (1969) (public schools); *Estelle v. Gamble*, 429 U. S. 97, 98 (1976) (prison officials). And, absent some very unusual facts, no one would credit a child’s assertion of free speech rights against a parent, or a plaintiff’s complaint that a nosy neighbor unlawfully searched his garage.

Sometimes, however, the line between private conduct and state action is difficult to draw. *Griffin v. Maryland* is a good example. 378 U. S. 130 (1964). There, we held that a security guard at a privately owned amusement park engaged in state action when he enforced the park’s policy of segregation against black protesters. *Id.*, at 132–135. Though employed by the park, the guard had been “deputized as a sheriff of Montgomery County” and possessed “the same power and authority” as any other deputy sheriff. *Id.*, at 132, and n. 1. The State had therefore allowed its power to be exercised by someone in the private sector. And the source of the power, not the identity of the employer, controlled.

By and large, our state-action precedents have grappled

¹Because local governments are subdivisions of the State, actions taken under color of a local government’s law, custom, or usage count as “state” action for purposes of §1983. See *Monell v. New York City Dept. of Social Servs.*, 436 U. S. 658, 690–691 (1978). And when a state or municipal employee violates a federal right while acting “under color of law,” he can be sued in an individual capacity, as Freed was here.

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with variations of the question posed in *Griffin*: whether a nominally private person has engaged in state action for purposes of §1983. See, e.g., *Marsh v. Alabama*, 326 U. S. 501, 502–503 (1946) (company town); *Adickes v. S. H. Kress & Co.*, 398 U. S. 144, 146–147 (1970) (restaurant); *Flagg Bros., Inc. v. Brooks*, 436 U. S. 149, 151–152 (1978) (warehouse company). Today’s case, by contrast, requires us to analyze whether a *state official* engaged in state action or functioned as a private citizen. This Court has had little occasion to consider how the state-action requirement applies in this circumstance.

The question is difficult, especially in a case involving a state or local official who routinely interacts with the public. Such officials may look like they are always on the clock, making it tempting to characterize every encounter as part of the job. But the state-action doctrine avoids such broad-brush assumptions—for good reason. While public officials can act on behalf of the State, they are also private citizens with their own constitutional rights. By excluding from liability “acts of officers in the ambit of their personal pursuits,” *Screws v. United States*, 325 U. S. 91, 111 (1945) (plurality opinion), the state-action requirement “protects a robust sphere of individual liberty” for those who serve as public officials or employees, *Halleck*, 587 U. S., at 808.

The dispute between Lindke and Freed illustrates this dynamic. Freed did not relinquish his First Amendment rights when he became city manager. On the contrary, “the First Amendment protects a public employee’s right, in certain circumstances, to speak as a citizen addressing matters of public concern.” *Garcetti v. Ceballos*, 547 U. S. 410, 417 (2006). This right includes the ability to speak about “information related to or learned through public employment,” so long as the speech is not “itself ordinarily within the scope of [the] employee’s duties.” *Lane v. Franks*, 573 U. S. 228, 236, 240 (2014). Where the right exists, “editorial control over speech and speakers on [the public employee’s]

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properties or platforms” is part and parcel of it. *Halleck*, 587 U. S., at 816. Thus, if Freed acted in his private capacity when he blocked Lindke and deleted his comments, he did not violate Lindke’s First Amendment rights—instead, he exercised his own.

So Lindke cannot hang his hat on Freed’s status as a state employee. The distinction between private conduct and state action turns on substance, not labels: Private parties can act with the authority of the State, and state officials have private lives and their own constitutional rights. Categorizing conduct, therefore, can require a close look.

III

A close look is definitely necessary in the context of a public official using social media. There are approximately 20 million state and local government employees across the Nation, with an extraordinarily wide range of job descriptions—from Governors, mayors, and police chiefs to teachers, healthcare professionals, and transportation workers. Many use social media for personal communication, official communication, or both—and the line between the two is often blurred. Moreover, social media involves a variety of different and rapidly changing platforms, each with distinct features for speaking, viewing, and removing speech. The Court has frequently emphasized that the state-action doctrine demands a fact-intensive inquiry. See, *e.g.*, *Reitman v. Mulkey*, 387 U. S. 369, 378 (1967); *Gilmore v. Montgomery*, 417 U. S. 556, 574 (1974). We repeat that caution here.

That said, our precedent articulates principles that govern cases analogous to this one. For the reasons we explain below, a public official’s social-media activity constitutes state action under §1983 only if the official (1) possessed actual authority to speak on the State’s behalf, and (2) purported to exercise that authority when he spoke on social media. The appearance and function of the social-media activity are relevant at the second step, but they cannot make

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up for a lack of state authority at the first.

A

The first prong of this test is grounded in the bedrock requirement that “the conduct allegedly causing the deprivation of a federal right be *fairly attributable to the State*.” *Lugar*, 457 U. S., at 937 (emphasis added). An act is not attributable to a State unless it is traceable to the State’s power or authority. Private action—no matter how “official” it looks—lacks the necessary lineage.

This rule runs through our cases. *Griffin* stresses that the security guard was “possessed of state authority” and “purport[ed] to act under that authority.” 378 U. S., at 135. *West v. Atkins* states that the “traditional definition” of state action “requires that the defendant . . . have exercised power ‘possessed by virtue of state law and made possible only because the wrongdoer is clothed with the authority of state law.’” 487 U. S. 42, 49 (1988) (quoting *United States v. Classic*, 313 U. S. 299, 326 (1941)). *Lugar* emphasizes that state action exists only when “the claimed deprivation has resulted from the exercise of a right or privilege having its source in state authority.” 457 U. S., at 939; see also, e.g., *Edmonson v. Leesville Concrete Co.*, 500 U. S. 614, 620 (1991) (describing state action as the “exercise of a right or privilege having its source in state authority”); *Screws*, 325 U. S., at 111 (plurality opinion) (police-officer defendants “were authorized to make an arrest and to take such steps as were necessary to make the arrest effective”). By contrast, when the challenged conduct “entail[s] functions and obligations in no way dependent on state authority,” state action does not exist. *Polk County v. Dodson*, 454 U. S. 312, 318–319 (1981) (no state action because criminal defense “is essentially a private function . . . for which state office and authority are not needed”); see also *Jackson v. Metropolitan Edison Co.*, 419 U. S. 345, 358–359 (1974).

Lindke’s focus on appearance skips over this crucial step.

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He insists that Freed’s social-media activity constitutes state action because Freed’s Facebook page looks and functions like an outlet for city updates and citizen concerns. But Freed’s conduct is not attributable to the State unless he was “possessed of state authority” to post city updates and register citizen concerns. *Griffin*, 378 U. S., at 135. If the State did not entrust Freed with these responsibilities, it cannot “fairly be blamed” for the way he discharged them. *Lugar*, 457 U. S., at 936. Lindke imagines that Freed can conjure the power of the State through his own efforts. Yet the presence of state authority must be real, not a mirage.

Importantly, Lindke must show more than that Freed had *some* authority to communicate with residents on behalf of Port Huron. The alleged censorship must be connected to speech on a matter within Freed’s bailiwick. For example, imagine that Freed posted a list of local restaurants with health-code violations and deleted snarky comments made by other users. If public health is not within the portfolio of the city manager, then neither the post nor the deletions would be traceable to Freed’s state authority—because he had none. For state action to exist, the State must be “responsible for the specific conduct of which the plaintiff complains.” *Blum v. Yaretsky*, 457 U. S. 991, 1004 (1982) (emphasis deleted). There must be a tie between the official’s authority and “the gravamen of the plaintiff’s complaint.” *Id.*, at 1003.

To be clear, the “[*m*]isuse of power, possessed by virtue of state law,” constitutes state action. *Classic*, 313 U. S., at 326 (emphasis added); see also, *e.g.*, *Screws*, 325 U. S., at 110 (plurality opinion) (state action where “the power which [state officers] were authorized to exercise was misused”). While the state-action doctrine requires that the State have granted an official the type of authority that he used to violate rights—*e.g.*, the power to arrest—it encompasses cases where his “particular action”—*e.g.*, an arrest made with excessive force—violated state or federal law. *Griffin*,

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378 U. S., at 135; see also *Home Telephone & Telegraph Co. v. Los Angeles*, 227 U. S. 278, 287–288 (1913) (the Fourteenth Amendment encompasses “abuse by a state officer . . . of the powers possessed”). Every §1983 suit alleges a misuse of power, because no state actor has the authority to deprive someone of a federal right. To misuse power, however, one must possess it in the first place.

Where does the power come from? Section 1983 lists the potential sources: “statute, ordinance, regulation, custom, or usage.” Statutes, ordinances, and regulations refer to written law through which a State can authorize an official to speak on its behalf. “Custom” and “usage” encompass “persistent practices of state officials” that are “so permanent and well settled” that they carry “the force of law.” *Adickes*, 398 U. S., at 167–168. So a city manager like Freed would be authorized to speak for the city if written law like an ordinance empowered him to make official announcements. He would also have that authority even in the absence of written law if, for instance, prior city managers have purported to speak on its behalf and have been recognized to have that authority for so long that the manager’s power to do so has become “permanent and well settled.” *Id.*, at 168. And if an official has authority to speak for the State, he may have the authority to do so on social media even if the law does not make that explicit.

Determining the scope of an official’s power requires careful attention to the relevant statute, ordinance, regulation, custom, or usage. In some cases, a grant of authority over particular subject matter may reasonably encompass authority to speak about it officially. For example, state law might grant a high-ranking official like the director of the state department of transportation broad responsibility for the state highway system that, in context, includes authority to make official announcements on that subject. At the same time, courts must not rely on “excessively broad job descriptions” to conclude that a government employee is

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authorized to speak for the State. *Kennedy v. Bremerton School Dist.*, 597 U. S. 507, 529 (2022) (quoting *Garcetti*, 547 U. S., at 424). The inquiry is not whether making official announcements *could* fit within the job description; it is whether making official announcements is *actually* part of the job that the State entrusted the official to do.

In sum, a defendant like Freed must have actual authority rooted in written law or longstanding custom to speak for the State. That authority must extend to speech of the sort that caused the alleged rights deprivation. If the plaintiff cannot make this threshold showing of authority, he cannot establish state action.

B

For social-media activity to constitute state action, an official must not only have state authority—he must also purport to use it. *Griffin*, 378 U. S., at 135. State officials have a choice about the capacity in which they choose to speak. “[G]enerally, a public employee” purports to speak on behalf of the State while speaking “in his official capacity or” when he uses his speech to fulfill “his responsibilities pursuant to state law.” *West*, 487 U. S., at 50. If the public employee does not use his speech in furtherance of his official responsibilities, he is speaking in his own voice.

Consider a hypothetical from the offline world. A school board president announces at a school board meeting that the board has lifted pandemic-era restrictions on public schools. The next evening, at a backyard barbecue with friends whose children attend public schools, he shares that the board has lifted the pandemic-era restrictions. The former is state action taken in his official capacity as school board president; the latter is private action taken in his personal capacity as a friend and neighbor. While the substance of the announcement is the same, the context—an official meeting versus a private event—differs. He invoked his official authority only when he acted as school board

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president.

The context of Freed’s speech is hazier than that of the hypothetical school board president. Had Freed’s account carried a label (*e.g.*, “this is the personal page of James R. Freed”) or a disclaimer (*e.g.*, “the views expressed are strictly my own”), he would be entitled to a heavy (though not irrebuttable) presumption that all of the posts on his page were personal. Markers like these give speech the benefit of clear context: Just as we can safely presume that speech at a backyard barbeque is personal, we can safely presume that speech on a “personal” page is personal (absent significant evidence indicating that a post is official).² Conversely, context can make clear that a social-media account purports to speak for the government—for instance, when an account belongs to a political subdivision (*e.g.*, a “City of Port Huron” Facebook page) or is passed down to whomever occupies a particular office (*e.g.*, an “@PHuronCityMgr” Instagram account). Freed’s page, however, was not designated either “personal” or “official,” raising the prospect that it was “mixed use”—a place where he made some posts in his personal capacity and others in his capacity as city manager.

Categorizing posts that appear on an ambiguous page like Freed’s is a fact-specific undertaking in which the post’s content and function are the most important considerations. In some circumstances, the post’s content and

²An official cannot insulate government business from scrutiny by conducting it on a personal page. The Solicitor General offers the particularly clear example of an official who designates space on his nominally personal page as the official channel for receiving comments on a proposed regulation. Because the power to conduct notice-and-comment rulemaking belongs exclusively to the State, its exercise is necessarily governmental. Similarly, a mayor would engage in state action if he hosted a city council meeting online by streaming it only on his personal Facebook page. By contrast, a post that is compatible with either a “personal capacity” or “official capacity” designation is “personal” if it appears on a personal page.

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function might make the plaintiff’s argument a slam dunk. Take a mayor who makes the following announcement exclusively on his Facebook page: “Pursuant to Municipal Ordinance 22.1, I am temporarily suspending enforcement of alternate-side parking rules.” The post’s express invocation of state authority, its immediate legal effect, and the fact that the order is not available elsewhere make clear that the mayor is purporting to discharge an official duty. If, by contrast, the mayor merely repeats or shares otherwise available information—for example, by linking to the parking announcement on the city’s webpage—it is far less likely that he is purporting to exercise the power of his office. Instead, it is much more likely that he is engaging in private speech “relate[d] to his public employment” or “concern[ing] information learned during that employment.” *Lane*, 573 U. S., at 238.

Hard-to-classify cases require awareness that an official does not necessarily purport to exercise his authority simply by posting about a matter within it. He might post job-related information for any number of personal reasons, from a desire to raise public awareness to promoting his prospects for reelection. Moreover, many public officials possess a broad portfolio of governmental authority that includes routine interaction with the public, and it may not be easy to discern a boundary between their public and private lives. Yet these officials too have the right to speak about public affairs in their personal capacities. See, *e.g.*, *id.*, at 235–236. Lest any official lose that right, it is crucial for the plaintiff to show that the official is purporting to exercise state authority in specific posts. And when there is doubt, additional factors might cast light—for example, an official who uses government staff to make a post will be hard pressed to deny that he was conducting government business.

One last point: The nature of the technology matters to the state-action analysis. Freed performed two actions to

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which Lindke objected: He deleted Lindke’s comments and blocked him from commenting again. So far as deletion goes, the only relevant posts are those from which Lindke’s comments were removed. Blocking, however, is a different story. Because blocking operated on a page-wide basis, a court would have to consider whether Freed had engaged in state action with respect to any post on which Lindke wished to comment. The bluntness of Facebook’s blocking tool highlights the cost of a “mixed use” social-media account: If page-wide blocking is the only option, a public official might be unable to prevent someone from commenting on his personal posts without risking liability for also preventing comments on his official posts.³ A public official who fails to keep personal posts in a clearly designated personal account therefore exposes himself to greater potential liability.

* * *

The state-action doctrine requires Lindke to show that Freed (1) had actual authority to speak on behalf of the State on a particular matter, and (2) purported to exercise that authority in the relevant posts. To the extent that this test differs from the one applied by the Sixth Circuit, we vacate its judgment and remand the case for further proceedings consistent with this opinion.

It is so ordered.

³On some platforms, a blocked user might be unable even to *see* the blocker’s posts. See, e.g., *Garnier v. O’Connor-Ratcliff*, 41 F. 4th, 1158, 1164 (CA9 2022) (noting that “on Twitter, once a user has been ‘blocked,’ the individual can neither interact with nor view the blocker’s Twitter feed”); *Knight First Amdt. Inst. at Columbia Univ. v. Trump*, 928 F. 3d 226, 231 (CA2 2019) (noting that a blocked user is unable to see, reply to, retweet, or like the blocker’s tweets).

LOUISIANA STATE UNIVERSITY SYSTEM

A COMPONENT UNIT OF THE
STATE OF LOUISIANA

FINANCIAL AUDIT SERVICES

**Financial Statement Audit for the
Year Ended June 30, 2023
Issued January 10, 2024**



**LOUISIANA LEGISLATIVE AUDITOR
1600 NORTH THIRD STREET
POST OFFICE BOX 94397
BATON ROUGE, LOUISIANA 70804-9397**

LEGISLATIVE AUDITOR
MICHAEL J. "MIKE" WAGUESPACK, CPA

FIRST ASSISTANT LEGISLATIVE AUDITOR
BETH Q. DAVIS, CPA

Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report is available for public inspection at the Baton Rouge office of the Louisiana Legislative Auditor and online at www.la.gov. When contacting the office, you may refer to Agency ID No. 3474 or Report ID No. 80230077 for additional information.

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MICHAEL J. "MIKE" WAGUESPACK, CPA
LOUISIANA LEGISLATIVE AUDITOR

January 9, 2024

Independent Auditor's Report

LOUISIANA STATE UNIVERSITY SYSTEM
STATE OF LOUISIANA
Baton Rouge, Louisiana

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the business-type activities and the aggregate discretely presented component units of the Louisiana State University System (System), a component unit of the state of Louisiana, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the System's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the reports of other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and the aggregate discretely presented component units of the System as of June 30, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Louisiana State University School of Medicine in New Orleans Faculty Group Practice doing business as LSU Healthcare Network and Subsidiaries; the Health Care Services Foundation and its subsidiary; the Stephenson Technologies Corporation; and the LSU Research Foundation, which are nonprofit corporations included as blended component units in the basic financial statements which represent 1.98%, 1.14%, 5.15%, and 5.06%, respectively of total assets, total liabilities, total revenues, and total expenses of the System. We also did not audit the financial statements of the LSU Foundation, the Tiger Athletic Foundation, the LSU Health Sciences Foundation in Shreveport, or the LSU Health Foundation, New Orleans, which are discretely presented component units included in the basic financial statements of the System. Those statements were audited by other auditors whose reports have been furnished to us, and our opinions, insofar as they relate to the amounts reported for the previously-mentioned component units, are based solely on the reports of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the System, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

The financial statements of the Stephenson Technologies Corporation, the LSU Foundation, and the Tiger Athletic Foundation, which were audited by other auditors, were audited in accordance with GAAS but not in accordance with *Government Auditing Standards*.

Emphasis of Matter

As discussed in Note 1-T to the financial statements, for the year ended June 30, 2023, the System adopted new accounting guidance, Governmental Accounting Standards Board Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the System's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for

one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the System's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the System's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 8 through 19, the Schedule of the Proportionate Share of the Total OPEB Liability on page 97, the Schedule of the Proportionate Share of the Net Pension Liabilities of Cost Sharing Defined Benefit Pension Plans on page 98, the Schedule of Contributions to Cost Sharing Defined Benefit Pension Plans on page 99, and the Notes to Required Supplementary Information on pages 100 through 102 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not

a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the System's basic financial statements. The accompanying supplementary information combining financial schedules on pages 104 through 115, for the year ended June 30, 2023, are presented for the purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements for the year ended June 30, 2023, and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, based on our audit, the procedures performed as described above, and the reports of other auditors, the supplementary information combining financial schedules for the fiscal year ended June 30, 2023, are fairly stated, in all material respects, in relation to the basic financial statements as a whole for the year ended June 30, 2023.

We also previously audited, in accordance with GAAS, the basic financial statements of the System as of and for the year ended June 30, 2022 (not presented herein), and have issued our report thereon dated March 20, 2023, which contained unmodified opinions on the respective financial statements of the business-type activities and the aggregate discretely presented component units. The combining financial schedules on pages 116 through 127 for the year ended June 30, 2022, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relate directly to, the underlying accounting and other records used to prepare the 2022 financial statements. The combining financial schedules were subjected to the auditing procedures applied in the audit of the 2022 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare those financial statements or to those financial statements themselves, and other additional procedures, in accordance with GAAS. In our opinion, based on our

audit, the procedures performed as described above, and the reports of other auditors, the supplementary information combining financial schedules for the fiscal year ended June 30, 2022, are fairly stated, in all material respects, in relation to the basic financial statements as a whole for the year ended June 30, 2022.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 9, 2024, on our consideration of the System's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the System's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the System's internal control over financial reporting and compliance.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Mike Waguespack", is written over a horizontal line.

Michael J. "Mike" Waguespack, CPA
Legislative Auditor

ABM:ETM:JPT:BQD:aa

LSU2023

MANAGEMENT'S DISCUSSION AND ANALYSIS

INTRODUCTION

The following discussion and analysis has been prepared by management and is written to provide an overview of the financial position and activities of the Louisiana State University System (System) for the year ended June 30, 2023. It should be read in conjunction with the financial statements and the notes thereto which follow this section.

The annual report consists of a series of financial statements prepared in accordance with standards promulgated by the Governmental Accounting Standards Board (GASB) that are published in the codification of governmental accounting and financial reporting standards available from GASB. These standards include those required by Statement No. 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*, and GASB Statement No. 35, *Basic Financial Statements-and Management's Discussion and Analysis-for Public Colleges and Universities*, as amended by GASB Statements Nos. 37 and 38 and codified through sections 2100-2700 of the GASB's Codification of currently effective accounting and reporting standards.

The System applies GASB Codification Section 2600 *Reporting Entity and Component Unit Presentation and Disclosure*. This section addresses which support organizations, such as foundations, should be included as component units and how these component units should be presented in the financial statements. The State of Louisiana has set a threshold for including discretely presented component units if the potential component unit's assets equal 3% or more of the total assets of the system of universities it supports. A component unit that falls below this threshold may be excluded if it has been included in the financial report for at least three consecutive years and currently does not meet the reporting threshold.

The System has four foundations that are discretely presented in its financial statements. These are the LSU Foundation, the Tiger Athletic Foundation, the LSU Health Foundation, New Orleans, and the LSU Health Sciences Foundation in Shreveport. The financial data of each of these foundations is presented separately in a Statement of Financial Position and a Statement of Activities. Additional information about the foundations is contained in the notes to the financial statements.

BACKGROUND

The Louisiana State University System is the state's flagship university system. It is also one of the most diverse and comprehensive higher education systems in the country. Headcount enrollment during the fall 2022 semester was 58,517 which was an increase from the 56,625 reported in the previous year.

Degrees conferred by System campuses range from associate degree to doctor of philosophy. In addition, professional degrees in law, veterinary medicine, medicine, dentistry, and the complete spectrum of Allied Health, Nursing, and Public Health professions are conferred.

The System also encompasses specialized campuses including the Pennington Biomedical Research Center, an internationally renowned metabolic institute extending the human health life span through discoveries that shed light on new treatments and protocols to remedy chronic diseases such as obesity, diabetes, heart disease and cancer. The LSU Agricultural Center plays a vital and integral role in supporting agricultural industries, enhancing the environment, and improving quality of life through its 4-H youth programs, family and consumer sciences, and community development programs. The Ag Center completes its work through a network of 14 academic departments and specialized units primarily located in Baton Rouge, 15 research stations throughout the state, and 64 parish offices.

As it relates to health care, beginning in 1997 the LSU System was charged with the responsibility of administering 10 public hospitals across the state. These hospitals served as the primary source of health care services for the indigent population of the state and accounted for more than two million inpatient and outpatient visits each year. In addition, these hospitals were utilized by the LSU Health Sciences Centers in New Orleans and Shreveport as teaching hospitals wherein the medical, dental, nursing, and allied health faculty provided supervision and training to students while simultaneously providing necessary medical care to patients.

Beginning in the Spring of 2013, following a directive from the State, the LSU System began to transition the management and operations of all but one of its hospitals to private entities, entering into hospital partnerships. This major transformation of public healthcare in Louisiana occurred in a span of months, beginning in July 2012, when Congress reduced the state's disaster-recovery Federal Medical Assistance Percentage (FMAP) rate from 71.92 percent to a projected 65.51 percent, the lowest reimbursement rate Louisiana has had in more than 25 years. The FMAP was a major source of funding for the hospitals. Congress made the cut to correct a mistake in Louisiana's FMAP calculation. Realizing that the cut to FMAP could be problematic, the hospital partnerships were formed as a way to increase support for healthcare services and these partnerships continue today.

The transition of the management and operations of the hospitals to private entities were negotiated and formalized through cooperative endeavor agreements (CEA). These CEA's were executed by the State, the LSU System and the entity selected for each former public hospital. The LSU System, through the CEA's and supporting documents, ensured that the public purpose of serving the indigent as well as the public mission of providing graduate medical education to its students and residents was maintained in the partnerships. The latest of the hospital partnerships occurred in October 2018 between LSU Health Sciences Center Shreveport and Ochsner; this partnership, unlike the others, is established as a Joint Venture.

While many of these partnerships have been in place for several years now, they have been annually extended through the development and approval of Memorandum of Understandings. With changes in health care financing and funding as well as the changing health care industry and teaching, many of the original CEA's are being renegotiated at this time between all appropriate parties, including the State and LSU.

FINANCIAL HIGHLIGHTS

GENERAL

As the challenges and disruptions caused by the COVID-19 Pandemic waned, LSU was able to sustain itself financially and continue to report positive results overall by increasing its net position by \$185 million in 2023. A breakdown of the various components of this increase is described through the following paragraphs.

Total operating revenues increased from the prior fiscal year by approximately \$78 million, while operating expenses increased by approximately \$650 million. The operating loss for fiscal year 2023 was \$736 million; the operating loss for fiscal year 2022, restated, was \$164 million.

An overall increase in operating revenue of \$78 million was driven by increases in several different revenue sources including student tuition and fees due to enrollment increases and on-line program expansion, federal grants and contracts due to an increase in overall awards, and non-governmental grants and contracts as a result of increased service fees through partnership with Ochsner Health System, and as result of the Medicaid Managed Care Quality Incentive Program (MCIP) contracts that the LSU Health Sciences Center in New Orleans has on behalf of Louisiana Department of Health and the surrounding hospitals. Auxiliary enterprise revenues also increased due to a return to normal activity in athletics, residential life, and retail activity after COVID-19 closures, as well as successes experienced in athletic programs. These increases in operating revenue were offset by a large decrease in revenue from sales and services due to the decrease in need for services from the Center of Emerging Viral Threats related to the COVID-19 pandemic, as well as two contracts to collect Physician Upper Payment Limits from Lake Charles Medical Centers ended in December 2022, leaving only a half-year of revenue collections.

The overall increase in operating expenses is largely attributable to an overall increase in appropriations for expenditures, increased research activity, utilities costs increases, and higher employee benefit and retirement costs. Partially offsetting these decreases in expenses were decreases in scholarship and fellowships costs.

If you include non-operating revenues and expenses, the System shows income before other revenues, expenses, gains, and losses of \$107 million for fiscal year 2022-2023. This level of income represents a decrease of \$274 million compared to the \$381 million recognized in the previous year. This decrease can be attributed largely to the increases in operating expenses outpacing the increased operating and non-operating revenues. Other revenues, expenses, gains and losses which include non-recurring items such as capital appropriations and gifts were \$78 million in 2023 compared to \$86 million in 2022.

As stated previously, when accounting for all of the operating, non-operating and other revenues and expenses as described above, the System's net financial position improved by \$185 million over 2022 (as restated).

OVERVIEW OF THE FINANCIAL STATEMENTS

The System's financial report consists of three sections: Management's Discussion and Analysis (this section), the basic financial statements, including the notes to the financial statements, and supplementary information. The basic financial statements are the Statement of Net Position; the Statement of Revenues, Expenses, and Changes in Net Position; and the Statement of Cash Flows, as well as the financial statements related to the discretely presented component units.

BASIC FINANCIAL STATEMENTS

The basic financial statements present information for the System as a whole. The Statement of Net Position presents the financial position of the System at the end of the fiscal year and includes all assets, deferred outflows, liabilities, and deferred inflows of the System. The difference between total assets plus deferred outflows and total liabilities plus deferred inflows is one way to measure the System's financial health or net position, while the change in net position is a useful indicator of whether the financial condition of the System is improving or deteriorating. Over time, increases or decreases in the System's net position can be useful in assessing whether its financial health is improving. Other non-financial factors such as the trend in enrollment and the condition of the physical plant are also useful in evaluating the overall financial health of the System. Finally, the Statement of Cash Flows presents the significant sources and uses of cash.

STATEMENT OF NET POSITION

Net position is divided into three major categories.

Net investment in capital assets represents the System's total investment in capital assets, net of accumulated depreciation and reduced by outstanding debt obligations and other liabilities related to acquisition, construction, or improvement of those capital assets.

Restricted net position represents the System's assets that are available for spending only as legally or contractually permitted, or obligated by legislative requirements, donor agreements, grant requirements, etc.

Unrestricted net position represents the System's assets that may be used at the discretion of the governing board to meet current expenses and for any lawful purpose.

From the data presented, readers of the Statement of Net Position are able to determine the following:

- The assets available to further the mission of the System,
- Deferred outflows and inflows representing consumption or acquisition of net resources applicable to future periods,
- The liabilities of the System which include the amounts owed vendors, lending institutions, bondholders, lessors, and retirees, and
- The net position and availability of assets for use by the System.

Current assets total \$1.5 billion and consist primarily of cash and cash equivalents, net receivables including leases receivable, investments, amounts due from governments, and prepaid expenses and advances. Deferred outflows of resources total \$825 million and consist primarily of deferred outflows related to changes in the pension and other post-employment benefits liability and losses on debt refundings which are deferred and amortized over time. Current liabilities total \$533 million and consist mainly of accounts payable and accrued liabilities, unearned revenues, the current portion of debt payable and other borrowings, amounts held in custody for others, the other post-employment benefits liability to be paid within one year, lease and subscription liabilities, and a contingent amount for uncompensated absences.

Noncurrent assets total \$6.0 billion and include net capital assets of \$3.4 billion and other noncurrent assets of \$2.6 billion. The other noncurrent assets primarily include leases receivable of \$2.1 billion along with cash and investments that are externally restricted to certain programs and/or to make debt service payments or to maintain sinking or reserve funds, as well as other restricted assets. Noncurrent liabilities total \$4.0 billion and include (1) principal amounts of revenue bonds payable, notes payable, and lease and subscription liabilities with contractual maturities greater than one year; (2) estimated amounts for accrued compensated absences and other liabilities that will not be paid within the next fiscal year; (3) the other postemployment benefits liability that will not be paid within one year; (4) the net pension liability; and (5) other liabilities that, while scheduled to be paid within one year, are to be paid from funds classified as noncurrent assets. Deferred inflows of resources total \$2.8 billion which consist of changes in the net pension liability and the other post-employment benefits liability that will be recognized as inflows in future years and lessor lease payments deferred and recognized as revenues in future years over the periods under lease.

Restricted nonexpendable net position totals \$176 million and consists of endowment and similar type funds, which donors or other outside sources have stipulated, as a condition of the gift instrument, that the principal is to be maintained intact and invested for the purpose of producing income that may either be expended or added to principal.

Restricted expendable net position totals \$339 million and includes resources that the System is legally or contractually obligated to spend in accordance with restrictions imposed by external third parties. A summarized statement of the System's assets, deferred outflows, liabilities, deferred inflows, and net position at June 30, 2023, and June 30, 2022 (restated), follows.

Louisiana State University System Statement of Net Position

	As of		Change	Percentage Change
	June 30, 2023	June 30, 2022 (Restated)*		
Assets:				
Current assets	\$ 1,452,254,665	\$ 1,377,352,812	\$ 74,901,853	5.4%
Capital and intangible assets	3,351,845,163	3,366,523,571	(14,678,408)	(0.4%)
Other assets	2,665,188,223	2,569,573,524	95,614,699	3.7%
Total Assets	<u>7,469,288,051</u>	<u>7,313,449,907</u>	<u>155,838,144</u>	2.1%
Deferred Outflows of Resources:				
Deferred amounts on debt refunding	26,319,186	28,535,846	(2,216,660)	(7.8%)
OPEB-related deferred outflows of resources	322,710,958	409,578,498	(86,867,540)	(21.2%)
Deferred outflows related to pensions	476,430,192	338,273,812	138,156,380	40.8%
Total Deferred Outflows of Resources	<u>825,460,336</u>	<u>776,388,156</u>	<u>49,072,180</u>	6.3%
Total Assets and Deferred				
Outflows of Resources	<u>8,294,748,387</u>	<u>8,089,838,063</u>	<u>204,910,324</u>	2.5%
Liabilities:				
Current liabilities	532,517,744	479,901,354	52,616,390	11.0%
Noncurrent liabilities	3,972,781,325	3,612,630,111	360,151,214	10.0%
Total Liabilities	<u>4,505,299,069</u>	<u>4,092,531,465</u>	<u>412,767,604</u>	10.1%
Deferred Inflows of Resources:				
Lease related deferred inflows of resources	2,176,343,265	2,115,613,847	60,729,418	2.9%
OPEB-related deferred inflows of resources	572,610,900	510,641,012	61,969,888	12.1%
Deferred inflows related to pensions	38,578,072	554,076,214	(515,498,142)	(93.0%)
Total Deferred Inflows of Resources	<u>2,787,532,237</u>	<u>3,180,331,073</u>	<u>(392,798,836)</u>	(12.4%)
Total Liabilities and Deferred				
Inflows of Resources	<u>\$ 7,292,831,306</u>	<u>\$ 7,272,862,538</u>	<u>\$ 19,968,768</u>	0.3%
Net Position:				
Net investment in capital assets	\$ 2,305,272,123	\$ 2,311,782,330	\$ (6,510,207)	(0.3%)
Restricted - nonexpendable	176,251,451	167,859,073	8,392,378	5.0%
Restricted - expendable	339,127,939	327,615,938	11,512,001	3.5%
Unrestricted	<u>(1,818,734,432)</u>	<u>(1,990,281,816)</u>	<u>171,547,384</u>	8.6%
Total Net Position	<u>\$ 1,001,917,081</u>	<u>\$ 816,975,525</u>	<u>\$ 184,941,556</u>	22.6%

* Restated for prior period adjustments but not restated for the implementation of GASB 96 as described in note 1-U.

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

The Statement of Revenues, Expenses, and Changes in Net Position (SRECNP) display information on how the System's net position changed as a result of current year operations. This statement presents the revenues of the System, both operating and nonoperating, the expenses incurred by the System, operating and non-operating, and capital grants, contributions and other net inflows or outflows.

Generally, operating revenues are recognized for providing goods and services to various customers and constituencies of the System. Operating expenses are those expenses incurred to acquire or produce the goods and services provided in return for the operating revenues and to carry out the mission of the System. Non-operating revenues are revenues for which goods and services are not provided as an exchange transaction. For example, State appropriations are required to be reported as non-operating because they are provided by the Legislature to the System without the Legislature directly receiving commensurate goods and services for those revenues.

The consolidated SRECNP at June 30, 2023, for the System indicates a net operating loss of \$736 million determined without including State appropriations, gifts, or investment earnings and before subtracting interest expenses on debt.

Operating revenues increased by \$78 million and operating expenses increased by \$650 million. Changes in operating revenues and operating expenses are described in the financial highlights section above.

After including non-operating revenues such as State appropriations (\$506 million), gifts (\$204 million), federal non-operating revenues (\$78 million), net investment income (\$62 million), other income and subtracting interest expense (\$33 million), the System had income before other revenues, expenses, gains, and losses of \$107 million.

The following table summarizes the System's operating revenues for the year ending June 30, 2023, with comparative totals for the year ended June 30, 2022.

Louisiana State University System Operating Revenues

	As of			Percentage Change
	June 30, 2023	June 30, 2022	Change	
Tuition and fees, net	\$ 593,457,830	\$ 567,471,278	\$ 25,986,552	4.6%
Federal appropriations	11,004,861	11,046,281	(41,420)	(0.4%)
Grants and contracts	1,228,855,632	1,162,236,201	66,619,431	5.7%
Sales and services of educational departments	230,790,745	269,762,983	(38,972,238)	(14.4%)
Auxiliary enterprises, net	266,311,033	244,315,056	21,995,977	9.0%
Hospital income	52,860,358	52,385,696	474,662	0.9%
Other	23,421,223	21,343,407	2,077,816	9.7%
Total operating revenues	\$ 2,406,701,682	\$ 2,328,560,902	\$ 78,140,780	3.4%

Operating Revenues

Operating revenues for the System totaled \$2.4 billion for the year ended June 30, 2023. Major components of operating revenues are grants and contracts, representing 51% of the total; net tuition and fees, representing 25% of the total; auxiliary revenues, representing 11% of the total; and sales and services of educational departments, representing 10% of the total.

For 2023, net tuition and fee revenue increased primarily because of student enrollment increases. Grants and contracts revenue increased as a result an increase in the number and level of federal awards as well as increased service fees through partnership with Ochsner Health System, and as result of the Medicaid Managed Care Quality Incentive Program (MCIP) contracts that the LSU Health Sciences Center in New Orleans has on behalf of Louisiana Department of Health and the surrounding hospitals. Auxiliary enterprise revenues increased due to successes in athletic programs as well as the increases in enrollment previously noted. These increases were offset by a decrease to revenues generated through Sales and services to educational departments due to the decrease in need for services from the Center of Emerging Viral Threats related to the COVID-19 pandemic, as well as two contracts to collect Physician Upper Payment Limits from Lake Charles Medical Centers ended in December 2022, leaving only a half-year of revenue collections.

Summarized on the next page is the Statement of Revenues, Expenses, and Changes in Net Position.

Louisiana State University System
Statement of Revenues, Expenses, and Changes in Net Position

	As of		Change	Percentage Change
	June 30, 2023	June 30, 2022 (Restated) *		
Operating revenues	\$ 2,406,701,682	\$ 2,328,560,902	\$ 78,140,780	3.4%
Operating expenses	3,142,417,331	2,492,431,357	649,985,974	26.1%
Operating loss	(735,715,649)	(163,870,455)	(571,845,194)	(349.0%)
Nonoperating revenues (expenses)	842,386,771	544,842,069	297,544,702	54.6%
Income before other revenues, expenses, gains, and losses	106,671,122	380,971,614	(274,300,492)	(72.0%)
Other revenues, expenses, gains, and losses	78,273,408	85,920,397	(7,646,989)	(8.9%)
Change in net position	184,944,530	466,892,011	(281,947,481)	(60.4%)
Net position at beginning of year - restated	816,972,551	350,083,514	466,889,037	133.4%
Net position at end of year	<u>\$ 1,001,917,081</u>	<u>\$ 816,975,525</u>	<u>\$ 184,941,556</u>	22.6%

* Restated for prior period adjustments but not restated for the implementation of GASB 96 as described in note 1-U.

Operating Expenses

Total operating expenses for the System amounted to approximately \$3.1 billion for the year ended June 30, 2023. Instruction expenses represented 30% of all operating expenses and represented the largest functional component. Other major components are research expenses, 11%; public service expenses, 22%; institutional support, 8%; operation and maintenance of plant, 8%; and auxiliary enterprises, 8%. Shown below in tabular format is a summary of the System's operating expenses for the fiscal year ended June 30, 2023, with comparative totals for the year ended June 30, 2022, as restated.

Louisiana State University System Operating Expenses

	As of			Percentage Change
	June 30, 2023	June 30, 2022 (Restated) *	Change	
Instruction	\$ 947,770,106	\$ 642,055,270	\$ 305,714,836	47.6%
Research	360,083,072	278,442,987	81,640,085	29.3%
Public service	693,756,570	651,747,860	42,008,710	6.4%
Academic support	155,877,803	118,685,723	37,192,080	31.3%
Student services	53,318,341	40,677,892	12,640,449	31.1%
Institutional support	248,547,496	213,255,987	35,291,509	16.5%
Operation and maintenance of plant	266,074,698	201,463,845	64,610,853	32.1%
Scholarships and fellowships	90,189,128	118,072,352	(27,883,224)	(23.6%)
Auxiliary enterprises	239,916,969	195,016,736	44,900,233	23.0%
Hospital	86,883,148	33,012,705	53,870,443	163.2%
Total operating expenses	\$ 3,142,417,331	\$ 2,492,431,357	\$ 649,985,974	26.1%

* Restated for prior period adjustments but not restated for the implementation of GASB 96 as described in note 1-U.

CAPITAL ASSET AND DEBT ADMINISTRATION

At June 30, 2023, the System had approximately \$3.4 billion invested in a broad range of capital assets including land, buildings and improvements, equipment, right-use lease assets, construction in progress, and infrastructure, which is net of accumulated depreciation and amortization of \$2.8 billion (see the following table).

Louisiana State University System Capital Asset Summary

	As of			Percentage Change
	June 30, 2023	June 30, 2022 (Restated)*	Change	
Land and Non-depreciable Easements	\$ 179,472,196	\$ 179,386,510	\$ 85,686	0.0%
Other Capital Assets:				
Buildings and Improvements	4,286,539,127	4,192,967,468	93,571,659	2.2%
Machinery and Equipment	988,426,042	1,023,027,334	(34,601,292)	(3.4%)
Infrastructure	43,905,535	43,905,535	-	0.0%
Intangible Assets	87,545,650	87,592,206	(46,556)	(0.1%)
Right-to-use lease and SBITA assets	382,765,364	339,876,239	42,889,125	12.6%
Construction/Development in Progress	213,612,829	244,783,388	(31,170,559)	(12.7%)
Total cost of capital assets	6,182,266,743	6,111,538,680	70,728,063	1.2%
Less accumulated depreciation and amortization	(2,830,421,580)	(2,745,015,109)	(85,406,471)	3.1%
Capital assets, net	\$ 3,351,845,163	\$ 3,366,523,571	\$ (14,678,408)	(0.4%)

* Restated for prior period adjustments but not restated for the implementation of GASB 96 as described in note 1-U.

Land and Non-depreciable Easements total \$179 million, while other capital assets net of accumulated depreciation total \$3.2 billion at June 30, 2023. The overall net decrease in capital assets of \$15 million from restated amounts is largely a result of a decreases in buildings and improvements being constructed, a higher level of depreciation and amortization resulting from recently constructed assets being placed into service and the net impacts of right-to use assets acquired for leases and subscription information technology arrangements pursuant to recent adoption of Governmental Accounting Standards Board Statement (GASB) No. 87, *Leases* and Governmental Accounting Standards Board Statement (GASB) No. 96, *Subscription-Based Information Technology Arrangements (SBITA)*.

Major capital additions during 2023 included construction of various facilities on the Baton Rouge campus, equipment, lease and SBITA right-to use assets, and a medical education building for the LSU Health Science Center-Shreveport.

Long-Term Debt

At June 30, 2023, the System had \$325 million in bonds outstanding, \$97 million in compensated absence liabilities, \$339 million in lease and subscription IT liabilities, \$1.4 billion in OPEB liabilities, \$1.6 billion in pension liabilities, and \$411 million in financed purchase obligations. Bonds outstanding decreased \$30 million from June 30, 2022, mainly due to regular principal payments made according to schedule. No bonds were issued during 2023.

The OPEB liability decreased by approximately \$188 million from the amount as of June 30, 2022 as restated, largely due to the cost of benefits earned and accrued exceeding the amount by which those benefits are funded. The net pension liability increased approximately \$628 million, primarily because of a decrease in value of investments held in pensions trusts in 2022.

ECONOMIC OUTLOOK

Over the past decade, the state's fiscal condition has vacillated based on various changes in state tax and exemption laws. Institutions of higher education have experienced substantial cuts in state appropriated funds and state general fund direct appropriations. Tuition, fees, and other self-generated revenues mitigated most of the reductions, and now comprise a significant portion of the total operating budget revenue. Despite the coronavirus pandemic, the State's economy remains on a positive trajectory. At its May 2023 meeting, the Revenue Estimating Conference increased its current year forecast for the state general fund more than \$480 million.

While the economic picture for the State looks promising, the LSU Board of Supervisors (Board) remains optimistic about the economic prosperity translating into investments for the University and higher education in general. The Board anticipates, based on recent efforts to protect higher education, that there will be no budgetary reductions through fiscal year 2023-24. In the 2023 Regular Session of the Louisiana Legislature, the Legislature approved a historic investment for State universities and colleges, totaling more than \$180 million towards strategic investment. The state's operating budget included a \$125 million increase in appropriations for higher education, a 10% increase in higher education funding from fiscal year 2022-23. The State provided funding for faculty pay raises, as well as increases to the higher education funding formula. The Legislature also provided full-funding for the merit-based scholarship program,

Taylor Opportunity Program for Students (“TOPS”), and enhanced funding for the need-based program, GO Grants.

In October 2020, the Legislature renewed the operational autonomies granted to certain postsecondary education institutions, which has allowed LSU to retain purchasing, risk management and other autonomies it had been granted through the LA GRAD Act. Facts, decisions, or conditions that could have an effect on financial position and results include the following:

- Changes in current enrollment
- Changes in tuition and fee charges
- Changes in state appropriations
- Significant or new capital appropriations or projects
- Changes in the healthcare arrangements
- Changes in enterprise resource systems
- Changes in bond ratings
- Changes in organizational structure

CONTACTING THE LOUISIANA STATE UNIVERSITY’S MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of System’s finances and to show Louisiana State University’s accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Executive Vice President of Finance and Administration and Chief Administrative Officer at 3810 West Lakeshore Drive, Suite 109, Baton Rouge, LA 70808.

Statement A

**LOUISIANA STATE UNIVERSITY SYSTEM
STATE OF LOUISIANA**

Statement of Net Position, June 30, 2023

ASSETS

Current Assets:

Cash and cash equivalents (note 2)	\$263,696,163
Investments (note 3)	640,726,483
Receivables, net (note 4)	340,055,532
Due from State Treasury (note 14)	19,298,228
Due from Federal Government (note 4)	73,516,859
Inventories	7,080,004
Prepaid expenses and advances	23,568,105
Notes receivable	2,063,052
Leases receivable (note 12)	73,353,263
Leases receivable - discrete component units (note 12)	801,906
Other current assets	8,095,070
Total current assets	<u>1,452,254,665</u>

Noncurrent Assets:

Restricted Assets:

Cash and cash equivalents (note 2)	160,178,343
Investments (note 3)	271,548,631
Receivables, net (note 4)	1,869,198
Notes receivable	11,501,957
Other restricted assets	7,353,651
Investments (note 3)	74,082,549
Leases receivable (note 12)	2,135,729,847
Leases receivable - discrete component units (note 12)	2,702,857
Other noncurrent assets	221,190
Capital assets, net (note 5)	3,351,845,163
Total noncurrent assets	<u>6,017,033,386</u>

Total assets

7,469,288,051

DEFERRED OUTFLOWS OF RESOURCES

Deferred amounts on debt refunding	26,319,186
OPEB-related deferred outflows of resources (note 8)	322,710,958
Pension-related deferred outflows of resources (note 7)	476,430,192

Total deferred outflows of resources

825,460,336

TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

\$8,294,748,387

(Continued)

The accompanying notes are an integral part of this statement.

Statement A

**LOUISIANA STATE UNIVERSITY SYSTEM
STATE OF LOUISIANA**

Statement of Net Position, June 30, 2023

LIABILITIES

Current Liabilities:

Accounts payable and accruals (note 6)	\$193,171,259
Unearned revenues	170,866,242
Amounts held in custody for others	8,088,101
Other liabilities (note 26)	46,872,581
Compensated absences payable (note 10 and 13)	9,119,414
Lease liability (note 12 and 13)	7,220,409
Lease liability - discrete component units (note 12 and 13)	7,776,137
SBITA liability (note 11 and 13)	11,184,239
Finance purchase obligations (note 13)	140,186
Notes payable (note 13)	373,917
Bonds payable (note 13)	21,355,996
Total OPEB liability (note 8)	56,349,263
Total current liabilities	<u>532,517,744</u>

Noncurrent Liabilities:

Compensated absences payable (note 10 and 13)	88,178,775
Lease liability (note 12 and 13)	188,568,961
Lease liability - discrete component units (note 12 and 13)	106,201,775
SBITA liability (note 11 and 13)	18,174,390
Finance purchase obligations (note 13)	411,245,582
Notes payable (note 13)	2,727,087
Bonds payable (note 13)	303,152,938
Total OPEB liability (note 8)	1,299,294,847
Net pension liability (note 7)	1,554,866,515
Other noncurrent liabilities (note 13)	370,455
Total noncurrent liabilities	<u>3,972,781,325</u>

Total liabilities

4,505,299,069

DEFERRED INFLOWS OF RESOURCES

Lease-related deferred inflows of resources (note 12)	2,176,343,265
OPEB-related deferred inflows of resources (note 8)	572,610,900
Pension-related deferred inflows of resources (note 7)	38,578,072
Total deferred inflows of resources	<u>2,787,532,237</u>

NET POSITION

Net investment in capital assets	2,305,272,123
Restricted	
Nonexpendable (note 15)	176,251,451
Expendable (note 15)	339,127,939
Unrestricted	<u>(1,818,734,432)</u>
Total net position	<u>1,001,917,081</u>

**TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES
AND NET POSITION**

\$8,294,748,387

(Concluded)

The accompanying notes are an integral part of this statement.

LOUISIANA STATE UNIVERSITY SYSTEM
STATE OF LOUISIANA

COMPONENT UNITS
Statement of Financial Position, June 30, 2023

	LSU Foundation	Tiger Athletic Foundation*	LSU Health Foundation, New Orleans	LSU Health Sciences Foundation in Shreveport	Total Foundations
ASSETS					
Current Assets:					
Cash and cash equivalents (note 2)	\$27,795,841	\$20,420,375	\$1,434,225	\$3,610,535	\$53,260,976
Restricted cash and cash equivalents (note 2)	102,827,727	44,472,190			147,299,917
Investments (note 3)		20,125,334	2,815,252	11,381,090	34,321,676
Restricted investments (note 3)		6,838,380			6,838,380
Accrued interest receivable	686,720				686,720
Accounts receivable, net	1,263,112	130,923	274,150	361,946	2,030,131
Unconditional promises to give, net (note 23)	25,235,987	8,062,503	2,596,643	8,368,646	44,263,779
Deferred charges and prepaid expenses		342,005	180,358	32,601	554,964
Other current assets	141,635	26,897,512			27,039,147
Total current assets	157,951,022	127,289,222	7,300,628	23,754,818	316,295,690
Noncurrent Assets:					
Restricted assets:					
Cash and cash equivalents (note 2)		8,825,947		570,938	9,396,885
Investments (note 3)	667,094,972	86,805,515		250,912,876	1,004,813,363
Other	5,065,767				5,065,767
Investments (note 3)	11,797,005		164,797,554		176,594,559
Other receivables, net		780,000			780,000
Unconditional promises to give, net (note 23)	39,962,901	9,808,794	213,857	6,915,420	56,900,972
Property and equipment, net (note 5)	38,765,291	194,912,633	25,262,101	4,183,766	263,123,791
Right-of-use assets for operating leases	169,338	2,092,119	516,195		2,777,652
Other noncurrent assets	1,118,546	49,562,744			50,681,290
Total noncurrent assets	763,973,820	352,787,752	190,789,707	262,583,000	1,570,134,279
Total assets	\$921,924,842	\$480,076,974	\$198,090,335	\$286,337,818	\$1,886,429,969
Current Liabilities:					
Accounts payable and accrued liabilities	\$5,690,719	\$2,477,440	\$1,579,779	\$3,132,186	\$12,880,124
Amounts held in custody for others	19,758,286	1,201,019		87,919,832	108,879,137
Deferred revenues		29,888,296			29,888,296
Compensated absences payable	556,623				556,623
Lease liability	23,667	17,947	187,343		228,957
Other current liabilities		20,895	2,947,375		2,968,270
Current portion of notes payable	519,557	3,431,240	122,155		4,072,952
Current portion of bonds payable (note 13)		7,483,000			7,483,000
Total current liabilities	26,548,852	44,519,837	\$4,836,652	91,052,018	166,957,359
Noncurrent Liabilities:					
Amounts held in custody for others	119,009,785		33,465,486		152,475,271
Lease liability	139,115	10,722,352	328,852		11,190,319
Notes payable	12,988,244	6,986,336	4,355,950		24,330,530
Bonds payable (note 13)		111,364,516			111,364,516
Deferred revenues		32,871,533			32,871,533
Other noncurrent liabilities	1,164,277		148,397		1,312,674
Total noncurrent liabilities	133,301,421	161,944,737	38,298,685		333,544,843
Total liabilities	159,850,273	206,464,574	43,135,337	91,052,018	500,502,202
NET ASSETS					
Without donor restrictions	60,655,285	198,170,997	18,601,236	24,361,938	301,789,456
With donor restrictions	701,419,284	75,441,403	136,353,762	170,923,862	1,084,138,311
Total net assets	762,074,569	273,612,400	154,954,998	195,285,800	1,385,927,767
Total liabilities and net assets	\$921,924,842	\$480,076,974	\$198,090,335	\$286,337,818	\$1,886,429,969

*As of December 31, 2022

The accompanying notes are an integral part of this statement.

Statement C

**LOUISIANA STATE UNIVERSITY SYSTEM
STATE OF LOUISIANA**

**Statement of Revenues, Expenses, and
Changes in Net Position
For the Year Ended June 30, 2023**

OPERATING REVENUES

Student tuition and fees	\$744,724,285
Less scholarship allowances	<u>(151,266,455)</u>
Net student tuition and fees	593,457,830
Federal appropriations	11,004,861
Federal grants and contracts	206,490,078
State and local grants and contracts	78,790,362
Nongovernmental grants and contracts	943,575,192
Sales and services of educational departments	230,790,745
Hospital income	52,860,358
Auxiliary enterprise revenues (including revenues pledged to secure debt per note 22)	299,675,569
Less scholarship allowances	<u>(33,364,536)</u>
Net auxiliary revenues	266,311,033
Other operating revenues	<u>23,421,223</u>
Total operating revenues	<u>2,406,701,682</u>

OPERATING EXPENSES

Educational and general:	
Instruction	947,770,106
Research	360,083,072
Public service	693,756,570
Academic support	155,877,803
Student services	53,318,341
Institutional support	248,547,496
Operation and maintenance of plant	266,074,698
Scholarships and fellowships	90,189,128
Auxiliary enterprises	239,916,969
Hospital	<u>86,883,148</u>
Total operating expenses (note 18)	<u>3,142,417,331</u>

Operating Loss (735,715,649)

(Continued)

The accompanying notes are an integral part of this statement.

Statement C

**LOUISIANA STATE UNIVERSITY SYSTEM
STATE OF LOUISIANA**

**Statement of Revenues, Expenses, and
Changes in Net Position
For the Year Ended June 30, 2023**

NONOPERATING REVENUES (EXPENSES)	
State appropriations	\$506,396,575
Gifts	204,221,252
Federal nonoperating revenues	77,678,889
Net investment income	61,953,638
Interest expense	(33,335,651)
Other net nonoperating revenues (expenses)	25,472,068
	<u>842,386,771</u>
Income Before Other Revenues, Expenses, Gains, and Losses	106,671,122
Capital appropriations	57,947,313
Capital gifts and grants	16,640,876
Additions to permanent endowments	5,545,050
Other additions (deductions), net	(1,859,831)
	<u>184,944,530</u>
Change in Net Position	184,944,530
Net Position at Beginning of Year, Restated (Note 16)	<u>816,972,551</u>
Net Position at End of Year	<u><u>\$1,001,917,081</u></u>

(Concluded)

The accompanying notes are an integral part of this statement.

Statement D

**LOUISIANA STATE UNIVERSITY SYSTEM
STATE OF LOUISIANA**

**COMPONENT UNITS
Statement of Activities
For the Year Ended June 30, 2023**

	LSU Foundation	Tiger Athletic Foundation*	LSU Health Foundation, New Orleans	LSU Health Sciences Foundation in Shreveport	Total Foundations
Changes in net assets without donor restrictions:					
Operating activities					
Revenues:					
Contributions	\$1,086,368	\$108,757	\$120,642	\$623,512	\$1,939,279
Contract revenue		35,317,523			35,317,523
Investment earnings (loss), net	519,683	(10,334,124)	1,441,979	1,344,237	(7,028,225)
Service fees	1,525,532		2,637,574	861,519	5,024,625
Other revenues	10,476,447	11,245,797	1,607,723	144,675	23,474,642
Total revenues without donor restrictions	13,608,030	36,337,953	5,807,918	2,973,943	58,727,844
Net assets released from donor restrictions:					
Satisfaction of purpose restrictions	45,760,272	18,925,960	10,906,168	8,834,225	84,426,625
Total operating revenues and other support	59,368,302	55,263,913	16,714,086	11,808,168	143,154,469
Expenses:					
Amounts paid to benefit Universities for:					
Projects specified by donors	41,875,955		7,065,931	8,631,521	57,573,407
Projects specified by the Board of Directors		29,629,728			29,629,728
Other:					
Grants and contracts			3,351,237		3,351,237
Property operations			722,713		722,713
Other		14,015,460	821,553		14,837,013
Total program expenses	41,875,955	43,645,188	11,961,434	8,631,521	106,114,098
Supporting services:					
Salaries and benefits	3,798,331	2,406,006	2,866,670	506,223	9,577,230
Occupancy	220,045	223,382	416,910	28,208	888,545
Office operations	2,244,821	167,023	721,822	55,587	3,189,253
Travel	6,114	70,494	210,826	2,340	289,774
Professional services	664,614	140,347	934,685	101,811	1,841,457
Dues and subscriptions	49,828	30,663	228,691	6,995	316,177
Meetings and development	44,237	17,381	10,497	4,742	76,857
Depreciation	889,674	244,689	251,059	118,200	1,503,622
Other		3,235,289	530,455	68,063	3,833,807
Total supporting services	7,917,664	6,535,274	6,171,615	892,169	21,516,722
Fund-raising expenses	7,727,709	3,563,859		1,471,763	12,763,331
Total expenses	57,521,328	53,744,321	18,133,049	10,995,453	140,394,151
Change in net assets without donor restrictions	1,846,974	1,519,592	(1,418,963)	812,715	2,760,318

* For the calendar year ended December 31, 2022

(Continued)

The accompanying notes are an integral part of this statement.

**LOUISIANA STATE UNIVERSITY SYSTEM
STATE OF LOUISIANA**

**COMPONENT UNITS
Statement of Activities
For the Year Ended June 30, 2023**

	LSU Foundation	Tiger Athletic Foundation*	LSU Health Foundation, New Orleans	LSU Health Sciences Foundation in Shreveport	Total Foundations
Changes in net assets with donor restrictions					
Contributions	\$48,807,015	\$31,426,725	\$6,520,317	\$6,152,384	\$92,906,441
Investment earnings (loss)	51,603,432	(3,860,647)	9,227,235	13,993,413	70,963,433
Changes in value of split interest agreements	42,605				42,605
Other		568,760		2,000,000	2,568,760
Satisfaction of purpose restrictions	(45,760,272)	(18,925,960)	(10,906,168)	(8,834,225)	(84,426,625)
Change in net assets with donor restrictions	54,692,780	9,208,878	4,841,384	13,311,572	82,054,614
Change in net assets	56,539,754	10,728,470	3,422,421	14,124,287	84,814,932
Net assets at beginning of year, restated	705,534,815	262,883,930	151,532,577	181,161,513	1,301,112,835
Net assets at end of year	\$762,074,569	\$273,612,400	\$154,954,998	\$195,285,800	\$1,385,927,767

* For the calendar year ended December 31, 2022

(Concluded)

The accompanying notes are an integral part of this statement.

Statement E

**LOUISIANA STATE UNIVERSITY SYSTEM
STATE OF LOUISIANA**

**Statement of Cash Flows
For the Year Ended June 30, 2023**

CASH FLOWS FROM OPERATING ACTIVITIES:

Tuition and fees	\$594,454,471
Federal appropriations	8,881,111
Grants and contracts	1,219,863,023
Sales and services of educational departments	251,741,506
Hospital income	58,467,061
Auxiliary enterprise receipts	256,127,925
Payments for employee compensation	(1,345,663,081)
Payments for benefits	(411,195,022)
Payments for utilities	(67,390,782)
Payments for supplies and services	(1,107,670,088)
Payments for scholarships and fellowships	(90,466,285)
Loans to students	(3,218,506)
Collection of loans to students	3,073,745
Other receipts	22,822,687
Net cash used by operating activities	<u>(610,172,235)</u>

**CASH FLOWS FROM NONCAPITAL
FINANCING ACTIVITIES:**

State appropriations	487,932,585
Gifts and grants for other than capital purposes	203,618,055
Private gifts for endowment purposes	3,765,050
TOPS receipts	118,370,791
TOPS disbursements	(118,369,318)
FEMA receipts	913,410
FEMA disbursements	(360,301)
Direct lending receipts	368,356,829
Direct lending disbursements	(368,353,631)
CARES receipts	12,138,653
CARES disbursements	(12,132,776)
Other receipts	3,578,253
Net cash provided by noncapital financing activities	<u>699,457,600</u>

**CASH FLOWS FROM CAPITAL
FINANCING ACTIVITIES:**

Capital gifts and grants received	14,361,938
Purchase of capital assets	(64,320,807)
Principal paid on capital debt	(31,839,731)
Interest paid on capital debt	(28,159,858)
Receipts from lessor leases	87,357,574
Payments for right of use leased assets	(28,305,724)
Other uses	(5,163,257)
Net cash used by capital financing activities	<u>(56,069,865)</u>

(Continued)

The accompanying notes are an integral part of this statement.

Statement E

**LOUISIANA STATE UNIVERSITY SYSTEM
STATE OF LOUISIANA**

**Statement of Cash Flows
For the Year Ended June 30, 2023**

CASH FLOWS FROM INVESTING ACTIVITIES:	
Proceeds from sales and maturities of investments	\$185,698,520
Interest received on investments	43,331,644
Purchase of investments	<u>(184,762,887)</u>
Net cash provided by investing activities	<u>44,267,277</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	77,482,777
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR	<u>346,391,729</u>
CASH AND CASH EQUIVALENTS AT END OF THE YEAR	<u><u>\$423,874,506</u></u>
RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES:	
Operating loss	(\$735,715,649)
Adjustments to reconcile operating loss to net cash used by operating activities:	
Depreciation and amortization expense	173,226,662
Non-Employer contributing entity revenue	5,664,544
Changes in assets, deferred outflows, liabilities, and deferred inflows:	
Decrease in accounts receivable, net	10,685,166
Increase in inventories	(15,105)
Increase in prepaid expenses and other	(1,964,152)
Decrease in notes receivable	2,080,903
Decrease in deferred outflows related to OPEB	86,867,540
Increase in deferred outflows related to pensions	(138,156,380)
Decrease in other assets	1,114,413
Increase in accounts payable and accrued liabilities	20,747,840
Increase in unearned revenue	4,220,029
Increase in amounts held in custody for others	887,807
Increase in compensated absences	3,878,068
Decrease in total OPEB liability	(188,062,234)
Increase in net pension liability	628,313,830
Increase in deferred inflows related to OPEB	61,969,888
Decrease in deferred inflows related to pensions	(515,498,142)
Decrease in other deferred inflows	(7,609,355)
Decrease in other liabilities	<u>(22,807,908)</u>
Net cash used by operating activities	<u><u>(\$610,172,235)</u></u>

(Continued)

The accompanying notes are an integral part of this statement.

Statement E

**LOUISIANA STATE UNIVERSITY SYSTEM
STATE OF LOUISIANA**

**Statement of Cash Flows
For the Year Ended June 30, 2023**

**RECONCILIATION OF CASH AND CASH EQUIVALENTS
TO THE STATEMENT OF NET POSITION:**

Cash and cash equivalents classified as current assets	\$263,696,163
Cash and cash equivalents classified as noncurrent assets	<u>160,178,343</u>

Cash and cash equivalents at end of the year	<u><u>\$423,874,506</u></u>
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**SCHEDULE OF NONCASH INVESTING, CAPITAL,
AND FINANCING ACTIVITIES:**

Capital appropriations	\$57,947,313
Amortized borrowing expense	18,735
Decrease in fair market value of assets	(13,990,509)
Non-Employer contributing entity revenue	5,664,544
Capital gifts and grants	433,947
Transfers/disposal of capital assets	(2,903,453)
Subscription-based information technology arrangements acquired in current year	7,836,436
Leased assets acquired in current year	2,650,936
Lease receivables acquired in current year	5,251,043

(Concluded)

The accompanying notes are an integral part of this statement.

NOTES TO THE FINANCIAL STATEMENTS

INTRODUCTION

The Louisiana State University System (System) is a publicly supported institution of higher education. The System is a component unit of the State of Louisiana within the executive branch of government. The System is under the management and supervision of the LSU Board of Supervisors; however, certain items such as the annual budgets of the universities and changes to the degree programs and departments of instruction require the approval of the Board of Regents for Higher Education. The Board of Supervisors is comprised of 15 members appointed for a six-year term by the governor, with the consent of the Senate, and one student member appointed for a one-year term by a council composed of the student body presidents of the universities. Like other state-funded universities, operations of the System's instructional programs are funded through annual lapsing appropriations made by the Louisiana Legislature. The chief executive officer of the System is the president.

The System is comprised of nine campuses in five cities and one state hospital. In addition, the System has established partnership cooperative endeavors for the management of six additional hospitals. The System includes LSU and A&M College (LSU) and the Pennington Biomedical Research Center, both in Baton Rouge; the LSU Agricultural Center (including the Louisiana Agricultural Experiment Stations and the Louisiana Cooperative Extension Service), with headquarters in Baton Rouge; LSU Shreveport; LSU of Alexandria; LSU Eunice, a two-year institution; the LSU Health Sciences Center in New Orleans, which includes schools of Medicine, Dentistry, Nursing, Public Health, and Allied Health Professions, and a Graduate School in New Orleans, and the Louisiana State University School of Medicine in New Orleans Faculty Group Practice (a Louisiana nonprofit corporation doing business as LSU Healthcare Network); the Health Care Services Division; and the LSU Health Sciences Center in Shreveport, which includes schools of Medicine, Allied Professions, and Graduate Studies. Student enrollment for the System for the 2022 fall semester totaled 58,517. As of December 2022, the System had 4,516 full and part-time faculty members with the academic rank of instructor or above, including those positions with equivalent rank.

Beginning in 1997, Louisiana Revised Statute (R.S.) 17:1519.1 provided for the operation of Louisiana's public hospitals by the LSU Health Sciences Center - Health Care Services Division, under the overall management of the LSU Board of Supervisors. These hospitals serve as the primary source of health care services for the indigent population of the state. In addition, these hospitals are utilized by the LSU Health Sciences Centers as teaching hospitals wherein the medical and dental faculty and medical education students provide the medical care to patients.

In 2013, LSU transitioned management and operations of its hospitals to private hospital partnerships. Under cooperative endeavor agreements, the Louisiana Children's Medical Center (LCMC) manages the new University Medical Center. Leonard J. Chabert Medical Center in Houma is now operated by a partnership between Terrebonne General Medical Center and Southern Regional Medical Center, which delivers services through the Ochsner Health System. University Medical Center in Lafayette is managed by Lafayette General Medical Center.

W.O. Moss Regional Medical Center in Lake Charles closed as an inpatient facility in 2013, and its outpatient services are now managed by Lake Charles Memorial Health System. Earl K. Long Medical Center in Baton Rouge closed in April 2013. An extensive network of outpatient clinics is now managed by Our Lady of the Lake Regional Medical Center. Bogalusa Medical Center is operated by Franciscan Missionaries of Our Lady Health System through Our Lady of Angels. Lallie Kemp Medical Center in Independence is under the management of the System.

Beginning in October 2013, E.A. Conway Medical Center in Monroe and LSU Medical Center in Shreveport transitioned from LSU Health Sciences Center Shreveport to management by the Biomedical Research Foundation of Northwest Louisiana, and subsequently to Ochsner LSU Health System in October 2018. The management of the Shreveport Faculty Group Practice also transitioned to Ochsner LSU Health System of North Louisiana in October 2018. Huey P. Long Medical Center under the management of LSU Health Sciences Center Shreveport closed June 30, 2014. Outpatient clinic and inpatient hospital services are delivered by Christus St. Frances Cabrini Hospital and Rapides Regional Medical Center.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The Governmental Accounting Standards Board (GASB) promulgates accounting principles generally accepted in the United States of America and reporting standards for state and local governments. These principles are found in the *Codification of Governmental Accounting and Financial Reporting Standards* published by GASB.

The discrete component unit foundations, which are the LSU Foundation, the Tiger Athletic Foundation, the LSU Health Foundation, New Orleans, and the LSU Health Sciences Foundation in Shreveport, follow the provisions of the Financial Accounting Standards Board for not-for-profit organizations.

B. REPORTING ENTITY

GASB Codification Section 2100 has defined the governmental reporting entity to be the State of Louisiana. The System is considered a component unit of the State of Louisiana because the State exercises oversight responsibility and has accountability for fiscal matters as follows: (1) a majority of the members of the governing board are appointed by the governor; (2) the State has control and exercises authority over budget matters; (3) the State issues or approves the issuance of bonds to finance certain construction; and (4) the System primarily serves State residents. The accompanying financial statements present information only as to the transactions of the programs of the LSU System.

Blended Component Units

Louisiana State University School of Medicine in New Orleans Faculty Group Practice, a Louisiana Non-Profit Corporation, d/b/a LSU Healthcare Network (LSUHN), supports the LSU Health Sciences Center (LSUHSC) in carrying out its patient care, educational, and research functions. The Board of Directors consists of seven (7) members who are representatives of the Board of Supervisors of Louisiana State University and Agricultural and Mechanical College (LSU), the LSUHSC, and the LSU School of Medicine in New Orleans, as well as eight (8) public or community members who are not employees of LSU and are nominated by either the Nominating Committee or any member of the Board of Directors. Upon dissolution of LSUHN, any remaining assets would be distributed to the Board of Supervisors of LSU or its successor for distribution to LSUHSC or to the Louisiana State University Medical Center Foundation. LSUHN provides health care to the general public including, but not limited to, the delivery of physician medical services and other healthcare services to individuals. LSUHN receives compensation for these services from the Medicare and Medicaid programs, certain commercial insurance carriers, health maintenance organizations, preferred provider organizations, and directly from patients.

LSUHN's activities include services provided in both hospitals across Southern Louisiana and the clinics operated by LSUHN on behalf of LSUHSC. In August 2011, LSUHN and LSUHSC (through the Board of Supervisors of LSU) entered into a restated and amended agreement pursuant to the Uniform Affiliation Agreement. The agreement establishes support of the Board of Supervisors of LSU and LSUHSC-NO in the attainment of its mission and goals, particularly as they relate to the LSUHSC-NO Schools of Medicine, Allied Health Professions, Dentistry, Nursing, and Public Health (collectively, the Health Professional Schools) in their clinical practices.

LSUHN remains a private entity under Louisiana Revised Statute (LRS) 17:3390 but is combined with the Louisiana State University System for financial reporting purposes and is included in the basic financial statements of the Louisiana State University System.

To obtain the latest audit report of the LSU Healthcare Network, write to the LSU Healthcare Network, 2025 Gravier Street, 6th Floor, New Orleans, Louisiana 70112.

The Health Care Services Foundation (HCSF) and its subsidiary, Bogalusa Community Medical Center (BCMC), are blended component units of the System and are included in the financial statements. The component units are included in the reporting entity because they are fiscally dependent on the LSU System and the LSU Health Care Services Division (HCSF) and provide services exclusively to HCSF. HCSF is a nonprofit organization, incorporated in the State of Louisiana that provides support and appropriate services to the HCSF, including purchasing, leasing, owning, operating, managing, and selling property and services to maximize healthcare capabilities in Louisiana. BCMC is a nonprofit, nonstock corporation, incorporated in Louisiana. On April 25, 2002, HCSF became the sole member of the BCMC, which leases the hospital's facilities to the HCSF. Although HCSF and BCMC are legally separate entities, they are reported as a part of the System because their purposes are to assist the LSU Health Care Services Division in carrying out its medical, educational, and research functions.

To obtain the latest audit report of the HCSF and the BCMC, write to Health Care Services Foundation, Post Office Box 91308, Baton Rouge, Louisiana 70821-1308.

Stephenson Technologies Corporation (STC) is an affiliate of the Louisiana State University and Agriculture and Mechanical College (LSU) that operates primarily for scientific and educational services. STC conducts contract research and development, test and evaluation, operations and maintenance, and policy development for the government, academia, and industry. The component unit is included in the reporting entity because of the significant operational relationship with LSU, its sole corporate member. STC has its headquarters in Baton Rouge, Louisiana, and conducts operations in various corporate and client locations throughout the United States. Stephenson Technologies Corporation (STC, formerly Nascent Technologies Corporation) was established on the 8th of May 2015, began operations in October 2016, and changed its name to STC in April 2017. STC qualifies as a tax-exempt organization under 501(c)(3) of the Internal Revenue Code.

To obtain the latest audit report for STC, write to the Stephenson Technologies Corporation, 340 East Parker Street, Suite 368, Baton Rouge, Louisiana 70803-0001.

The LSU Research Foundation (formerly the LSU Research and Technology Foundation) was formed on July 3, 2002 and began operations on July 18, 2003. The LSU Research Foundation was organized to encourage, support, facilitate, foster, and manage research, technology, and start-up life sciences business emanating from the Louisiana State University System and other research institutions and facilities in Louisiana to enhance economic growth; to coordinate and manage the transfer of intellectual property and other intangible property and rights derived from such research and technology to the marketplace; and to pursue all other activities and actions contemplated by the foregoing. It is a not-for-profit organization as described in Section 501(c)(3) of the Internal Revenue Code and is exempt from federal and state income taxes on related income pursuant to Section 501(a) of the Internal Revenue Code.

To obtain the latest audit report for the LSU Research Foundation, write LSU Research Foundation, 101 Louisiana Emerging Technology Center, Baton Rouge, LA 70803.

Discretely Presented Component Units

The LSU Foundation, the Tiger Athletic Foundation, the LSU Health Foundation, New Orleans, and the LSU Health Sciences Foundation in Shreveport are included as discretely presented component units of the System in the System's basic financial statements, in accordance with the criteria outlined in GASB Codification Section 2100. The foundations are legally separate, tax-exempt organizations supporting the System. The foundations have been organized to solicit, receive, hold, invest, and transfer funds for the benefit of the System. In addition, the foundations assist the System in meeting the criteria for accreditation as outlined by the Commission on Colleges for the Southern Association of Colleges and Schools. The System and the LSU Foundation are also in management agreements related to endowed chairs and professorships. These agreements are in compliance with Board of Regents policy and allow the foundations to manage funds on behalf of the System.

Each of these foundations is a nonprofit organization that prepares its financial reports under the Financial Accounting Standards Board (FASB) standards as set forth in its codification (ASC), including FASB ASC Topic 958. As such, certain revenue and expense recognition criteria, lease accounting, and presentation features are different from GASB revenue and expense recognition criteria, lease accounting, and presentation features. With the exception of necessary presentation adjustments, no modifications have been made to the foundations' financial information in the System's financial report for these differences.

Furthermore, each of these foundations is a legally separate, tax-exempt organization supporting the LSU System. They are included in the System's financial statements because their assets, individually, equaled 3% or more of the assets of the System or the assets had equaled 3% or more of the assets of the System in the past three years.

Each discretely presented component unit is described as follows:

The LSU Foundation supports LSU A&M. During the year ended June 30, 2023, the foundation made distributions to or on behalf of the System for both restricted and unrestricted purposes for \$41,875,955. Complete financial statements for the foundation can be obtained at 3796 Nicholson Dr., Baton Rouge, Louisiana 70802 or from the foundation's website at www.lsufoundation.org.

The Tiger Athletic Foundation (TAF) supports LSU A&M. During the year ended December 31, 2022, TAF made distributions to or on behalf of the System for both restricted and unrestricted purposes for \$29,629,728 with an additional \$188,993 from affiliated chapters. Complete financial statements for TAF can be obtained from Post Office Box 711, Baton Rouge, Louisiana 70821 or from the foundation's website at www.lsutaf.org.

The LSU Health Foundation, New Orleans, formerly known as the LSU Health Sciences Center Foundation, supports LSU Health Sciences Center. During the year ended June 30, 2023, the foundation made distributions to or on behalf of the System for either restricted or unrestricted purposes for \$11,961,434. Complete financial statements for the foundation can be obtained at 2000 Tulane Ave, New Orleans, Louisiana 70112 or from the foundation's website at www.lsuhealthfoundation.org.

The LSU Health Sciences Foundation in Shreveport supports LSU-HSC Shreveport. During the year ended June 30, 2023, the foundation made distributions to or on behalf of the System for either restricted or unrestricted purposes for \$8,631,521. Complete financial statements for the foundation can be obtained at 920 Pierremont, Suite 506, Shreveport, Louisiana 71106 or from the foundation's website at www.lsuhsfoundation.org.

Joint Venture

On September 18, 2018 and in accordance with R.S. 39:366.11, the Joint Legislative Committee on Budget held a public hearing on the Cooperative Endeavor Agreement (CEA) by and among the State of Louisiana (State), acting by and through the Louisiana Division of Administration (DOA), Board of Supervisors of Louisiana State University and Agricultural and Mechanical College (LSU), and Ochsner LSU Health System of North Louisiana (OLHS-NL), a private Louisiana nonprofit corporation. The CEA and service agreements cover the hospital and clinic facilities in Shreveport and Monroe. The Joint Venture CEA, effective October 1, 2018 is for an initial term of ten (10) years. The annual base rent for the leased premises was adjusted annually for CPI payable directly by Ochsner LSU Hospitals, L.L.C (Lessee), a subsidiary of OLHS-NL, to The State of Louisiana, through the Division of Administration (Lessor). An amendment to the master hospital facility lease agreement to remove the consumer price index inflator to the rent payment was approved April 2023. In addition, the equipment leases for Shreveport and Monroe Hospitals were terminated June 2023 after an equipment bill of sale.

LSU and Ochsner appoint equal parties to the Board and the Joint Management Committee of OLHS-NL. LSU appoints the Chief Medical Officer of OLHS-NL (CMO) who has the authority to Act on behalf of LSU in matters pertaining to the agreement, and Ochsner appoints the Chief Executive Officer (CEO). LSUHSC-S and Ochsner LSU Hospitals, LLC (OLH) will share in other fees and cost as outlined in the shared services agreement.

OLHS-NL will operate the hospitals in a manner that assures Safety Net Services are available to the citizens of north Louisiana through the hospitals and clinic facilities. In order to help compensate OLHS-NL for its role in ensuring the availability of Safety Net Services to Medicaid and uninsured beneficiaries, the State committed to include a specified amount in its Executive Budget for appropriation approved through the legislative process.

To request a copy of the latest audit report of OLHS-NL, write to Ochsner LSU Health System of North Louisiana, 1541 Kings Highway, Shreveport, Louisiana 71103.

In addition, effective October 1, 2018, Ochsner LSU Health System of North Louisiana (OLHS-NL) became the sole member of LSU Health Sciences Center-Shreveport Faculty Group Practice (FPG) doing business as Ochsner LSU Physician Group (OLPG) which provides physician and non-physician practitioner services and medical administrative services at the hospitals by and through LSUHSC-S faculty. To request a copy of the latest audit report of the OLPG, write to the Ochsner LSU Physician Group, 1541 Kings Highway, Shreveport, Louisiana 71103.

The LSU System is a component unit of the State of Louisiana. Annually, the State of Louisiana issues an Annual Comprehensive Financial Report, which includes the activity contained in the accompanying financial statements. These financial statements are audited by the Louisiana Legislative Auditor.

C. BASIS OF ACCOUNTING

For financial reporting purposes, the System is considered a special-purpose government engaged only in business-type activities (enterprise fund). Accordingly, the System's financial statements have been presented using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis, revenues are recognized when earned, and expenses are recorded when an obligation has been incurred. All significant intra-campus transactions have been eliminated.

Application of the accrual basis of accounting for governmental entities may, at times, require use of certain private sector standards issued by the Financial Accounting Standards Board (FASB) prior to November 30, 1989. In determining which of those standards to apply, the System follows the guidance included in GASB Statement No. 62 - *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA*, or amended through subsequent pronouncements and authoritative guidance.

Discrete Component Units

The foundations follow the provisions of Financial Accounting Standards Board (FASB) as they apply to not-for-profit organizations. The FASB has established the Accounting Standards Codification (ASC) as the source of authoritative accounting principles to be applied in the preparation of financial statements in accordance with generally accepted accounting principles in the United States of America. Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

- Net Assets Without Donor Restrictions – Net assets available for general use and not subject to donor restrictions.
- Net Assets With Donor Restrictions – Net assets that are contributions and endowment investment earnings subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature that may or will be met, either by actions of the Foundations and/or the passage of time. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity.

D. BUDGET PRACTICES

The appropriations made for the General Fund of the LSU System are annual lapsing appropriations established by legislative action and by Title 39 of the Louisiana Revised Statutes. The statute requires that the budget be approved by the Board of Regents for Higher Education and certain legislative and executive agencies of state government. The Joint Legislative Committee on the Budget grants budget revisions. In compliance with these legal restrictions, budgets are adopted on the accrual basis of accounting, except that (1) depreciation/amortization is not recognized; (2) leave costs, other postemployment benefits, and pension costs are treated as budgeted expenditures to the extent that they are expected to be paid; (3) summer school tuition and fees and summer school faculty salaries and related benefits for June are not prorated, but are recognized in the succeeding year; and (4) inventories in the General Fund are recorded as expenditures at the time of purchase.

The original approved budget and subsequent amendments approved are as follows:

Original approved budget	\$ 1,268,550,270
Increases (Decreases)	
State general fund	15,566,170
Self-generated	4,500,000
Interagency transfers	720,221
Statutory dedications	<u>1,882,876</u>
Final budget	<u>\$ 1,291,219,537</u>

The other funds of the System, although subject to internal budgeting, are not required to submit budgets for approval through the legislative budget process.

E. CASH AND CASH EQUIVALENTS AND INVESTMENTS

Cash includes cash on hand, demand deposits, and interest-bearing demand deposits. Cash equivalents include amounts in time deposits and money market funds. All highly-liquid investments with an original maturity of three months or less are considered cash equivalents. Under State law, the LSU System may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States.

Investments are recorded at fair value in accordance with GASB Statement No. 72, Fair Value Measurement and Application. The System may invest in certificates of deposit of state banks organized under Louisiana law and national banks having their principal offices in Louisiana. In accordance with Louisiana Revised Statute (R.S.) 49:327, the System is authorized to invest funds in direct U.S. government obligations, U.S. government agency obligations, mutual funds, direct security repurchase agreements, and time certificates of deposit. In addition, funds derived from gifts and grants, endowments, and reserve funds established in accordance with bond issues may be invested as stipulated by the conditions of the gift instrument or bond indenture. The majority of these investments are U.S. Treasury securities, mutual funds, and investments held by private foundations and are reported at fair value on the balance sheet. Changes in the carrying value of investments, resulting in unrealized gains or losses, are reported as a component of investment income in the Statement of Revenues, Expenses, and Changes in Net Position.

In accordance with provisions of Article VII, Section 14 of the Louisiana Constitution and R.S. 49:327(C)(3)(b), the System may invest publicly-funded, permanently-endowed funds in the stock of any corporation listed on the New York Stock Exchange, the American Stock Exchange, or authorized for quotations display on the National Association of Securities Dealers Automated Quotations System, provided that the total investment in such stocks at any one time shall not exceed 35% of the market value of all publicly-endowed funds of the System. The System's investment of endowed chairs and professorships funded by the Board of Regents and maintained by the foundations are authorized by policies and procedures established by the Board of Regents.

F. INVENTORIES

Inventories are valued at cost or replacement cost, except for livestock at LSU and the LSU Agricultural Center and the inventory of the Dental School of the LSU Health Sciences Center in New Orleans. These inventories are valued at current market prices. The System uses periodic and perpetual inventory systems and values its various other inventories using the first-in, first-out and weighted-average valuation methods. The System accounts for its inventories using the consumption method.

G. NONCURRENT RESTRICTED ASSETS

Cash, investments, receivables, and other assets that are externally restricted for grants, endowments, debt service payments, maintenance of sinking or reserve funds, or to purchase or construct capital assets are classified as noncurrent restricted assets in the Statement of Net Position.

H. CAPITAL ASSETS

Capital assets are reported at cost at the date of acquisition or their estimated acquisition value at the date of donation. For movable property, the System's capitalization policy includes all items with a unit cost of \$5,000 or more and an estimated useful life greater than one year. Renovations to buildings, infrastructure, and land improvements that significantly increase the value or extend the useful life of the structure, and right-to-use lease and Subscription-Based Information Technology Arrangements (SBITAs) assets that total \$100,000 or more are capitalized. Routine repairs and maintenance are charged to operating expense in the year in which the expense is incurred. Depreciation is computed using the straight-line method over the estimated useful life of the assets, generally 40 years for buildings and infrastructure, 20 years for depreciable land improvements, and 3 to 10 years for most movable property. Right-to-use lease and SBITA assets are amortized over the term of the respective contracts. Depreciation and amortization expense is charged directly to the various functional categories of operating expenses on the Statement of Revenues, Expenses, and Changes in Net Position. The LSU System uses the group or composite method for library book depreciation if the books are considered to have a useful life of greater than one year.

Hospitals and medical units within the LSU Health Sciences Centers are subject to federal cost reporting requirements and use capitalization and depreciation policies of the Centers for Medicare and Medicaid Services to ensure compliance with federal regulations. These capitalization policies include capitalizing all assets above \$5,000, depreciable lives greater than 40 years on some assets, and recognizing one-half year of depreciation in the year of acquisition and in the final year of useful life.

I. UNEARNED REVENUES

Unearned revenues include amounts received for tuition and fees and certain auxiliary activities before the end of the fiscal year that are related to the subsequent accounting period. Unearned revenues also primarily include amounts received from grant and contract sponsors that have not yet been earned, advanced lease payments and capital leases accounted for as unearned revenues.

J. NONCURRENT LIABILITIES

Noncurrent liabilities include (1) principal amounts of revenue bonds payable, notes payable, and financed asset purchase and lease or SBITA liability obligations with contractual maturities greater than one year; (2) estimated amounts for accrued compensated absences, total OPEB liabilities, and the System's proportionate share of net pension liabilities that will not be paid within the next fiscal year; (3) unearned revenues; and (4) other liabilities that will not be paid within the next fiscal year.

K. COMPENSATED ABSENCES

Employees accrue and accumulate annual and sick leave in accordance with State law and administrative regulations. Faculty with 12-month appointments who have over 10 years of State service, nonclassified employees with over 10 years of State service, and classified employees regardless of years of State service accumulate leave without limitation. According to the System leave schedule, faculty with 12-month appointments who have less than 10 years of State service and nonclassified employees with less than 10 years of State service can only accumulate 176 hours of annual leave; sick leave is accumulated without limitation. Effective January 1, 1994, academic and unclassified employees were given the opportunity to elect to remain under the System leave schedule or change to the Louisiana State Civil Service annual leave accrual schedule under which there is no limit on the accumulation of annual leave. Nine-month faculty members accrue sick leave but do not accrue annual leave; however, they are granted faculty leave during holiday periods when students are not in classes. Upon separation of employment, both classified and nonclassified personnel or their heirs are compensated for accumulated annual leave not to exceed 300 hours. In addition, academic and unclassified personnel or their heirs are compensated for accumulated sick leave not to exceed 25 days upon retirement or death. Unused annual leave in excess of 300 hours plus unused sick leave are used to compute retirement benefits.

L. NET POSITION

The System's net position is classified as follows:

(1) Net Investment in Capital Assets

This represents the System's total investment in capital assets, net of accumulated depreciation and reduced by outstanding debt obligations related to acquisition, construction, or improvement of those capital assets.

(2) Restricted Net Position - Expendable

Restricted expendable net position includes resources that the System is legally or contractually obligated to spend in accordance with restrictions imposed by external third parties.

(3) Restricted Net Position - Nonexpendable

Restricted nonexpendable net position consists of endowment and similar type funds that donors or other outside sources have stipulated as a condition of the gift instrument, that the principal is to be maintained inviolate and in perpetuity and invested for the purpose of producing present and future income, which may either be expended or added to principal.

(4) Unrestricted Net Position

Unrestricted net position represents the net of assets, deferred outflows, deferred inflows, and liabilities that are not included in the determination of net investment in capital assets or the restricted components of net position. Such net resources are generally derived from student tuition and fees, State appropriations, and sales and services of educational departments and certain auxiliary enterprises. These resources are used for transactions relating to the educational and general operations of the System and may be used at the discretion of the governing board to meet current expenses and for any purpose.

When an expense is incurred that can be paid using either restricted or unrestricted resources the System's policy is to first apply the expense toward unrestricted resources, and then toward restricted resources.

M. CLASSIFICATION OF REVENUES

The System has classified its revenues as either operating or nonoperating revenues according to the following criteria:

- (a) Operating Revenue - Operating revenue includes activities that have the characteristics of exchange transactions, such as (1) student tuition and fees, net of scholarship discounts and allowances; (2) sales and services of auxiliary enterprises, net of scholarship discounts and allowances; (3) hospital income; and (4) most federal, state, and local grants and contracts and federal appropriations.
- (b) Nonoperating Revenue - Nonoperating revenue includes activities that have the characteristics of nonexchange transactions, such as gifts and contributions, state appropriations, investment income, lease revenue, and grants that do not have the characteristics of exchange transactions.

N. SCHOLARSHIP DISCOUNTS AND ALLOWANCES

Student tuition and fee revenues, and certain other revenues from students, are reported net of scholarship discounts and allowances in the Statement of Revenues, Expenses, and Changes in Net Position. Scholarship discounts and allowances are the difference between the stated charge for goods and services provided by the System and the amount that is paid by students and/or third parties making payments on the student's behalf.

O. ELIMINATING INTERFUND ACTIVITY

All major activities among departments, campuses, and auxiliary units of the System are eliminated for purposes of preparing the Statement of Net Position and the Statement of Revenues, Expenses, and Changes in Net Position.

P. USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Q. DEFERRED OUTFLOWS AND DEFERRED INFLOWS

Deferred outflows of resources represent a consumption of net assets that applies to a future period and so will not be recognized as an outflow of resources until then. Deferred inflows of resources represent an acquisition of net assets that applies to a future period and so will not be recognized as an inflow of resources until that time.

R. PENSION PLANS

The System is a participating employer in two defined benefit pension plans (plans), as described in note 7. For purposes of measuring the Net Pension Liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of each of the plans, and additions to/deductions from each plans' fiduciary net position have been determined on the same basis as they are reported by each of the plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Synthetic guaranteed investment contracts are reported at contract value. All other investments have been reported at fair value within each plan.

S. LEASES and SBITA

The System enters into noncancellable lease agreements and records them in accordance with GASB Statement No. 87, *Leases*. The System also enters into non-cancellable subscriptions for information technology and records them in accordance with GASB Statement No. 96 *Subscription-Based Information Technology Arrangements (SBITA)*.

Lessee Leases and Subscription-Based Information Technology Arrangements (SBITA)

The System recognizes a liability and intangible right-to-use asset in the financial statements for leased property and subscription-based IT arrangements (SBITA) for contracts with an initial individual value of \$100,000 or more and with periods greater than one year. At the commencement of a lease or contract, the System initially measures the liability at the present value of payments expected to be made during the lease or contract term. Subsequently, the liability is reduced by the principal portion of payments made. The right-to-use asset is initially measured as the initial amount of the lease or SBITA liability, adjusted for payments made at or before the commencement date, plus certain initial direct costs. Outlays during the initial implementation stage of the SBITA development are also capitalized as SBITA right-to-use assets. Subsequently, the asset is amortized on a straight-line basis over its useful life. Key estimates and judgments related to leases and SBITAs include (1) the discount rate used to present value the expected lease payment, (2) lease or contract term, and (3) payments.

The System uses the interest rate charged by the lessor or SBITA vendor as the discount rate. When the interest rate charged by the lessor or SBITA vendor is not provided, the System generally follows the State of Louisiana's estimated incremental borrowing rate

as the discount rate for leases. The lease terms include the noncancellable period of the lease and optional renewal periods. Lease payments included in the measurement of the lease liability are composed of fixed payments through the noncancellable term of the lease and renewal periods that management considers reasonably certain to be exercised.

The System monitors changes in circumstances that would require a remeasurement of its lease or SBITA and will remeasure the asset and liability if certain changes occur that are expected to significantly affect the amount of the liability.

Lease and SBITA right-to-use assets are reported with capital assets and lease/SBITA liabilities are reported with long-term debt on the statement of net position.

Lessor Leases

The System recognizes a lease receivable and a deferred inflow of resources in the financial statements for those lease contracts with an initial individual value of \$100,000 or more and whose terms call for a lease period greater than one year. The lease receivable is measured at the commencement of the lease at the present value of fixed payments expected to be received during the non-cancellable lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term. Key estimates and judgments include (1) the discount rate used to present value the expected lease receipts, (2) lease term, and (3) lease receipts.

The System generally follows the State of Louisiana's estimated incremental borrowing rate as the discount rate for measurement of the lease receivables when the note is not specific in the contract.

The lease term includes the noncancellable period of the lease plus any renewal periods that management has determined will be reasonably certain of being exercised. Management monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

T. PUBLIC-PRIVATE AND PUBLIC-PUBLIC PARTNERSHIPS AND AVAILABILITY PAYMENT ARRANGEMENTS

The System may, from time to time, enter into contracts with third parties for the provision of public services or for the design, construction, or financing of nonfinancial assets for which GASB Statement No. 94, *Public-Private and Public-Public Partnerships (PPPs) and Availability Payment Arrangements (APAs)* is applied. The accounting impact of GASB Statement No. 94 varies depending on the type of agreement, the role of the government (i.e., transferor or operator), and the nature of the underlying asset, and can result in recording capital assets, deferred inflows, receivables and financed purchase

obligations. The System recognizes the accounting required by GASB Statement No 94 to PPPs or APAs with fixed cash flows over the term of the agreement exceeding \$3,000,000.

U. ACCOUNTING CHANGES AND STANDARDS IMPLEMENTED

The System has implemented GASB 94, *Public-Private and Public-Public Partnerships (PPPs) and Availability Payment Arrangements (APAs)*. This Standard defines PPPs and APAs and provides uniform guidance on accounting and financial reporting for transactions that meet these definitions - thereby allowing users to understand the scale and important aspects of a governments PPPs and evaluation of a government's future obligations and assets resulting from these arrangements.

The System has implemented GASB Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITA)*. This Standard establishes that SBITAs represent a right-to-use the subscription asset and a corresponding subscription liability. Therefore, the subscriber must measure and record the subscription asset as the sum of the subscription liability amount, payments made to the SBITA vendor before commencement of the subscription term and capitalized implementation costs less any incentives received from the SBITA vendor. The subscription term includes any options to extend the term if it is reasonably certain the option to extend will be exercised.

2. CASH AND CASH EQUIVALENTS

At June 30, 2023, the System has cash and cash equivalents (book balances) of \$423,874,506 as follows:

Petty Cash	\$ 289,762
Demand deposits	410,629,490
Certificates of deposit	18,600
Money market funds	11,702,331
Open-end mutual fund	320,027
Cash held in foundation bond funds	<u>914,296</u>
 Total	 <u>\$ 423,874,506</u>

Custodial credit risk is the risk that, in the event of a bank failure, the System’s deposits may not be recovered. Under state law, the System’s deposits must be secured by Federal deposit insurance or similar Federal security or the pledge of securities owned by the fiscal agent bank. The fair market value of the pledged securities plus the Federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the System or the pledging bank by a holding or custodial bank that is mutually acceptable to both parties.

As of June 30, 2023, \$15,158,546 of the System's bank balance of \$467,987,006 was exposed to custodial credit risk, as these balances were uninsured and uncollateralized.

Disclosures required for the open-end mutual fund reported above as cash equivalents are included in note 3.

CASH AND CASH EQUIVALENTS - COMPONENT UNITS

Cash and cash equivalents of the component units totaled \$209,957,778, as reported on the Statement of Financial Position, and prepared under the standards set forth by the FASB, which does not require the disclosures of GASB Statement 40, *Deposit and Investment Risk Disclosures*. However, a brief summary of the cash and cash equivalents where held and associated risk is presented below.

The LSU Foundation considers all highly-liquid investments with maturities of three months or less at the date of acquisition to be cash equivalents. Occasionally, the LSU Foundation has deposits in excess of Federal Deposit Insurance Corporation (FDIC) insured limits. The Foundation's management believes the credit risk associated with these deposits is minimal.

The Tiger Athletic Foundation (TAF) periodically maintains cash in bank accounts in excess of insured limits. TAF has not experienced any losses and does not believe that significant credit risk exists as a result of this practice.

The LSU Health Sciences Foundation in Shreveport considers cash to include amounts on hand and amounts on deposit at financial institutions which are not held within the investment portfolio. The Foundation in Shreveport, at times, may have deposits in excess of FDIC-insured limits. Management believes the credit risk associated with these deposits is minimal.

The LSU Health Foundation, New Orleans considers all highly liquid investments in money market funds and investments available for current use with an initial maturity of three months or less to be cash equivalents.

3. INVESTMENTS

At June 30, 2023, the System has investments totaling \$986,357,663.

The System's established investment policy follows State law (R.S. 49:327), which authorizes the System to invest funds in direct U.S. Treasury obligations, U.S. government agency obligations, direct security repurchase agreements, reverse direct repurchase agreements, investment grade commercial paper, investment grade corporate notes and bonds, and money market funds. In addition, 35% of the System's publicly-funded permanent endowment funds may be invested in common stocks listed on the New York Stock Exchange, the American Stock Exchange, or authorized for quotations on the National Association of Securities Dealers Automated Quotations System.

The Systems' investments are recorded at fair value as of June 30, 2023. GASB Statement No. 72 - *Fair Value Measurement and Application*, defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. This statement establishes a hierarchy of valuation inputs based on the extent to which the inputs are observable in the marketplace. Inputs are used in applying the various valuation techniques and take into account the assumptions that market participants use to make valuation decisions. Inputs may include price information, credit data, interest and yield curve data, and other factors specific to the financial instrument. Observable inputs reflect market data obtained from independent sources. In contrast, unobservable inputs reflect the entity's assumptions about how market participants would value the financial instrument. Valuation techniques maximized the use of observable inputs to the extent available.

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The following describes the hierarchy of inputs used to measure fair value and the primary valuation methodologies used for financial instruments measured at fair value on a recurring basis:

Level 1	Investments whose values are based on quoted prices (unadjusted) for identical assets in active markets that a government can access at the measurement date.
Level 2	Investments with inputs – other than quoted prices included within Level 1 – that are observable for an asset, either directly or indirectly.
Level 3	Investments classified as Level 3 have unobservable inputs for an asset and may require a degree of professional judgment.

A summary of the System’s investments, along with the fair value hierarchy levels of each type of investment is as follows:

Investments by Fair Value Level	Fair Value Hierarchy			
		Quoted Prices in Active Markets for Identical Assets (Level 1 Inputs)	Significant Other Observable Inputs (Level 2 Inputs)	Significant Unobservable Inputs (Level 3 Inputs)
Type of Investment	Total Value			
Negotiable CDs	\$ 100,974	\$ 100,974	\$ -	\$ -
Repurchase Agreements	1,214,090	1,214,090	-	-
U.S. Treasury Securities	60,594,639	-	60,594,639	-
Bonds and Notes:				
Federal National Mortgage Association	16,568,807	-	16,568,807	-
Federal Home Loan Bank	16,079,200	-	16,079,200	-
Federal Home Loan Mortgage Corporation	13,451,001	-	13,451,001	-
Federal Farm Credit Bank	44,625,213	-	44,625,213	-
World Bank Group	22,113,360	-	22,113,360	-
Inter-American Development Bank	4,296,258	-	4,296,258	-
Mortgage Backed Securities:				
Federal National Mortgage Association	3,385,352	-	3,385,352	-
Small Business Administration	745,885	-	745,885	-
Corporate debt obligations	283,756,985	631,280	283,125,705	-
Municipal obligations	173,172,099	-	173,172,099	-
Fixed income mutual funds	7,559,978	6,889,227	670,751	-
Money market mutual funds	3,536,706	3,536,706	-	-
Equity:				
Equity mutual funds	22,453,585	22,453,585	-	-
Common and preferred stock	47,413,204	47,413,204	-	-
Other	6,642,515	4,129,151	-	2,513,364
Investments held through Foundation (commingled)	53,905,428	53,905,428	-	-
Investments held through Foundation (held separately):				
Money market mutual funds	6,926,133	6,926,133	-	-
Equity mutual funds	37,443,712	37,443,712	-	-
Fixed Income mutual funds	101,718,360	101,718,360	-	-
Other commingled funds - fixed income	7,651,884	-	7,651,884	-
JP Morgan Savings Account	681,386	681,386	-	-
Realty Investments	9,029,356	-	-	9,029,356
Total Investments by Fair Value Level	945,066,110	287,043,236	646,480,154	11,542,720
Investments Measured at Net Asset Value (NAV)				
Comingled funds held through foundation (net asset value)	35,540,497			
Investments Reported at Amounts Other than Fair Value				
Other:				
Endowed partnerships	1,611,876			
Interest Receivable	3,881,088			
BCMC Foundation Nonnegotiable Certificates of Deposit	258,092			
Total Investments	\$ 986,357,663			

Level 1 investments listed in the above table are valued using prices quoted in active markets for those securities.

Level 2 investments listed in the above table are valued using the following approaches:

- U.S. Government Agency Securities: quoted prices for similar securities in active markets, or matrix pricing based on the securities’ relationship to benchmark quoted prices;
- Corporate and Municipal Bonds: quoted prices for similar securities in active markets;
- Small Business Administration: quoted prices for similar securities in active markets;
- Fixed Income Mutual Fund: quoted prices for similar securities in active markets;
- Investments held through foundations: quoted prices for similar assets in active markets; quoted prices for identical or similar assets in inactive markets; inputs other than quoted prices that are observable for the asset; and inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Level 3 investments listed in the above table include realty investments which are generally less liquid and have no observable pricing inputs where there is little, if any, market activity for the investment.

The unfunded commitments and redemption terms for investments measured at the net asset value (NAV) per share (or its equivalent) as of June 30, 2023, are presented in the following table:

	Fair Value	Unfunded Commitments	Frequency (if currently eligible)	Redemption Notice Period
Comingled funds held through foundation	\$ 35,540,497	\$ -	Quarterly or less	≤ 90 days

Interest rate risk is the risk applicable to debt instruments with fair values that are sensitive to changes in interest rate. One indicator of the measure of interest rate risk is the dispersion of maturity dates of debt instruments. The table below displays the System’s investments by type, and for fixed-income investments, the maturity ranges at June 30, 2023.

Type of Investments:	Investments	Carrying Value	Investment Maturities in Years					
			0-1	>1 - 5	>5 - 10	>10 - 20	>20 - 30	
Investments Reported by Fair Value Level:								
Negotiable certificates of deposit	0.01%	\$ 100,974	\$ 100,974	\$ -	\$ -	\$ -	\$ -	
Repurchase Agreements	0.12%	1,214,090	1,214,090	-	-	-	-	
U.S. Treasury Securities	6.14%	60,594,639	13,142,531	39,235,302	8,216,806	-	-	
Bonds and Notes:								
Federal National Mortgage Association	1.68%	16,568,807	-	13,014,566	-	3,554,241	-	
Federal Home Loan Bank	1.63%	16,079,200	-	5,352,898	10,726,302	-	-	
Federal Home Loan Mortgage Corporation	1.36%	13,451,001	-	2,379,911	11,071,090	-	-	
Federal Farm Credit Bank	4.52%	44,625,213	-	1,432,293	13,074,005	30,118,915	-	
World Bank Group	2.24%	22,113,360	-	8,580,768	3,413,544	10,119,048	-	
Inter-American Development Bank	0.44%	4,296,258	-	4,296,258	-	-	-	
Mortgage Backed Securities:								
Federal National Mortgage Association	0.34%	3,385,352	-	883,699	-	10,450	2,491,203	
Small Business Administration	0.08%	745,885	105,245	452,166	188,474	-	-	
Corporate debt obligations	28.77%	283,756,985	9,236,268	95,234,330	148,990,810	30,295,577	-	
Municipal obligations	17.56%	173,172,099	1,370,007	44,935,482	58,192,548	55,203,230	13,470,832	
Fixed income mutual funds	0.77%	7,559,978	-	3,209,147	4,350,831	-	-	
Money market mutual funds	0.36%	3,536,706	-	-	-	-	-	
Equity:								
Equity mutual funds	2.28%	22,453,585	-	-	-	-	-	
Common and preferred stock	4.81%	47,413,204	-	-	-	-	-	
Other	0.67%	6,642,515	-	-	-	-	-	
Investments held through Foundation (commingled)	5.46%	53,905,428	-	-	-	-	-	
Investments held through Foundation (held separately):								
Money market mutual funds	0.70%	6,926,133	-	-	-	-	-	
Equity mutual funds	3.80%	37,443,712	-	-	-	-	-	
Fixed income mutual funds	10.31%	101,718,360	533,010	10,520,143	77,501,093	-	13,164,114	
Other commingled funds - fixed income	0.78%	7,651,884	5,637,890	1,993,145	422	20,427	-	
JP Morgan Savings Account	0.07%	681,386	-	-	-	-	-	
Realty Investments	0.92%	9,029,356	-	-	-	-	-	
Investments Measured at Net Asset Value (NAV)								
Comingled funds held through foundation (net asset value)	3.60%	35,540,497	-	35,540,497	-	-	-	
Investments Reported at Amounts Other than Fair Value								
Other:								
Endowment partnerships	0.16%	1,611,876	-	-	-	-	-	
Interest Receivable	0.39%	3,881,088	-	-	-	-	-	
BCMC Foundation Nonnegotiable Certificates of Deposit	0.03%	258,092	-	-	-	-	-	
			<u>\$ 986,357,663</u>	<u>\$ 31,340,015</u>	<u>\$ 267,060,605</u>	<u>\$ 335,725,925</u>	<u>\$ 129,321,888</u>	<u>\$ 29,126,149</u>

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. State law limits the System’s investments by type, as described previously; however, the System does not have policies to further limit credit risk.

Ratings issued by the major rating agencies which indicate the level of credit risk for holdings of the System are as follows:

<u>Rating Agency Used</u>	<u>Rating</u>	<u>Fair Value</u>
	Unrated	\$ 119,025,417
Fitch	A+	17,424,425
Fitch	A-	4,492,966
Fitch	AA-	416,520
Fitch	AA+	11,470,560
Moody's	A1	19,377,950
Moody's	A2	2,801,905
Moody's	A3	11,731,717
Moody's	Aa1	18,028,086
Moody's	Aa2	21,085,071
Moody's	Aa3	32,545,508
Moody's	AAA	26,017,210
Moody's	Baa1	603,956
Moody's	BBB+	394,870
S&P	A	12,575,034
S&P	A-	56,994,123
S&P	A+	25,040,021
S&P	A+f	1,565,045
S&P	AA	33,002,841
S&P	AA-	85,168,526
S&P	AA+	146,462,885
S&P	AAA	39,340,517
S&P	AAAm	8,925
S&P	BBB	5,818,629
S&P	BBB+	8,068,684
Total		<u>\$ 699,461,391</u>

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the System will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. None of the System's investments are exposed to custodial credit risk. For U.S. Treasury obligations and U.S. government agency obligations, the System's investment policies generally require that issuers must provide the campuses or System with safekeeping receipts, collateral agreements, and custodial agreements.

Concentration of credit risk is the risk of loss attributed to the magnitude of an entity's investment in a single issuer. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. State law as applicable to institutions of higher education does not address interest rate risk. The System has a policy to limit concentration of credit risk with regard to the investment of equities. However, it does not have a policy to limit interest rate risk or the concentration of debt securities with any one issuer.

GASB codification section I50 requires disclosure of investments in any one issuer of greater than 5% of total investments. The System had no concentrations greater than 5% in any one issuer as of June 30, 2023.

The investments in mortgage-backed securities and Small Business Administration securities are based on flows from payments on the underlying mortgages and loans that contain prepayment options that cause them to be highly sensitive to changes in interest rates. Generally, when interest rates fall, obligees tend to prepay the assets, thus eliminating the stream of interest payments that would have been received under the original amortization schedule. This reduced cash flow diminishes the fair value of the asset-backed investment.

The LSU System has \$47.9 million invested in highly sensitive investments, such as variable notes.

The variable rate securities consist of \$47.9 million in corporate debt obligations. Variable Rate Notes are debt obligations that have variable interest rates. These types of securities have coupon payments that correlate to a benchmark such as LIBOR and Treasury Bill rates for example. In many instances, the coupon paid is based on a spread to or as a percentage of a specified benchmark and may include a "floor and cap" rate. The investments in variable rate notes are highly sensitive to changes in interest rates due to the coupons regularly changing in relation to the corresponding benchmark. In addition, variable rate notes may include a call feature. These variable rate notes had coupons ranging from 1.50% to 6.04%. The maturity dates range from January 2025 to November 2034.

Investments held by private foundations in external investment pools are managed in accordance with the terms outlined in management agreements executed between the university and the foundations. Each university is a voluntary participant. The foundations hold and manage funds received by the university as state matching funds for the Eminent Scholars Endowed Chairs and Endowed Professorship Programs.

INVESTMENTS - COMPONENT UNITS

The carrying amount, which is equal or approximately equal to the fair value of investments held by the component unit foundations at June 30, 2023, follows:

Type of Investment	LSU Foundation	Tiger Athletic Foundation*	LSU Health Foundation, New Orleans	LSU Health Sciences Foundation in Shreveport	Total Investments
Money markets/certificates of deposit	\$ -	\$ 3,756,740	\$ 2,815,252	\$ 201,970	\$ 6,773,962
Debt obligations	100,526,629	63,097,236	797,083	-	164,420,948
Corporate stocks, common stocks, and indexed mutual funds	6,101,765	34,307,208	11,786,068	-	52,195,041
Shaw Center for the Arts, LLC	11,797,005	-	-	-	11,797,005
Royalty interest	154,084	-	-	-	154,084
Mutual funds	172,807,090	-	100,121,608	184,173,591	457,102,289
Private equity	105,008,427	-	5,828,374	2,120,485	112,957,286
Hedged funds	118,781,899	-	20,855,715	-	139,637,614
Real estate	-	5,336,014	-	-	5,336,014
Real assets	-	870,941	4,876,607	-	5,747,548
Alternative investments	-	6,401,090	-	-	6,401,090
Municipal bonds	3,063,289	-	-	-	3,063,289
Commingled Funds	127,828,215	-	20,532,099	-	148,360,314
Separately managed accounts	32,823,574	-	-	-	32,823,574
Agency investments for LSUHSC Shreveport	-	-	-	75,797,920	75,797,920
Total Investments	\$ 678,891,977	\$ 113,769,229	\$ 167,612,806	\$ 262,293,966	\$1,222,567,978

*As of December 31, 2022

The LSU Foundation is a 50% investor in the Shaw Center for the Arts, LLC. The investment recorded on the Statement of Financial Position for \$11,797,005 at June 30, 2023, is accounted for by the equity method.

4. RECEIVABLES

Receivables and amounts due from the federal government are shown on Statement A net of an allowance for doubtful accounts, as follows:

	<u>Receivables</u>	<u>Doubtful Accounts</u>	<u>Net Receivables</u>
Student tuition and fees	\$ 75,916,782	\$ 58,669	\$ 75,858,113
Auxiliary enterprises	29,415,348	-	29,415,348
Contributions and gifts	6,456,243	-	6,456,243
Federal grants and contracts	73,649,748	132,889	73,516,859
State and private grants and contracts	188,567,048	678,612	187,888,436
Sales and services/other	21,528,410	162,184	21,366,226
Clinics	22,792,602	7,304,851	15,487,751
Hospital	29,914,235	25,244,161	4,670,074
Other - uncompensated care	782,539	-	782,539
Total	<u>\$ 449,022,955</u>	<u>\$ 33,581,366</u>	<u>\$ 415,441,589</u>

5. CAPITAL ASSETS

A summary of changes in capital assets is as follows:

	Restated Balance June 30, 2022	Additions	Transfers	Retirements	Balance June 30, 2023
Capital assets not being depreciated					
Land	\$ 179,386,510	\$ 85,686	\$ -	\$ -	\$ 179,472,196
Capitalized collections	13,975,266	187,450	-	(10,000)	14,152,716
Construction-in-progress	244,783,388	60,335,737	(91,506,296)	-	213,612,829
Total capital assets not being depreciated	<u>\$ 438,145,164</u>	<u>\$ 60,608,873</u>	<u>\$ (91,506,296)</u>	<u>\$ (10,000)</u>	<u>\$ 407,237,741</u>
Capital assets being depreciated:					
Infrastructure	\$ 43,905,535	\$ -	\$ -	\$ -	\$ 43,905,535
Less accumulated depreciation	(26,907,075)	(1,132,186)	-	-	(28,039,261)
Total infrastructure	16,998,460	(1,132,186)	-	-	15,866,274
Land improvements	144,012,508	2,148,438	4,597,797	(26,267)	150,732,476
Less accumulated depreciation	(98,202,975)	(5,091,005)	-	23,328	(103,270,652)
Total land improvements	45,809,533	(2,942,567)	4,597,797	(2,939)	47,461,824
Buildings	4,048,954,960	8,848,920	86,339,078	(8,336,307)	4,135,806,651
Less accumulated depreciation	(1,635,900,116)	(101,124,164)	-	6,394,610	(1,730,629,670)
Total buildings	2,413,054,844	(92,275,244)	86,339,078	(1,941,697)	2,405,176,981
Equipment (including library books)	1,009,052,068	45,808,482	569,421	(81,156,645)	974,273,326
Less accumulated depreciation	(876,122,743)	(36,311,391)	-	80,470,734	(831,963,400)
Total equipment	132,929,325	9,497,091	569,421	(685,911)	142,309,926
Software (internally generated and purchased)	84,256,796	38,789	-	(114,076)	84,181,509
Other intangibles	3,335,410	28,731	-	-	3,364,141
Less accumulated amortization - software	(83,952,600)	(130,690)	-	114,076	(83,969,214)
Less accumulated amortization - other intangibles	(3,349,379)	(22,340)	-	-	(3,371,719)
Total non-lease intangible assets	290,227	(85,510)	-	-	204,717
Total capital assets being depreciated	<u>\$ 2,609,082,389</u>	<u>\$ (86,938,416)</u>	<u>\$ 91,506,296</u>	<u>\$ (2,630,547)</u>	<u>\$ 2,611,019,722</u>
Right-to-use leased assets:					
Leased land	\$ 4,743,535	\$ 31	\$ -	\$ -	\$ 4,743,566
Less accumulated amortization	(200,195)	(246,636)	-	-	(446,831)
Total leased land	4,543,340	(246,605)	-	-	4,296,735
Leased building & office space	334,208,380	2,474,129	-	(1,138,333)	335,544,176
Less accumulated amortization	(20,116,324)	(18,776,291)	-	875,427	(38,017,188)
Total leased building & office space	314,092,056	(16,302,162)	-	(262,906)	297,526,988
Leased equipment & other	924,324	176,776	-	-	1,101,100
Less accumulated amortization	(263,702)	(326,061)	-	-	(589,763)
Total leased equipment	660,622	(149,285)	-	-	511,337
Subscription-based information technology arrangements (SBITA)	33,540,086	7,836,436	-	-	41,376,522
Less accumulated amortization	(57,984)	(10,065,898)	-	-	(10,123,882)
Total SBITA	33,482,102	(2,229,462)	-	-	31,252,640
Total right-to-use lease and SBITA assets	<u>\$ 352,778,120</u>	<u>\$ (18,927,514)</u>	<u>\$ -</u>	<u>\$ (262,906)</u>	<u>\$ 333,587,700</u>
Capital asset summary:					
Capital assets not being depreciated	\$ 438,145,164	\$ 60,608,873	\$ (91,506,296)	\$ (10,000)	\$ 407,237,741
Other capital assets, at cost	5,333,517,277	56,873,360	91,506,296	(89,633,295)	5,392,263,638
Right-to-use lease and SBITA assets	373,416,325	10,487,372	-	(1,138,333)	382,765,364
Total cost of capital assets	6,145,078,766	127,969,605	-	(90,781,628)	6,182,266,743
Less accumulated depreciation and amortization	(2,745,073,093)	(173,226,662)	-	87,878,175	(2,830,421,580)
Capital assets, net	<u>\$ 3,400,005,673</u>	<u>\$ (45,257,057)</u>	<u>\$ -</u>	<u>\$ (2,903,453)</u>	<u>\$ 3,351,845,163</u>

COMPONENT UNITS

	Balance June 30, 2022	Additions	Transfers	Retirements	Balance June 30, 2023
Capital assets not being depreciated					
Land	\$ 22,934,173	\$ 1,920,195	\$ (259,082)	\$ -	\$ 24,595,286
Capitalized collections	4,218,976	-	-	-	4,218,976
Construction-in-progress	9,739,948	12,086,985	(4,079,865)	(115,062)	17,632,006
	<u>36,893,097</u>	<u>14,007,180</u>	<u>(4,338,947)</u>	<u>(115,062)</u>	<u>46,446,268</u>
Total Capital assets not being depreciated	<u>\$ 36,893,097</u>	<u>\$ 14,007,180</u>	<u>\$ (4,338,947)</u>	<u>\$ (115,062)</u>	<u>\$ 46,446,268</u>
Other capital assets:					
Land improvements	\$ 9,723,926	\$ 34,824	\$ -	\$ -	\$ 9,758,750
Less accumulated depreciation	(2,145,332)	(334,642)	-	-	(2,479,974)
Total land improvements	<u>7,578,594</u>	<u>(299,818)</u>	<u>-</u>	<u>-</u>	<u>7,278,776</u>
Buildings	300,200,733	-	-	-	300,200,733
Less accumulated depreciation	(81,694,800)	(9,276,547)	-	-	(90,971,347)
Total buildings	<u>218,505,933</u>	<u>(9,276,547)</u>	<u>-</u>	<u>-</u>	<u>209,229,386</u>
Equipment	3,275,244	28,424	(5,840)	-	3,297,828
Less accumulated depreciation	(3,075,594)	(58,713)	5,840	-	(3,128,467)
Total equipment	<u>199,650</u>	<u>(30,289)</u>	<u>-</u>	<u>-</u>	<u>169,361</u>
Total other capital assets	<u>\$ 226,284,177</u>	<u>\$ (9,606,654)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 216,677,523</u>
Capital asset summary:					
Capital assets not being depreciated	\$ 36,893,097	\$ 14,007,180	\$ (4,338,947)	\$ (115,062)	\$ 46,446,268
Other capital assets, at cost	313,199,903	63,248	(5,840)	-	313,257,311
Total cost of capital assets	<u>350,093,000</u>	<u>14,070,428</u>	<u>(4,344,787)</u>	<u>(115,062)</u>	<u>359,703,579</u>
Less accumulated depreciation	<u>(86,915,726)</u>	<u>(9,669,902)</u>	<u>5,840</u>	<u>-</u>	<u>(96,579,788)</u>
Capital assets, net	<u>\$ 263,177,274</u>	<u>\$ 4,400,526</u>	<u>\$ (4,338,947)</u>	<u>\$ (115,062)</u>	<u>\$ 263,123,791</u>

6. DISAGGREGATION OF ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Accounts payable and accrued liabilities at June 30, 2023, were as follows:

<u>Activity</u>	<u>Amount</u>
Vendors	\$ 87,912,734
Salaries and benefits	68,281,981
Accrued interest	252,847
Other payables	<u>36,723,697</u>
 Total	 <u>\$ 193,171,259</u>

7. DEFINED BENEFIT PENSION PLANS

The System is a participating employer in two cost-sharing, multiple employer defined benefit pension plans. These plans are administered by two public employee retirement systems, the Teachers’ Retirement System of Louisiana (TRSL), and the Louisiana State Employees’ Retirement System (LASERS). Article X, Section 29(F) of the Louisiana Constitution of 1974 assigns the authority to establish and amend benefit provisions of these plans to the State Legislature. Each system is administered by a separate board of trustees and both systems are component units of the State of Louisiana.

Each of the systems issues an annual publicly available financial report that includes financial statements and required supplementary information for the system. These reports may be obtained by writing, calling or downloading the reports as follows:

TRSL:
 8401 United Plaza Blvd.
 P.O. Box 94123
 Baton Rouge, Louisiana
 70804-9123
 (225) 925-6446
 www.trsl.org

LASERS:
 8401 United Plaza Blvd.
 P.O. Box 44213
 Baton Rouge, Louisiana
 70804-4213
 (225) 925-0185
 www.lasersonline.org

Plan Descriptions**Teachers' Retirement System of Louisiana (TRSL)**

TRSL is the administrator of a cost-sharing multiple employer defined benefit plan. The plan provides retirement, disability, and survivor benefits to employees who meet the legal definition of a "teacher" as provided for in R.S. 11:701. The age and years of creditable service required for a member to receive retirement benefits are established by R.S. 11:761 and vary depending on the member's hire date. The computation for retirement benefits is defined in R.S. 11:768.

Louisiana State Employees' Retirement System (LASERS)

LASERS is the administrator of a cost-sharing multiple employer defined benefit pension plan to provide retirement, disability, and survivor's benefits to eligible State employees and their beneficiaries as defined in R.S. 11:411-417. Act 922 of the 2010 Regular Legislative Session closed existing sub-plans for members hired before January 1, 2011, and created new sub-plans for regular members, hazardous duty members, and judges. The substantial majority of the System's members are regular plan members. The System has participants in this plan who began service under the LASERS plan and later transferred to employment with the System. The age and years of creditable service required in order for a member to receive retirement benefits are established by R.S. 11:441 and vary depending on the member's hire date, employer, and job classification. The computation of retirement benefits is defined in R.S. 11:444.

A brief summary of eligibility and benefits of the plans are provided in the following table:

Final average salary	TRSL	LASERS
	Highest 36 or 60 months ¹	Highest 36 or 60 months ¹
Years of service required and/or age eligible for benefits	30 years any age ⁵ 25 years age 55 20 years any age ² 5 years age 60 ⁷	30 years any age 25 years age 55 20 years any age ² 5-10 years age 60 ^{6, 7}
Benefit percent per years of service	2.0% to 3.0% ⁴	2.5% to 3.5% ³

¹ Employees hired after a certain date use the revised benefit calculation based on the highest 60 months of service

² With actuarial reduced benefits

³ Members in regular plan 2.5%, hazardous duty plan 3.33%, and judges 3.5%

⁴ Benefit percent varies depending on when hired

⁵ For school food service workers, hired on or before 6-30-15, 30 years at age 55

⁶ Five to ten years of creditable service at age 60 depending upon the plan or when hired

⁷ Hired on or after 7/1/15, age eligibility is 5 years at age 62

Cost of Living Adjustments

The pension plans in which the System participates have the authority to grant cost-of-living adjustments (COLAs) on an ad hoc basis. COLAs may be granted to these systems (TRSL and LASERS) if approved with a two-thirds vote of both houses of the Legislature, provided the plan meets certain statutory criteria related to funded status and interest earnings. Both LASERS and TRSL have established an experience account to fund permanent benefit increases for retirees.

Funding Policy

Employee contribution rates are established by R.S.11.62. Employer contribution rates are established annually under R.S. 11:101-11:104 by the Public Retirement Systems’ Actuarial Committee (PRSAC), taking into consideration the recommendation of the respective pension system actuary. Employer contributions are actuarially determined using statutorily established methods on an annual basis and are constitutionally required to cover the employer’s portion of the normal cost and provide for the amortization of the unfunded accrued liability. Each LASERS and TRSL sub-plan pays a separate actuarially-determined employer contribution rate. However, all assets of the pension plan are used for the payment of benefits for all classes of members, regardless of their sub-plan membership.

Contributions to the plans are required and determined by state statute (which may be amended) and are expressed as a percentage of covered payroll. The contribution rates in effect for the year ended June 30, 2023, for the System and covered employees were as follows:

	<u>System</u>	<u>Employees</u>
Teachers' Retirement System:		
Higher Ed Regular Plan	24.10%	8.00%
K-12 Regular Plan	24.80%	8.00%
State Employees' Retirement System	40.40%	7.50% - 8.00%

The LSU System's contributions made to the Retirement Systems for 2023, which equaled the required contributions, were as follows:

Teachers' Retirement System:	
Regular Plan	\$ 169,569,754
State Employees' Retirement System	\$ 41,844,279

Additionally, contributions are made to the retirement system from non-employers and those contributions are recognized as revenue for the LSU System for its proportionate share. The amount of revenue recognized for 2023 is \$5,664,544.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The following schedule lists the System's proportionate share of the Net Pension Liability allocated by each of the pension plans based on the June 30, 2022, measurement date. The System uses this measurement to record its Net Pension Liability and associated amounts as of June 30, 2023, in accordance with GASB Statement 68. The schedule also includes the proportionate share allocation rate used at June 30, 2022, along with the change compared to the June 30, 2021, rate. The System's proportion of the Net Pension Liability was based on a projection of its long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

	Net Pension Liability at June 30, 2023 (measured as of June 30, 2022)	Rate at June 30, 2022	Increase (Decrease) to June 30, 2021 Rate
Teachers' Retirement System	\$ 1,195,573,910	12.52%	0.17%
State Employees' Retirement System	359,292,605	4.75%	(0.11%)
	<u>\$ 1,554,866,515</u>		

The following schedule lists the System’s recognized pension expense for the year ended June 30, 2023, for each of the pension plans:

Teachers' Retirement System	\$ 150,838,702
State Employees' Retirement System	40,899,183
	<u>\$ 191,737,885</u>

At June 30, 2023, the System reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>TRSL</u>	<u>LASERS</u>	<u>Total</u>
Deferred Outflows:			
Differences between expected and actual experience	\$ 18,530,978	\$ 979,840	\$ 19,510,818
Changes of assumptions	80,640,861	6,532,444	87,173,305
Net difference between projected and actual earnings on pension plan investments	67,847,310	28,939,736	96,787,046
Changes in proportion	50,480,247	493,726	50,973,973
Differences between contributions and proportionate share of contributions	10,508,145	62,872	10,571,017
Employer contributions subsequent to the measurement date	169,569,754	41,844,279	211,414,033
Total	<u>\$ 397,577,295</u>	<u>\$ 78,852,897</u>	<u>\$ 476,430,192</u>
Deferred Inflows:			
Differences between expected and actual experience	\$ (3,447,914)	\$ -	\$ (3,447,914)
Net difference between projected and actual earnings on pension plan investments	-	-	-
Changes in proportion	(28,538,686)	(3,894,968)	(32,433,654)
Differences between contributions and proportionate share of contributions	(2,244,698)	(451,806)	(2,696,504)
Total	<u>\$ (34,231,298)</u>	<u>\$ (4,346,774)</u>	<u>\$ (38,578,072)</u>

The amount reported in the above table totaling \$211,414,033 as deferred outflow of resources related to pension contributions made subsequent to the measurement period of June 30, 2022 will be recognized as a reduction in Net Pension Liability in the year ended June 30, 2024.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year	TRSL	LASERS	Total
2024	54,902,362	14,160,982	69,063,344
2025	28,357,187	5,979,738	34,336,925
2026	(11,728,058)	(7,318,007)	(19,046,065)
2027	122,244,752	19,839,131	142,083,883
	193,776,243	32,661,844	226,438,087

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability for each pension plan as of June 30, 2022, is as follows:

Louisiana State University System

Notes to the Financial Statements

	TRSL	LASERS																		
Valuation Date	June 30, 2022	June 30, 2022																		
Actuarial Cost Method	Entry Age Normal	Entry Age Normal																		
Amortization Approach	Closed	Closed																		
Actuarial Assumptions:																				
Expected Remaining Service Lives	5 years	2 years																		
Investment Rate of Return	7.25% net of investment expenses (decreased from 7.40% in 2021)	7.25% net of investment expenses (decreased from 7.40% in 2021)																		
Inflation Rate	2.3% per annum	2.3% per annum																		
Mortality	<p>Active members – RP-2014 White Collar Employee tables, adjusted by 1.010 for males and by 0.997 for females.</p> <p>Disability retiree mortality – RP-2014 Disability tables, adjusted by 1.111 for males and by 1.134 for females.</p> <p>Non-Disabled retiree/inactive members – RP-2014 White Collar Healthy Annuitant tables, adjusted by 1.366 for males and by 1.189 for females.</p> <p>The mortality tables are adjusted from 2014 to 2018 using the MP-2017 generational improvement table, with continued future mortality improvement projected using the MP-2017 generational mortality improvement tables.</p>	<p>General active member: RP-2014 Blue Collar Employee tables adjusted by 0.978 for males and 1.144 for females.</p> <p>General retiree/inactive members (males): RP-2014 Blue Collar Healthy Annuitant table, adjusted by 1.280.</p> <p>General retiree/inactive members (females): RP-2014 White Collar Healthy Annuitant table, adjusted by 1.417.</p> <p>Mortality assumptions for non-disabled members include improvement projected using the MP-2018 Mortality Improvement Scale, applied on a fully generational basis.</p> <p>Disabled Members: RP-2000 Disabled Retiree Mortality Table, adjusted by 1.009 for males and 1.043 for females, with no projection for improvement.</p>																		
Termination, Disability, and Retirement	Termination, disability, and retirement assumptions were projected based on a five year (2013-2017) experience study of the System’s members.	Termination, disability, and retirement assumptions were updated and projected to reflect the results of the most recent five-year (2014-2018) experience study of the System's members.																		
Salary Increases	Salary increases were projected based on a 2013-2017 experience study of the System's members. The projected salary increase for regular plan members ranges from 3.1% - 4.6% varies depending on duration of service.	Salary increases were updated and projected to reflect the results of the most recent five year (2014-2018) experience study of the System's members. The salary increase ranges for specific types of members are:																		
		<table border="1"> <thead> <tr> <th style="text-align: left;">Member Type</th> <th style="text-align: center;">Lower Range</th> <th style="text-align: center;">Upper Range</th> </tr> </thead> <tbody> <tr> <td>Regular</td> <td style="text-align: center;">3.0%</td> <td style="text-align: center;">12.8%</td> </tr> <tr> <td>Judges</td> <td style="text-align: center;">2.6%</td> <td style="text-align: center;">5.1%</td> </tr> <tr> <td>Corrections</td> <td style="text-align: center;">3.6%</td> <td style="text-align: center;">13.8%</td> </tr> <tr> <td>Hazardous Duty</td> <td style="text-align: center;">3.6%</td> <td style="text-align: center;">13.8%</td> </tr> <tr> <td>Wildlife</td> <td style="text-align: center;">3.6%</td> <td style="text-align: center;">13.8%</td> </tr> </tbody> </table>	Member Type	Lower Range	Upper Range	Regular	3.0%	12.8%	Judges	2.6%	5.1%	Corrections	3.6%	13.8%	Hazardous Duty	3.6%	13.8%	Wildlife	3.6%	13.8%
Member Type	Lower Range	Upper Range																		
Regular	3.0%	12.8%																		
Judges	2.6%	5.1%																		
Corrections	3.6%	13.8%																		
Hazardous Duty	3.6%	13.8%																		
Wildlife	3.6%	13.8%																		
Cost of Living Adjustments	Not substantively automatic	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The projected benefit payments do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.																		

The following schedule list the methods used by each of the retirement systems in determining the long term rate of return on pension plan investments:

TRSL	LASERS
<p>The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.3% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return was 8.32% for 2022.</p>	<p>The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.3% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 8.34% for 2022.</p>

The following table provides a summary of the best estimates of arithmetic/geometric real rates of return for each major asset class included in each of the Retirement Systems target asset allocations as of June 30, 2022:

Asset Class	Target Allocation		Long-Term Expected Real Rate of Return	
	TRSL	LASERS	TRSL	LASERS
Cash	-	-	-	0.39%
Domestic equity	27.00%	31.00%	4.15%	4.57%
International equity	19.00%	23.00%	5.16%	5.76%
Domestic fixed income	13.00%	3.00%	0.85%	1.48%
International fixed income	5.50%	17.00%	-0.10%	5.04%
Alternative investments	-	26.00%	-	8.30%
Private assets	25.50%	-	8.15%	-
Other private assets	10.00%	-	3.72%	-
Total	100%	100%		

Discount Rate

The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the respective pension system’s actuary. Based on those assumptions, each of the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The discount rate used to measure the total pension liability was 7.25% for TRSL and 7.25% for LASERS for the year ended June 30, 2022. In fiscal year 2023, the LASERS Board and TRSL Board made no changes to the discount rate. The current discount rate of 7.25% was used to determine the projected actuarially required contribution rates for the 2023/2024 fiscal year.

Sensitivity of the Employer’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following table presents the System’s proportionate share of the Net Pension Liability (NPL) using the discount rate of each retirement system as well as what the System’s proportionate share of the NPL would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate used by each of the retirement systems:

	1.0% Decrease	Current Discount Rate	1.0% Increase
TRSL			
Rates	6.25%	7.25%	8.25%
Share of NPL	\$ 1,641,933,706	\$ 1,195,573,910	\$ 790,267,818
LASERS			
Rates	6.25%	7.25%	8.25%
Share of NPL	\$ 452,094,953	\$ 359,292,605	\$ 274,670,346

Payables to the Pension Plans

The System recorded accrued liabilities to each of the Retirement Systems for the year ended June 30, 2023, primarily related to the accrual for payroll. The amounts due are included in liabilities under the amounts reported as accounts, salaries, and other payables. The balance due to each of the retirement systems at June 30, 2023, is as follows:

TRSL	\$ 18,408,254
LASERS	<u>3,759,227</u>
	<u>\$ 22,167,481</u>

Optional Retirement System

The Optional Retirement Plan (ORP) was established for academic employees of public institutions of higher education who are eligible for membership in TRSL. This plan was designed to provide certain academic and unclassified employees of public institutions of higher education an optional method of funding for their retirement.

ORP is a defined contribution pension plan which provides for portability of assets and full and immediate vesting of all contributions submitted on behalf of the affected employees to the approved providers. These providers are selected by the TRSL Board of Trustees. Monthly employer and employee contributions are invested as directed by the employee to provide the employee with future retirement benefits. The amount of these benefits is entirely dependent upon the total contributions and investment returns accumulated during the employee’s working lifetime. Employees in eligible positions of higher education can make an irrevocable election to participate in the ORP rather than TRSL and purchase annuity contracts – fixed, variable, or both – for benefits payable at retirement.

R.S. 11:927 sets the contribution requirements of ORP plan members and the employer. Employer ORP contributions to TRSL for the fiscal year 2023 totaled \$95,984,782. Employee contributions totaled \$28,457,056. The active member and employer contribution rates were 8% and 6.2%, respectively, with an additional employer contribution of 20.8% made to the TRSL defined benefit plan for application to the unfunded accrued liability of the system.

8. POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

The System provides certain continuing health care and life insurance benefits for its retired employees. Substantially all System employees become eligible for these benefits if they reach normal retirement age while working for the System and qualify for retirement under one of the pension plans in which the System participates.

The System offers its employees the opportunity to participate in one of two medical coverage plans. One plan is administered by the State of Louisiana through the Louisiana Office of Group Benefits (OGB), which also offers a life insurance plan, and the other plan is with the LSU Health Plan (Health Plan). GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, promulgates the accounting and financial reporting requirements by employers that offer other postemployment benefits (OPEB) besides pensions. Both of the medical coverage plans and the life insurance plan available are subject to the provisions of this statement.

These plans are not administered as formal trusts; therefore, there are no assets accumulated in a trust that meets the criteria of paragraph 4 of GASB Statement No. 75 to pay future OPEB benefits. The plans are funded on a “pay-as-you-go basis” under which the contributions to the plan are generally made at about the same time and in about the same amount as benefit payments become due. Information about each of these two plans is presented below.

General Information about each OPEB plan:

Plan Description:

LSU Health Plan

The Health Plan originally began as a pilot program within OGB, the office that provides health benefits to State employees and later the administration was transferred to the System. R.S. 42:851 grants the authority to establish or amend benefits under the plan to the System. The Health Plan does not issue a publicly-available financial report, but it is included in the System’s financial report. The plan is defined as a single-employer defined benefit health OPEB plan.

State OGB Plan

System employees may also participate in the state’s other OPEB Plan, a multiple-employer defined benefit OPEB Plan that provides medical, prescription drug, and life insurance to eligible active employees, retirees, and their beneficiaries. Current employees, who participate in an OGB health plan while active, are eligible for plan benefits if they are enrolled in the OGB health plan immediately before the date of retirement and retire under one of the state sponsored retirement systems (LASERS and TRSL), or they retire from a participating employer that meets the qualifications in the Louisiana Administrative Code 32:3.303. R.S. 42:801-883 provides the authority to establish and amend benefit provisions of the plan. OGB does not issue a publicly-available financial report of the OPEB Plan; however, it is included in the Louisiana Annual Comprehensive Financial Report. You may obtain a copy on the Office of Statewide Reporting and Accounting Policy’s website at www.doa.la.gov/osrap.

Funding policy:

LSU Health Plan

Plan rates are actuarially determined and approved by the LSU First Benefits Oversight Committee. Plan rates are in effect for one year, and members have the opportunity to switch providers during the annual enrollment period, which usually occurs during October.

The System administers and offers eligible employees, retirees, and their beneficiaries the opportunity to participate in comprehensive health and preventive care coverage under its Health Plan that gives members a unique, consumer-driven health-care approach to pay routine health expenses and provides coverage for major health care expenses.

Employer contributions are based on plan premiums and the employer contribution percentage. Employees who participate in a Health Plan through the State of Louisiana who retire with 20 or more years of medical coverage are generally required to pay the active contribution rate for retiree and dependent coverage prior to qualifying for Medicare, and 25% of the applicable premium for coverage once eligible for Medicare. All others pay a percentage of the retiree contribution rate (which differs for pre-Medicare eligible retirees and Medicare eligible retirees) based upon years of medical coverage at retirement. For eligible retirees, the percentages are as follows:

LSU Health Plan Medical Participation	Employer Contribution Percentage	Retiree Contribution Percentage
Under 10 years	19%	81%
10-14 years	38%	62%
15-19 years	56%	44%
20+ Years	75%	25%

Effective January 1, 2019, retired employees, who have Medicare Part A and Part B coverage were moved to the LSU First Retiree Medicare plan upon reaching Medicare eligibility. The LSU First Retiree Medicare plan is a fully insured Medicare Advantage plan.

State OGB Plan

The contribution requirements of plan members and the System are established and may be amended by R.S. 42:801-883. Employees do not contribute to their postemployment benefits cost until they become retirees and begin receiving those benefits. The retirees contribute to the cost of retiree health care based on a participation schedule.

Employer contributions are based on plan premiums and the employer contribution percentage. Premium amounts vary depending on the health plan selected and if the retired member has Medicare coverage. OGB offers retirees four self-insured healthcare plans and one fully insured plan. Effective January 1, 2019, retired employees, who have Medicare Part A and Part B coverage also have access to six fully insured Medicare Advantage plans and an Individual Medicare Market Exchange Plan that provides monthly health reimbursement arrangement credits.

Employees who were active medical participants before January 1, 2002, and continue medical participation until retirement, pay approximately 25% of cost of medical coverage (except single retirees under age 65, who pay approximately 25% of the active employee cost). Employees who begin medical participation on or after January 1, 2002, pay a percentage of the total contribution rate upon retirement based on the following schedule:

OGB Plan Medical Participation	Employer Contribution Percentage	Retiree Contribution Percentage
Under 10 years	19%	81%
10-14 years	38%	62%
15-19 years	56%	44%
20+ Years	75%	25%

In addition to healthcare benefits, retirees may elect to receive life insurance benefits. Basic and supplemental life insurance is available for the individual retiree and spouses of retirees subject to maximum values. Employers pay approximately 50% of monthly premiums. The retiree is responsible for 100% of the premium for dependents. The total monthly premium for retirees in the basic or supplemental life insurance plan varies according to age group.

Total Collective OPEB Liability and Changes in Total Collective OPEB Liability:

The following schedule lists the System’s proportionate share of the OPEB liability at June 30, 2023, allocated by LSU Health Plan and OGB along with each respective plan measurement date and actuarial valuation date, the proportionate share allocation rate, the percentage change in proportion from the prior year rate, and the amount due within one year that was determined based on the amount of benefit payments expected to be paid within one year. The System’s proportionate share percentage is based on the employer’s individual OPEB actuarial accrued liability (AAL) in relation to the total OPEB AAL liability for all participating entities included in the State of Louisiana reporting entity.

	Measurement Date / Actuarial Valuation Date	Total OPEB Liability	Proportion	Increase (Decrease) to Prior Proportion	Due within one year
LSU Health Plan	June 30, 2023 / February 2022	\$ 767,716,281	91.8229%	2.4875%	\$ 22,432,169
OGB	July 1, 2022 / July 1, 2022	587,927,829	8.7119%	0.0488%	33,917,094
		\$ 1,355,644,110			\$ 56,349,263

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB:

The following schedule list the System’s recognized OPEB expense for the year ended June 30, 2023 for each of the OPEB plans:

LSU Health Plan	\$ 37,977,534
State OGB Plan	<u>(22,327,969)</u>
Total	<u>\$ 15,649,565</u>

At June 30, 2023, the System reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>LSU Health Plan</u>	<u>State OGB Plan</u>	<u>Total</u>
Deferred Outflows:			
Changes of assumptions	\$ 160,174,548	\$ 40,322,716	\$ 200,497,264
Differences between expected and actual experience	43,587,604	17,884,817	61,472,421
Difference between actual OPEB payments and proportionate share of OPEB payment	-	17,426,415	17,426,415
Change in proportion	-	9,397,764	9,397,764
OPEB benefit payments made subsequent to the measurement date	-	33,917,094	33,917,094
Total	<u>\$ 203,762,152</u>	<u>\$ 118,948,806</u>	<u>\$ 322,710,958</u>
Deferred Inflows:			
Differences between expected and actual experience	\$ (39,011,296)	\$ -	\$ (39,011,296)
Change in proportion	-	(38,193,261)	(38,193,261)
Changes of assumptions	(301,622,367)	(193,197,692)	(494,820,059)
Difference between actual OPEB payments and proportionate share of OPEB payment	-	(586,284)	(586,284)
Total	<u>\$ (340,633,663)</u>	<u>\$ (231,977,237)</u>	<u>\$ (572,610,900)</u>

Deferred outflows of resources related to OPEB resulting from the System’s benefit payments subsequent to the measurement date will be recognized as a reduction of the total collective OPEB liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year</u>	<u>LSU Health Plan</u>	<u>State OGB Plan</u>	<u>Total</u>
2024	(7,654,969)	(45,505,129)	\$ (53,160,098)
2025	(5,218,690)	(35,806,402)	(41,025,092)
2026	(25,331,882)	(42,294,526)	(67,626,408)
2027	(49,576,389)	(23,339,468)	(72,915,857)
2028	(47,768,851)	-	(47,768,851)
2029	(1,320,730)	-	(1,320,730)
	<u>\$ (136,871,511)</u>	<u>\$ (146,945,525)</u>	<u>\$ (283,817,036)</u>

Sensitivity of Total OPEB Liability

Sensitivity of the proportionate share of the total collective OPEB liability to changes in the discount rate. The following presents the System’s proportionate share of the total collective OPEB liability using the current discount rate as well as what the System’s proportionate share of the total collective OPEB liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate:

	<u>1.0% Decrease</u>	<u>Current Discount Rate</u>	<u>1.0% Increase</u>
<u>LSU Health Plan</u>			
Rates	2.65%	3.65%	4.65%
Total OPEB liability	\$928,936,701	\$767,716,281	\$641,386,501
<u>State OGB Plan</u>			
Rates	3.09%	4.09%	5.09%
Total OPEB liability	\$670,069,905	\$587,927,829	\$521,117,552

Sensitivity of the proportionate share of the total collective OPEB liability to changes in the healthcare cost trend rates. The following presents the System’s proportionate share of the total collective OPEB liability using the current healthcare cost trend rates as well as what the System’s proportionate share of the total collective OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage-point lower or one percentage-point higher than the current rates:

	<u>1.0% Decrease</u>	<u>Current Healthcare Costs Trend Rate(s)</u>	<u>1.0% Increase</u>
<u>LSU Health Plan</u>			
Pre-65 Rates	5.75% decreasing to 3.0%	6.75% decreasing to 4.0%	7.75% decreasing to 5.0%
Post-65 Rates	4.75% decreasing to 3.0%	5.75% decreasing to 4.0%	6.75% decreasing to 5.0%
Total OPEB liability	\$632,938,118	\$767,716,281	\$948,812,372
<u>State OGB Plan</u>			
Pre-65 Rates	5.75% decreasing to 3.5%	6.75% decreasing to 4.5%	7.75% decreasing to 5.5%
Post-65 Rates	4.40% decreasing to 3.5%	5.40% decreasing to 4.5%	6.40% decreasing to 5.5%
Total OPEB liability	\$524,500,202	\$587,927,829	\$666,566,368

Actuarial Assumptions and Other Inputs:

The following table includes information on the actuarial assumptions and other inputs for both of the System’s OPEB plans and applies to all periods included in the measurement unless otherwise specified:

	LSU Health Plan	State OGB Plan
Total OPEB liability measurement date	June 30, 2023	July 1, 2022
Actuarial valuation date	February 2022	July 1, 2022
Actuarial Cost Method	Entry age normal based on level percentage of projected salary	Entry age normal, level percentage of pay. Service costs are attributed through all assumed ages of exit from active service. For current DROP participants, assumed exit from active service is the date at which DROP ends.
Actuarial Assumptions:		
Expected Remaining Service Lives	6.8 years starting July 1, 2021, and 6.6 years for 2021 measurement	4.5 years 2022 through 2018 measurement and 4.48 years for 2017 measurement
Discount rate	3.65% (increased from 3.54% in 2022) Source: Bond Buyer 20 - Bond Go Index	4.09% for July 1, 2022 measurement (increased from 2.18% in 2021) Source: S&P 20-year municipal bond index rate.
Healthcare cost trend rate(s)	Pre 65 medical/Rx benefits: 6.75% select rate, decreasing .25% annually to an ultimate rate of 4.0% Post Medicare benefits 5.75% select rate, decreasing .25% annually to an ultimate rate of 4.0%	Medical and drug pre-65: 6.75% through 2024 and decreasing .25% from 2024 through 2032 to an ultimate rate of 4.5% Medical and drug post-65: 5.40% through 2023 and decreasing .10% from 2024 through 2032 to an ultimate rate of 4.5% The initial trend was developed using the National Health Care Trend Survey; the ultimate trend was developed using a building block approach which considers Consumer Price Index, Gross Domestic Product, and technology growth.
Salary increases	Consistent with each pension plan in which the System's employees participate.	Consistent with each pension plan in which the System's employees participate. The LASERS regular member rates were assumed for employers who do not participate in one of four state retirement systems.
Inflation Rate	3.0% based on the consumer price index	2.40% based on the consumer price index
Mortality	Non-Disabled Lives: Pub-2010 mortality table with generational scale MP-2021 Disabled Lives: Pub-2010 disabled mortality rates with generational MP-2021 scaling	Refer to Mortality tables listed at Note 7 for both LASERS and TRSL.
Termination, Disability, and Retirement	Relied upon the pension plans covering the same participants.	Relied upon the pension plans covering the same participants.

	<u>LSU Health Plan</u>	<u>State OGB Plan</u>																				
Dates of experience studies	<p>Used the experience studies completed by the pension plan actuaries in which the System's employees participate.</p> <p>Expected annual claim costs were developed using two years of historical claim experience through June 2022.</p>	<p>Used the experience studies completed by the pension plan actuaries in which the System's employees participate. The medical plan election percentages were also updated based on the experience study.</p> <p>Baseline per capita costs were updated to reflect 2022 claims and enrollment.</p>																				
Per Capita Health Claim Costs	<p>Expected retiree claim costs were developed using 24 months of historical claim experience through June 2022. An underwriting adjustment to account for the estimated impact of Covid-19 was made to account for the overall decrease in claims during 2020 for Option 1. For Option 3, per capita claim costs are developed by applying age adjustments to the current fully insured premiums. A blend of both active and retiree data was utilized and age adjusted. The annual age 60 and 70 claim costs for retirees and their spouses are provided in the table below.</p> <table border="0" style="margin-left: 20px;"> <tr> <td style="text-align: right;">Per Capita</td> <td style="text-align: center;">Age 60</td> <td style="text-align: center;">Age 70</td> </tr> <tr> <td style="text-align: right;">Cost</td> <td style="text-align: center;">Age 60</td> <td style="text-align: center;">Age 70 (no medicare)</td> </tr> <tr> <td>Option 1</td> <td style="text-align: right;">\$13,026</td> <td style="text-align: right;">\$8,710</td> </tr> <tr> <td>Option 3</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$2,507</td> </tr> </table>	Per Capita	Age 60	Age 70	Cost	Age 60	Age 70 (no medicare)	Option 1	\$13,026	\$8,710	Option 3	\$ -	\$2,507	<p>Per capita costs for the self-insured plans were based on medical and prescription claims for the period January 1, 2021 through December 31, 2022, trended to the valuation date. Per capita costs for fully-insured plans were based on calendar year 2023 premiums adjusted to the valuation date using the trend assumptions above. Per capita costs were adjusted for expected age-related differences in morbidity, where applicable.</p>								
Per Capita	Age 60	Age 70																				
Cost	Age 60	Age 70 (no medicare)																				
Option 1	\$13,026	\$8,710																				
Option 3	\$ -	\$2,507																				
Participation Rates	<p>The participation percentage is the assumed rate of future eligible retirees who elect to continue health coverage at retirement. It is assumed that all employees and their dependents who are eligible for early retiree benefits will participate in the retiree medical plan. This assumes that a one-time irrevocable election to participate is made at retirement.</p> <table border="0" style="margin-left: 20px;"> <thead> <tr> <th style="text-align: left;"><u>Years of Service</u></th> <th style="text-align: left;"><u>Participation Rate</u></th> </tr> </thead> <tbody> <tr> <td>Under 10 years</td> <td style="text-align: right;">30%</td> </tr> <tr> <td>10 - 14 years</td> <td style="text-align: right;">45%</td> </tr> <tr> <td>15 - 19 years</td> <td style="text-align: right;">65%</td> </tr> <tr> <td>20 + years</td> <td style="text-align: right;">80%</td> </tr> </tbody> </table>	<u>Years of Service</u>	<u>Participation Rate</u>	Under 10 years	30%	10 - 14 years	45%	15 - 19 years	65%	20 + years	80%	<p>Active employees who do not have current medical coverage are assumed not to participate in the medical plan as retirees. The percentage of employees and their dependents who are currently covered for medical coverage that are assumed to participate in the retiree medical plan is outlined in the table below. To be eligible for retiree coverage, the participant's coverage must be in effect immediately prior to retirement. Active participants who have been covered continuously under the OGB medical plan since before January 1, 2002 are assumed to participate at a rate of 88%. This rate assumes that a one-time irrevocable election to participate is made at the time of retirement.</p> <table border="0" style="margin-left: 20px;"> <thead> <tr> <th style="text-align: left;"><u>Years of Service</u></th> <th style="text-align: left;"><u>July 1, 2021 Valuation</u></th> </tr> </thead> <tbody> <tr> <td>Under 10 years</td> <td style="text-align: right;">33%</td> </tr> <tr> <td>10 - 14 years</td> <td style="text-align: right;">60%</td> </tr> <tr> <td>15 - 19 years</td> <td style="text-align: right;">80%</td> </tr> <tr> <td>20 + years</td> <td style="text-align: right;">88%</td> </tr> </tbody> </table> <p>Future retirees are assumed to participate in the life insurance benefit at a 36% rate and elect a total of \$45,000 in basic and supplemental life insurance coverage, before any age reductions. Spouses are assumed to elect \$2,000 of coverage.</p>	<u>Years of Service</u>	<u>July 1, 2021 Valuation</u>	Under 10 years	33%	10 - 14 years	60%	15 - 19 years	80%	20 + years	88%
<u>Years of Service</u>	<u>Participation Rate</u>																					
Under 10 years	30%																					
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<u>Years of Service</u>	<u>July 1, 2021 Valuation</u>																					
Under 10 years	33%																					
10 - 14 years	60%																					
15 - 19 years	80%																					
20 + years	88%																					

9. CONTINGENT LIABILITIES, RISK MANAGEMENT, AND CLAIMS LIABILITY

Losses arising from judgments, claims, and similar contingencies are paid by either private insurance companies or through the State’s self-insurance fund operated by the Office of Risk Management (ORM), the agency responsible for the State’s risk management program, or by General Fund appropriation. The System is involved in 49 lawsuits that are handled by contract attorneys at June 30, 2023. The attorneys have estimated a reasonably possible unfavorable outcome to the System of \$2,659,170 relating to 48 of the lawsuits and a probable unfavorable outcome of \$75,000 relating to one lawsuit. All other lawsuits are handled by either ORM or the Attorney General’s Office. Within the passage of LA Grad Act 2.0 and the implementation of the afforded Risk Management's Autonomy at LSU A&M, the Board of Supervisors now has a hybrid insurance program made up of self-insurance, commercial insurance, and insurance provided through the State Office of Risk Management. LSU A&M is autonomous from ORM with the exception of medical malpractice liability insurance. LSU A&M obtains a variety of higher education specific insurances in the commercial marketplace, many with large, self-insured retentions. All other LSU Campuses are insured primarily through ORM with the exception of travel and accident insurance. The LSU A&M Office of Risk Management is now providing support and coordination for all LSU campuses in relation to their risk management and insurance programs through the Risk and Insurance Shared Knowledge committee. LSU Health Science Center Shreveport, LSU Health Science Center New Orleans, LSU of Alexandria, LSU Eunice, LSU Shreveport, and Pennington Biomedical Research Center have joined together to form a large retention risk pool for workers’ compensation coverage under ORM, which is managed by LSU A&M Office of Risk Management.

In addition, the System is exposed to various risks of losses related to the self-insured and self-funded LSU System Health Plan, which provides health insurance benefits to active and retired System employees and which began as a pilot program for the fiscal year ended June 30, 2003. Beginning in fiscal year 2011-12, estimated incurred but not reported (IBNR) claim reserve is as of December 31. This is a change in time period due to coordination with a change to LSU’s health plan year. Historically, IBNR was calculated as of June 30 each year. Claim expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. According to the requirements of GASB Statement No. 10, as amended by Statements 17 and 30, total claims expenditures were \$120,460,103. Changes in the reported liability for the last three periods are summarized as follows:

	Beginning of Fiscal Year Liability	Claims and Changes in Estimates	Claim Payments	Recoveries From Settled and Unsettled Claims	Balance at Fiscal Year-End
2020-21	\$10,303,000	\$120,231,126	(\$120,245,387)	\$368,261	\$10,657,000
2021-22	\$10,657,000	\$115,384,521	(\$115,406,678)	\$487,157	\$11,122,000
2022-23	\$11,122,000	\$119,153,538	(\$120,460,103)	\$472,565	\$10,288,000

10. COMPENSATED ABSENCES

At June 30, 2023, employees of the System have accumulated and vested annual, sick, and compensatory leave benefits of \$62,719,121, \$34,237,076, and \$341,992, respectively, which were computed in accordance with GASB Codification Section C60. The leave payable is recorded in the accompanying financial statements.

11. SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS

The System has entered into subscription-based information technology arrangements (SBITAs) involving:

- Enterprise Resource Management software
- Various desktop and server software
- Digital protection software
- Experience management software
- Maintenance management software
- Scientific research subscription
- Microsoft office products subscription vendor
- Web content management software
- Customer relationship management software
- Learning / course management software
- Electronic medical record software
- Various other subscriptions

Pursuant to GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, the System has recorded a right-to-use capital asset and a liability for future payments. The total of the System’s subscription assets is recorded at a cost of \$41,376,522, less accumulated amortization of \$10,123,882, for a net SBITA asset of \$31,252,640 at June 30, 2023. The liability associated with these SBITA’s, recorded at present value using discount rates between 0.11% to 2.5%, is \$29,358,629 as of June 30, 2023. The future subscription payments to be made as payment of the liability are scheduled to occur as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 11,184,239	\$ 273,826	\$ 11,458,065
2025	7,468,919	207,293	7,676,212
2026	5,009,315	119,832	5,129,147
2027	4,130,964	63,828	4,194,792
2028	438,109	23,139	461,248
2029-2033	1,127,083	37,218	1,164,301
Total	<u>\$ 29,358,629</u>	<u>\$ 725,136</u>	<u>\$ 30,083,765</u>

12. LESSEE AND LESSOR LEASES**Lessee Leases**

The System leases various facilities and equipment used for a variety of purposes and uses including office, meeting and gathering space, residential facilities, medical equipment, vehicles and other. These leases range in terms from 1.5 to 99 years, with various renewal options available, and payment terms vary in both frequency and amounts. In accordance with GASB Statement No. 87, *Leases*, a liability has been recorded for the present value of lease payments over the lease term for each agreement. As of June 30, 2023, the combined value of the lease liabilities was \$309,767,282. In determining the present values, discount rates of .13% to 3.63% were applied, depending on the duration of the lease agreement, the nature of the underlying leased asset, and the System's creditworthiness. Future payments which are variable are not included. The variable lease payments not included in the liability totaled \$2,210,094 during the year ended June 30, 2023. The recorded value of the right-to-use asset as of the end of the current fiscal year was \$341,388,842 which was offset by accumulated amortization of \$39,053,782. The future principal and interest lease payments as of June 30, 2023, are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 14,996,546	\$ 4,432,238	\$ 19,428,784
2025	14,706,051	4,234,539	18,940,590
2026	19,533,966	3,991,110	23,525,076
2027	17,103,041	3,783,084	20,886,125
2028	12,752,632	3,573,465	16,326,097
2029-2033	58,189,769	15,232,177	73,421,946
2034-2038	59,654,313	10,899,377	70,553,690
2039-2043	32,765,353	7,139,870	39,905,223
2044-2048	29,903,886	4,883,351	34,787,237
2049-2053	32,215,323	2,571,913	34,787,236
2054-2058	3,288,114	1,160,986	4,449,100
2059-2063	1,826,368	1,025,988	2,852,356
2064-2068	1,328,185	906,392	2,234,577
2069-2073	1,383,457	806,993	2,190,450
2074-2078	1,490,393	700,057	2,190,450
2079-2083	1,605,593	584,857	2,190,450
2084-2088	1,729,699	460,751	2,190,450
2089-2093	1,863,397	327,053	2,190,450
2094-2098	2,007,429	183,021	2,190,450
2099-2103	1,423,767	36,533	1,460,300
Total	<u>\$ 309,767,282</u>	<u>\$ 66,933,755</u>	<u>\$ 376,701,037</u>

The lease agreements may have non-appropriation exculpatory clauses that allow lease cancellation if the legislature does not make an appropriation for its continuation during any future fiscal period. However, such clauses were disregarded in determining the term of the lease for the purpose of measuring the lease assets and liabilities.

The following is a schedule of the recorded amounts and accumulated amortization of leased assets by underlying asset class:

	Recorded amount	Accumulated amortization	Net right-to-use asset	2023 Amortization
<u>Right to use assets:</u>				
Land	\$ 4,743,566	\$ 446,831	\$ 4,296,735	\$ 246,636
Building	161,704,456	23,449,089	138,255,367	11,724,545
Office space	173,839,720	14,568,099	159,271,621	7,051,746
Equipment & other	1,101,100	589,763	511,337	326,061
	<u>\$ 341,388,842</u>	<u>\$ 39,053,782</u>	<u>\$302,335,060</u>	<u>\$ 19,348,988</u>

Lessee Leases with Discrete Component Units

The System has entered into lease agreements with its discretely presented component units for use of various facilities including sections of Tiger Stadium financed with revenue bonds issued by the Tiger Athletic Foundation (TAF), land owned by the Health Science Services-Shreveport Foundation and occupied by the Health Science Center–Shreveport, and for student housing owned by the LSU Foundation. The total lease liability to these discretely presented component units, (included in the total lease liability disclosed of \$309,767,282 on the previous page) is \$113,977,912 at June 30, 2023.

Lessor Leases

The System's lessor leases consist of leasing property for the purposes of providing food services to students; bookstore operations; land for fraternity and sorority houses and parking spaces to foundations; office space for postal services, banking services, and university affiliated organizations; space on rooftops for communication towers and a variety of other uses. Additionally, the System has entered into partnerships for the management of its hospitals, and some cases those partnerships included leasing of the associated assets. The terms of these leases are for periods ranging from 1 to 97 years at various payment frequencies and amounts. In accordance with GASB Statement No. 87, *Leases*, a receivable has been recorded for the present value of lease payments to be received over the lease term for each agreement. As of June 30, 2023, the combined value of the lease receivables was \$2,212,587,873. Also, deferred inflows associated with these leases have been recorded that will be recognized as revenue over the term. The balance of the deferred inflows at June 30, 2023, is \$2,176,343,265. Inflows recognized during for the year ended June 30, 2023, consisted of lease revenue of \$100,701,522 and interest income of \$32,881,089.

The Health Care Services Division of the System leases the North Foster Clinic Building from its Health Care Services Foundation and subleases it to Our Lady of the Lake. HCSD also leases the Bogalusa Medical Center from the BCMC and subleases it to Our Lady of Angels. Both HCSF and BCMC are blended component units of HCSD and therefore the leases between these entities are eliminated in the financial statements.

Lessor Leases with Discrete Component Units

The System has entered into lease agreements with its discretely presented component units for land and buildings owned by the System including that used as the LSU Foundation’s office space, use of the Butterworth-Hutchinson and Stanislaus buildings by the LSU Health Foundation, New Orleans, and ground leases for the stadium structures owned by the Tiger Athletic Foundation. The total lease receivable recognized under GASB 87 from these component units is \$3,504,763, which is included in the total lease receivable of \$2,212,587,873 referred to on the previous page.

13. LONG-TERM LIABILITIES

The following is a summary of bonds and other long-term liability transactions of the System for the year ended June 30, 2023:

System

	Balance June 30, 2022 (Restated)	Additions	Reductions	Balance June 30, 2023	Amounts Due Within One Year
Debt payable:					
Bonds payable	\$ 354,151,297	\$ -	\$ (29,642,363)	\$ 324,508,934	\$ 21,355,996
Direct borrowings or placements:					
Finance purchase obligations	415,099,679	-	(3,713,911)	411,385,768	140,186
Notes payable	3,459,079	-	(358,075)	3,101,004	373,917
Subtotal	<u>772,710,055</u>	<u>-</u>	<u>(33,714,349)</u>	<u>738,995,706</u>	<u>21,870,099</u>
Other liabilities:					
Lease liability	339,183,014	2,683,732	(32,099,464)	309,767,282	14,996,546
SBITA liability	33,094,184	7,738,090	(11,473,645)	29,358,629	11,184,239
Compensated absences payable	93,441,512	7,414,343	(3,557,666)	97,298,189	9,119,414
Other liabilities	64,473,459	207,009	(64,310,013)	370,455	-
Subtotal	<u>530,192,169</u>	<u>18,043,174</u>	<u>(111,440,788)</u>	<u>436,794,555</u>	<u>35,300,199</u>
 Total long-term liabilities	 <u>\$ 1,302,902,224</u>	 <u>\$ 18,043,174</u>	 <u>\$ (145,155,137)</u>	 <u>\$ 1,175,790,261</u>	 <u>\$ 57,170,298</u>

Liabilities for Pensions and Other Post-Employment Benefits Plan can be found in notes 7 and 8, while more information for lease and SBITA liabilities can be found in notes 11 and 12.

Notes Payable – Direct Borrowings and Placements

	Date of Issue	Original Issue	Outstanding July 1, 2022	Redeemed/ Issued	Outstanding June 30, 2023	Maturities	Interest Rates	Future Interest Payments June 30, 2023
LSU								
CAMPUS Federal Credit Union	April 23, 2020	\$ 4,000,000	\$ 3,459,079	\$ (358,075)	\$ 3,101,004	2030	3.5%	\$ 420,940
Total		<u>\$ 4,000,000</u>	<u>\$ 3,459,079</u>	<u>\$ (358,075)</u>	<u>\$ 3,101,004</u>			<u>\$ 420,940</u>

On April 23, 2020, the LSU Research Foundation entered into a promissory note with a local credit union to borrow \$4,000,000. The loan is due in full upon the Lender’s demand, or if no demand is made, 120 payments of \$39,682 will be due beginning June 1, 2020 with a maturity date of May 1, 2030, with an interest rate of 3.5%. The loan is secured by the assignment of leases and rents on the building.

Bonds Payable - LSU System

All of the System’s outstanding bonds were issued through public sale and are secured by revenue pledges that are further described in Note 22. Detailed summaries, by issues, of all bond and reimbursement contract debt outstanding at June 30, 2023, including future interest payments, follow:

Issue	Date of Issue	Original Issue	Outstanding July 1, 2022	Redeemed/ Issued	Outstanding June 30, 2023	Maturities	Issued Interest Rates	Future Interest Payments June 30, 2023
LSU								
2013 Auxiliary Revenue Bonds	April 25, 2013	101,180,000	2,475,000	(2,475,000)	-	2023	3% to 5%	-
2014 Auxiliary Revenue Bonds	October 16, 2014	81,880,000	6,445,000	(3,145,000)	3,300,000	2024	3% to 5%	165,000
2016A Auxiliary Revenue Bonds	November 15, 2016	137,000,000	88,145,000	(6,245,000)	81,900,000	2036	3.5% to 5%	23,616,175
2016B Auxiliary Revenue Bonds	November 15, 2016	16,320,000	8,255,000	(1,380,000)	6,875,000	2030	1.15% to 3.45%	761,923
2019 Auxiliary Revenue Refunding Bonds	December 18, 2019	72,355,000	68,510,000	(1,470,000)	67,040,000	2040	1.904% to 3.28%	19,170,127
2022 Auxiliary Revenue Refunding Bonds	January 6, 2022	155,275,000	154,125,000	(4,185,000)	149,940,000	2043	.607% to 2.967%	39,436,811
LSU Health Sciences Center in New Orleans								
2013 Building Revenue Bonds	September 4, 2013	12,830,000	8,500,000	(8,500,000)	-	2031	2% to 4.75%	-
Health Care Services Division								
2017 Bogalusa Community Medical Center Project	April 26, 2017	13,275,000	10,455,000	(515,000)	9,940,000	2038	2% to 4%	3,113,162
LSU of Alexandria								
2008 Auxiliary Revenue Bonds	March 18, 2008	4,200,000	2,675,000	(165,000)	2,510,000	2034	4% to 5.5%	833,253
Total		<u>594,315,000</u>	<u>349,585,000</u>	<u>(28,080,000)</u>	<u>321,505,000</u>			<u>\$ 87,096,451</u>
Premium/discounts, net		35,513,025	4,798,188	(1,576,856)	3,221,332			
Bonds issuance cost		(318,327)	(231,891)	14,493	(217,398)			
Total Bonds Payable		<u>\$ 629,509,698</u>	<u>\$ 354,151,297</u>	<u>\$ (29,642,363)</u>	<u>\$ 324,508,934</u>			

The System’s bonds payable contain provisions for events of default that are included in the bond resolutions approved by the System’s Board. These events of default could require the acceleration of payment of the amounts outstanding. Following is a summary of the events of default that are generally contained in the resolutions:

- 1 Failure to timely pay the required principal or interest when due.
- 2 Failure to perform or comply with debt covenant requirements outlined in debt agreement or remedy the failure within 30 days. Following is a listing of some of these covenants:
 - a. Failure to continue the pledge of revenue associated with each debt issue.
 - b. Failure of the Board to maintain its existence.
 - c. Granting of a security or lien that is superior to the lien on the outstanding bonds.
 - d. New debt is issued secured by the revenue pledged that is not in parity with or not subordinated by the outstanding debt.
- 3 A material false or misleading statement, warranty or representation made by the Board that is contained in the resolution.
- 4 A petition filed against the board under any bankruptcy, moratorium, reorganization, arrangement, insolvency, readjustment of debt, dissolution or liquidation law of any jurisdiction that is not dismissed within 60 days of filing.
- 5 The Board files a petition in voluntary bankruptcy or admits insolvency or bankruptcy or its inability to pay its debts.
- 6 The State of Louisiana alters the rights or duties of the Board.
- 7 Findings or covenants in any No-Arbitrage Certificate are false or not adhered to and causes the interest on the bonds to become taxable.

Bonds Payable - Component Units

<u>Issue</u>	<u>Date of Issue</u>	<u>Original Issue</u>	<u>Outstanding July 1, 2022</u>	<u>Issued (Redeemed)</u>	<u>Outstanding June 30, 2023</u>	<u>Maturities</u>	<u>Interest Rates</u>
Tiger Athletic Foundation*							
Series 2012 Bonds	October 23, 2012	\$ 70,000,000	\$ 58,545,000	\$(3,039,000)	\$ 55,506,000	2037	Variable
Series 2015 Bonds	July 1, 2015	52,000,000	31,690,000	(3,945,000)	27,745,000	2028	2.49%
Series 2015A Bonds	November 1, 2015	53,045,000	36,650,000	(475,000)	36,175,000	2039	2.25%
Deferred financing costs		(1,008,426)	(634,620)	56,136	(578,484)		
Total Bonds Payable		<u>\$ 174,036,574</u>	<u>\$ 126,250,380</u>	<u>\$(7,402,864)</u>	<u>\$ 118,847,516</u>		

*As of December 31, 2022

Defeased Bonds

In January, 2022, the Board of Supervisors of Louisiana State University and Agricultural and Mechanical College issued \$155,275,000 of taxable Bonds – Series 2022. The purpose of the issues was to provide monies to advance refund all of Series 2012 and portions of 2013, 2014, and 2016A bonds. In order to refund the bonds, portions of the proceeds of the new issue of \$153,839,450 were deposited and held in an escrow fund created pursuant to an escrow deposit agreement dated January 6, 2022, between the Board of Supervisors of Louisiana State University and Agricultural and Mechanical College and the escrow trustee. The amount in the escrow, together with interest earnings, will be used to pay the principal, redemption premium, and interest when due. The refunding resulted in reducing the total debt service payments by \$14,307,370 and gave the University an economic gain of \$11,136,687. Of the debt considered defeased in substance, \$115,730,000 is outstanding as of June 30, 2023.

In December, 2019, the Board of Supervisors of Louisiana State University and Agricultural and Mechanical College issued \$72,355,000 of taxable Bonds – Series 2019. The purpose of the issues was to provide monies to refund all of Series 2010B and portions of 2013 bonds. In order to refund the bonds, portions of the proceeds of the new issue \$72,355,000, plus an additional \$2,199,710 of sinking fund monies together with certain other funds and/or securities, were deposited and held in an escrow fund created pursuant to an escrow deposit agreement dated December 18, 2019, between the Board of Supervisors of Louisiana State University and Agricultural and Mechanical College and the escrow trustee. The amount in the escrow, together with interest earnings, will be used to pay the principal, redemption premium, and interest when due. The refunding resulted in reducing the total debt service payments by \$12,846,624 and gave the University an economic gain of \$6,635,024. Of the debt considered defeased in substance, \$41,925,000 is outstanding as of June 30, 2023.

Debt Service Requirements

The annual requirements to amortize all System bonds outstanding at June 30, 2023, are presented in the following schedule. The schedule uses rates as of June 30, 2023, for debt service requirements of the variable-rate bonds, assuming current interest rates remain the same for their term. As rates vary, variable-rate bond interest payments will vary.

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 20,045,000	\$ 10,027,452	\$ 30,072,452
2025	20,095,000	9,371,454	29,466,454
2026	20,600,000	8,799,052	29,399,052
2027	19,560,000	8,176,396	27,736,396
2028	20,150,000	7,569,508	27,719,508
2029-2033	103,845,000	27,934,549	131,779,549
2034-2038	80,040,000	12,288,079	92,328,079
2039-2043	37,170,000	2,929,961	40,099,961
Subtotal	321,505,000	87,096,451	408,601,451
Unamortized premium/discount	3,221,332	-	3,221,332
Bond issuance cost	(217,398)	-	(217,398)
Total	<u>\$ 324,508,934</u>	<u>\$ 87,096,451</u>	<u>\$ 411,605,385</u>

The annual principal and interest requirements for notes payable outstanding at June 30, 2023, are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 373,917	\$ 102,274	\$ 476,191
2025	387,216	88,975	476,191
2026	400,988	75,203	476,191
2027	415,250	60,941	476,191
2028	430,019	46,172	476,191
2029-2032	1,093,614	47,375	1,140,989
	<u>\$ 3,101,004</u>	<u>\$ 420,940</u>	<u>\$ 3,521,944</u>

The annual principal requirements for all component unit bonds outstanding at June 30, 2023, are as follows:

<u>Fiscal Year</u>	<u>Principal</u>
2024	\$ 7,483,000
2025	7,753,000
2026	8,025,000
2027	10,320,000
2028	10,656,000
2029-2033	46,035,000
2034-2038	27,654,000
2039-2043	1,500,000
	<u>119,426,000</u>
Deferred financing costs	(578,484)
Total	<u>\$ 118,847,516</u>

The following is a summary of the System debt service reserve requirements of the various bond issues at June 30, 2023:

<u>Bond Issue</u>	<u>Cash/ Investment Reserves Available</u>	<u>Reserve Requirement</u>	<u>Excess/ (Deficiency)</u>
Auxiliary Plant:			
LSU of Alexandria	\$ 319,767	\$ 313,050	\$ 6,717
Total	<u>\$ 319,767</u>	<u>\$ 313,050</u>	<u>\$ 6,717</u>
Educational Plant:			
Health Care Services Division	\$ 914,296	\$ 914,296	\$ -
Total	<u>\$ 914,296</u>	<u>\$ 914,296</u>	<u>\$ -</u>

As permitted by the Bond Resolutions for the auxiliary revenue Bonds, Series 2022, Series 2019, Series 2016 A&B, Series 2014, and Series 2013, LSU established no debt service reserve accounts. Neither surety bonds from an insurance company or an irrevocable letter of credit were required as a substitute for the reserve accounts.

As permitted by the Bond Resolution for the Revenue Bonds, Series 2013, the LSU Health Sciences Center New Orleans obtained a surety bond issued by an insurance company as a substitute for the reserve requirement for the bonds. The Surety Bond meets the definition as a “Reserve Fund Investment” and guarantees payment of principal and interest on the bonds when they are due in the event of nonpayment.

Financed Purchase Obligations under Availability Payment Arrangements

The System records capital assets and financed purchase obligations for the design, construction, and financing of facilities under contracts having similar features of a lease, except that title to the assets transfers at the end of the lease term. In accordance with GASB Statement 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, such contracts are accounted for as financed purchases. The System’s financed purchase obligations at June 30, 2023, are summarized as follows:

Nature of Contract	Date of Contract	Last Payment Date	Remaining Interest to End of Contract	Remaining Principal to End of Contract
Buildings	varies	June 30, 2059	\$ 540,147,083	\$ 411,385,768
Total assets under finance purchase			<u>\$ 540,147,083</u>	<u>\$ 411,385,768</u>

The capital assets referred to above consist primarily of the buildings comprising the residential and retail facilities developed as part of the Nicholson Gateway Project and the Greenhouse District Project, two Available Payment Arrangements (APA) with Provident Group Flagship Properties and the LSU Foundation. Payments due under the contracts are equal to the semi-annual debt service payments on the Louisiana Public Facilities Authority Series 2016A and B, Series 2017, and Series 2019A and B, Finance revenue bonds issued for \$241,500,000, \$87,705,000, and \$80,635,000, respectively as conduit debt. The bond payments of principal and interest are payable over a term of 40 years, ending 2056, 2057, and 2059, respectively.

The building finance purchase obligations are considered a direct borrowing and contain provisions for events of default that include failure to make timely payment of the agreed upon rental amounts. Failure to make these timely payments could result in System’s inability to continue using the building facilities. The lessor does not have the ability to accelerate the base rental amounts due under the finance agreement in the event of default. The assets acquired under finance purchase obligations are included as capital assets in note 5. The following is a schedule of future minimum contractual payments throughout the contract terms, with amounts imputed to be principal and interest.

<u>Fiscal Year Ending June 30:</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 140,186	\$ 19,168,402	\$ 19,308,588
2025	146,754	19,161,834	19,308,588
2026	153,631	19,154,957	19,308,588
2027	160,828	19,147,760	19,308,588
2028	168,365	19,140,223	19,308,588
2029-2033	967,806	95,575,134	96,542,940
2034-2038	3,278,386	95,296,022	98,574,408
2039-2043	31,508,662	92,304,226	123,812,888
2044-2048	89,165,019	78,352,956	167,517,975
2049-2053	112,121,957	55,397,168	167,519,125
2054-2058	141,208,357	26,308,218	167,516,575
2059-2063	32,365,817	1,140,183	33,506,000
Total minimum contractual payments	<u>411,385,768</u>	<u>540,147,083</u>	<u>951,532,851</u>

14. AMOUNTS DUE FROM STATE TREASURY

As shown on Statement A, the System has a total of \$19,298,228 due from the Primary Government at June 30, 2023. This amount consists of the following:

G10 - Support Education in Louisiana First Fund	\$ 3,318,970
E32 - Tobacco Tax Health Care Fund	386,429
GF000 - State General Direct Appropriations	15,566,170
Z18 - Education Excellence	26,659
Total	<u>\$ 19,298,228</u>

15. RESTRICTED NET POSITION

The System’s restricted nonexpendable net position of \$176,251,451 as of June 30, 2023, is comprised of endowment funds.

The System had the following restricted expendable net position as of June 30, 2023:

<u>Account Title</u>	<u>Amount</u>
Student fees	\$ 25,343,107
Grants and contracts	23,321,660
Gifts	103,391,350
Endowment earnings	44,756,334
Auxiliary enterprises	3,182,088
Student loan funds	20,105,528
Capital construction	71,808,637
Debt service	320,027
Sponsored projects	2,300,087
LSU System Health Plan	39,853,635
Foundation Restricted Funds	<u>4,745,486</u>
Total	<u>\$ 339,127,939</u>

Of the total restricted net position reported on Statement A for the year ended June 30, 2023, a total of \$10,253,216 is restricted by enabling legislation.

LSU Health Sciences Center in Shreveport has donor-restricted endowments. If a donor has not provided specific instructions, State law permits the Board of Regents to authorize for expenditure the net appreciation, realized and unrealized, of the investments of endowment funds. Any net appreciation that is spent is required to be spent for the purposes for which the endowment was established. At fiscal year end, net appreciation of \$957,491 for LSU Health Sciences Center in Shreveport is available to be spent and is restricted to specific purposes.

LSU A&M has donor-restricted endowments. The university's policy for managing the endowment fund provides, for allocation for expenditure, the actual amount earned on the endowment fund investments. Although investments are marked to market as per the requirements of the GASB codification Section I50, there is no "total-return" policy. Unrealized gains are not made available for expenditure by the beneficiary departments.

However, in March 2010, the university obtained a \$1 million endowment from the Bernard Osher Foundation. Subsequently in April 2013, the university obtained a second installment from the Osher Foundation of \$950,000. As per the terms of the agreement, earnings are to be calculated on a total return basis. The distribution for expenditure in each year, commencing with the university's fiscal year beginning July 1, 2010, shall not be less than the defined minimum amount. This endowment is not part of the university's endowment pool and is invested separately. At fiscal year end, the net appreciation was of \$57,018 is available to be spent and is restricted to specific purposes.

16. RESTATEMENT OF BEGINNING NET POSITION

The beginning net position as reflected on Statement C has been restated to reflect the following changes:

Net position at June 30, 2022	\$ 808,891,960
Capital asset adjustments	5,177,620
LA Healthcare Network - Adoption of GASB 96	(2,974)
GASB 87 adjustments	4,731,534
OPEB adjustments	(1,844,955)
Suspense and auxiliary unit correction	19,366
Net position at June 30, 2022, as restated	<u><u>\$ 816,972,551</u></u>

The restatements increased the System's beginning net position by \$8,080,591. Of this amount, \$5,177,620 was attributable to capital asset adjustments for erroneously omitted assets and a decrease of \$2,974 attributable to LA Healthcare Network adopting GASB 96, *Subscription-Based Information Technology Arrangements*. Additionally, a decrease of \$1,844,955 to net position was attributable to OPEB adjustments and increases of \$4,731,534 and \$19,366 attributable to GASB 87 lease accounting adjustments and suspense and auxiliary unit corrections, respectively. The corrections of errors, if retroactively applied, would have increased the change in net position for the year ended June 30, 2022, by \$7,920,527.

The beginning net assets for the discretely presented component units on Statement D have been restated to reflect the following changes:

	Tiger Athletic Foundation	Total Foundations
Net assets at June 30, 2022	\$ 271,172,290	\$ 1,309,401,195
Change in accounting principle - leases	(8,288,360)	(8,288,360)
Net assets at June 30, 2022, as restated	<u><u>\$ 262,883,930</u></u>	<u><u>\$ 1,301,112,835</u></u>

17. BLENDED COMPONENT UNITS

GASB Statement 61, *The Financial Reporting Entity: Omnibus an amendment of GASB Statements No. 14 and No. 34*, requires governments engaging only in business-type activities that use a single column for fiscal statement presentation to present condensed combining information for its blended component units in the notes to the financial statements.

Condensed financial information for each of the institutions' blended component units, with amounts receivable and payable to LSU identified on the statement of net position, follows:

Condensed Statement of Net Position

	LSU Research Foundation*	Stephenson Technologies Corporation	LSU Healthcare Network	Health Care Services Foundation	Bogalusa Community Medical Center
Assets:					
Current assets	\$ 3,964,280	\$ 3,220,790	\$ 28,181,746	\$ 555,685	\$ 3,163,861
Capital assets	12,025,334	1,501,595	1,324,378	2,015,106	310,700
Other assets	-	-	80,931,877	-	10,592,388
Total Assets	<u>15,989,614</u>	<u>4,722,385</u>	<u>110,438,001</u>	<u>2,570,791</u>	<u>14,066,949</u>
Liabilities:					
Current liabilities	403,880	607,305	21,683,592	20,023	547,188
Long-term liabilities	2,727,087	609,364	4,703,239	-	9,165,959
Liabilities due to primary government	872,644	-	9,905,766	-	1,299
Total liabilities	<u>4,003,611</u>	<u>1,216,669</u>	<u>36,292,597</u>	<u>20,023</u>	<u>9,714,446</u>
Net Position:					
Net investment in capital assets	12,025,334	1,295,052	1,324,378	2,015,106	310,700
Unrestricted net position	(39,331)	2,210,664	72,821,026	535,662	4,041,803
Total Net Position	<u>\$ 11,986,003</u>	<u>\$ 3,505,716</u>	<u>\$ 74,145,404</u>	<u>\$ 2,550,768</u>	<u>\$ 4,352,503</u>

* As of December 31, 2022

**Condensed Statement of Revenues, Expenses, and
Changes in Net Position**

	LSU Research Foundation*	Stephenson Technologies Corporation	LSU Healthcare Network	Health Care Services Foundation	Bogalusa Community Medical Center
Operating revenues	\$ 2,424,743	\$ 4,956,131	\$ 158,441,802	\$ 315,178	\$ 386,884
Operating expenses	(2,057,170)	(6,048,601)	(149,037,620)	(315,178)	(347,945)
Depreciation expense	-	-	(2,484,490)	(85,574)	-
Net operating income (loss)	367,573	(1,092,470)	6,919,692	(85,574)	38,939
Nonoperating revenues (expenses):					
Investment income (expense)	-	-	6,004,989	20,782	501,799
Interest expense	-	-	-	-	(378,619)
Other nonoperating revenues (expenses)	18,600	5,232	85,985	-	-
Changes in net position	386,173	(1,087,238)	13,010,666	(64,792)	162,119
Net Position, beginning of the year	11,599,830	4,592,954	61,134,738	2,615,560	4,190,384
Net Position, end of the year	\$ 11,986,003	\$ 3,505,716	\$ 74,145,404	\$ 2,550,768	\$ 4,352,503

* As of December 31, 2022

Condensed Statement of Cash Flows

	LSU Research Foundation*	Stephenson Technologies Corporation	LSU Healthcare Network	Health Care Services Foundation	Bogalusa Community Medical Center
Net cash flows provided (used) by:					
Operating activities	\$ 1,673,013	\$ (694,809)	\$ 7,298,268	\$ (15,426)	\$ 706,918
Capital and related financing	(358,075)	(64,083)	(8,204,935)	-	(515,000)
Investing activities	-	-	2,041,439	-	(4,760)
Net increase (decrease) in cash	1,314,938	(758,892)	1,134,772	(15,426)	187,158
Cash, beginning of the year	1,838,802	2,995,152	13,128,432	520,203	3,339,391
Cash, end of the year	\$ 3,153,740	\$ 2,236,260	\$ 14,263,204	\$ 504,777	\$ 3,526,549

* As of December 31, 2022

18. FUNCTIONAL VERSUS NATURAL CLASSIFICATION OF EXPENSES

Function	Employee Compensation	Benefits	Utilities	Supplies and Services	Scholarships and Fellowships	Depreciation and Amortization	Compensated Absences	Total
Instruction	\$ 511,949,939	\$ 136,212,671	\$ 25,217	\$ 282,234,793	\$ 483,241	\$ 13,961,914	\$ 2,902,331	\$ 947,770,106
Research	174,388,495	58,314,066	2,061,353	104,365,228	183,344	20,514,871	255,715	360,083,072
Public service	302,132,710	41,255,864	1,397,660	343,005,003	257,519	6,870,380	(1,162,566)	693,756,570
Academic support	87,729,855	32,108,353	450,734	31,195,280	10,000	3,843,844	539,737	155,877,803
Student services	25,936,839	8,596,870	847,504	17,206,834	(1,150)	535,020	196,424	53,318,341
Institutional support	90,709,454	31,985,326	135,409	118,412,842	-	6,592,428	712,037	248,547,496
O & M of plant	43,999,429	16,033,885	50,328,349	81,551,550	-	74,059,493	101,992	266,074,698
Scholarships and fellowships	821,082	(26,585)	-	30,308	89,364,323	-	-	90,189,128
Auxiliary enterprises	86,056,747	23,392,991	12,168,902	104,825,947	-	12,786,759	685,623	239,916,969
Hospital	24,307,871	3,177,311	780,868	24,236,917	-	34,061,953	318,228	86,883,148
Total operating expenses	\$ 1,348,032,421	\$ 351,050,752	\$ 68,195,996	\$ 1,107,064,702	\$ 90,297,277	\$ 173,226,662	\$ 4,549,521	\$ 3,142,417,331

19. FOUNDATIONS AND ASSOCIATIONS

The accompanying financial statements do not include the accounts of the following foundations, which do not meet the criteria for discretely presented component units as described in note 1-B:

- LSU Alumni Association
- Pennington Biomedical Research Foundation
- Pennington Medical Foundation
- LSU Medical Alumni Association
- LSU in Shreveport Foundation
- LSU in Shreveport Alumni Association
- Louisiana State University of Alexandria Foundation
- Louisiana State University at Eunice Foundation
- Louisiana 4-H Foundation
- LSU Oral & Maxillofacial Surgery Alumni Association
- LSU Orthodontic Alumni Association
- LAK Foundation
- Biomedical Research Foundation Shreveport

These foundations and associations are separate corporations whose financial statements are subject to audit by independent certified public accountants.

20. DEFERRED COMPENSATION PLAN

Certain employees of the LSU System participate in the Louisiana Public Employees Deferred Compensation Plan adopted under the provisions of the Internal Revenue Code Section 457. Complete disclosures relating to the Plan are included in the separately issued audit report for the Plan, available from the Louisiana Legislative Auditor's website at www.lla.la.gov.

21. ON-BEHALF PAYMENTS

On-behalf payments for fringe benefits and salaries are direct payments made by one entity to a third-party recipient for the employees of another, legally separate entity. On-behalf payments include pension plan contributions, employee health and life insurance premiums, and salary supplements or stipends. There were no on-behalf payments for fringe benefits and salaries for the fiscal year ended June 30, 2023.

22. REVENUE USED AS SECURITY FOR REVENUE BONDS

LSU and LSUA have pledged future auxiliary revenues of approximately \$395,548,289 to secure original issued debt of \$410,555,000 in Auxiliary Revenue Bonds. Proceeds from the bonds provided for the financing of construction and renovation of various auxiliary facilities or bond refundings. All auxiliary revenues of LSU have been pledged to secure the debt, which is payable through 2043. Pledged auxiliary revenues recognized during the period were \$323,178,310. All LSUA Union, Bookstore, and athletic revenues, totaling \$1,799,757 for the current period, are pledged to secure the debt of the 2008 bond, which matures in 2034. Required principal and interest payments for the current year on the bonds were \$29,447,157.

23. UNCONDITIONAL PROMISES TO GIVE - COMPONENT UNITS

The discretely presented component units reported unconditional promises to give as follows:

	LSU Foundation	Tiger Athletic Foundation*	LSU Health Foundation in New Orleans	LSU Health Sciences Foundation in Shreveport	Total
Promises to give expected to be collected in:					
Less than one year	\$ 25,442,344	\$8,062,503	\$2,263,310	\$8,368,646	\$44,136,803
One to five years	44,337,080	15,238,296	2,806,486	7,201,667	69,583,529
More than five years	1,574,879	70,000	747,842	-	2,392,721
Subtotal	<u>71,354,303</u>	<u>23,370,799</u>	<u>5,817,638</u>	<u>15,570,313</u>	<u>116,113,053</u>
Less discount on promises to give	(5,939,058)	(2,127,802)	(720,964)	(286,247)	(9,074,071)
Less allowance for uncollectible accounts	<u>(216,357)</u>	<u>(3,371,700)</u>	<u>(2,286,174)</u>	<u>-</u>	<u>(5,874,231)</u>
Subtotal	<u>(6,155,415)</u>	<u>(5,499,502)</u>	<u>(3,007,138)</u>	<u>(286,247)</u>	<u>(14,948,302)</u>
Net unconditional promises to give	<u>\$ 65,198,888</u>	<u>\$17,871,297</u>	<u>\$2,810,500</u>	<u>\$15,284,066</u>	<u>\$101,164,751</u>

*as of December 31, 2022

Total unconditional promises to give (current and noncurrent) of \$101,164,751 are reported on Statement B.

24. EMPLOYEE TERMINATION BENEFITS

Substantially all employees are eligible for termination benefits upon separation from the state. The system recognizes the cost of providing these benefits as expenditures when paid during the year. For the fiscal year ending June 30, 2023, the cost of providing these benefits for involuntary terminations was \$4,655,774.

Ten LSU employees were involuntarily terminated by the University prior to June 30, 2023. Eight of the ten employees terminated received their last payment in fiscal year 2023. Two of the ten employee's contracts contained clauses providing for certain payments upon early termination which extended beyond FY 2023. LSU estimates a maximum of \$2,750,460 may be paid to the two employees in the future.

25. HOSPITALS

The System entered into partnership agreements for the management and/or the services of nine of the 10 hospitals previously under the management of the Louisiana State University Health Care Services Division and the Louisiana State University Health Sciences Center in Shreveport. In consideration for these partnerships, the System will receive periodic lease payments ranging from a minimum of \$2,526,572 to \$79,336,633 (adjusted for inflation) per year over lease terms ranging from five to 40 years associated with the Health Care Services Division hospitals. These lease arrangements are accounted for under GASB Statement No. 87, *Leases*, as applicable to each facility and as described in footnote 12.

On September 18, 2018, and in accordance with R.S. 39:366.11, the Joint Legislative Committee on Budget held a public hearing on the Cooperative Endeavor Agreement (CEA) by and among the State of Louisiana (State), acting by and through the Louisiana Division of Administration (DOA), Board of Supervisors of Louisiana State University and Agricultural and Mechanical College (LSU), and Ochsner LSU Health System of North Louisiana (OLHS-NL), a private Louisiana nonprofit corporation. The CEA and service agreements cover the hospitals and clinic facilities in Shreveport and Monroe. The Joint Venture CEA, effective October 1, 2018, is for an initial term of ten (10) years. The annual base rent for the leased premises is paid directly by Ochsner LSU Hospitals, L.L.C (Lessee), a subsidiary of OLHS-NL, to The State of Louisiana, through the Division of Administration (Lessor).

In addition, effective October 1, 2018, Ochsner LSU Health System of North Louisiana (OLHSNL) became the sole member of LSU Health Sciences Center-Shreveport Faculty Group Practice (FPG) doing business as Ochsner LSU Physician Group (OLPG) which provides physician and non-physician practitioner services and medical administrative services at the hospitals by and through LSUHSC-S faculty.

26. LINE OF CREDIT

On May 1, 2019, LSUHN executed an agreement allowing LSUHN to borrow up to \$20,500,000 collateralized by investments held by LSUHN. Any borrowings under this agreement bear interest at a variable rate unless LSUHN specifically requests a fixed rate. As of June 30, 2023, the outstanding balance was \$10,675,730, and \$9,824,270 remains available and unused. Balances outstanding bear interest based on a variable rate, which was 6.21% at June 30, 2023. This agreement expires April 30, 2025, but may be terminated by either party at any time. During the year, payments were made of \$6,168,725 with no additional draws.

STC entered into a revolving bank line of credit on September 30, 2019, with a total borrowing amount of \$2,000,000. There were no borrowings outstanding on the line of credit at June 30, 2023. Amounts drawn against the line of credit are payable on demand and bear interest at the bank's adjusted SOFR Rate. At June 30, 2023, interest was 8.37%. The line is collateralized by substantially all of the STC's assets.

	Balance June 30, 2022	Additions	Reductions	Balance June 30, 2023
J.P. Morgan Chase line of credit	\$ 16,844,455	\$ -	\$ (6,168,725)	\$ 10,675,730

27. SUBSEQUENT EVENTS

At the beginning of fiscal year 2024, the System finalized a LSU Student Health Center Cooperative Endeavor Agreement with Franciscan Missionaries of Our Lady Health System, Inc. (FMOLHS) and Our Lady of the Lake Hospital, Inc. (LOL) to become the joint exclusive provider of on-campus healthcare services to students at the Baton Rouge campus, including branding privileges for such exclusivity. In exchange for these exclusive rights, FMOLHS and LOL will make a number of investments and/or contributions to LSU, the LSU Foundation, and Tiger Athletic Foundation, dedicated to healthcare purposes and contributing to the expansion of health care related student services and education.

28. NEW ACCOUNTING STANDARDS NOT YET EFFECTIVE

Governmental Accounting Standards Board - University

Following is a summary of accounting standards adopted by the Governmental Accounting Standards Board (GASB) that are scheduled to be implemented in the future that may affect the Systems financial report:

GASB Statement 100, *Accounting Changes and Error Corrections*. This standard will enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The requirements of this Standard are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023. The System will include the requirements of this standard, as applicable in its June 30, 2024 financial statements.

GASB Statement 101, *Compensated Absences*. This Standard will better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this Standard are effective for accounting changes and error corrections made in fiscal years beginning after December 15, 2023. The System will include the requirements of this standard, as applicable in its June 30, 2025 financial statements.

SCHEDULES

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Proportionate Share of the Total OPEB Liability

The Schedule of Proportionate Share of the Total OPEB Liability presents the System's share of the overall plans' Total OPEB Liability along with the associated covered employee payroll and the percentage of the proportionate share of the Total OPEB Liability to the covered employee payroll.

Schedule of the Proportionate Share of the Net Pension Liabilities of Cost Sharing Defined Benefit Pension Plans

The Schedule of the Proportionate Share of the Net Pension Liabilities of Cost Sharing Defined Benefit Pension Plans presents the System's share of the overall net pension liability of each of the cost sharing defined benefit pension plans in which it participates -- the Teachers' Retirement System of Louisiana and the Louisiana State Employees' Retirement System -- along with other information regarding plan funding

Schedule of Contributions to Cost Sharing Defined Benefit Pension Plans

The Schedule of Contributions to the Cost Sharing Defined Benefit Pension Plans presents the contributions to the defined benefit pension plans in which it participates in relation to the required contributions and the covered payroll.

Louisiana State University System
State of Louisiana

Schedule of Proportionate Share of the
Total OPEB Liability

OPEB Plan	Fiscal Year Ended June 30,	Proportion of total OPEB liability	Proportionate share of total OPEB liability	Covered-employee payroll	Proportionate share of the total OPEB liability as a percentage of its covered employee payroll
LSU Health Plan					
	2023	91.82%	\$767,716,281	\$491,538,083	156.19%
	2022	91.86% *	\$750,459,216 *	\$473,930,987	158.35%
	2021	90.06%	\$1,324,864,827	\$475,836,659	278.43%
	2020	90.16%	\$1,264,221,610	\$468,947,536	269.59%
	2019	89.84%	\$982,122,350	\$461,412,734	212.85%
	2018	89.90%	\$877,157,084	\$447,946,926	195.82%
	2017	89.92%	\$907,554,665	\$428,324,048	211.89%
State OGB Plan ¹					
	2023	8.71%	\$587,927,829	\$200,955,958	292.57%
	2022	8.66%	\$793,247,128	\$186,137,754	426.16%
	2021	9.06%	\$750,748,353	\$174,838,210	429.40%
	2020	9.39%	\$725,140,977	\$163,349,378	443.92%
	2019	9.70%	\$827,765,465	\$149,671,018	553.06%
	2018	9.88%	\$858,539,059	\$145,277,416	590.97%
	2017	9.88%	\$896,294,959	\$160,792,458	557.42%

This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

¹ The amounts presented for each fiscal year were determined as of the beginning of the fiscal year (on the measurement date).

There are no assets accumulated in a trust that meet the criteria of paragraph 4 of GASB 75 for these OPEB plans.

* - the 2022 OPEB liability was restated from that presented in the prior year's audit due to updated census data.

Schedule 2

**Louisiana State University System
State of Louisiana
Schedule of the Proportionate Share of the Net Pension Liabilities
Cost Sharing Defined Benefit Pension Plans
For the Year Ended June 30, 2023 ²**

Pension Plan	Year	Employer's Proportion of the Net Pension Liability (Asset)	Employer's Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
Teachers Retirement System of Louisiana						
	2023	12.52%	\$1,195,573,910	\$688,534,152	173.6405%	72.40%
	2022	12.35%	\$659,332,185	\$656,430,515	100.4420%	83.85%
	2021	12.31%	\$1,369,842,767	\$641,028,624	213.6945%	65.61%
	2020	12.45%	\$1,235,607,201	\$617,923,864	199.9611%	68.57%
	2019	11.78%	\$1,158,178,095	\$591,440,763	195.8232%	68.17%
	2018	11.80%	\$1,210,182,119	\$567,166,958	213.3732%	65.55%
	2017	11.61%	\$1,362,912,524	\$569,301,671	239.4008%	59.90%
	2016	11.89%	\$1,278,748,342	\$574,715,036	222.5013%	62.50%
	2015	11.90%	\$1,215,849,099	\$565,794,440	214.8924%	63.70%
Louisiana State Employees Retirement System						
	2023	4.75%	\$359,292,605	\$100,651,598	356.9666%	63.65%
	2022	4.86%	\$267,220,500	\$102,833,139	259.8584%	72.78%
	2021	4.93%	\$408,008,258	\$102,995,748	396.1409%	58.00%
	2020	5.18%	\$375,266,368	\$104,905,474	357.7186%	62.90%
	2019	5.45%	\$371,417,796	\$104,075,528	356.8733%	64.30%
	2018	5.59%	\$393,236,188	\$107,409,839	366.1082%	62.54%
	2017	5.89%	\$462,433,321	\$114,364,013	404.3521%	57.70%
	2016	6.42%	\$436,447,698	\$124,105,292	351.6753%	62.70%
	2015	6.82%	\$426,523,299	\$168,650,353	252.9039%	65.00%

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

² The amounts presented have a measurement date of the previous fiscal year end.

**Louisiana State University System
State of Louisiana
Schedule of Contributions to
Cost Sharing Defined Benefit Pension Plans
For the Year Ended June 30, 2023**

Pension Plan	Year	Contractually Required Contribution ³	Contributions in Relation to Contractually Required Contribution ⁴	Contribution Deficiency (Excess)	Employer's Covered Payroll ⁵	Contributions as a % of Covered Payroll
Teachers Retirement System of Louisiana						
	2023	\$169,569,754	\$169,569,754	-	\$732,756,714	23.1413%
	2022	\$163,192,926	\$163,192,926	-	\$688,534,152	23.7015%
	2021	\$157,899,096	\$157,899,096	-	\$656,430,515	24.0542%
	2020	\$156,171,853	\$156,171,853	-	\$641,028,624	24.3627%
	2019	\$148,714,239	\$148,714,239	-	\$617,923,864	24.0668%
	2018	\$139,754,458	\$139,754,458	-	\$591,440,763	23.6295%
	2017	\$128,460,068	\$128,460,068	-	\$567,166,958	22.6494%
	2016	\$133,240,275	\$133,240,275	-	\$569,301,671	23.4042%
	2015	\$140,955,881	\$140,955,881	-	\$574,715,036	24.5262%
Louisiana State Employees Retirement System						
	2023	\$41,844,279	\$41,844,279	-	\$103,710,736	40.3471%
	2022	\$39,896,650	\$39,896,650	-	\$100,651,598	39.6384%
	2021	\$41,183,847	\$41,183,847	-	\$102,833,139	40.0492%
	2020	\$41,930,308	\$41,930,308	-	\$102,995,748	40.7107%
	2019	\$39,250,864	\$39,250,864	-	\$104,905,474	37.4155%
	2018	\$39,427,786	\$39,427,786	-	\$104,075,528	37.8838%
	2017	\$38,462,302	\$38,462,302	-	\$107,409,839	35.8089%
	2016	\$42,573,481	\$42,573,481	-	\$114,364,013	37.2263%
	2015	\$45,776,471	\$45,776,471	-	\$124,105,292	36.8852%

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

For reference only:

- ³ Employer contribution rate multiplied by employer's covered payroll
- ⁴ Actual employer contributions remitted to Retirement Systems
- ⁵ Employer's covered payroll amount for each of the fiscal years ended June 30

**Notes to Required Supplementary Information
For the Year Ended June 30, 2023**

**A. Changes in Benefit Terms and Assumptions related to Total OPEB Liability
Schedule 1**

Benefit Changes.

**LSU Health Plan
June 30, 2018 Measurement**

1. Plan design changes were updated as of January 1, 2018
2. Claims cost were updated for the expected retiree health costs

Changes of Assumptions.

State OGB Plan

Measurement Date	Discount Rate	Change	Healthcare Costs Trend Rates	
			Pre-65 Rates	Post 65 Rates
July 01, 2022	4.090%	1.91%	6.75% to 4.5%	5.4% to 4.5%
July 01, 2021	2.180%	-0.48%	7.0% to 4.5%	5.5% to 4.5%
July 01, 2020	2.660%	-0.13%	6.75% to 4.5%	5.25% to 4.5%
July 01, 2019	2.790%	-0.19%	7.0% to 4.5%	5.5% to 4.5%
July 01, 2018	2.980%	-0.15%	7.0% to 4.5%	5.5% to 4.5%
July 01, 2017	3.130%	0.42%	7.0% to 4.5%	5.5% to 4.5%
July 01, 2016	2.710%	0.00%		

Mortality Assumption

See changes in mortality reported for TRSL and LASERS in note B below

Other Changes in Assumptions for measurement date July 1, 2018:

- The baseline per capita costs were adjusted to reflect 2018 claims and enrollment, retiree contributions were updated based on 2019 premiums, and the impact of the High Cost Excise Tax was revisited, reflecting updated plan premiums.
- The percentage of future retirees assumed to elect medical coverage was adjusted based on recent plan experience.

Other Changes in Assumptions for measurement date July 01, 2019:

- The estimate of future EGWP savings was increased, based on an analysis of recent EGWP experience
- Baseline per capita costs (PCCs) were updated to reflect 2019 claims and enrollment and retiree contributions were updated based on 2020 premiums.
- Life insurance contributions were updated based on updated schedules for 2020 monthly premium rates.
- The impact of the High Cost Excise Tax was removed. The High Cost Excise Tax was repealed in December 2019.
- Demographic assumptions were revised for the LASERS Retirement System to reflect the recent experience study.

Other Changes in Assumptions for measurement date July 01, 2020:

- Baseline per capita costs (PCCs) were updated to reflect 2020 claims and enrollment and retiree contributions were updated based on 2021 premiums. 2020 medical claims and enrollment experience were reviewed but not included in the projection of expected 2021 plan costs. Due to the Covid-19 pandemic, this experience is not reflective of what we can expect in future years.
- The salary scale assumptions were revised for LASERS and TRSL.
- Medical participation rates, life participation rates, the age differences between future retirees and their spouses, Medical eligibility rates, and medical plan election percentages have been updated based on a review of OPEB experience from July 1, 2017 through June 30, 2020, the percentage of future retirees assumed to be Medicare-eligible upon reaching age 65 was decreased from 100% to 99% and the percentage of current retirees under age 65 at June 30, 2017, assumed to be eligible was changed from 95% to rates ranging from 90% to 99% based on the date the retiree turns 65.

Other Changes in Assumptions for measurement date July 01, 2021:

- Baseline per capita costs (PCCs) were updated to reflect 2021 claims and enrollment.
- Medical plan election percentages were updated based on the coverage elections of recent retirees.
- The healthcare cost trend rate assumption was revised based on updated National Health Care Trend Survey information.

Other Changes in Assumptions for measurement date July 01, 2022:

- Baseline per capita costs (PCCs) were updated to reflect 2022 claims and enrollment.
- Medical plan election percentages were updated based on the coverage elections of recent retirees.
- Withdrawal assumption for LASERS Wildlife participants and mortality rate assumptions for LASERS Public Safety participants have been updated.

**Notes to Required Supplementary Information
For the Year Ended June 30, 2023
(Continued)**

LSU Health Plan

Measurement Date	Discount Rate	Change	Healthcare Costs Trend Rates	
			Pre-65 Rates	Post 65 Rates
June 30, 2023	3.650%	0.11%	6.75% to 4.0%	5.75% to 4.0%
June 30, 2022	3.540%	1.38%	7.0% to 4.0%	6.0% to 4.0%
June 30, 2021	2.160%	-0.05%	5.5% to 4.5%	4.5% to 4.5%
June 30, 2020	2.210%	-1.29%	6.0% to 4.5%	5.0% to 4.5%
June 30, 2019	3.500%	-0.40%	6.0% to 4.5%	5.0% to 4.5%
June 30, 2018	3.900%	0.32%	6.5% to 4.5%	5.5% to 4.5%
June 30, 2017	3.580%	0.00%		

Mortality Assumption

- 2020 · Pub-2010 mortality table with generational scale MP-2019 to reflect the Society of Actuaries' recent mortality study.
- 2017 - 2019 · RP-2014 mortality table with generational scale MP-2018
- 2022 · MP-2021 mortality projection scale (updated from MP-2019)
- 2020 - 2021 · The retirement rates were updated to the most recent rates from the LASERS and TRSL Actuarial Valuations.

B. Changes in Benefit Terms and Assumptions related to Net Pension Liabilities of Cost Sharing Defined Benefit Pension Plans Schedules 2 and 3

Changes in benefit terms:

TRSL:

2015 - A 1.5% COLA, effective July 1, 2014, provided by Act 204 of the 2014 Louisiana Regular Legislative Session
 2016 - Members employed on or after July 1, 2015 – can retire at age 62 with a 2.5% benefit factor with at least 5 years of service credit or at any age after 20 years or service credit (actuarially reduced)

2017 - A 1.5% COLA, effective July 1, 2016, provided by Acts 93 and 512 of the 2016 Louisiana Regular Legislative Session
 2023 - Act 657 of the 2022 Louisiana Regular Session granted a 2% permanent benefit increase (COLA), effective July 1, 2022, to eligible TRSL retirees, beneficiaries and survivors calculated on the first \$68,396 of their annual benefit.

LASERS:

2015 - A 1.5% COLA, effective July 1, 2014, provided by Act 102 of the 2014 Louisiana Regular Legislative Session
 2015 - Improved benefits for certain members employed by the Office of Adult and Parole within the Department of Public Safety and Corrections per Act 852 of 2014

2017 - A 1.5% COLA, effective July 1, 2016, provided by Acts 93 and 512 of the 2016 Louisiana Regular Legislative Session
 2017 - Added benefits for members of the Harbor Police Retirement System which was merged with LASERS effective July 1, 2015

2019 – In the 2018 Louisiana Regular Legislative Session, Act 224 and 595 changed benefits to members killed in active duty in an intentional act of violence and to provide for survivors of these members; and, also changed the benefits of members permanently injured in the line of duty.

Changes in assumptions:

The following discount rate changes were made to the pension plans identified in the following table:

Discount Rate:

Fiscal Year ²	Rate	Change	Fiscal Year ²	Rate	Change
TRSL			LASERS		
2023	7.250%	-0.15%	2023	7.250%	-0.15%
2022	7.400%	-0.05%	2022	7.400%	-0.15%
2021	7.450%	-0.10%	2021	7.550%	-0.05%
2020	7.550%	-0.10%	2020	7.600%	-0.05%
2019	7.650%	-0.05%	2019	7.650%	-0.05%
2018	7.700%	-0.05%	2018	7.700%	-0.05%
2015-2017	7.750%	0.000%	2015-2017	7.750%	0.000%

The following inflation rate changes were made to the pension plans identified in the following table:

Inflation Rate:

Fiscal Year ²	Rate	Change	Fiscal Year ²	Rate	Change
TRSL			LASERS		
2021-2023	2.300%	-0.200%	2021-2023	2.300%	-0.200%
2015-2020	2.500%	0.000%	2020	2.500%	-0.250%
			2018-2019	2.750%	-0.250%
			2015-2017	3.000%	0.000%

**Notes to Required Supplementary Information
For the Year Ended June 30, 2023
(Continued)**

The following changes to projected salary increases were made to the pension plans identified in the following table:

Salary Increases:

Fiscal Year ²	Range	Fiscal Year ²	Range
TRSL		LASERS	
2021-2023	3.1% to 4.6% varies depending on duration of service	2021-2023	2.60% to 13.80% for various member types
2019-2020	3.3% to 4.8% varies depending on duration of service	2020	2.80% to 14.00% for various member types
2015-2018	3.5% to 10% varies depending on duration of service	2018-2019	2.80% to 14.30% for various member types
		2015-2017	3.00% to 14.50% for various member types

Mortality table:

Fiscal Year ²	
TRSL	
2019-2023	Active members – RP-2014 White Collar Employee tables, adjusted by 1.010 for males and by 0.997 for females. Non-Disabled retiree/inactive members – RP-2014 White Collar Healthy Annuitant tables, adjusted by 1.366 for males and by 1.189 for females. Disability retiree mortality – RP-2014 Disability tables, adjusted by 1.111 for males and by 1.134 for females. These base tables are adjusted from 2014 to 2018 using the MP-2017 generational improvement table, with continued future mortality improvement projected using the MP-2017 generational mortality improvement tables.
2015-2018	Mortality rates were projected based on the RP-2000 Mortality Table with projection to 2025 using Scale AA.
LASERS	
2020-2023	General active member – RP-2014 Blue Collar Employee tables adjusted by 0.978 for males and 1.144 for females. General retiree/inactive members (males) – RP-2014 Blue Collar Healthy Annuitant table, adjusted by 1.280. General retiree/inactive members (females) – RP-2014 White Collar Healthy Annuitant table, adjusted by 1.417. Mortality assumptions for non-disabled members include improvement projected using the MP-2018 Mortality Improvement Scale, applied on a fully generational basis. Disabled Member – RP-2000 Disabled Retiree Mortality Table, adjusted by 1.009 for males and 1.043 for females, with no projection for improvement.
2015-2019	Non-disabled members - Mortality rates based on the RP-2000 Combined Healthy Mortality Table with mortality improvement projected to 2015. Disabled members – Mortality rates based on the RP-2000 Disabled Retiree Mortality Table, with no projection for mortality improvement.

Termination and Disability table:

Fiscal Year ²	
TRSL	
2019-2022	Termination, disability, and retirement assumptions were projected based on a five year (2013–2017) experience study of the System’s members.
2015-2018	Termination, disability, and retirement assumptions were projected based on a five year (2008-2012) experience study of the System’s members.
LASERS	
2020-2022	Termination, disability, and retirement assumptions were projected based on a five year (2014-2018) experience study of the System’s members.
2015-2019	Termination, disability, and retirement assumptions were projected based on a five year (2009-2013) experience study of the System’s members.

² The amounts presented have a measurement date of the previous fiscal year end.

SUPPLEMENTAL INFORMATION SCHEDULES

The material presented in this section is designed to provide the reader with additional information supporting the financial statements.

Combining Schedule of Net Position, by University, June 30, 2023

Schedule 4 presents the current and long-term portions of assets and liabilities and net position for each university within the System. Included in Schedule 4 are amounts due to and due from the other campuses. While these due to and due from amounts have been eliminated in the consolidated statements, they are shown when presenting individual campus financial information.

Combining Schedule of Revenues, Expenses, and Changes in Net Position, by University, for the Fiscal Year Ended June 30, 2023

Schedule 5 presents information showing how the net position of each university changed as a result of current year operations.

Combining Schedule of Cash Flows, by University, for the Fiscal Year Ended June 30, 2023

Schedule 6 presents information showing how each university's cash changed as a result of current year operations.

Combining Schedule of Net Position, by University, June 30, 2022

Schedule 7 presents the current and long-term portions of assets and liabilities and net position for each university within the System.

Combining Schedule of Revenues, Expenses, and Changes in Net Position, by University, for the Fiscal Year Ended June 30, 2022

Schedule 8 presents information showing how the net position of each university changed as a result of current year operations.

Combining Schedule of Cash Flows, by University, for the Fiscal Year Ended June 30, 2022

Schedule 9 presents information showing how each university's cash changed as a result of current-year operations.

**LOUISIANA STATE UNIVERSITY SYSTEM
STATE OF LOUISIANA**

**Combining Schedule of Net Position, by University
June 30, 2023**

	Pennington Biomedical Research Center	LSU	LSU of Alexandria	LSU Eunice	Agricultural Center
ASSETS					
Current assets:					
Cash and cash equivalents	\$4,301,750	(\$75,940,774)	\$6,816,647	(\$213,483)	\$29,654,334
Investments		528,875,306	653,456	61,368	449,602
Receivables (net)	3,023,856	89,803,880	17,941,525	10,347,210	8,246,627
Due from other campuses		3,024,767			
Due from State Treasury	15,921	1,491,535	45,357	42,217	11,575,570
Due from Federal Government	3,086,290	38,273,023	972,477	1,641,548	8,492,480
Inventories	165,849	1,324,920	50	110,799	2,227,819
Prepaid expenses and advances		5,615,918	156,357	68,527	
Notes receivable		1,445,090			
Leases receivable		3,611,647			532,696
Leases receivable - Discrete component units		40,503			
Other current assets					
Total current assets	<u>10,593,666</u>	<u>597,565,815</u>	<u>26,585,869</u>	<u>12,058,186</u>	<u>61,179,128</u>
Noncurrent assets:					
Restricted:					
Cash and cash equivalents	5,175,687	132,620,826	2,152,486	213,483	13,055,025
Investments	7,688,279	111,839,098	3,869,853	730,242	4,111,419
Receivables (net)		1,345,551		14,758	508,889
Notes receivable		3,405,144		11,041	
Other restricted assets		6,573,958			779,693
Investments					
Leases receivable		5,621,714			15,982,102
Leases receivable - Discrete component units		932,461			
Other noncurrent assets					
Capital assets (net)	<u>81,368,853</u>	<u>1,559,250,326</u>	<u>35,943,201</u>	<u>18,969,586</u>	<u>37,871,292</u>
Total noncurrent assets	<u>94,232,819</u>	<u>1,821,589,078</u>	<u>41,965,540</u>	<u>19,939,110</u>	<u>72,308,420</u>
Total assets	<u>104,826,485</u>	<u>2,419,154,893</u>	<u>68,551,409</u>	<u>31,997,296</u>	<u>133,487,548</u>
DEFERRED OUTFLOW OF RESOURCES					
Deferred amounts on debt refunding		26,319,186			
OPEB-related deferred outflows of resources	5,960,740	113,719,187	3,537,565	3,468,476	31,679,654
Pension-related deferred outflows of resources	15,572,724	213,425,644	9,616,660	4,323,009	29,318,583
Total deferred outflows of resources	<u>21,533,464</u>	<u>353,464,017</u>	<u>13,154,225</u>	<u>7,791,485</u>	<u>60,998,237</u>
TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES					
	<u>\$126,359,949</u>	<u>\$2,772,618,910</u>	<u>\$81,705,634</u>	<u>\$39,788,781</u>	<u>\$194,485,785</u>

(Continued)

	LSU Shreveport	LSU Health Sciences Center in New Orleans	LSU Health Care Service Division	LSU Health Sciences Center in Shreveport	Eliminations	Total
ASSETS						
Current assets:						
Cash and cash equivalents	\$5,103,095	\$116,025,046	\$102,001,305	\$75,948,243		\$263,696,163
Investments	100,975	1,214,090		109,371,686		640,726,483
Receivables (net)	2,848,358	164,033,763	4,250,247	39,560,066		340,055,532
Due from other campuses	15,056,136	264,032,901	23,761	178,614	(\$282,316,179)	
Due from State Treasury	106,756	4,798,210	466,170	756,492		19,298,228
Due from Federal Government	3,893,479	8,948,103	97,741	8,111,718		73,516,859
Inventories	22,107	1,836,510	1,069,512	322,438		7,080,004
Prepaid expenses and advances	3,088,546	14,543,608	44,421	50,728		23,568,105
Notes receivable		617,475		487		2,063,052
Leases receivable		1,231,587	67,977,333			73,353,263
Leases receivable - Discrete component units		761,403				801,906
Other current assets			8,095,070			8,095,070
Total current assets	<u>30,219,452</u>	<u>578,042,696</u>	<u>184,025,560</u>	<u>234,300,472</u>	<u>(282,316,179)</u>	<u>1,452,254,665</u>
Noncurrent assets:						
Restricted:						
Cash and cash equivalents	1,358,067		4,688,799	913,970		160,178,343
Investments	8,318,030	34,084,625	9,819,408	91,087,677		271,548,631
Receivables (net)						1,869,198
Notes receivable		8,079,859		5,913		11,501,957
Other restricted assets		-				7,353,651
Investments		74,082,549				74,082,549
Leases receivable		25,059,136	2,089,066,895			2,135,729,847
Leases receivable - Discrete component units		1,770,396				2,702,857
Other noncurrent assets		221,190				221,190
Capital assets (net)	<u>26,024,704</u>	<u>398,374,892</u>	<u>907,038,408</u>	<u>287,003,901</u>		<u>3,351,845,163</u>
Total noncurrent assets	<u>35,700,801</u>	<u>541,672,647</u>	<u>3,010,613,510</u>	<u>379,011,461</u>		<u>6,017,033,386</u>
Total assets	<u>65,920,253</u>	<u>1,119,715,343</u>	<u>3,194,639,070</u>	<u>613,311,933</u>	<u>(282,316,179)</u>	<u>7,469,288,051</u>
DEFERRED OUTFLOW OF RESOURCES						
Deferred amounts on debt refunding						26,319,186
OPEB-related deferred outflows of resources	5,676,932	40,494,391	61,495,135	56,678,878		322,710,958
Pension-related deferred outflows of resources	20,475,780	97,483,861	13,541,393	72,672,538		476,430,192
Total deferred outflows of resources	<u>26,152,712</u>	<u>137,978,252</u>	<u>75,036,528</u>	<u>129,351,416</u>		<u>825,460,336</u>
TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES	<u>\$92,072,965</u>	<u>\$1,257,693,595</u>	<u>\$3,269,675,598</u>	<u>\$742,663,349</u>	<u>(\$282,316,179)</u>	<u>\$8,294,748,387</u>

**LOUISIANA STATE UNIVERSITY SYSTEM
STATE OF LOUISIANA
Combining Schedule of Net Position, by University
June 30, 2023**

	Pennington Biomedical Research Center	LSU	LSU of Alexandria	LSU Eunice	Agricultural Center
LIABILITIES					
Current liabilities:					
Accounts payable and accruals	\$1,757,296	\$56,713,004	\$452,459	\$352,603	\$1,926,804
Due to other campuses		278,496,775		2,873,089	
Unearned revenues	1,692,855	100,268,720	12,223,743	6,208,960	3,208,016
Amounts held in custody for others		6,557,950	530,776	435,321	93,805
Other liabilities					
Compensated absences payable	245,107	3,948,856	87,503	82,560	645,946
Lease liability		672,087	553,381		61,161
Lease liability - discrete component units		7,032,445		380,189	
SBITA liability	69,427	7,665,973	269,119		169,421
Finance purchase obligations		140,186			
Notes payable		373,917			
Bonds payable		20,660,996	175,000		
Total OPEB liability	370,123	14,917,768	538,236	547,960	5,613,834
Total current liabilities	4,134,808	497,448,677	14,830,217	10,880,682	11,718,987
Noncurrent liabilities:					
Compensated absences payable	4,225,557	37,770,242	1,235,761	534,047	8,099,165
Lease liability		21,994,420	7,939,618		140,397
Lease liability - discrete component units		95,272,948		6,068,449	
SBITA liability		11,415,823	127,698		
Finance purchase obligations		411,245,582			
Notes payable		2,727,087			
Bonds payable		291,651,979	2,335,000		
Total OPEB liability	23,114,552	470,238,506	15,737,035	14,526,963	116,349,934
Net pension liability	52,397,375	736,773,322	26,508,932	16,393,785	105,890,903
Other noncurrent liabilities	10,951	263,520.00			9,331
Total noncurrent liabilities	79,748,435	2,079,353,429	53,884,044	37,523,244	230,489,730
Total liabilities	83,883,243	2,576,802,106	68,714,261	48,403,926	242,208,717
DEFERRED INFLOW OF RESOURCES					
Lease related deferred inflows of resources		10,122,218			16,061,561
OPEB-related deferred inflows of resources	9,599,845	191,596,198	6,688,256	6,654,428	51,497,102
Pension-related deferred inflows of resources	796,442	12,828,383	685,797	1,178,805	6,423,816
Total deferred inflows of resources	10,396,287	214,546,799	7,374,053	7,833,233	73,982,479
NET POSITION					
Net investment in capital assets	81,299,426	717,817,073	24,543,385	12,520,948	37,500,313
Restricted:					
Nonexpendable	6,120,000	85,019,388	3,540,851	708,266	3,720,000
Expendable	9,969,414	187,750,094	6,586,325	921,294	18,717,408
Unrestricted	(65,308,421)	(1,009,316,550)	(29,053,241)	(30,598,886)	(181,643,132)
Total net position	32,080,419	(18,729,995)	5,617,320	(16,448,378)	(121,705,411)
Total liabilities, deferred inflows of resources, and net position	\$126,359,949	\$2,772,618,910	\$81,705,634	\$39,788,781	\$194,485,785

(Concluded)

Schedule 4

	LSU Shreveport	LSU Health Sciences Center in New Orleans	LSU Health Care Service Division	LSU Health Sciences Center in Shreveport	Eliminations	Total
LIABILITIES						
Current liabilities:						
Accounts payable and accruals	\$1,370,395	\$97,875,888	\$12,516,710	\$20,206,100		\$193,171,259
Due to other campuses		250,435	268,571	427,309	(\$282,316,179)	
Unearned revenues	9,685,919	36,865,101		712,928		170,866,242
Amounts held in custody for others	214,495	244,043	10,287	1,424		8,088,101
Other liabilities		46,867,593	4,988			46,872,581
Compensated absences payable	188,149	2,436,896	315,778	1,168,619		9,119,414
Lease liability	52,595	1,463,701	142,455	4,275,029		7,220,409
Lease liability - discrete component units	284,688			78,815		7,776,137
SBITA liability	248,034	1,642,865	91,456	1,027,944		11,184,239
Finance purchase obligations						140,186
Notes payable						373,917
Bonds payable			520,000			21,355,996
Total OPEB liability	956,571	5,740,866	15,663,008	12,000,897		56,349,263
Total current liabilities	<u>13,000,846</u>	<u>193,387,388</u>	<u>29,533,253</u>	<u>39,899,065</u>	<u>(282,316,179)</u>	<u>532,517,744</u>
Noncurrent liabilities:						
Compensated absences payable	1,791,618	19,542,963	2,593,332	12,386,090		88,178,775
Lease liability	1,308,786	5,531,882	142,868	151,510,990		188,568,961
Lease liability - discrete component units	4,745,110			115,268		106,201,775
SBITA liability	134,188	3,692,285	294,138	2,510,258		18,174,390
Finance purchase obligations						411,245,582
Notes payable						2,727,087
Bonds payable			9,165,959			303,152,938
Total OPEB liability	23,434,391	189,832,470	228,427,681	217,633,315		1,299,294,847
Net pension liability	50,807,886	302,931,887	57,342,704	205,819,721		1,554,866,515
Other noncurrent liabilities	86,653					370,455
Total noncurrent liabilities	<u>82,308,632</u>	<u>521,531,487</u>	<u>297,966,682</u>	<u>589,975,642</u>		<u>3,972,781,325</u>
Total liabilities	<u>95,309,478</u>	<u>714,918,875</u>	<u>327,499,935</u>	<u>629,874,707</u>	<u>(282,316,179)</u>	<u>4,505,299,069</u>
DEFERRED INFLOW OF RESOURCES						
Lease related deferred inflows of resources		27,856,361	2,122,303,125			2,176,343,265
OPEB-related deferred inflows of resources	11,643,264	76,950,329	117,578,954	100,402,524		572,610,900
Pension-related deferred inflows of resources	358,591	13,288,374	1,979,598	1,038,266		38,578,072
Total deferred inflows of resources	<u>12,001,855</u>	<u>118,095,064</u>	<u>2,241,861,677</u>	<u>101,440,790</u>		<u>2,787,532,237</u>
NET POSITION						
Net investment in capital assets	19,251,303	387,258,249	897,595,829	127,485,597		2,305,272,123
Restricted:						
Nonexpendable	5,320,000	38,320,751	13,335,818	20,166,377		176,251,451
Expendable	6,166,333	21,181,388	12,932,997	74,902,686		339,127,939
Unrestricted	<u>(45,976,004)</u>	<u>(22,080,732)</u>	<u>(223,550,658)</u>	<u>(211,206,808)</u>		<u>(1,818,734,432)</u>
Total net position	<u>(15,238,368)</u>	<u>424,679,656</u>	<u>700,313,986</u>	<u>11,347,852</u>		<u>1,001,917,081</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$92,072,965</u>	<u>\$1,257,693,595</u>	<u>\$3,269,675,598</u>	<u>\$742,663,349</u>	<u>(\$282,316,179)</u>	<u>\$8,294,748,387</u>

**LOUISIANA STATE UNIVERSITY SYSTEM
STATE OF LOUISIANA**

**Combining Schedule of Revenues, Expenses,
and Changes in Net Position, by University
For the Fiscal Year Ended June 30, 2023**

	Pennington Biomedical Research Center	LSU	LSU of Alexandria	LSU Eunice	Agricultural Center
OPERATING REVENUES					
Student tuition and fees		\$556,417,163	\$27,342,628	\$10,194,296	
Less scholarship allowances		(129,539,808)	(5,409,079)	(3,138,187)	
Net student tuition and fees		426,877,355	21,933,549	7,056,109	
Federal appropriations					\$11,004,861
Federal grants and contracts	\$24,352,998	105,792,953	588,366	327,120	9,416,211
State and local grants and contracts	1,068,505	42,487,531	202,519	390,654	14,825,758
Nongovernmental grants and contracts	10,825,884	23,527,953	419,239	9,160	6,974,622
Sales and services of educational departments	700,132	27,973,032	67,878		6,122,716
Hospital income					
Auxiliary enterprise revenues (including revenues pledged to secure debt)	96,786	278,951,248	4,274,840	3,633,233	
Less scholarship allowances		(31,676,758)	(339,066)	(1,090,073)	
Net auxiliary revenues	96,786	247,274,490	3,935,774	2,543,160	
Other operating revenues	181,453	15,059,240	29,014	34,120	5,902,999
Total operating revenues	37,225,758	888,992,554	27,176,339	10,360,323	54,247,167
OPERATING EXPENSES					
Educational and general:					
Instruction		450,022,373	16,380,500	8,893,680	
Research	39,806,381	160,900,537	49,820	7,261	63,027,211
Public service	3,752,666	38,527,921	641,295	(1,000)	44,816,958
Academic support	8,929,708	96,723,866	3,419,680	775,282	5,332,337
Student services		34,252,533	3,038,002	1,462,682	
Institutional support	9,692,886	59,450,741	6,330,383	4,222,742	16,510,675
Operations and maintenance of plant	11,221,078	146,134,500	5,332,437	3,889,209	7,649,052
Scholarships and fellowships		73,799,280	5,912,476	4,270,055	85,750
Auxiliary enterprises	(7,241)	219,296,324	2,519,092	3,806,503	
Hospital					
Total operating expenses	73,395,478	1,279,108,075	43,623,685	27,326,414	137,421,983
OPERATING INCOME (LOSS)	(36,169,720)	(390,115,521)	(16,447,346)	(16,966,091)	(83,174,816)
NONOPERATING REVENUES (EXPENSES)					
State appropriations	31,419,340	154,471,968	7,296,370	5,918,669	99,272,762
Gifts	2,087,364	193,822,211	969,206	1,017,543	3,491,658
Federal nonoperating revenues (expenses)		51,048,279	10,336,824	7,333,814	(212,180)
Net investment income (loss)	210,691	(3,516,317)	97,082	(6,478)	677,483
Interest expense	(201)	(30,109,288)	(279,270)	(66,298)	(1,160)
Other nonoperating revenues (expenses)	207,081	1,186,426	329,317	53,037	578,116
Net nonoperating revenues (expenses)	33,924,275	366,903,279	18,749,529	14,250,287	103,806,679

(Continued)

Schedule 5

	LSU Shreveport	LSU Health Sciences Center in New Orleans	LSU Health Care Services Division	LSU Health Sciences Center in Shreveport	Eliminations	Total
OPERATING REVENUES						
Student tuition and fees	\$60,466,340	\$65,850,892		\$24,504,644	(\$51,678)	\$744,724,285
Less scholarship allowances	(6,626,119)	(4,005,641)		(2,547,621)		(151,266,455)
Net student tuition and fees	53,840,221	61,845,251		21,957,023	(51,678)	593,457,830
Federal appropriations						11,004,861
Federal grants and contracts	369,068	42,453,324		23,192,538	(2,500)	206,490,078
State and local grants and contracts	722,105	20,141,562		5,026,705	(6,074,977)	78,790,362
Nongovernmental grants and contracts	172,557	632,338,378		270,772,685	(1,465,286)	943,575,192
Sales and services of educational departments	498,617	167,366,784		28,233,194	(171,608)	230,790,745
Hospital income			\$54,077,518	8,480	(1,225,640)	52,860,358
Auxiliary enterprise revenues (including revenues pledged to secure debt)	4,761,441	6,949,029		1,015,763	(6,771)	299,675,569
Less scholarship allowances	(258,639)					(33,364,536)
Net auxiliary revenues	4,502,802	6,949,029		1,015,763	(6,771.00)	266,311,033
Other operating revenues	1,101,893	1,795,073		791,778	(1,474,347)	23,421,223
Total operating revenues	61,207,263	932,889,401	54,077,518	350,998,166	(10,472,807)	2,406,701,682
OPERATING EXPENSES						
Educational and general:						
Instruction	45,623,227	251,769,182		175,238,703	(157,559)	947,770,106
Research	514,794	43,002,298		56,648,341	(3,873,571)	360,083,072
Public service	955,530	481,181,550		125,250,743	(1,369,093)	693,756,570
Academic support	6,583,670	22,150,818		11,963,231	(789)	155,877,803
Student services	4,429,695	6,071,404		4,314,750	(250,725)	53,318,341
Institutional support	13,094,499	102,452,868		38,374,521	(1,581,819)	248,547,496
Operations and maintenance of plant	6,936,958	68,124,123		16,787,341		266,074,698
Scholarships and fellowships	2,072,562	2,390,634		1,658,371		90,189,128
Auxiliary enterprises	5,713,207	8,128,877		460,207		239,916,969
Hospital			87,049,047	3,073,352	(3,239,251)	86,883,148
Total operating expenses	85,924,142	985,271,754	87,049,047	433,769,560	(10,472,807)	3,142,417,331
OPERATING INCOME (LOSS)	(24,716,879)	(52,382,353)	(32,971,529)	(82,771,394)		(735,715,649)
NONOPERATING REVENUES (EXPENSES)						
State appropriations	15,188,498	95,340,052	25,996,281	71,492,635		506,396,575
Gifts	972,986	1,853,499		6,785		204,221,252
Federal nonoperating revenues (expenses)	7,734,012	1,249,927	149,413	38,800		77,678,889
Net investment income (loss)	1,003,553	18,056,773	36,398,089	9,032,762		61,953,638
Interest expense	(75,483)	(58,539)	(389,283)	(2,356,129)		(33,335,651)
Other nonoperating revenues (expenses)	209,324	4,061,452	18,084,299	763,016		25,472,068
Net nonoperating revenues (expenses)	25,032,890	120,503,164	80,238,799	78,977,869		842,386,771

**LOUISIANA STATE UNIVERSITY SYSTEM
STATE OF LOUISIANA
Combining Schedule of Revenues, Expenses,
and Changes in Net Position, by University
June 30, 2023**

	Pennington Biomedical Research Center	LSU	LSU of Alexandria	LSU Eunice	Agricultural Center
INCOME (LOSS) BEFORE OTHER REVENUES, EXPENSES, GAINS, AND LOSSES	(\$2,245,445)	(\$23,212,242)	\$2,302,183	(\$2,715,804)	\$20,631,863
Capital appropriations	54,012	15,874,668	1,231,285		
Capital gifts and grants	10,192	15,336,174	114,199	536,463	304,795
Additions to permanent endowment		1,320,050	400,000	60,000	
Other additions (deductions)	(298,377)	(479,661)	54,565	11,689	(286,218)
Transfer (to)/from other system institution		(16,375)			16,375
CHANGE IN NET POSITION	(2,479,618)	8,822,614	4,102,232	(2,107,652)	20,666,815
NET POSITION - BEGINNING OF YEAR (Restated)	34,560,037	(27,552,609)	1,515,088	(14,340,726)	(142,372,226)
NET POSITION - END OF YEAR	<u>\$32,080,419</u>	<u>(\$18,729,995)</u>	<u>\$5,617,320</u>	<u>(\$16,448,378)</u>	<u>(\$121,705,411)</u>

(Concluded)

Schedule 5

	LSU Shreveport	LSU Health Sciences Center in New Orleans	LSU Health Care Services Division	LSU Health Sciences Center in Shreveport	Eliminations	Total
INCOME (LOSS) BEFORE OTHER REVENUES, EXPENSES, GAINS, AND LOSSES	\$316,011	\$68,120,811	\$47,267,270	(\$3,793,525)		\$106,671,122
Capital appropriations		6,141,757	418,159	34,227,432		57,947,313
Capital gifts and grants	100,000	7,776		231,277		16,640,876
Additions to permanent endowment		600,000		3,165,000		5,545,050
Other additions (deductions)				(861,829)		(1,859,831)
Transfer (to)/from other system institution						
CHANGE IN NET POSITION	416,011	74,870,344	47,685,429	32,968,355		184,944,530
NET POSITION - BEGINNING OF YEAR (Restated)	(15,654,379)	349,809,312	652,628,557	(21,620,503)		816,972,551
NET POSITION - END OF YEAR	<u>(\$15,238,368)</u>	<u>\$424,679,656</u>	<u>\$700,313,986</u>	<u>\$11,347,852</u>		<u>\$1,001,917,081</u>

**LOUISIANA STATE UNIVERSITY SYSTEM
STATE OF LOUISIANA**

**Combining Schedule of Cash Flows, by University
For the Fiscal Year Ended June 30, 2023**

	Pennington Biomedical Research Center	LSU	LSU of Alexandria	LSU Eunice	Agricultural Center
CASH FLOWS FROM OPERATING ACTIVITIES:					
Tuition and fees		\$423,879,104	\$20,346,601	\$6,879,266	
Federal appropriations					\$8,881,111
Grants and contracts	\$38,571,858	157,419,396	2,186,706	(84,393)	30,890,708
Sales and services of educational departments	602,233	27,839,831	63,698	(3)	5,998,239
Hospital income					
Auxiliary enterprise receipts	97,253	237,645,408	4,484,423	1,982,204	
Payments for employee compensation	(32,916,394)	(506,944,209)	(16,717,201)	(8,880,102)	(71,090,077)
Payments for benefits	(12,298,559)	(173,023,800)	(6,965,939)	(4,296,334)	(33,407,966)
Payments for utilities	(2,995,012)	(30,135,567)	(1,109,684)	(958,405)	(2,726,271)
Payments for supplies and services	(19,624,993)	(414,345,893)	(11,454,893)	(5,585,759)	(29,462,789)
Payments for scholarships and fellowships		(73,942,221)	(5,938,543)	(4,270,055)	(85,750)
Loans to students		(1,252,319)	(631,912)	28,969	
Collection of loans to students		2,493,664			
Other receipts (payments)	180,757	15,452,458	36,426	32,028	3,812,637
Net cash (used) by operating activities	(28,382,857)	(334,914,148)	(15,700,318)	(15,152,584)	(87,190,158)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:					
State appropriations	31,403,419	152,980,433	7,251,013	5,876,452	87,880,934
Gifts and grants for other than capital purposes	1,604,185	192,277,521	937,080	1,071,544	3,558,460
Private gifts for endowment purposes		50			
TOPS receipts		108,504,081	2,862,014	1,436,122	
TOPS disbursements		(108,504,081)	(2,862,014)	(1,436,122)	
FEMA receipts	21,871	859,985			(212,230)
FEMA disbursements	33,423	(299,402)			50
Direct lending receipts		199,814,645	15,654,880	5,439,297	
Direct lending disbursements		(199,814,645)	(15,654,880)	(5,439,297)	
CARES receipts		6,456,436	1,201,597	1,836,872	
CARES disbursements		(6,456,436)	(1,201,597)	(1,836,872)	
Implicit loan to/from other campuses		50,921,890		1,943,685	
Other receipts (disbursements)		50,748,574	10,571,318	7,333,814	26,375
Net cash provided (used) by noncapital financing activities	33,062,898	447,489,051	18,759,411	16,225,495	91,253,589
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:					
Capital gifts and grants received		13,716,694	183,334	13	261,897
Purchase of capital assets	(2,028,306)	(30,530,190)	(232,012)	(657,982)	(3,245,743)
Principal paid on capital debt		(22,613,911)	(165,000)		
Interest paid on capital debt		(27,532,481)	(142,588)		
Receipts from lessor leases	84,546	5,018,394			763,702
Payments for right of use leased assets	(61,546)	(17,423,846)	(941,189)	(442,934)	(219,484)
Other sources (uses)		(743,560)	10,327		(413,750)
Net cash provided (used) by capital financing activities	(2,005,306)	(80,108,900)	(1,287,128)	(1,100,903)	(2,853,378)
CASH FLOWS FROM INVESTING ACTIVITIES:					
Proceeds from sales and maturities of investments		125,126,769			
Interest received on investments	244,630	15,462,878	262,710	27,992	813,370
Purchase of investments		(124,239,856)			
Net cash provided (used) by investing activities	244,630	16,349,791	262,710	27,992	813,370

(Continued)

	LSU Shreveport	LSU Health Sciences Center in New Orleans	LSU Health Care Services Division	LSU Health Sciences Center in Shreveport	Eliminations	Total
CASH FLOWS FROM OPERATING ACTIVITIES:						
Tuition and fees	\$54,072,255	\$68,060,339		\$21,268,584	(\$51,678)	\$594,454,471
Federal appropriations						8,881,111
Grants and contracts	1,328,268	692,968,002		304,125,241	(7,542,763)	1,219,863,023
Sales and services of educational departments	498,617	174,652,431		42,258,068	(171,608)	251,741,506
Hospital income			\$57,879,983	1,812,718	(1,225,640)	58,467,061
Auxiliary enterprise receipts	4,003,084	6,915,446		1,006,878	(6,771)	256,127,925
Payments for employee compensation	(30,996,476)	(365,900,817)	(24,972,677)	(287,245,128)		(1,345,663,081)
Payments for benefits	(12,100,994)	(82,488,036)	(25,856,967)	(60,756,427)		(411,195,022)
Payments for utilities	(1,518,521)	(17,006,826)	(780,868)	(10,159,628)		(67,390,782)
Payments for supplies and services	(35,525,922)	(506,434,876)	(26,880,945)	(68,826,825)	10,472,807	(1,107,670,088)
Payments for scholarships and fellowships	(2,072,562)	(2,498,783)		(1,658,371)		(90,466,285)
Loans to students	(367,303)	(995,941)				(3,218,506)
Collection of loans to students		577,961		2,120		3,073,745
Other receipts (payments)	2,140,370	1,802,522		839,836	(1,474,347)	22,822,687
Net cash (used) by operating activities	(20,539,184)	(30,348,578)	(20,611,474)	(57,332,934)		(610,172,235)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
State appropriations	15,081,742	90,541,842	25,530,111	71,386,639		487,932,585
Gifts and grants for other than capital purposes	1,059,054	3,103,426		6,785		203,618,055
Private gifts for endowment purposes		600,000		3,165,000		3,765,050
TOPS receipts	3,247,253	2,095,195		226,126		118,370,791
TOPS disbursements	(3,247,253)	(2,093,722)		(226,126)		(118,369,318)
FEMA receipts	(40)		243,824			913,410
FEMA disbursements	40		(94,412)			(360,301)
Direct lending receipts	44,396,580	75,043,870		28,007,557		368,356,829
Direct lending disbursements	(44,396,580)	(75,040,672)		(28,007,557)		(368,353,631)
CARES receipts	2,637,871	5,877				12,138,653
CARES disbursements	(2,637,871)					(12,132,776)
Implicit loan to/from other campuses	(2,865,575)	(50,000,000)				
Other receipts (disbursements)	7,734,013	2,018,673	(74,893,314)	38,800		3,578,253
Net cash provided (used) by noncapital financing activities	21,009,234	46,274,489	(49,213,791)	74,597,224		699,457,600
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:						
Capital gifts and grants received	200,000					14,361,938
Purchase of capital assets	(2,328,304)	(13,381,621)	(674,395)	(11,242,254)		(64,320,807)
Principal paid on capital debt		(8,545,820)	(515,000)			(31,839,731)
Interest paid on capital debt		(115,294)	(369,495)			(28,159,858)
Receipts from lessor leases		(1,621,379)	83,112,311			87,357,574
Payments for right of use leased assets	(662,472)	(252,365)	(257,736)	(8,044,152)		(28,305,724)
Other sources (uses)		(4,031,486)	15,212			(5,163,257)
Net cash provided (used) by capital financing activities	(2,790,776)	(27,947,965)	81,310,897	(19,286,406)		(56,069,865)
CASH FLOWS FROM INVESTING ACTIVITIES:						
Proceeds from sales and maturities of investments		27,694,506		32,877,245		185,698,520
Interest received on investments	530,797	13,771,859	4,140,900	8,076,508		43,331,644
Purchase of investments		(27,937,077)	(4,760)	(32,581,194)		(184,762,887)
Net cash provided (used) by investing activities	530,797	13,529,288	4,136,140	8,372,559		44,267,277

**LOUISIANA STATE UNIVERSITY SYSTEM
STATE OF LOUISIANA**

**Combining Schedule of Cash Flows, by University
For the Fiscal Year Ended June 30, 2023**

	Pennington Biomedical Research Center	LSU	LSU of Alexandria	LSU Eunice	Agricultural Center
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	\$2,919,365	\$48,815,794	\$2,034,675		\$2,023,423
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR	6,558,072	7,864,258	6,934,458		40,685,936
CASH AND CASH EQUIVALENTS AT END OF THE YEAR	\$9,477,437	\$56,680,052	\$8,969,133		\$42,709,359
RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES:					
Operating loss	(\$36,169,720)	(\$390,115,521)	(\$16,447,346)	(\$16,966,091)	(\$83,174,816)
Adjustments to reconcile operating loss to net cash used by operating activities:					
Depreciation and amortization expense	4,624,672	84,940,095	2,385,044	2,987,455	4,399,329
Non-Employer contributing entity revenue	207,044	2,781,047	94,823	53,037	329,051
Changes in assets, deferred outflows, liabilities, and deferred inflows:					
(Increase) decrease in accounts receivable, net	1,975,465	(24,006,452)	(2,482,230)	(1,724,562)	(3,526,189)
(Increase) decrease in inventories	19,641	(82,190)	10	136,906	74,322
(Increase) decrease in prepaid expenses and other		682,189	(15,084)	11,973	3,600
(Increase) decrease in notes receivable		2,493,664			
(Increase) decrease in deferred outflows related to OPEB	2,411,299	32,546,197	907,804	1,181,031	8,872,710
(Increase) decrease in deferred outflows related to pensions	(4,879,125)	(66,766,595)	(2,543,028)	(547,365)	(8,531,209)
(Increase) decrease in other assets		648,167			
Increase (decrease) in accounts payable and accrued liabilities	497,469	2,208,566	(94,464)	95,554	78,003
Increase (decrease) in unearned revenue	208,346	(2,945,513)	2,079,412	140,713	(458,962)
Increase (decrease) in amounts held in custody for others		1,108,602	(291,458)	61,536	24,788
Increase (decrease) in compensated absences	459,735	2,603,559	109,215	(74,302)	515,419
Increase (decrease) in OPEB liability	(1,132,698)	(40,306,468)	(2,815,095)	(667,827)	(14,638,311)
Increase (decrease) in net pension liability	21,562,970	304,545,822	11,313,055	5,892,218	39,124,061
Increase (decrease) in deferred inflows related to OPEB	(39,132)	5,650,596	865,503	(494,935)	4,211,505
Increase (decrease) in deferred inflows related to pensions	(18,033,281)	(249,610,863)	(8,766,479)	(5,237,925)	(33,783,280)
Increase (decrease) in other deferred inflows	(98,364)	(4,918,388)			(704,038)
Increase (decrease) in other liabilities	2,822	3,629,338			(6,141)
Net cash (used) by operating activities	(\$28,382,857)	(\$334,914,148)	(\$15,700,318)	(\$15,152,584)	(\$87,190,158)
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE STATEMENT OF NET POSITION:					
Cash and cash equivalents classified as current assets	\$4,301,750	(\$75,940,774)	\$6,816,647	(\$213,483)	\$29,654,334
Cash and cash equivalents classified as noncurrent assets	5,175,687	132,620,826	2,152,486	213,483	13,055,025
Cash and cash equivalents at end of the year	\$9,477,437	\$56,680,052	\$8,969,133		\$42,709,359
SCHEDULE OF NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES:					
Capital appropriations	\$54,012	\$15,874,668	\$1,231,285		
Amortized borrowing expense					
Increase (Decrease) in fair market value of assets	53,922	(19,854,480)	(189,074)	(\$29,649)	(\$187,941)
Non-Employer contributing entity revenue	207,044	2,781,047	94,823	53,037	329,051
Capital gifts and grants	10,192	184,702			
Transfers/disposal of capital assets		(1,807,919)			79,305
Subscription-based IT arrangements acquired in current year		6,325,550	135,596		
Leased assets acquired in current year		849,383			
Lease receivables acquired in current year		3,268,049			

(Concluded)

	LSU Shreveport	LSU Health Sciences Center in New Orleans	LSU Health Care Services Division	LSU Health Sciences Center in Shreveport	Eliminations	Total
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(\$1,789,929)	\$1,507,234	\$15,621,772	\$6,350,443		\$77,482,777
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR	8,251,091	114,517,812	91,068,332	70,511,770		346,391,729
CASH AND CASH EQUIVALENTS AT END OF THE YEAR	\$6,461,162	\$116,025,046	\$106,690,104	\$76,862,213		\$423,874,506
RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES:						
Operating loss	(\$24,716,879)	(\$52,382,353)	(\$32,971,529)	(\$82,771,394)		(\$735,715,649)
Adjustments to reconcile operating loss to net cash used by operating activities:						
Depreciation and amortization expense	2,820,142	25,520,800	30,384,207	15,164,918		173,226,662
Non-Employer contributing entity revenue	209,324	1,170,133	57,069	763,016		5,664,544
Changes in assets, deferred outflows, liabilities, and deferred inflows:						
(Increase) decrease in accounts receivable, net	326,115	(4,236,243)	4,159,474	40,199,788		10,685,166
(Increase) decrease in inventories	(2,746)	(269,175)	156,970	(48,843)		(15,105)
(Increase) decrease in prepaid expenses and other	(322,527)	(2,560,987)	2,467	234,217		(1,964,152)
(Increase) decrease in notes receivable		(417,980)		5,219		2,080,903
(Increase) decrease in deferred outflows related to OPEB	1,297,280	12,472,549	13,803,712	13,374,958		86,867,540
(Increase) decrease in deferred outflows related to pensions	(2,628,075)	(24,885,206)	(4,100,095)	(23,275,682)		(138,156,380)
(Increase) decrease in other assets		466,246				1,114,413
Increase (decrease) in accounts payable and accrued liabilities	(187,077)	39,252,740	(734,971)	(20,367,980)		20,747,840
Increase (decrease) in unearned revenue	242,981	5,613,469	-	(660,417)		4,220,029
Increase (decrease) in amounts held in custody for others	(22,220)	7,449	11	(901)		887,807
Increase (decrease) in compensated absences	75,566	167,020	(27,859)	49,715		3,878,068
Increase (decrease) in OPEB liability	(2,110,665)	(31,444,486)	(53,134,716)	(41,811,968)		(188,062,234)
Increase (decrease) in net pension liability	21,929,599	117,642,750	15,520,875	90,782,480		628,313,830
Increase (decrease) in deferred inflows related to OPEB	(19,592)	16,918,439	18,571,815	16,305,689		61,969,888
Increase (decrease) in deferred inflows related to pensions	(17,410,520)	(105,077,897)	(12,302,148)	(65,275,749)		(515,498,142)
Increase (decrease) in other deferred inflows		(1,888,565)				(7,609,355)
Increase (decrease) in other liabilities	(19,890)	(26,417,281)	3,244			(22,807,908)
Net cash (used) by operating activities	(\$20,539,184)	(\$30,348,578)	(\$20,611,474)	(\$57,332,934)		(\$610,172,235)
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE STATEMENT OF NET POSITION:						
Cash and cash equivalents classified as current assets	\$5,103,095	\$116,025,046	\$102,001,305	\$75,948,243		\$263,696,163
Cash and cash equivalents classified as noncurrent assets	1,358,067		4,688,799	913,970		160,178,343
Cash and cash equivalents at end of the year	\$6,461,162	\$116,025,046	\$106,690,104	\$76,862,213		\$423,874,506
SCHEDULE OF NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES:						
Capital appropriations		\$6,141,757	\$418,159	\$34,227,432		\$57,947,313
Amortized borrowing expense			18,735			18,735
Increase (Decrease) in fair market value of assets	\$472,318	4,720,914	107,186	916,295		(13,990,509)
Non-Employer contributing entity revenue	209,324	1,170,133	57,069	763,016		5,664,544
Capital gifts and grants		7,776		231,277		433,947
Transfers/disposal of capital assets		(452,266)	139,256	(861,829)		(2,903,453)
Subscription-based IT arrangements acquired in current year		368,803		1,006,487		7,836,436
Leased assets acquired in current year		1,596,401		205,152		2,650,936
Lease receivables acquired in current year		1,982,994				5,251,043

**LOUISIANA STATE UNIVERSITY SYSTEM
STATE OF LOUISIANA**

**Combining Schedule of Net Position, by University
June 30, 2022**

	Pennington Biomedical Research Center	LSU	LSU of Alexandria	LSU Eunice	Agricultural Center
ASSETS					
Current assets:					
Cash and cash equivalents	\$1,347,152	(\$127,383,294)	\$5,101,422	(\$209,136)	\$26,182,204
Investments		546,877,723	632,840	66,448	399,535
Receivables (net)	3,766,567	75,071,626	14,976,147	9,310,640	7,093,720
Due from other campuses					
Due from State Treasury					183,742
Due from Federal Government	3,891,093	25,835,460	1,475,190	474,161	6,149,848
Inventories	185,490	1,242,730	60	247,705	2,302,141
Prepaid expenses and advances		6,298,107	141,273	80,500	3,600
Notes receivable		1,657,566			
Leases receivable	84,500	3,304,737			520,423
Leases receivable - Discrete component units		39,908			
Other current assets					
Total current assets	<u>9,274,802</u>	<u>532,944,563</u>	<u>22,326,932</u>	<u>9,970,318</u>	<u>42,835,213</u>
Noncurrent assets:					
Restricted:					
Cash and cash equivalents	5,210,920	135,247,552	1,833,036	209,136	14,503,732
Investments	8,020,597	112,382,789	3,611,859	687,943	4,249,146
Receivables (net)		1,397,964		11,704	506,356
Notes receivable		5,686,332		11,041	
Other restricted assets		4,077,506			
Investments					
Leases receivable		7,547,130			16,514,798
Leases receivable - Discrete component units		972,963			
Other noncurrent assets					
Capital assets (net)	<u>83,712,263</u>	<u>1,572,776,365</u>	<u>36,201,592</u>	<u>15,851,187</u>	<u>39,500,568</u>
Total noncurrent assets	<u>96,943,780</u>	<u>1,840,088,601</u>	<u>41,646,487</u>	<u>16,771,011</u>	<u>75,274,600</u>
Total assets	<u>106,218,582</u>	<u>2,373,033,164</u>	<u>63,973,419</u>	<u>26,741,329</u>	<u>118,109,813</u>
DEFERRED OUTFLOW OF RESOURCES					
Deferred amounts on debt refunding		28,535,846			
OPEB-related deferred outflows of resources	8,166,377	151,591,963	5,725,822	6,460,090	43,479,668
Pension-related deferred outflows of resources	10,693,599	146,659,049	7,073,632	3,775,644	20,787,374
Total deferred outflows of resources	<u>18,859,976</u>	<u>326,786,858</u>	<u>12,799,454</u>	<u>10,235,734</u>	<u>64,267,042</u>
TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES	<u>\$125,078,558</u>	<u>\$2,699,820,022</u>	<u>\$76,772,873</u>	<u>\$36,977,063</u>	<u>\$182,376,855</u>

(Continued)

	LSU Shreveport	LSU Health Sciences Center in New Orleans	LSU Health Care Service Division	LSU Health Sciences Center in Shreveport	Eliminations	Total
ASSETS						
Current assets:						
Cash and cash equivalents	\$7,144,548	\$114,517,812	\$86,405,497	\$69,441,468		\$182,547,673
Investments	100,537	1,175,100		112,185,310		661,437,493
Receivables (net)	3,310,397	169,828,963	8,052,712	81,706,954		373,117,726
Due from other campuses	12,190,561	210,378,833	317,228	108,322	(\$222,994,944)	
Due from State Treasury				650,496		834,238
Due from Federal Government	3,843,623	11,394,269	161,283	6,234,910		59,459,837
Inventories	19,361	1,567,335	1,226,485	273,595		7,064,902
Prepaid expenses and advances	2,766,019	11,936,697	46,888	284,945		21,558,029
Notes receivable		1,007,738		3,072		2,668,376
Leases receivable		1,346,765	55,871,865			61,128,290
Leases receivable - Discrete component units		613,621				653,529
Other current assets			215,035			215,035
Total current assets	<u>29,375,046</u>	<u>523,767,133</u>	<u>152,296,993</u>	<u>270,889,072</u>	<u>(222,994,944)</u>	<u>1,370,685,128</u>
Noncurrent assets:						
Restricted:						
Cash and cash equivalents	1,106,543		4,662,835	1,070,302		163,844,056
Investments	7,845,712	33,559,680	9,707,462	87,613,850		267,679,038
Receivables (net)						1,916,024
Notes receivable		7,271,616		8,547		12,977,536
Other restricted assets						4,077,506
Investments		70,032,140				70,032,140
Leases receivable		25,749,675	1,995,510,219			2,045,321,822
Leases receivable - Discrete component units		2,531,249				3,504,212
Other noncurrent assets		221,190				221,190
Capital assets (net)	<u>25,867,377</u>	<u>411,259,569</u>	<u>935,190,425</u>	<u>252,523,494</u>		<u>3,372,882,840</u>
Total noncurrent assets	<u>34,819,632</u>	<u>550,625,119</u>	<u>2,945,070,941</u>	<u>341,216,193</u>		<u>5,942,456,364</u>
Total assets	<u>64,194,678</u>	<u>1,074,392,252</u>	<u>3,097,367,934</u>	<u>612,105,265</u>	<u>(222,994,944)</u>	<u>7,313,141,492</u>
DEFERRED OUTFLOW OF RESOURCES						
Deferred amounts on debt refunding						28,535,846
OPEB-related deferred outflows of resources	7,892,343	42,787,681	65,709,976	59,010,940		390,824,860
Pension-related deferred outflows of resources	17,847,705	72,598,655	9,441,298	49,396,856		338,273,812
Total deferred outflows of resources	<u>25,740,048</u>	<u>115,386,336</u>	<u>75,151,274</u>	<u>108,407,796</u>		<u>757,634,518</u>
TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES						
	<u>\$89,934,726</u>	<u>\$1,189,778,588</u>	<u>\$3,172,519,208</u>	<u>\$720,513,061</u>	<u>(\$222,994,944)</u>	<u>\$8,070,776,010</u>

**LOUISIANA STATE UNIVERSITY SYSTEM
STATE OF LOUISIANA
Combining Schedule of Net Position, by University
June 30, 2022**

	Pennington Biomedical Research Center	LSU	LSU of Alexandria	LSU Eunice	Agricultural Center
LIABILITIES					
Current liabilities:					
Accounts payable and accruals	\$1,277,307	\$55,000,932	\$544,393	\$253,108	\$2,073,835
Due to other campuses		220,348,372		929,404	
Unearned revenues	1,484,434	102,479,482	10,126,887	6,068,247	3,666,978
Amounts held in custody for others		5,449,348	822,234	373,785	69,017
Other liabilities					
Compensated absences payable	267,609	4,113,855	95,035	58,564	681,543
Lease liability		427,106	540,498		60,984
Lease liability - discrete component units		6,938,207			
Finance purchase obligations		3,713,911			
Notes payable		361,075			
Bonds payable		20,507,305	165,000		
Total OPEB liability	333,534	16,029,192	584,816	569,422	6,249,024
Total current liabilities	<u>3,362,884</u>	<u>435,368,785</u>	<u>12,878,863</u>	<u>8,252,530</u>	<u>12,801,381</u>
Noncurrent liabilities:					
Compensated absences payable	3,743,320	35,001,684	1,119,014	632,345	7,548,149
Lease liability		21,817,125	8,492,999		201,557
Lease liability - discrete component units		102,305,393			
Finance purchase obligations		411,385,768			
Notes payable		3,098,004			
Bonds payable		312,312,975	2,510,000		
Total OPEB liability	24,054,190	515,281,963	19,884,577	17,163,693	133,582,926
Net pension liability	30,834,405	432,227,500	15,195,877	10,501,567	66,766,842
Other noncurrent liabilities	8,129	187,760			15,472
Total noncurrent liabilities	<u>58,640,044</u>	<u>1,833,618,172</u>	<u>47,202,467</u>	<u>28,297,605</u>	<u>208,114,946</u>
Total liabilities	<u>62,002,928</u>	<u>2,268,986,957</u>	<u>60,081,330</u>	<u>36,550,135</u>	<u>220,916,327</u>
DEFERRED INFLOW OF RESOURCES					
Lease related deferred inflows of resources	98,364	11,772,557			16,765,599
OPEB-related deferred inflows of resources	9,638,977	185,945,602	5,822,753	7,149,363	47,285,597
Pension-related deferred inflows of resources	18,829,723	262,439,246	9,452,276	6,416,730	40,207,096
Total deferred inflows of resources	<u>28,567,064</u>	<u>460,157,405</u>	<u>15,275,029</u>	<u>13,566,093</u>	<u>104,258,292</u>
NET POSITION					
Net investment in capital assets	83,712,263	721,904,421	24,493,095	15,851,187	39,238,027
Restricted:					
Nonexpendable	6,120,000	83,698,388	3,200,000	649,286	3,720,000
Expendable	9,202,316	186,325,587	6,442,485	966,298	15,050,295
Unrestricted	<u>(64,526,013)</u>	<u>(1,021,252,736)</u>	<u>(32,719,066)</u>	<u>(30,605,936)</u>	<u>(200,806,086)</u>
Total net position	<u>34,508,566</u>	<u>(29,324,340)</u>	<u>1,416,514</u>	<u>(13,139,165)</u>	<u>(142,797,764)</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$125,078,558</u>	<u>\$2,699,820,022</u>	<u>\$76,772,873</u>	<u>\$36,977,063</u>	<u>\$182,376,855</u>

(Concluded)

	LSU Shreveport	LSU Health Sciences Center in New Orleans	LSU Health Care Service Division	LSU Health Sciences Center in Shreveport	Eliminations	Total
LIABILITIES						
Current liabilities:						
Accounts payable and accruals	\$1,560,424	\$56,228,210	\$13,191,869	\$40,478,192		\$170,608,270
Due to other campuses		651,437	328,383	737,348	(\$222,994,944)	
Unearned revenues	9,342,938	40,334,223		1,373,344		174,876,533
Amounts held in custody for others	236,715	236,594	10,277	2,325		7,200,295
Other liabilities		16,844,455	1,743			16,846,198
Compensated absences payable	143,011	2,243,858	250,820	1,127,235		8,981,530
Lease liability	336,246	3,380,977	142,042	4,214,128		9,101,981
Lease liability - discrete component units				138,620		7,076,827
Finance purchase obligations						3,713,911
Notes payable						361,075
Bonds payable		797,088	515,000			21,984,393
Total OPEB liability	1,085,737	6,272,397	17,022,525	12,683,092		60,829,739
Total current liabilities	12,705,071	126,989,239	31,462,659	60,754,284	(222,994,944)	481,580,752
Noncurrent liabilities:						
Compensated absences payable	1,761,190	19,590,372	2,686,149	12,377,759		84,459,982
Lease liability	6,391,179	20,852,350	285,320	155,639,159		213,679,689
Lease liability - discrete component units				194,079		102,499,472
Finance purchase obligations						411,385,768
Notes payable						3,098,004
Bonds payable		7,676,705	9,667,224			332,166,904
Total OPEB liability	26,413,216	209,686,208	269,556,637	246,654,602		1,462,278,012
Net pension liability	28,878,287	185,289,137	41,821,829	115,037,241		926,552,685
Other noncurrent liabilities	106,543	64,155,555				64,473,459
Total noncurrent liabilities	63,550,415	507,250,327	324,017,159	529,902,840		3,600,593,975
Total liabilities	76,255,486	634,239,566	355,479,818	590,657,124	(222,994,944)	4,082,174,727
DEFERRED INFLOW OF RESOURCES						
Lease related deferred inflows of resources		29,744,926	2,056,610,651			2,114,992,097
OPEB-related deferred inflows of resources	11,662,856	60,031,890	99,007,139	84,096,835		510,641,012
Pension-related deferred inflows of resources	17,769,111	118,366,271	14,281,746	66,314,015		554,076,214
Total deferred inflows of resources	29,431,967	208,143,087	2,169,899,536	150,410,850		3,179,709,323
NET POSITION						
Net investment in capital assets	19,139,952	379,727,549	925,469,174	92,337,508		2,301,873,176
Restricted:						
Nonexpendable	5,320,000	32,856,484	13,228,633	19,066,282		167,859,073
Expendable	5,855,349	20,469,227	12,459,481	70,844,900		327,615,938
Unrestricted	(46,068,028)	(85,657,325)	(304,017,434)	(202,803,603)		(1,988,456,227)
Total net position	(15,752,727)	347,395,935	647,139,854	(20,554,913)		808,891,960
Total liabilities, deferred inflows of resources, and net position	<u>\$89,934,726</u>	<u>\$1,189,778,588</u>	<u>\$3,172,519,208</u>	<u>\$720,513,061</u>	<u>(\$222,994,944)</u>	<u>\$8,070,776,010</u>

**LOUISIANA STATE UNIVERSITY SYSTEM
STATE OF LOUISIANA**

**Combining Schedule of Revenues, Expenses,
and Changes in Net Position, by University
For the Fiscal Year Ended June 30, 2022**

	Pennington Biomedical Research Center	LSU	LSU of Alexandria	LSU Eunice	Agricultural Center
OPERATING REVENUES					
Student tuition and fees		\$526,178,744	\$22,264,060	\$10,292,503	
Less scholarship allowances		(123,280,406)	(3,715,454)	(3,248,929)	
Net student tuition and fees		402,898,338	18,548,606	7,043,574	
Federal appropriations					\$11,046,281
Federal grants and contracts	\$23,544,680	92,201,030	401,315	207,423	8,372,098
State and local grants and contracts	1,382,282	39,877,332	643,400	372,608	16,538,592
Nongovernmental grants and contracts	9,833,611	17,723,591	303,133	(51,960)	5,694,839
Sales and services of educational departments	612,848	26,116,729	102,529		5,172,853
Hospital income					
Auxiliary enterprise revenues (including revenues pledged to secure debt)	50,652	256,444,386	3,401,749	3,583,745	
Less scholarship allowances		(30,121,090)	(245,922)	(992,048)	
Net auxiliary revenues	50,652	226,323,296	3,155,827	2,591,697	
Other operating revenues	136,132	12,701,609	36,758	51,075	7,159,337
Total operating revenues	35,560,205	817,841,925	23,191,568	10,214,417	53,984,000
OPERATING EXPENSES					
Educational and general:					
Instruction		221,265,761	10,879,402	5,703,703	
Research	32,068,653	120,241,334	70,512	7,411	47,276,060
Public service	2,208,964	33,931,057	372,194		30,708,756
Academic support	4,250,602	75,198,494	2,849,634	535,676	2,852,771
Student services		26,033,606	2,207,864	956,179	
Institutional support	7,090,234	48,311,473	7,362,161	5,064,778	12,068,453
Operations and maintenance of plant	9,677,875	110,604,797	5,454,982	3,033,788	6,232,327
Scholarships and fellowships		91,892,545	9,903,540	7,410,681	106,952
Auxiliary enterprises	53,385	176,181,723	2,427,847	2,434,832	
Hospital					
Total operating expenses	55,349,713	903,660,790	41,528,136	25,147,048	99,245,319
OPERATING INCOME (LOSS)	(19,789,508)	(85,818,865)	(18,336,568)	(14,932,631)	(45,261,319)
NONOPERATING REVENUES (EXPENSES)					
State appropriations	25,526,614	159,215,198	6,369,115	5,192,993	83,594,253
Gifts	1,823,311	50,121,153	746,261	834,877	2,108,210
Federal nonoperating revenues (expenses)		82,426,173	15,807,107	13,896,145	(17,056)
Net investment income (loss)	(691,196)	(78,071,989)	(83,611)	(16,709)	462,668
Interest expense		(32,386,319)	(292,926)		(846)
Other nonoperating revenues (expenses)	194,012	2,201,489	84,852	53,285	586,570
Net nonoperating revenues (expenses)	26,852,741	183,505,705	22,630,798	19,960,591	86,733,799

(Continued)

	LSU Shreveport	LSU Health Sciences Center in New Orleans	LSU Health Care Services Division	LSU Health Sciences Center in Shreveport	Eliminations	Total
OPERATING REVENUES						
Student tuition and fees	\$60,713,384	\$66,012,107		\$24,378,593	\$471,736	\$710,311,127
Less scholarship allowances	(6,150,774)	(4,090,565)		(2,353,721)		(142,839,849)
Net student tuition and fees	54,562,610	61,921,542		22,024,872	471,736	567,471,278
Federal appropriations						11,046,281
Federal grants and contracts	245,937	40,691,100		19,162,067		184,825,650
State and local grants and contracts	921,924	17,946,943		6,219,755	(5,523,027)	78,379,809
Nongovernmental grants and contracts	176,014	607,172,547		259,830,262	(1,651,295)	899,030,742
Sales and services of educational departments	451,659	161,024,561		77,994,149	(1,712,345)	269,762,983
Hospital income			\$53,826,826	(52,413)	(1,388,717)	52,385,696
Auxiliary enterprise revenues (including revenues pledged to secure debt)	4,381,109	6,991,252		1,061,233	(3,200)	275,910,926
Less scholarship allowances	(236,810)					(31,595,870)
Net auxiliary revenues	4,144,299	6,991,252		1,061,233	(3,200.00)	244,315,056
Other operating revenues	1,177,402	1,049,285		474,921	(1,443,112)	21,343,407
Total operating revenues	61,679,845	896,797,230	53,826,826	386,714,846	(11,249,960)	2,328,560,902
OPERATING EXPENSES						
Educational and general:						
Instruction	43,484,784	236,495,450		123,757,843	(53,200)	641,533,743
Research	536,388	35,508,861		46,331,155	(3,264,066)	278,776,308
Public service	924,196	439,441,883		146,563,206	(2,456,287)	651,693,969
Academic support	5,415,035	18,469,136		9,105,976	(63,274)	118,614,050
Student services	3,277,940	5,878,832		2,483,303	(202,478)	40,635,246
Institutional support	9,908,052	89,417,578		35,727,514	(1,842,218)	213,108,025
Operations and maintenance of plant	6,510,731	43,108,979		16,948,276		201,571,755
Scholarships and fellowships	4,720,521	2,298,333		1,739,780		118,072,352
Auxiliary enterprises	5,087,639	6,442,256		994,926		193,622,608
Hospital			38,405,147	(1,670,036)	(3,368,437)	33,366,674
Total operating expenses	79,865,286	877,061,308	38,405,147	381,981,943	(11,249,960)	2,490,994,730
OPERATING INCOME (LOSS)	(18,185,441)	19,735,922	15,421,679	4,732,903		(162,433,828)
NONOPERATING REVENUES (EXPENSES)						
State appropriations	11,813,519	86,737,398	24,983,780	73,517,013		476,949,883
Gifts	1,144,825	1,076,135		21,305		57,876,077
Federal nonoperating revenues (expenses)	9,632,423	18,480,940	2,576,955	787,855		143,590,542
Net investment income (loss)	(1,233,956)	(12,444,179)	31,504,711	(18,119,352)		(78,693,613)
Interest expense	(75,842)	(234,602)	(390,861)	(2,400,354)		(35,781,750)
Other nonoperating revenues (expenses)	191,804	17,293	(31,129,979)	(20,604,140)	23,262,912	(25,141,902)
Net nonoperating revenues (expenses)	21,472,773	93,632,985	27,544,606	33,202,327	23,262,912	538,799,237

**LOUISIANA STATE UNIVERSITY SYSTEM
STATE OF LOUISIANA
Combining Schedule of Revenues, Expenses,
and Changes in Net Position, by University
June 30, 2022**

	Pennington Biomedical Research Center	LSU	LSU of Alexandria	LSU Eunice	Agricultural Center
INCOME (LOSS) BEFORE OTHER REVENUES, EXPENSES, GAINS, AND LOSSES	\$7,063,233	\$97,686,840	\$4,294,230	\$5,027,960	\$41,472,480
Capital appropriations	101,454	26,651,904	4,384,305		
Capital gifts and grants	2,088,144	9,836,184	276,826		32,848
Additions to permanent endowment		1,620,950	40,000	100,000	620,000
Other additions (deductions)	(50,460)	(8,027,434)	(188,629)	(27,466)	(194,728)
Transfer (to)/from other system institution		(1,837,455)			37,455
CHANGE IN NET POSITION	9,202,371	125,930,989	8,806,732	5,100,494	41,968,055
NET POSITION - BEGINNING OF YEAR (Restated)	25,306,195	(155,255,329)	(7,390,218)	(18,239,659)	(184,765,819)
NET POSITION - END OF YEAR	<u>\$34,508,566</u>	<u>(\$29,324,340)</u>	<u>\$1,416,514</u>	<u>(\$13,139,165)</u>	<u>(\$142,797,764)</u>

(Concluded)

Schedule 8

	LSU Shreveport	LSU Health Sciences Center in New Orleans	LSU Health Care Services Division	LSU Health Sciences Center in Shreveport	Eliminations	Total
INCOME (LOSS) BEFORE OTHER REVENUES, EXPENSES, GAINS, AND LOSSES	\$3,287,332	\$113,368,907	\$42,966,285	\$37,935,230	\$23,262,912	\$376,365,409
Capital appropriations		14,569,488	488,090	27,369,057		73,564,298
Capital gifts and grants		1,465				12,235,467
Additions to permanent endowment		400,000		2,720,000		5,500,950
Other additions (deductions)		23,262,912		(205,923)	(23,262,912)	(8,694,640)
Transfer (to)/from other system institution	1,800,000					
CHANGE IN NET POSITION	5,087,332	151,602,772	43,454,375	67,818,364		458,971,484
NET POSITION - BEGINNING OF YEAR (Restated)	(20,840,059)	195,793,163	603,685,479	(88,373,277)		349,920,476
NET POSITION- END OF YEAR	<u>(\$15,752,727)</u>	<u>\$347,395,935</u>	<u>\$647,139,854</u>	<u>(\$20,554,913)</u>		<u>\$808,891,960</u>

**LOUISIANA STATE UNIVERSITY SYSTEM
STATE OF LOUISIANA**

**Combining Schedule of Cash Flows, by University
For the Fiscal Year Ended June 30, 2022**

	Pennington Biomedical Research Center	LSU	LSU of Alexandria	LSU Eunice	Agricultural Center
CASH FLOWS FROM OPERATING ACTIVITIES:					
Tuition and fees		\$401,928,902	\$20,702,065	\$6,304,439	
Federal appropriations					\$7,806,488
Grants and contracts	\$33,105,525	146,542,364	103,369	1,084,195	28,039,653
Sales and services of educational departments	406,179	26,863,560	98,240	3	5,169,912
Hospital income					
Auxiliary enterprise receipts	50,998	217,694,558	3,241,102	2,537,927	
Payments for employee compensation	(30,391,664)	(480,277,151)	(14,846,963)	(9,147,307)	(66,909,596)
Payments for benefits	(11,796,336)	(169,512,586)	(6,367,841)	(4,382,849)	(32,993,837)
Payments for utilities	(2,269,756)	(22,722,816)	(946,204)	(790,189)	(2,644,434)
Payments for supplies and services	(16,010,375)	(239,596,268)	(13,115,186)	(7,087,105)	(28,264,037)
Payments for scholarships and fellowships		(92,656,708)	(9,930,503)	(7,410,681)	(106,952)
Loans to students		47,619	(392,573)	(9,857)	
Collection of loans to students		1,505,191		(28,969)	
Other receipts (payments)	142,814	79,530,564	36,306	39,261	5,651,600
Net cash provided (used) by operating activities	(26,762,615)	(130,652,771)	(21,418,188)	(18,891,132)	(84,251,203)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:					
State appropriations	25,531,900	159,701,542	6,384,174	5,207,009	83,573,711
Gifts and grants for other than capital purposes	1,649,797	49,020,193	763,837	676,085	1,940,404
Private gifts for endowment purposes		950			
TOPS receipts		112,670,018	2,994,490	1,619,965	
TOPS disbursements		(112,670,018)	(2,994,490)	(1,619,965)	
FEMA disbursements	(55,218)	(814,217)			(17,056)
Direct lending receipts		182,738,932	12,952,523	5,017,714	
Direct lending disbursements		(182,738,932)	(12,952,523)	(5,017,714)	
CARES receipts		43,723,085	7,968,432	9,479,537	
CARES disbursements		(43,723,085)	(7,968,432)	(9,479,537)	
Implicit loan to/from other campuses		11,935,842		254,719	
Other receipts (disbursements)		79,548,143	15,807,107	13,896,145	52,455
Net cash provided (used) by noncapital financing activities	27,126,479	299,392,453	22,955,118	20,033,958	85,549,514
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:					
Proceeds from issuance of debt		155,275,000			
Capital gifts and grants received		8,249,836	96,014	(13)	32,846
Purchase of capital assets	(682,331)	(20,986,604)	(267,889)	(1,178,676)	(2,551,910)
Principal paid on capital debt		(20,831,891)	(155,000)		
Interest paid on capital debt		(30,743,705)	(151,078)		
Refunding of bonds		(153,839,450)			
Bond issuance cost		(1,435,550)			
Receipts from lessor leases	221,626	3,287,166			495,606
Payments for leased assets		(9,231,243)	(678,525)		(61,665)
Other sources (uses)	(50,460)	(6,591,884)	(188,629)	(27,466)	(194,728)
Net cash provided (used) by capital financing activities	(511,165)	(76,848,325)	(1,345,107)	(1,206,155)	(2,279,851)
CASH FLOWS FROM INVESTING ACTIVITIES:					
Proceeds from sales and maturities of investments		104,760,707			
Interest received on investments	174,242	24,461,966	288,912	63,329	1,025,730
Purchase of investments		(283,304,920)			
Net cash provided (used) by investing activities	174,242	(154,082,247)	288,912	63,329	1,025,730

(Continued)

	LSU Shreveport	LSU Health Sciences Center in New Orleans	LSU Health Care Services Division	LSU Health Sciences Center in Shreveport	Eliminations	Total
CASH FLOWS FROM OPERATING ACTIVITIES:						
Tuition and fees	\$52,665,377	\$77,171,154		\$22,379,112	\$471,736	\$581,622,785
Federal appropriations						7,806,488
Grants and contracts	2,115,991	604,259,075		289,385,046	(7,174,322)	1,097,460,896
Sales and services of educational departments	451,659	170,116,654		71,228,189	(1,712,345)	272,622,051
Hospital income			\$52,926,297	(354,429)	(1,388,717)	51,183,151
Auxiliary enterprise receipts	3,416,350	6,807,743		1,061,040	(3,200)	234,806,518
Payments for employee compensation	(30,138,154)	(364,154,462)	(25,862,009)	(270,771,884)		(1,292,499,190)
Payments for benefits	(11,822,752)	(106,130,408)	(27,068,440)	(60,450,167)		(430,525,216)
Payments for utilities	(1,460,571)	(13,565,817)	(743,787)	(9,472,364)		(54,615,938)
Payments for supplies and services	(33,313,132)	(391,863,171)	(29,551,803)	(86,808,698)	11,249,960	(834,359,815)
Payments for scholarships and fellowships	(4,720,521)	(2,318,266)		(1,739,780)		(118,883,411)
Loans to students	(1,477,754)	(1,243,403)				(3,075,968)
Collection of loans to students		696,496		3,072		2,175,790
Other receipts (payments)	2,371,581	1,711,358		337,549	(1,443,112)	88,377,921
Net cash provided (used) by operating activities	(21,911,926)	(18,513,047)	(30,299,742)	(45,203,314)		(397,903,938)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
State appropriations	11,848,962	86,969,206	24,983,780	73,111,066		477,311,350
Gifts and grants for other than capital purposes	1,043,329	19,534,575		21,305		74,649,525
Private gifts for endowment purposes		400,000		2,720,000		3,120,950
TOPS receipts	3,498,266	1,053,739		257,621		122,094,099
TOPS disbursements	(3,498,266)	(1,055,212)		(257,621)		(122,095,572)
FEMA disbursements			(275)			(886,766)
Direct lending receipts	43,621,542	72,111,037		27,237,113		343,678,861
Direct lending disbursements	(43,621,542)	(72,177,327)		(27,237,113)		(343,745,151)
CARES receipts	5,340,182	735	1,777,231	751,969		69,041,171
CARES disbursements	(5,340,182)	(735)		(751,969)		(67,263,940)
Implicit loan to/from other campuses	(12,190,561)					
Other receipts (disbursements)	11,432,422	(3,393,026)	(97,920,638)	(3,540,305)		15,882,303
Net cash provided (used) by noncapital financing activities	12,134,152	103,442,992	(71,159,902)	72,312,066		571,786,830
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:						
Proceeds from issuance of debt						155,275,000
Capital gifts and grants received		22,500				8,401,183
Purchase of capital assets	(1,517,879)	(41,608,470)	(838,198)	(8,414,579)		(78,046,536)
Principal paid on capital debt		(9,856,551)	(500,000)	(21,816)		(31,365,258)
Interest paid on capital debt		(234,664)	(370,674)			(31,500,121)
Refunding of bonds						(153,839,450)
Bond issuance cost						(1,435,550)
Receipts from lessor leases			99,363,037			103,367,435
Payments for right of use leased assets	(411,482)	(1,918,289)	(143,093)	(7,518,592)		(19,962,889)
Other sources (uses)		169,933	1,547	375		(6,881,312)
Net cash provided (used) by capital financing activities	(1,929,361)	(53,425,541)	97,512,619	(15,954,612)		(55,987,498)
CASH FLOWS FROM INVESTING ACTIVITIES:						
Proceeds from sales and maturities of investments		14,800,827		25,823,833		145,385,367
Interest received on investments	27,937	7,085,171	409,883	5,107,793		38,644,963
Purchase of investments		(17,767,728)	(1,373)	(30,702,172)		(331,776,193)
Net cash provided (used) by investing activities	27,937	4,118,270	408,510	229,454		(147,745,863)

**LOUISIANA STATE UNIVERSITY SYSTEM
STATE OF LOUISIANA
Combining Schedule of Cash Flows, by University
For the Fiscal Year Ended June 30, 2022**

	Pennington Biomedical Research Center	LSU	LSU of Alexandria	LSU Eunice	Agricultural Center
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	\$26,941	(\$62,190,890)	\$480,735		\$44,190
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR	6,531,131	70,055,148	6,453,723		40,641,746
CASH AND CASH EQUIVALENTS AT END OF THE YEAR	\$6,558,072	\$7,864,258	\$6,934,458		\$40,685,936
RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES:					
Operating income (loss)	(\$19,789,508)	(\$85,818,865)	(\$18,336,568)	(\$14,932,631)	(\$45,261,319)
Adjustments to reconcile operating loss to net cash used by operating activities:					
Depreciation and amortization expense	4,374,591	77,504,986	1,836,848	1,142,377	4,375,508
Non-Employer contributing entity revenue	193,626	2,597,421	84,852	53,285	326,034
Changes in assets, deferred outflows, liabilities, and deferred inflows:					
(Increase) decrease in accounts receivable, net	(1,899,631)	(10,723,324)	(499,565)	(15,560)	(4,691,198)
(Increase) decrease in inventories	(20,624)	(224,508)	36	22,613	(198,954)
(Increase) decrease in prepaid expenses and other		8,629,875	(17,851)	(34,991)	2,021
(Increase) decrease in notes receivable		2,370,339			
(Increase) decrease in deferred outflows related to OPEB	423,407	(11,490,347)	(1,999,350)	(1,484,476)	(7,483,548)
(Increase) decrease in deferred outflows related to pensions	5,906,323	89,927,402	1,967,806	2,721,480	14,517,918
(Increase) decrease in other assets		(229,263)			
Increase (decrease) in accounts payable and accrued liabilities	247,446	284,761	(351,289)	(109,990)	(88,378)
Increase (decrease) in unearned revenue	248,095	695,230	974,962	56,086	(1,847,966)
Increase (decrease) in amounts held in custody for others		(1,727,049)	(355,436)	(78,559)	(78,323)
Increase (decrease) in compensated absences	(192,554)	(889,070)	115,956	(21,516)	(366,453)
Increase (decrease) in OPEB liability	(10,650,550)	(227,111,910)	(1,191,985)	(6,994,644)	(39,063,186)
Increase (decrease) in net pension liability	(28,690,657)	(410,299,182)	(12,265,207)	(8,972,371)	(62,040,961)
Increase (decrease) in deferred inflows related to OPEB	6,628,668	136,349,758	932,601	4,854,279	25,009,878
Increase (decrease) in deferred inflows related to pensions	16,665,193	234,067,290	7,686,002	4,903,486	33,365,027
Increase (decrease) in other deferred inflows	(207,385)	(3,326,843)			(704,038)
Increase (decrease) in other liabilities	945	68,760,528			(23,265)
Net cash provided (used) by operating activities	(\$26,762,615)	(\$130,652,771)	(\$21,418,188)	(\$18,891,132)	(\$84,251,203)
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE STATEMENT OF NET POSITION:					
Cash and cash equivalents classified as current assets	\$1,347,152	(\$127,383,294)	\$5,101,422	(\$209,136)	\$26,182,204
Cash and cash equivalents classified as noncurrent assets	5,210,920	135,247,552	1,833,036	209,136	14,503,732
Cash and cash equivalents at end of the year	\$6,558,072	\$7,864,258	\$6,934,458		\$40,685,936
SCHEDULE OF NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES:					
Capital appropriations	\$101,454	\$26,651,904	\$4,384,305		
Amortized borrowing expense					
Increase (Decrease) in fair market value of assets	(940,301)	(92,803,310)	(302,759)	(\$48,839)	(\$310,549)
Non-Employer contributing entity revenue	193,626	2,597,421	84,852	53,285	326,034
Capital gifts and grants	2,088,144	2,375,049			
Transfers/disposal of capital assets		(2,320)			(2,680)
Leased assets in current year					
Lease receivables in current year					

(Concluded)

	LSU Shreveport	LSU Health Sciences Center in New Orleans	LSU Health Care Services Division	LSU Health Sciences Center in Shreveport	Eliminations	Total
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(\$11,679,198)	\$35,622,674	(\$3,538,515)	\$11,383,594		(\$29,850,469)
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR	19,930,289	78,895,138	94,606,847	59,128,176		376,242,198
CASH AND CASH EQUIVALENTS AT END OF THE YEAR	\$8,251,091	\$114,517,812	\$91,068,332	\$70,511,770		\$346,391,729
RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES:						
Operating income (loss)	(\$18,185,441)	\$19,735,922	\$15,421,679	\$4,732,903		(\$162,433,828)
Adjustments to reconcile operating loss to net cash used by operating activities:						
Depreciation and amortization expense	2,523,822	27,077,725	19,696,269	15,622,199		154,154,325
Non-Employer contributing entity revenue	191,804	1,153,339	56,906	671,842		5,329,109
Changes in assets, deferred outflows, liabilities, and deferred inflows:						
(Increase) decrease in accounts receivable, net	890,071	(52,880,283)	(880,071)	(10,838,619)		(81,538,180)
(Increase) decrease in inventories	(5,134)	119,735	(21,436)	1,791		(326,481)
(Increase) decrease in prepaid expenses and other	885,298	(2,444,430)	6,547	86,496		7,112,965
(Increase) decrease in notes receivable		(546,907)		3,073		1,826,505
(Increase) decrease in deferred outflows related to OPEB	159,520	4,326,652	9,253,942	2,142,607		(6,151,593)
(Increase) decrease in deferred outflows related to pensions	5,771,581	36,824,938	8,054,487	7,849,058		173,540,993
(Increase) decrease in other assets		(338,016)	3,150			(564,129)
Increase (decrease) in accounts payable and accrued liabilities	226,235	(12,589,243)	(1,822,140)	10,738,775		(3,463,823)
Increase (decrease) in unearned revenue	(2,880,852)	10,758,673		211,083		8,215,311
Increase (decrease) in amounts held in custody for others	(151,808)	174,273	(10)	(91,597)		(2,308,509)
Increase (decrease) in compensated absences	30,969	(360,834)	(89,513)	494,847		(1,278,168)
Increase (decrease) in OPEB liability	(10,175,238)	(62,068,538)	(110,988,647)	(84,260,731)		(552,505,429)
Increase (decrease) in net pension liability	(23,031,918)	(190,065,675)	(24,260,119)	(91,672,250)		(851,298,340)
Increase (decrease) in deferred inflows related to OPEB	4,945,976	30,892,952	46,467,996	39,587,092		295,669,200
Increase (decrease) in deferred inflows related to pensions	16,867,370	107,614,244	8,803,218	59,518,117		489,489,947
Increase (decrease) in other deferred inflows		29,744,926				25,506,660
Increase (decrease) in other liabilities	25,819	34,357,500	(2,000)			103,119,527
Net cash provided (used) by operating activities	(\$21,911,926)	(\$18,513,047)	(\$30,299,742)	(\$45,203,314)		(\$397,903,938)
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE STATEMENT OF NET POSITION:						
Cash and cash equivalents classified as current assets	\$7,144,548	\$114,517,812	\$86,405,497	\$69,441,468		\$182,547,673
Cash and cash equivalents classified as noncurrent assets	1,106,543		4,662,835	1,070,302		163,844,056
Cash and cash equivalents at end of the year	\$8,251,091	\$114,517,812	\$91,068,332	\$70,511,770		\$346,391,729
SCHEDULE OF NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES:						
Capital appropriations		\$14,569,488	\$488,090	\$27,369,057		\$73,564,298
Amortized borrowing expense			18,861			18,861
Increase (Decrease) in fair market value of assets	(\$1,261,936)	(19,461,876)	111,898	(23,227,145)		(138,244,817)
Non-Employer contributing entity revenue	191,804	1,153,339	56,906	671,842		5,329,109
Capital gifts and grants		1,465				4,464,658
Transfers/disposal of capital assets		23,249,194	(23,551,882)	(206,298)		(513,986)
Leased right of use assets in current year				752,889		752,889
Lease receivables in current year		2,378,328				2,378,328

**OTHER REPORT REQUIRED BY
GOVERNMENT AUDITING STANDARDS**

Exhibit A

The following pages contain our report on internal control over financial reporting and on compliance with laws, regulations, and other matters as required by *Government Auditing Standards*, issued by the Comptroller General of the United States. The report is based solely on the audit of the financial statements and includes, where appropriate, any significant deficiencies and/or material weaknesses in internal control or compliance and other matters that would be material to the presented financial statements.



MICHAEL J. "MIKE" WAGUESPACK, CPA
LOUISIANA LEGISLATIVE AUDITOR

January 9, 2024

Report on Internal Control over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance With *Government Auditing Standards*

Independent Auditor's Report

**LOUISIANA STATE UNIVERSITY SYSTEM
STATE OF LOUISIANA**

Baton Rouge, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the business-type activities and the aggregate discretely presented component units of the Louisiana State University System (System), a component unit of the state of Louisiana, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the System's basic financial statements, and have issued our report thereon dated January 9, 2024. Our report was modified to include an emphasis of matter paragraph regarding the implementation of Government Accounting Standards Board Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*.

Our report includes a reference to other auditors who audited the financial statements of the Louisiana State University School of Medicine in New Orleans Faculty Group Practice doing business as LSU Healthcare Network and Subsidiaries; the Health Care Services Foundation and its subsidiary; the Stephenson Technologies Corporation; and the LSU Research Foundation, which are nonprofit corporations included as blended component units in the basic financial statements of the System. Other auditors also audited the financial statements of the LSU Foundation, the Tiger Athletic Foundation, the LSU Health Sciences Foundation in Shreveport, or the LSU Health Foundation, New Orleans, which are discretely presented component units in the basic financial statements of the System as described in our report on the System's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of the Stephenson Technologies Corporation, the LSU Foundation, and the Tiger Athletic Foundation, were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control

over financial reporting or compliance and other matters associated with the Stephenson Technologies Corporation, the LSU Foundation, and the Tiger Athletic Foundation, or that are reported on separately by those auditors who audited the financial statements of the Stephenson Technologies Corporation, the LSU Foundation, and the Tiger Athletic Foundation.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the System's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the System's internal control. Accordingly, we do not express an opinion on the effectiveness of the System's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the System's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Exhibit A.2

Other Reports

Other external auditors audited the Louisiana State University School of Medicine in New Orleans Faculty Group Practice doing business as LSU Healthcare Network and Subsidiaries; the Health Care Services Foundation and its subsidiary; the Stephenson Technologies Corporation; and the LSU Research Foundation, which are blended component units included in the System’s basic financial statements for the year ended June 30, 2023. In addition, other external auditors audited the LSU Foundation, the Tiger Athletic Foundation, the LSU Health Sciences Foundation in Shreveport, and the LSU Health Foundation, New Orleans which are discretely presented component units included in the basic financial statements of the System. To obtain copies of those reports, refer to note 1-B to the basic financial statements for mailing addresses.

As a part of our audit of the System’s basic financial statements for the year ended June 30, 2023, we performed certain procedures on campuses within the System. Our reports on those procedures for those campuses are listed as follows:

Campus	Audit Type	Issue Date	Finding Title
LSU and Related Campuses	Management Letter	Pending	Pending
LSU Health Sciences Center - Health Care Services Division	Management Letter	December 27, 2023	None
LSU Health Sciences Center - New Orleans	Management Letter	Pending	Pending
LSU Health Sciences Center - Shreveport	Management Letter	Pending	Pending

Those reports contain compliance and internal control findings, where applicable, relating to those campuses. Management’s responses are also included in those reports. Management’s responses are not audited. Copies of those reports are available for public inspection at the Baton Rouge office of the Legislative Auditor and can also be found on the Internet at www.la.la.gov.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Respectfully submitted,



Michael J. "Mike" Waguespack, CPA
Legislative Auditor

ABM:ETM:JPT:BQD:aa

LSU 2023

Exhibit A.4



Christine Mire <cmm@mirelawfirm.com>

FW: When You Marry an Italian

1 message

Jacques Bezou, Sr. <jbezou@bezou.com>

Mon, Dec 28, 2020 at 11:02 AM

To: "Stacy Palowsky (spalowsky@palowsky-law.com)" <spalowsky@palowsky-law.com>, "Christine Mire (cmm@mirelawfirm.com)" <cmm@mirelawfirm.com>

Jacques F. Bezou, Sr.
The Bezou Law Firm
534 E. Boston Street
Covington, LA 70433
Telephone: (985) 892-2111
Facsimile: (985) 892-1413
www.bezou.com
email: jbezou@bezou.com



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***** Please note that I have NOT expressly designated my email address as appropriate for electronic service in a pleading or other writing under LA CCP art. 1313. *****

From: Marvin Hall [mailto:marvinhall40@icloud.com]

Sent: Sunday, December 27, 2020 11:49 AM

To: andy.schrowa3@gmail.com; Jacques Bezou, Sr. <jbezou@bezou.com>; bbqchaz@gmail.com; rdavid@gainsben.com; Jerold Krouse <jerold@krouse.org>; mmentz100@aol.com; catchmudbug@gmail.com; gamelville1@hotmail.com; lehman8940@bellsouth.net; jerryhall.erwin@gmail.com; pridge44@icloud.com

Subject: Fwd: When You Marry an Italian

Sent from my iPad - M Hall

Begin forwarded message:

From: Charles Custer <bj4cjc@aol.com>

Date: December 27, 2020 at 11:07:22 AM CST

To: "Judithrcuster@aol.com" <judithrcuster@aol.com>, "marvinhall40@icloud.com" <marvinhall40@icloud.com>, "CGMelville@aol.com" <CGMelville@aol.com>, "Markley Huey, P.E., P.L.S." <mhuey@sehuey.com>, Vance Custer <elizabethcuster1@att.net>, "Laura.Belsito@YouthVillages.org" <Laura.Belsito@YouthVillages.org>, "walterdwkns@aol.com" <walterdwkns@aol.com>, "PatrickReily555@msn.com" <PatrickReily555@msn.com>, Cindy Gangwish <omyaknbac@aol.com>, Todd Gangwish <tgangwish@aol.com>, EDNA block <ene521@msn.com>, Daniel Stari <dstari@msn.com>, David Block <dblock@maynardcooper.com>

Subject: FW: When You Marry an Italian

Sent from Mail for Windows 10

From: Allan Baker
Sent: Friday, December 25, 2020 6:21 PM
To: loring and sandy mccay; Stephen Baker; Ward Baker; Charley Custer; Bill Moore; Calvin Jetzold
Subject: Fwd: When You Marry an Italian

Sent from my iPhone

Begin forwarded message:

From: snookmoo@aol.com
Date: December 24, 2020 at 11:42:17 AM CST
To: twebb3333@gmail.com, johncurren@aol.com, prizepossessions@msn.com, lars-gosta.nilsson@kivik.net, clovisreed@hotmail.com
Subject: Fwd: When You Marry an Italian
Reply-To: snookmoo@aol.com

Hahahahahahahaha

When You Marry an Italian.

<http://safeshare.tv/v/ss564899c87c19e>

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RESPONSE TO JURISDICTIONAL STATEMENT

While the genesis of this controversy is Ms. Mire's punishment for failure to comply with a lawful Motion and Order to Examine Judgment Debtors and resulting serial court orders, it is unclear which rulings Ms. Mire seeks this Court to review. Her Notice of Intent to File Supervisory Writ filed November 9, 2023, references the trial court's finding of contempt rendered on October 9, 2023.¹ However, her Jurisdictional Statement also seeks review of the trial court's September 18, 2023, denial of her September 15, 2023 Motion and Order for Immediate Suspensive Appeal,² and November 8, 2023 denial of her October 18, 2023 Motion for New Trial.³ Furthermore, Ms. Mire attacks the validity of the March 29, 2023 money judgment against her which she did not appeal and has not paid.⁴ Rather, despite moving for a suspensive appeal of the March 29, 2023 judgment on behalf of Plaintiff, J. Cory Cordova, M.D., no bond was posted and thus no suspensive appeal was perfected to suspend the effect of the judgment rendered against them both.⁵ Moreover, Plaintiff did not assign as error any perceived defects in the language of the judgment.⁶ Ms. Mire cannot do so here.

RESPONSE TO APPLICANT'S STATEMENT OF THE CASE

Ms. Mire's representations to the contrary, Defendants did not create this "complex and protracted" morass.⁷ Defendants detail the extensive history of

¹ Citations to Ms. Mire's Writ Application attachments will be identified as "Mire:page number." The Notice can be found at Mire:212.

² Writ Application at p. 1; Mire:59-60.

³ Mire:94-103.

⁴ Plaintiff's appeals of the judgment dismissing his suit on an exception of res judicata and the award of sanctions to Defendants pursuant to La. C.C.P. art. 863 are pending before this Court under docket numbers 2023-00353 and 2023-00354. Oral argument is scheduled for January 4, 2024.

⁵ See La. C.C.P. art. 2252.

⁶ Plaintiff's Original Appellate Brief in docket number 2023-00354 at p. 18.

⁷ The full procedural history of this matter includes Plaintiff's originating suit filed in the 15th Judicial District Court under docket number 2019-2019, removal to the U.S. District Court for the Western District of Louisiana (docket number 6:19-cv-1027, "*Cordova I*"), dismissal of Defendants in *Cordova I* by the Western District via grant of summary judgment on Plaintiff's claims, no less than five (5) appeals of *Cordova I* with the federal Fifth Circuit (docket numbers 2021-30239, 2022-30548 c/w 2022-30732, 2023-30186, and 2023-30335) with dismissal of Plaintiff's untimely appeal of the grant of summary judgment (2022 WL 1102480, No. 21-30239

Plaintiff's litigation with record citations in their appeal brief in this Court's docket number 2023-00353, at pages 2-11.

The current controversy begins with the trial court's written ruling dated March 3, 2023, granting Defendants' motion for sanctions upon finding Ms. Mire and her client violated Louisiana Code of Civil Procedure Article 863.⁸ After receipt of Defendants' proof of fees and expenses incurred in defending against the meritless action and after time elapsed for the opposition to traverse, the trial court issued its judgment on March 29, 2023 as follows:

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that Judgment is granted in favor of Lafayette General Health System, Inc., Lafayette General Medical Center, Inc. and University Hospital and Clinic [sic] and against Dr. J. Cory Cordova and his counsel, Christine Mire in the amount of ninety-one thousand six hundred (\$91,600.00) dollars in reasonable attorney fees and six thousand seven hundred ninety dollar [sic] and seventeen cents (\$6,790.17) in reasonable expenses, constituting the appropriate sanction.⁹

No one moved for a new trial. Only Plaintiff appealed the foregoing ruling.¹⁰ Ms. Mire did not.

To perfect a suspensive appeal, Article 2123 requires that an order of appeal be granted and suspensive appeal bond posted no later than 30 days from either the expiration of the new trial delay or from notice of denial of the motion for new trial. Despite requesting a suspensive appeal on the judgment granting monetary sanctions pursuant to Article 863 and the trial court setting a suspensive appeal bond of \$98,390.17, Plaintiff never posted the bond to perfect his suspensive

(5th Cir. 4/13/22)) and affirmance of *Cordova I's* denial of Plaintiff's motion to vacate the original judgment and award of frivolous appeal sanctions to Defendants (2023 WL 2967893, 22-30548 c/w 22-30732 (5th Cir. 4/17/23)) with docket number 2023-30335 still pending (review of FRCP 11 sanctions to Defendants), two (2) applications to the U.S. Supreme Court (docket numbers 2021-1280 and 2023-0055/23A196, denied) in *Cordova I*, and this wholly new suit filed in the 15th Judicial District Court (docket number 2022-2976, "*Cordova II*"), with appeals of the dismissal and grant of sanctions in *Cordova II* currently pending before this Court (docket numbers 2023-00353 and 2023-00354).

⁸ R. 523.2023-00354.

⁹ R. 649.2023-00354; Mire:54.

¹⁰ R. 655-56.2023-00354.

appeal.¹¹ Thus, Plaintiff's appeal did not suspend execution of the March 29, 2023 judgment (hereinafter, "the Judgment") once the statutory suspensive appeal delays expired. Ms. Mire did not appeal the Judgment.

Article 2252 provides that a judgment creditor may proceed with the execution of a judgment only after the delay for a suspensive appeal therefrom has elapsed. Article 2451 provides that in aid of execution of the judgment, the judgment creditor may examine the judgment debtor, her books, papers, or documents, upon any matter relating to her property. Article 2452 requires that the written motion for examination of a judgment debtor be filed and the proceedings conducted in the court which rendered the judgment. Article 2453 provides that on *ex parte* written motion of the judgment creditor, the court shall order the judgment debtor to appear in court for examination at a time fixed by the court, not less than five days from the date of service of the motion and order on the judgment debtor or her counsel of record, and to produce any books, papers, and other documents relating to the judgment debtor's property described in the motion.

On July 5, 2023, after the suspensive appeal delays expired, Defendants filed a motion and order to examine the judgment debtors, Ms. Mire and Plaintiff, to determine the existence, if any, of unencumbered assets sufficient to satisfy the Judgment.¹² The judgment debtor examination was set for August 7, 2023, and the order required the judgment debtors to produce in open court the papers and documents described in the motion "under penalty of fine and/or imprisonment for contempt of court."¹³ Article 2456 provides that if the motion and order for judgment debtor examination have been served personally on the judgment debtor and the judgment debtor refuses to appear for the examination or to produce her books, papers, or other documents when ordered to do so, or if she refuses to

¹¹ R. 655-56.2023-00354.

¹² Mire:45-52.

¹³ Mire:52.

answer any question held pertinent by the court, the judgment debtor may be punished for contempt. The service return contained in the record indicates that Ms. Mire was served personally on July 10, 2023, with the judgment debtor rule and summoned to appear on August 7, 2023.¹⁴ The notice clearly states “**YOU ARE TO PRODUCE THE DOCUMENTS REQUESTED IN THE ATTACHED MOTION AND ORDER.”¹⁵ Neither Ms. Mire nor Plaintiff filed an opposition memorandum or took action to challenge the judgment debtor rule before the hearing date.¹⁶

On August 7, 2023, Ms. Mire and Plaintiff appeared in court, but refused to participate in the judgment debtor exam, arguing that the trial court lacked jurisdiction citing Plaintiff’s pending appeal of the Judgment.¹⁷ Such objections were meritless because Article 2088(A)(7) specifically reserves jurisdiction of the trial court to execute or give effect to a judgment when its execution or effect is not suspended by the appeal. The trial court overruled Ms. Mire’s objections and ordered the judgment debtor rule to take place.¹⁸ Ms. Mire noticed her intent to take a supervisory writ and requested a stay, which the trial court denied.¹⁹ Ms. Mire then indicated “I respectfully---am not participating—in a judgment debtor rule that the Court has no jurisdiction over.”²⁰

¹⁴ **Exhibit 1**, Sheriff’s return on judgment debtor rule. Compare with Mire:45, which does not contain Sheriff’s return information.

¹⁵ **Exhibit 1**.

¹⁶ During the proceeding, Ms. Mire contended, “You can’t file an opposition to a judgment debtor rule, Your Honor,” but supplied no legal support for her statement. **Exhibit 2**, corrected 8-7-23 transcript at pp. 4/31-32, 5/1. She was correct insofar as she had not timely moved for a new trial, or appealed, or filed a nullity action sufficient to attack the money judgment sought to be enforced leaving her without recourse to block the judgment debtor rule. La. C.C.P. arts. 1971, 2002, 2004, 2087, and 2123.

¹⁷ Mire:43. Ms. Mire also referenced La. C.C.P. art. 2161 and several cases during oral argument as support for her position, none of which appear in the instant writ application. **Exhibit 2**, corrected 8-7-23 transcript at pp. 2/27-32, 3/1-5, 4/10-13, 5/8-25.

¹⁸ **Exhibit 2**, corrected 8-7-23 transcript at p. 9/14-17.

¹⁹ **Exhibit 2**, corrected 8-7-23 transcript at pp. 9/18-22, 11/11-13 (“You can do a writ, but I’m not—but I’m not staying anything.”).

²⁰ **Exhibit 2**, corrected 8-7-23 transcript at p. 11/21-29.

Faced with Ms. Mire's refusal to submit to the judgment debtor rule, the trial court advised her that declining to participate would be contemptuous.²¹ Ms. Mire then raised a new objection, this time pointing out that a commissioner signed the order setting the judgment debtor rule and that she "cannot be held in contempt of a commissioner's order, per the Louisiana Supreme Court."²² Ms. Mire offered no statute or rule supporting her blanket statement because none exists.

Louisiana Statutes Annotated Revised Statute 13:714 creates the office of the Fifteenth Judicial District Court commissioner. The commissioner's duties and powers, set forth in §716, are those of a district judge barring specific restrictions regarding felony cases and those set forth in Appendix 3.1 of the local rules of the Fifteenth Judicial District Court. Section 716(C) specifically grants the commissioner the same powers as a district judge to punish for contempt of court. Neither statutory law nor the local rules restrict the commissioner from signing an order setting a judgment debtor rule and compelling the judgment debtor to produce documents or from the judgment debtors being held in contempt for failure to obey that order.

Ms. Mire further objected that, "I have no court order, because I have something signed by the commissioner that didn't order me to produce anything."²³ As referenced above, Ms. Mire was personally served with the Judgment Debtor Rule which ordered her to produce the documents in the Motion and Order to Examine Judgment Debtors, which Order compelled she and Plaintiff appear in open court on August 7, 2023 "to be examined and to produce in open court, at that time, the papers and documents described in the preceding motion under penalty of fine and/or imprisonment for contempt of court."²⁴ Ms. Mire and Plaintiff were

²¹ **Exhibit 2**, corrected 8-7-23 transcript at pp. 11/30-32, 12/1.

²² **Exhibit 2**, corrected 8-7-23 transcript at p. 12/4-7, 22-24.

²³ **Exhibit 2**, corrected 8-7-23 transcript at p. 14/2-5.

²⁴ Mire:52.

sworn in and thereafter Ms. Mire advised the court that they declined to answer the questions and produce documents.²⁵

At that point, the trial court found Ms. Mire and Plaintiff in direct contempt of court.²⁶ The trial court orally ordered the judgment debtors to appear for a hearing on September 5, 2023 for their refusal to participate in the judgment debtor rule.²⁷ Ms. Mire told the court, “I’ll make sure I file my writ prior to that.”²⁸ No writ was filed before the September 5th hearing. Later on August 7th, the trial court issued a Rule for Contempt which ordered Ms. Mire and Plaintiff to appear and show cause on September 5th why they should not be sanctioned for direct contempt of court.²⁹

On September 5, 2023, Plaintiff appeared with some documentation responsive to the judgment debtor rule and submitted to an examination under oath.³⁰ Ms. Mire continued to object to the trial court’s jurisdiction, denied that the Court gave her an order that she refused,³¹ and requested the audio recording of the proceedings after denying she received the hearing transcript.³² When the trial court ordered Ms. Mire taken into custody by the sheriff and advised that she could purge herself of contempt by participating in the judgment debtor examination, Ms. Mire agreed to answer questions under oath.³³ However, Ms. Mire continued to refuse to produce the documents ordered by the judgment debtor rule she did not dispute being served with, arguing that she was not served with a “separate subpoena” thus no documents were ordered produced.³⁴ Ms. Mire offered no support for her statement that service upon her was defective. On the contrary,

²⁵ **Exhibit 2**, corrected 8-7-23 transcript at p. 13/11-14, 21-22.

²⁶ **Exhibit 2**, corrected 8-7-23 transcript at p. 14/20-24.

²⁷ **Exhibit 2**, corrected 8-7-23 transcript at p. 15/24-26.

²⁸ **Exhibit 2**, corrected 8-7-23 transcript at p. 16/2-3.

²⁹ Mire:57-58.

³⁰ Plaintiff was not represented by Ms. Mire at the September 5th hearing.

³¹ **Exhibit 3**, 9-5-23 transcript at p. 7/1-3.

³² **Exhibit 3**, 9-5-23 transcript at pp. 6/30-32, 7/1, 7/9-15.

³³ **Exhibit 3**, 9-5-23 transcript at pp. 7/27-32, 8/5-6.

³⁴ **Exhibit 3**, 9-5-23 transcript at pp. 8/31-32, 9/1-3.

Article 2453 provides that on *ex parte* written motion of the judgment creditor, the court shall order the judgment debtor to appear in court for examination at a time fixed by the court, not less than five days from the date of service of the motion and order on the judgment debtor or her counsel of record, and to produce any books, papers, and other documents relating to the judgment debtor's property described in the motion. She did not deny being served personally with the judgment debtor rule.

Ultimately, the trial court ordered Ms. Mire to produce the documentation ordered by the judgment debtor rule within ten days of the September 5th hearing and the parties to reconvene on October 9, 2023, to conduct her examination.³⁵ Ms. Mire seemingly agreed; she did not lodge an objection or disclose that she did not plan to comply.³⁶ The trial court clarified that although Ms. Mire and Plaintiff were both found in contempt, the sanction imposed was to comply with the judgment debtor rule.³⁷

September 15, 2023 came and went, and Ms. Mire did not produce any documents. Instead, Ms. Mire filed a Motion and Order for Immediate Suspensive Appeal on September 15th,³⁸ and requested written reasons for judgment for the September 5th “oral order of direct contempt.”³⁹ On September 18, 2023, the trial court ruled that a suspensive appeal was not available from the contempt finding and punishment, and directed Ms. Mire to take a supervisory writ by October 2, 2023.⁴⁰ The court pointed out that Ms. Mire could not subvert the requirement for posting a bond for suspensive appeal of the Judgment by ignoring the effect of the

³⁵ **Exhibit 3**, 9-5-23 transcript at p. 17/10-16.

³⁶ **Exhibit 3**, 9-5-23 transcript at p. 17/13-26.

³⁷ **Exhibit 3**, 9-5-23 transcript at p. 18/11-21.

³⁸ Mire:59-60.

³⁹ Mire:61.

⁴⁰ Mire:62-63.

Judgment and then seeking a suspensive appeal from its enforcement.⁴¹ Ms. Mire did not seek supervisory review by October 2nd.

On September 25, 2023, still having received no documents as ordered by the judgment debtor rule returnable August 7th, and then as agreed to within ten days of September 5th, Defendants filed a motion for contempt against Ms. Mire and requested that it be set for hearing contemporaneously with the resumption of the judgment debtor examination on October 9th.⁴²

On October 9, 2023, Ms. Mire appeared for resumption of the judgment debtor rule, but again failed to provide the documents first ordered produced at the August 7th hearing, then again on September 15th after the September 5th hearing. This time, Ms. Mire argued her request for suspensive appeal already denied by the court excused compliance and expressed confusion at the dollar amount of the Judgment or some defect in the Judgment against her as the reasons why she had not complied.⁴³ However, she never appealed or otherwise challenged the Judgment against her. The trial court found Ms. Mire in contempt, again, and ordered that she be remanded into custody until she complied with the court's order to produce the documents.⁴⁴

The parties returned to court the same day,⁴⁵ at which time the trial court questioned Ms. Mire about the existence of the various documents and categories of documents listed in the judgment debtor rule.⁴⁶ The parties reached an agreement on production of the responsive documents Ms. Mire had available and

⁴¹ Mire:62-63.

⁴² Mire:64-71.

⁴³ **Exhibit 4**, 10-9-23 transcript at pp. 3/4-7, 4/23-32, 5/1-5, 10/31-32, 11/1-3.

⁴⁴ **Exhibit 4**, 10-9-23 transcript at pp. 11/14-15, 15/11-15; Mire:34-35.

⁴⁵ The trial court explained on the record, "Ms. Mire, we have been notified that your paralegal is coming with a laptop and that you are going to produce documents. Is that correct?" Ms. Mire responded, "Yes, Your Honor." **Exhibit 4**, 10-9-23 transcript at p. 16/12-16. This conflicts with Ms. Mire's assertion that her being jailed rendered her powerless to secure her release. Writ Application at p. 27.

⁴⁶ **Exhibit 4**, 10-9-23 transcript at pp. 16-40.

scheduled resumption of the judgment debtor examination--once again--for October 16, 2023.⁴⁷ The trial court lifted the order of imprisonment the same day.⁴⁸

On October 16, 2023, Ms. Mire submitted to a judgment debtor examination.

On October 19, 2023, Ms. Mire filed a motion for new trial purporting to attack the trial court's finding of attorney fees in favor of Defendants as contrary to law and necessitating a new trial.⁴⁹ Ms. Mire also argued that because the judgment did not find her in contempt "beyond a reasonable doubt," the ruling was contrary to law also necessitating a new trial.⁵⁰ Additionally, Ms. Mire cited denial of her due process rights in imprisoning her and depriving her of access to a computer and documents to purge the contempt, necessitating a new trial.⁵¹ Ms. Mire did not submit an order to the court with the new trial motion, so on November 8, 2023, the trial court denied the motion for new trial by inserting an order onto Ms. Mire's filing.⁵²

On November 9, 2023, Ms. Mire filed a Notice of Intent to File Supervisory Writ for which the trial court set a return date of December 7, 2023.⁵³ Ms. Mire's timely filing with this Court followed.

Regardless of whether this controversy comes to this Court as a supervisory writ or an appeal, there are no errors in the trial court's rulings. Accordingly, Defendants respectfully submit that Ms. Mire's writ application should be denied or alternatively, that the trial court's rulings be affirmed for the reasons more fully discussed below.

⁴⁷ **Exhibit 4**, 10-9-23 transcript at p. 43/12-15, 23.

⁴⁸ **Exhibit 4**, 10-9-23 Order to release.

⁴⁹ Mire:97 at ¶7.

⁵⁰ Mire:97 at ¶8.

⁵¹ Mire:98 at ¶10.

⁵² Mire:99.

⁵³ Mire:212-213

LAW AND ARGUMENT

I. Ms. Mire is a Judgment Debtor, Not a Non-Party

Ms. Mire asserts that she is a non-party who was “never under a legal compulsion” to appear before the trial court” on August 7th or October 9th because she was not “issued a subpoena” “or a legal summons.”⁵⁴ Those statements are factually and legally wrong. First, Ms. Mire is a judgment debtor as it is undisputed that Defendants hold a judgment against her for more than \$98,000 which she has not appealed. The Judgment is recorded in Lafayette Parish, due and exigible and, to date, unpaid. Therefore, the articles regarding examination of a judgment debtor in aid of execution of judgment (La. C.C.P. arts. 2451 to 2456) apply to her.

Nothing in those articles require issuance of “a subpoena” in conjunction with a judgment debtor rule to secure the judgment debtor’s presence and responsive documents or negate the propriety of personal service via civil sheriff of a judgment debtor rule which facially states “**YOU ARE TO PRODUCE THE DOCUMENTS REQUESTED IN THE ATTACHED MOTION AND ORDER.”⁵⁵ The Sheriff’s return in the record verifies that Ms. Mire was personally served on July 10th. A sheriff’s return reflecting service is considered prima facie correct.⁵⁶ The return of the serving office on any citation or other legal process is conclusive unless directly attacked.⁵⁷ Moreover, Article 2451(A) provides that in aid of execution the judgment creditor may examine the judgment debtor and her documents as provided in Articles 2452-2456. The mechanism in Article 2453 is via *ex parte* written motion which shall order the judgment debtor to appear in court for an examination and produce documents relating to the judgment debtor’s property.

⁵⁴ Writ Application at p. 17.

⁵⁵ **Exhibit 1**, Sheriff’s return on judgment debtor rule; La. C.C.P. art. 2453.

⁵⁶ La. C.C.P. art. 1292(A).

⁵⁷ LSA-R.S. 13:3471(5).

Ms. Mire cites to *In re Day* as if it lends credence to her arguments.⁵⁸ It does not. In that disciplinary proceeding, the judge was found to have abused her contempt power after issuing an arrest warrant and jailing a non-party to a visitation agreement for violation of the judge's verbal order that the non-party was never notified of or served with. The non-party, the child's stepmother, had a provisional custody mandate while the child's father was deployed. The Louisiana Supreme Court stressed that the stepmother was not a party and was not subpoenaed or served sufficient to secure jurisdiction over her. The complete context of the statement quoted by Ms. Mire reads:

Judge Day's verbal order was issued to someone [an attorney] Judge Day knew had been discharged and during a status conference in a matter that Crockett-Johnson [stepmother] was never a party to. The attorney receiving that verbal order then conveyed Judge Day's directive to an incorrect email address. This series of errors emphasizes the importance of a judge carefully and deliberately using *proper* procedure to secure an individual's presence in court.⁵⁹ (Emphasis in original).

The stepmother was not a judgment debtor, like Ms. Mire, or personally served with a judgment debtor rule, like Ms. Mire, or an attorney, like Ms. Mire. *In re Day* bears no resemblance to the matter at bar and does not address whether Ms. Mire was properly summoned to court to appear with documents and be examined on a judgment debtor rule. Ms. Mire's argument lacks merit. The trial court's rulings were correct.

II. The Trial Court Retains Jurisdiction to Execute or Give Effect to a Judgment When Its Execution or Effect is Not Suspended by the Appeal

Ms. Mire disputes that the Judgment against her is final and executory despite timely appealing the same Judgment on behalf of the plaintiff, but not on her own behalf. The clear language of the Judgment casts her and her client with attorney fees and costs. Black letter law dictates that an appeal which suspends the

⁵⁸ 2022-00886 (La. 10/21/22), 352 So. 3d 50.

⁵⁹ *Id.* at 55-56.

execution of an appealable judgment must be taken and a bond posted within 30 days from either the expiration of the new trial delay or from notice of denial of the motion for new trial.⁶⁰ Neither Plaintiff nor Ms. Mire posted the bond that the trial court set.⁶¹ Therefore, neither Plaintiff nor Ms. Mire suspended the execution of the Judgment. Per Article 2252, judgment creditors—like Defendants—may proceed with the execution of a judgment after the delay for a suspensive appeal has elapsed and no suspensive appeal has been perfected. Furthermore, a judgment can be executed only by a trial court.⁶²

Black letter law also dictates that the jurisdiction of the trial court over matters in the case reviewable on appeal is divested upon either the granting of a devolutive appeal or granting of the suspensive appeal and timely posting of the bond.⁶³ Thereafter, the trial court retains jurisdiction to execute a judgment when its execution is not suspended by the appeal.⁶⁴ Again, Plaintiff and Ms. Mire failed to perfect a suspensive appeal (and Ms. Mire failed to appeal at all) so the trial court retained jurisdiction to execute the Judgment regardless of the pendency of Plaintiff's appeal.⁶⁵ Likewise, in the case of a suspensive appeal, when the appeal bond is not timely filed and the suspensive appeal is not perfected, the trial court maintains jurisdiction to convert the suspensive appeal to a devolutive appeal, except in an eviction case, under Article 2088(B). Ms. Mire cites none of this applicable law in her writ application.

Furthermore, *In re Succession of Nobles* does not support her argument because it did not involve a judgment debtor or contempt related to direct

⁶⁰ La. C.C.P. art. 2123.

⁶¹ R. 655-56.2023-00354.

⁶² La. C.C.P. art. 2251.

⁶³ La. C.C.P. art. 2088(A).

⁶⁴ La. C.C.P. art. 2088(A)(7).

⁶⁵ It must be noted that Defendants have not requested a writ of fieri facias for seizure of Ms. Mire's property in satisfaction of the judgment, but only sought financial information to determine the existence of unencumbered assets and best methods in aid of execution of judgment. Furthermore, Ms. Mire has not paid the judgment in full or even sought payment terms to commence payments toward satisfying the judgment which is now almost nine months old.

disobedience of a judgment debtor rule or direct court order by a judgment debtor.⁶⁶ In that case, the First Circuit found the trial court erred in holding an attorney in constructive contempt for his client's failure to obey a court order.⁶⁷ In contrast, Ms. Mire was not a non-party to the judgment debtor rule. She was a judgment debtor identified as such and served with process and acting on her own behalf. As discussed above, Article 2453 did not require “a subpoena” to compel her to appear in court for an examination and to produce documents related to her property described in the motion, nor does she explain how personal service upon her was flawed. Moreover, while the trial court could have cited her with contempt under Article 2456 for failure to obey the court order compelling her attendance and production of documents, it found direct contempt in her refusal to participate in the judgment debtor rule after being sworn in on August 7th.⁶⁸ Unlike constructive contempt, a person who commits direct contempt may be found guilty and punished forthwith without any trial other than affording her the opportunity to be heard orally by way of defense or mitigation.⁶⁹ The fact that the trial court gave Ms. Mire a new setting of September 5th to determine punishment did not transform her direct contempt into constructive contempt or somehow render her a non-party.

Likewise, on September 5th (and August 7th) both Article 226 and LSA-R.S. 13:4611(1)(c) empowered the trial court to imprison Ms. Mire for deliberate refusal to perform an act within her power, i.e. participation in the judgment debtor

⁶⁶ 2008-2133 (La. Ct. App. 1 Cir. 5/13/09), 2009 WL 1331349. And neither do the cases string cited in footnote 19. *Lacombe v. Randy Theriot Construction* reversed a contempt ruling against an attorney who truthfully told a witness who had not been subpoenaed she did not have to appear in court. 94-822 (La. Ct. App. 3 Cir. 12/7/94), 647 So. 2d 531, 533. In *In re Eleonor Pierce (Marshall) Stevens Living Trust*, the Third Circuit found the trial court applied the wrong burden of proof for criminal contempt and upon de novo review found the mover had not carried its burden. 2017-111 (La. Ct. App. 3 Cir. 10/4/17), 229 So. 3d 36, 54, writ denied, 2017-1868 (La. 1/29/18), 233 So. 3d 613.

⁶⁷ 2009 WL 1331349 at *2.

⁶⁸ Mire:58.

⁶⁹ La. C.C.P. art. 223.

rule, until she performed it.⁷⁰ In lieu of imprisonment on September 5th, Ms. Mire agreed to be examined under oath on October 9th, after supplying responsive documents originally ordered produced on August 7th, within ten days of the September 5th hearing.⁷¹ She did not ask for stay or indicate that she did not intend to honor the agreement which kept her from being jailed on September 5th. Instead, she filed for a suspensive appeal on the tenth day and then appeared on October 9th, after the trial court denied her suspensive appeal, still without the documents originally returnable on August 7th. Ms. Mire's argument lacks merit. The trial court's rulings were correct.

III. Ms. Mire Cannot Challenge a Judgment She Failed to Appeal

Although couched in terms of "lack of decretal language," Ms. Mire's argument challenges the validity of a judgment she acquiesced in by failing to appeal. She cannot challenge the Judgment here. Furthermore, her argument that the Judgment was indeterminate finds no support in the law or jurisprudence. First, Ms. Mire ignores that the Judgment found her and her client solidarily liable for violation of Article 863. Indeed, when the trial court's factual findings indicate both the attorney and client violated Article 863, they are cast in solido with sanctions.⁷²

Once again, the cases relied upon by Ms. Mire do not support her argument and highlight her failure to properly challenge the Judgment in the first instance by

⁷⁰ Mire:62.

⁷¹ *Id.*

⁷² See *Long v. Alost*, 93-1324 (La. Ct. App. 3 Cir. 5/4/94), 637 So. 2d 167, 169 (the trial court properly assessed sanctions against plaintiff and his attorney in solido in the amount of \$8,055.00 under Article 863 for failure to make an objective and reasonable inquiry into the facts and law); *Borne v. New Orleans Health Care, Inc.*, 92-0472, 92-0635 (La. Ct. App. 4 Cir. 3/30/93), 616 So. 2d 236, 239 (affirming the trial court's judgment against plaintiffs and their attorneys in solido for \$82,047.84 in sanctions); *Butler v. Reeder*, 98-484 (La. Ct. App. 5 Cir. 12/29/98), 728 So. 2d 888, 896 (affirming sanction for violation of Art. 863 against ex-husband and attorney in solido); *Broussard v. Broussard*, 2011-0925 (La. Ct. App. 1 Cir. 12/21/11), 2011 WL 6752560 at *2 (affirming award of sanctions in the amount of \$10,488.91 in solido against defendant and her attorney). This is consistent with La. C.C. art. 2324 which makes persons who conspire to commit an intentional or willful act answerable in solido.

appeal. *Dietz v. Dietz* does not involve Article 863 sanctions or contempt.⁷³ In *Dietz v. Dietz*, the plaintiff sued his ex-wife and her brother for defamation, extortion, intentional infliction of emotional distress and civil conspiracy. After a bench trial, the trial court issued a judgment awarding damages to the plaintiff and against the defendants for \$85,000 on claims of defamation, extortion, intentional infliction of emotional distress.⁷⁴ The defendants moved for a new trial citing the failure to address civil conspiracy and allocate fault.⁷⁵ Similarly, the plaintiff asked that the court either assign comparative fault or find a conspiracy rendering the defendants solidarily liable under La. C.C. art. 2324. Thereafter, the trial court issued an amended judgment which found a civil conspiracy and resulting solidary liability of the defendants, but denied the defendants' motion for new trial and did not award judicial interest.⁷⁶ The substantive change to the original judgment via amended judgment yet denying the new trial motion was procedurally improper necessitating the amended judgment be vacated and the original judgment reinstated. However, the original judgment was just as flawed leading this Court to vacate it as well and dismiss the appeal as no longer presenting a final judgment for review.⁷⁷ This in no way resembles the matter at bar.

Ms. Mire correctly points out that she “alerted the trial court to this legal issue” in the March 29, 2023 Judgment at the October 9, 2023 hearing, almost seven months after the Judgment was rendered. However, Ms. Mire did not move for a new trial or otherwise timely appeal the Judgment. That ship has sailed. As the trial court pointed out, she cannot subvert the legal delays for appeal by ignoring the effect of the Judgment then seek to suspensively appeal its enforcement. Moreover, she supplies no legal support for the implicit argument

⁷³ 2013-186 (La. Ct. App. 3 Cir. 11/6/13), 128 So. 3d 1215.

⁷⁴ *Id.* at 1217.

⁷⁵ *Id.*

⁷⁶ *Id.* at 1218.

⁷⁷ *Id.* at 1219-1220.

that an attorney and her client cannot be cast in solido for Article 863 sanctions.⁷⁸ As this Court observed in *Snively v. Ace Pain Management, LLC*, a motion for sanctions under Article 863 is not a private cause of action but “a remedial tool available to the court.”⁷⁹ Furthermore, although she argues that “[t]here is no legal principle that would support the trial court’s post judgment finding that Applicant was liable in solido with her client without that language being included in the judgment that Applicant timely appealed,” she did not timely appeal.⁸⁰ The appeal delays have run. The Judgment is final as to Ms. Mire and she cannot attack it here. The trial court’s rulings were correct.

IV. Ms. Mire Committed Direct Civil Contempt of Court on August 7th and October 9th and Was Not Deprived of Due Process

In *Streiffer v. Deltatech Construction, LLC*, the Fourth Circuit examined the validity of a contempt ruling in the context of a judgment debtor rule.⁸¹ The Streiffers sued Deltatech and its managing member, Tomasetti, for breach of contract and damages after a failed home renovation. Trial resulted in judgment for the Streiffers and against Deltatech and Tomasetti. On appeal, the merits judgment against Deltatech was affirmed but reversed on behalf of Tomasetti, and the Louisiana Supreme Court thereafter denied writs.⁸²

To enforce the judgment, the Streiffers moved to examine Deltatech as the judgment debtor and the trial court ordered Tomasetti, as manager, appear in court to be examined and that she produce the documents described in the judgment

⁷⁸ See f. 72, *supra*.

⁷⁹ 17-237 (La. Ct. App. 3 Cir. 12/13/17), 258 So.3d 37, 40, citing *Montalvo v. Sondes*, 93-2813 (La. 5/23/94), 637 So. 2d 127.

⁸⁰ Likewise, her complaints about the language of the Judgment should have been raised on appeal and the cited cases underscore her error in not doing so. In *Miller v. AAA Cooper Transportation*, 2017-666 (La. Ct. App. 3 Cir. 1/10/18), 237 So. 3d 594, this Court suspended the appeal and remanded the matter to issue a proper judgment. In *Monster Rentals, LLC v. Coonass Construction of Acadiana, LLC*, 2014-1200 (La. Ct. App. 3 Cir. 4/1/15), 162 So. 3d 1264, this Court affirmed the trial court’s refusal to fix the amount of attorney fees after the judgment was rendered and became final as an impermissible substantive amendment of the default judgment for which the parties failed to see a new trial or appeal.

⁸¹ 2019-990 (La. Ct. App. 4 Cir. 3/25/20), 294 So. 2d 564.

⁸² *Id.* at 567-68.

debtor rule.⁸³ Deltatech filed a motion to quash the judgment debtor rule, which was set for hearing the same day as the judgment debtor rule. However, Deltatech, its counsel, and Tomassetti all failed to appear for the hearing. The Streiffers orally moved for contempt and the trial court set a hearing on contempt and continued the motion to quash to the same date. On the subsequent date, counsel for Deltatech appeared, but Tomassetti did not, with counsel explaining that he intended to take an appeal “which would quash any obligation of the judgment debtor to be here to submit to the opposing party records of the LLC.”⁸⁴ The trial court denied the motion to quash and held Deltatech in contempt.

On appeal, the Fourth Circuit affirmed, rejecting Deltatech’s argument that in being found in constructive contempt it was denied due process. First, Deltatech’s contempt was direct; one committed in the immediate view and presence of the court and of which it has personal knowledge, or a contumacious failure to comply with a subpoena or summons, proof of service of which appears of record.⁸⁵ Second, Deltatech’s contempt was civil, not criminal, thus requiring only notice and an opportunity to be heard and the burden of proof was by preponderance of the evidence.⁸⁶ The Fourth Circuit reasoned:

Given the numerous and protracted delays caused by Deltatech over the course of this litigation—including Deltatech’s failure to appear for judgment debtor examination on two occasions—we find that the trial court’s judgment holding Deltatech in contempt sought to force Deltatech to comply with the trial court’s future orders to appear. Additionally, the punishment imposed on Deltatech was limited to compensating the Streiffers for their attorney’s fees and costs incurred in connection with the June 21 setting at which the judgment debtor examination could not proceed due to Ms. Tomassetti’s failure to appear on behalf of Deltatech.⁸⁷ (Footnote omitted).

⁸³ 294 So. 2d at 568.

⁸⁴ *Id.*

⁸⁵ La. C.C.P. art. 222.

⁸⁶ 294 So. 3d at 573, citing *Int’l Union, United Mine Workers of Am. v. Bagwell*, 512 U.S. 821, 827, 114 S.Ct. 2552, 2557, 129 L.Ed.2d 642 (1994).

⁸⁷ 294 So. 3d at 574.

The Fourth Circuit also clarified that Deltatech's claimed lack of specific intent to violate a court order was irrelevant to civil contempt.⁸⁸

In the instant matter, Ms. Mire was found in direct civil contempt, not criminal contempt.⁸⁹ As instructed by the U.S. Supreme Court, civil contempt involves remedial punishment for the benefit of the complainant while the sentence for criminal contempt is punitive.⁹⁰ Imprisonment is remedial if the defendant stands committed unless and until she performs the affirmative act required by the court's order.⁹¹ That was the case here. Moreover, even if Ms. Mire had been held in constructive criminal contempt, her disobedience was unwarranted, as this Court explained in *Dauphine v. Carencro High School*:

It is a well-accepted principle in proceedings for criminal contempt that orders of the trial judge in the conduct of trials must be obeyed, irrespective of the ultimate validity of the order, unless the trial judge stays the order or ruling to permit a review. *City of Lake Charles v. Bell*, 347 So.2d 494, 496-97 (La. 1977); *Matter of Hipp*, 5 F.3d 109 (5th Cir.1993). The correctness of a court order or ruling is not contested by deciding to willfully disobey it, without suffering the consequence of that disobedience. Respect for judicial process is a small price for the civilizing hand of law. Absent a showing of transparent invalidity or patent frivolity surrounding the order, it must be obeyed until stayed or reversed by orderly review. *City of Lake Charles*, 347 So.2d at 496; see also *United States v. Dickinson*, 465 F.2d 496 (5th Cir.1972).⁹²

Ms. Mire's argument lacks merit. The trial court's rulings were correct.

V. Regardless of Whether Review Properly Lies in Appeal or Supervisory Writ, the Trial Court did not Err

Ms. Mire moved for a suspensive appeal from the direct contempt ruling of September 5th, which the trial court denied, directing her to apply for a supervisory writ.⁹³ In her writ application, Ms. Mire contends the trial court erred because her

⁸⁸ 294 So. 2d at 577.

⁸⁹ To the extent Ms. Mire cites cases concerning constructive contempt, they are inapplicable. See *Brunet v. Magnolia Quarterboats, Inc.*, 97-187 (La. Ct. App. 5 Cir. 3/11/98), 711 So. 2d 308; *Pittman Construction Co., Inc. v. Pittman*, 96-1079 (La. Ct. App. 4 Cir. 3/12/97), 691 So. 2d 268; *Lang v. Asten*, 2005-1119 (La. 1/13/06), 918 So. 2d 453.

⁹⁰ 294 So. 2d at 572, citing *Hicks on Behalf of Feiock v. Feiock*, 485 U.S. 624, 631-32, 108 S.Ct. 1423, 1429, 99 L. Ed. 2d 721 (1988).

⁹¹ *Id.*

⁹² 2002-2005 (La. Ct. App. 3 Cir. 4/21/03), 843 So. 2d 1096, 1106-07.

⁹³ Mire:60.

only remedy was via suspensive appeal. The answer to whether an appeal versus a supervisory writ lie from whichever contempt ruling Ms. Mire seeks review is less than clear. Ms. Mire cites to one Third Circuit case as authority for an appeal, *Hodges v. Hodges*, which held:

Prior to the 1999 amendments to La.Code Civ.P. art.1915, a contempt judgment was considered an interlocutory decree, reviewable only on application for supervisory writs. See *Cooley v. Cooley*, 94–251 (La.App. 3 Cir. 10/5/94); 643 So.2d 408. However, La.Code Civ.P. art.1915(A)(6) now allows the appeal of a judgment that “[i]mposes sanctions or disciplinary action pursuant to Article 191, 863, or 864.” La.Code Civ.P. art. 191 refers to the inherent power of courts, while La.Code Civ.P. arts. 863 and 864 refer to contempt arising from the signing of court pleadings. Thus, all contempt judgments are now considered final judgments, subject to immediate appeal.⁹⁴

However, ten years later in *Godfrey v. Reggie*, another panel of this Court in reviewing a direct contempt ruling explained:

A contempt judgment is generally an interlocutory judgment not subject to appeal; however, “some cases have permitted a review on appeal where the appellate court was reviewing other related appealable matters.” *Taylor v. Johnson*, 532 So.2d 557, 558 (La.App. 3 Cir.1988) (quoting *State v. Sampson*, 498 So.2d 1145, 1147 (La.App. 3 Cir.1986)). Thus, we will address the merits of the plaintiff’s claim.⁹⁵

The cases cited by Ms. Mire interpret La. C.C.P. art. 1915(A)(6) as subsuming contempt (Articles 221-227) under Article 191, thus making contempt rulings partial final judgments subject to immediate appeal.⁹⁶ However, Article 191 provides that a court possesses inherently all of the power necessary for the exercise of its jurisdiction even though not granted expressly by law. A court’s direct contempt power is expressly granted in Article 222 with the procedure for punishing explicitly stated in Article 223, but the contempt articles are not enumerated in Article 1915(A)(6). Regardless, Defendants submit that the trial

⁹⁴ 2002-0489 (La. Ct. App. 3 Cir. 10/2/02), 827 So.2d 1271, 1276.

⁹⁵ 2011-1575 (La. Ct. App. 3 Cir. 5/2/12), 94 So. 3d 82, 93.

⁹⁶ See *Robinson v. Harlan*, 2012-363 (La. 4/9/12), 85 So. 3d 131, citing *In re Jones*, 10-66 (La. Ct. App. 5 Cir. 11/9/10), 54 So. 3d 54; *Capital City Press, LLC v. Louisiana State University System Board of Supervisors*, 2013-1944 (La. 8/28/13), 120 So. 3d 250; *Triton Diving Services, LLC v. Offshore Marine Service Assoc., Inc.*, 2023-0169 (La. Ct. App. 1 Cir. 9/21/23), 2023 WL 6158402

court's contempt rulings were correct, thus negating supervisory review or requiring affirmance in all respects.

CONCLUSION

Considering the foregoing, Defendants, LAFAYETTE GENERAL HEALTH SYSTEM, INC., UNIVERSITY HOSPITAL & CLINICS, INC. AND LAFAYETTE GENERAL MEDICAL CENTER, INC., respectfully request that this Court deny Ms. Mire's writ application, or alternatively, that the trial court's rulings be affirmed.

Respectfully submitted,

GIBSON LAW PARTNERS, LLC
Attorneys at Law



JAMES H. GIBSON - 14285
STACY N. KENNEDY - 23619
2448 Johnston Street (70503)

P.O. Box 52124

Lafayette, LA 70505

Phone: 337-761-6023

Fax 337-761-6061

Email: jimgibson@gibsonlawpartners.com

Email: stacykennedy@gibsonlawpartners.com

ATTORNEYS FOR
DEFENDANTS/APPELLEES, LAFAYETTE
GENERAL HEALTH SYSTEM, INC.,
UNIVERSITY HOSPITAL & CLINICS, INC.
AND LAFAYETTE GENERAL MEDICAL
CENTER, INC.

CERTIFICATE OF VERIFICATION AND SERVICE

STATE OF LOUISIANA

PARISH OF LAFAYETTE

BEFORE ME, the undersigned authority, personally came and appeared JAMES H. GIBSON, attorney for Defendants/Respondents, LAFAYETTE GENERAL HEALTH SYSTEM, INC., UNIVERSITY HOSPITAL & CLINICS, INC. AND LAFAYETTE GENERAL MEDICAL CENTER, INC., who, after being duly sworn did depose and state:

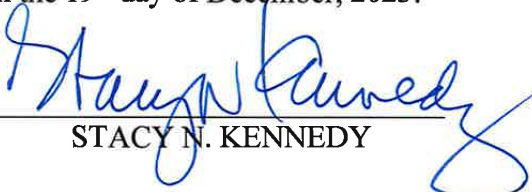
In accordance with Internal Rule 32, I hereby verify that all attachments to this brief have previously been entered into evidence, or proffered as evidence in the lower court, to the best of my knowledge, information, and belief. I understand that failure to comply with this local rule may result in the refusal to consider said attachments. *WILLFUL FAILURE TO COMPLY WITH THIS LOCAL RULE MAY SUBJECT ME TO PUNISHMENT FOR CONTEMPT OF COURT.*

In accordance with Rule 4-5 of the Uniform Rules for the Courts of Appeal in the State of Louisiana, the allegations contained in the attached brief are true and correct to Affiant's knowledge and that a copy has been delivered to:

JUDGE MARILYN C. CASTLE DIVISION L 800 S. Buchanan Street, Suite 345 Lafayette, La. 70501 Telephone: 337-261-5130 Facsimile: 337-261-5134	JUDGE
Christine M. Mire Attorney at Law 2480 Youngsville Highway, Suite C Youngsville, LA 70592 Phone: 337-573-7254 Fax: 337-205-8699 Email: cmm@mirelawfirm.com	<i>Pro Se</i> Applicant and counsel for Plaintiff, J. Cory Cordova, M.D.

Jennie P. Pellegrin NEUNERPATE One Petroleum Center, Suite 200 Lafayette, LA. 70503 Phone: 337-237-7000 Email: jpellegrin@neunerpate.com	Counsel for Dr. Karen Curry
--	-----------------------------

Signed in Lafayette, Louisiana on the 19th day of December, 2023.



STACY N. KENNEDY

SWORN TO AND SUBSCRIBED before me this 19th day of December, 2023.



NOTARY PUBLIC



13205

LAFPC.CV.66191297

Requested by Atty.: GIBSON, JAMES H

JUDGMENT DEBTOR RULE

8

J CORY CORDOVA

15TH JUDICIAL DISTRICT COURT

VS

DOCKET NUMBER: C-20222976 L

BEFORE JUDGE MARILYN C. CASTLE

LAFAYETTE GENERAL HEALTH SYSTEM INC, ET AL

PARISH OF LAFAYETTE, LOUISIANA



TO: CHRISTINE M. MIRE
2480 YOUNGSVILLE HIGHWAY, SUITE C
YOUNGSVILLE, LA 70592

You Are hereby summoned to comply with the Motion and Order, a certified copy whereof accompanies this notice, and to appear before the named Court on AUGUST 7, 2023, at 9:00 AM, to be examined as a Judgment Debtor under the provisions of the laws of this State.

WITNESS THE HONORABLE, Judges of the said Court, this JULY 6, 2023.

L.P.S.O. Budget 13205

ACTUAL SERVICE MILEAGE: 16.4

James H. Gibson

Deputy Clerk of Court
Lafayette Parish

**** YOU ARE TO PRODUCE THE DOCUMENTS REQUESTED IN THE ATTACHED MOTION AND ORDER.**

SHERIFF'S RETURN LAFAYETTE PARISH SHERIFF

DATE SERVED: 7-10, 2023 TIME: 12:09 Lafayette Parish Clerk of Court
Filed This Day
SERVED: _____
PERSONAL (CHRISTINE) _____ JUL 14 2023
DOMICILIARY () ON _____
UNABLE TO LOCATE MOVED () NO SUCH ADDRESS () *Devin Smith*
OTHER REASON: _____ Deputy Clerk of Court
RECEIVED TOO LATE FOR SERVICE ()
SERVICE OF WITHIN PAPERS
COSTS FEE \$ 30 MILEAGE \$ 10.00 TOTAL \$ 40.00
DEPUTY: _____

Children under 12 are not allowed in Court unless they are parties, witnesses or part of an educational group. Please dress appropriately. Cellular phones and beepers must be on silent or off. Camera Phones are NOT allowed in the courthouse.

If you require an interpreter for court visit <https://15thjdc.org/uploads/requestformrevisedMar2011.pdf>.

A 00279

EXHIBIT 1

Clarissa,

Please replace the previously-delivered 8/7/23 transcript with this one and dispose of the old one.

Thanks!

Edie

A 00280

EXHIBIT 2

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IN THE CIVIL DISTRICT COURT
OF THE FIFTEENTH JUDICIAL DISTRICT
IN AND FOR THE PARISH OF LAFAYETTE
STATE OF LOUISIANA

* * * * *

J. CORY CORDOVA
VERSUS DOCKET NUMBER: 2022-2976
LAFAYETTE GENERAL
HEALTH SYSTEMS,
INC., ET AL

* * * * *

The above-captioned case came up for
hearing at the Lafayette Parish Courthouse,
Lafayette, Louisiana, before the Honorable
Judge Marilyn C. Castle, judge of the
above-styled court, on Monday, August 7, 2023,
pursuant to notice.

COPY

APPEARANCES:

FOR THE PLAINTIFF:

CHRISTINE M. MIRE
ATTORNEY AT LAW
2840 YOUNGSVILLE HIGHWAY, SUITE C
YOUNGSVILLE, LOUISIANA 70592

FOR THE DEFENDANTS:

STACY N. KENNEDY
CHARLES MARTIN KREAMER
ATTORNEYS AT LAW
2448 JOHNSTON STREET
LAFAYETTE, LOUISIANA 70503

Edie E. Suire, CSR
Official Court Reporter - Division L
Fifteenth Judicial District Court
Post Office Box 2717
Lafayette, Louisiana 70502-2717
(337) 261-5131

1 Open Court

2 Honorable Judge Marilyn C. Castle Presiding

3 Monday, August 7, 2023

4 Hearing on Judgment Debtor Rule

5 * * *

6 THE COURT: I think we have --
7 Let's see. We have one matter that is a
8 judgment debtor rule. So let's see.

9 MS. KENNEDY: Good morning, Your
10 Honor. Stacy Kennedy, on behalf of
11 Lafayette General Health Systems,
12 University Hospital and Clinics, and
13 Lafayette General Medical Center.

09:04AM

14 THE COURT: Okay. And so this
15 judgment debtor rule is filed seeking
16 information from both Ms. Mire and
17 Dr. Cordova?

09:04AM

18 MS. KENNEDY: Correct, Your
19 Honor.

20 THE COURT: Okay. Hi, Ms. Mire.

09:04AM

21 MS. MIRE: Good morning, Your
22 Honor. How are you?

23 THE COURT: Good.

24 MS. MIRE: I think there appears
25 to be a misunderstanding, with respect
26 to the judgment debtor rule. Because we
27 did file a suspensive appeal. And they
28 have not moved before the appellate
29 court to dismiss that suspensive appeal,
30 which Article 2161 is very clear, that
31 they have run out of time to do so.

09:04AM

09:04AM

32 But, nevertheless, this Court

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EXHIBIT 2
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doesn't have jurisdiction, because it does not have the authority of the 2161, at this time, to dismiss the suspensive appeal. I've already filed my brief before the Third Circuit.

09:04AM

THE COURT: Well, I did not set a bond for a suspensive appeal. Who took a suspensive appeal?

MS. MIRE: I did, Your Honor.

THE COURT: No. No, ma'am. You took a devolutive appeal.

09:05AM

MS. MIRE: The order in the record is very clear that it was a suspensive appeal, Your Honor.

MS. KENNEDY: And, if I may, Your Honor, the order specifically stated that, upon posting of \$98,000, cash bond, that a suspensive appeal would be granted. And no such bond was posted.

09:05AM

THE COURT: Okay. Well, then, you're not on a suspensive appeal.

MS. MIRE: Well, that would be a matter for the Appellate Court --

09:05AM

THE COURT: No, ma'am.

09:05AM

MS. MIRE: -- Your Honor.

THE COURT: No, ma'am.

MS. MIRE: I have several cases

--

THE COURT: No, ma'am.

09:05AM

MS. MIRE: -- that indicate that

it has to be filed within three days,

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any kind of defect. It's 2161.

THE COURT: No, ma'am. The clerk automatically converts it to a devolutive appeal if you fail to post the bond, which you did.

09:05AM

MS. MIRE: Well, Your Honor, respectfully, may we take a supervisory writ on this issue to the Third Circuit Court of Appeals?

Because there is caselaw that is very clear that the appellate jurisdiction is with the Third Circuit, at this point.

09:05AM

THE COURT: But that's not an appellate issue. The posting of bond happens in this court, Ms. Mire.

09:05AM

MS. MIRE: Well, Your Honor, I do have some cases. And perhaps that would be helpful. There are several cases from the Louisiana Supreme Court and also the Third Circuit that make it clear that this issue has to be brought before the Third Circuit. And --

09:06AM

MS. KENNEDY: And, Your Honor --

THE COURT: Yes?

09:06AM

MS. KENNEDY: -- if I would point out, this has been set for a couple months, now. No opposition was filed. There's nothing of record. So...

09:06AM

MS. MIRE: There's -- You can't file an opposition to a judgment debtor

Edie E. Suire, CSR
Official Court Reporter - Division L
Fifteenth Judicial District Court
Post Office Box 2717
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(337) 261-5131

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EXHIBIT 2

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rule, Your Honor.

MS. KENNEDY: Why not?

MS. MIRE: Well --

THE COURT: If no suspensive appeal bond was posted, Ms. Mire, you do not have a suspensive appeal. It's pretty much that simple.

09:06AM

MS. MIRE: Well, there is a case directly on point. And I'll give the citation to Your Honor. It's *Clement Versus Graves*. And it is 942 So.2nd 196.

09:06AM

And it specifically states: If the appellate fails to timely furnish security, the suspensive appeal remains valid, but the right vests in the appellee to obtain dismissal of the suspensive appeal and to secure the right to execute on the judgment.

09:06AM

But that has to be done within 20 -- within three days of the lodging. And it has to be filed before the appellate court.

09:06AM

There's another case, Your Honor, Supreme Court case.

09:07AM

MS. KENNEDY: And what year was that case, Christine?

MS. MIRE: 2005. And, then --

THE COURT: Okay. You know what? I'm going to let y'all go outside and let you look at this material that she's talking about.

09:07AM

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Official Court Reporter - Division L
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I agree that, if there was an objection, it should've been filed earlier. But y'all go outside and look at that. And, then, I'll call this back up in just a minute. Okay?

09:07AM

MS. KENNEDY: Thank you, Your Honor.

MS. MIRE: Thank you, Your Honor.

THE COURT: If you want to give those citations to my clerk, he'll look those up, too.

09:07AM

Sam, why don't you go, and she'll give you the cites, and you can look up those cases, too. Okay?

09:07AM

(AT THIS TIME, OTHER MATTERS WERE HEARD BEFORE THE COURT)

THE COURT: Okay. Did y'all ever -- I see the people in *Cordova* came back. What -- Where are we?

09:46AM

MS. MIRE: I'm here, Your Honor.

MS. KENNEDY: We're here, Your Honor.

THE COURT: Okay. Because I'm a little confused. Because my clerk just pulled up, on here, the motion for the devolutive appeal, which I signed.

09:46AM

THE MINUTE CLERK: She's filed three appeals. There's the order regarding the suspensive (indicating). But it was lodged as a devolutive.

09:46AM

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Official Court Reporter - Division L
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EXHIBIT 2

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MS. MIRE: I -- Mine was lodged as a suspensive on the actual cover of the Third Circuit Court of Appeal.

THE COURT: (Indicated "No").

MS. MIRE: Because I filed it as a devolutive --

THE COURT: No. The clerk --

MS. MIRE: -- and a suspensive.

THE COURT: The clerk --

MS. MIRE: Because I appealed two judgments in the same --

THE COURT: The clerk filed it as a devolutive appeal.

MS. MIRE: I'm sorry?

THE COURT: The clerk filed it as a devolutive appeal --

MS. MIRE: May I see --

THE COURT: -- which they should have, because you didn't post bond.

MS. MIRE: May I see it, Your Honor?

THE COURT: Yes.

THE MINUTE CLERK: Do you want me to show her the cover, where it says it?

THE COURT: Yeah.

THE MINUTE CLERK: Okay.

MS. KENNEDY: And, Your Honor, I'd just like to renew any objection to any oral argument today, insofar as we weren't given the courtesy of an opposition.

09:47AM

09:47AM

09:47AM

09:47AM

09:47AM

09:47AM

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Official Court Reporter - Division L
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MR. KREAMER: There's a reason why the rules require opposition briefs in a certain amount of time, or you forfeit your right to argue.

MS. MIRE: Well, we can't waive the subject matter jurisdiction of the Court. And I thought counsel knew about 2161, that that --

THE COURT: Okay.

MS. MIRE: -- matter should have been --

THE COURT: Would you like to see? She's printing the documents for you.

MS. MIRE: Sure.

THE CLERK: It's right here (indicating).

MS. MIRE: Can I see the order? Because I think that I appealed two --

THE MINUTE CLERK: You appealed -- You filed three appeals.

MS. MIRE: Right.

THE MINUTE CLERK: This is the order regarding suspensive. The judge put the bond right here (indicating).

MS. MIRE: Okay. How do we know that it wasn't set as a devolutive?

THE MINUTE CLERK: I used to work in appeals. And, when we don't get a bond, we automatically change it to devolutive.

MS. MIRE: Well --

09:47AM

09:47AM

09:47AM

09:47AM

09:48AM

09:48AM

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EXHIBIT 2

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THE MINUTE CLERK: And it's on the cover.

THE COURT: And the cover of it shows it's at the Third Circuit as a devolutive appeal.

09:48AM

MS. MIRE: Mine checks both. Because I appealed two judgments in one, Your Honor.

THE COURT: Okay. Well, again

09:48AM

MS. MIRE: And it was filed within the delays for a suspensive appeal.

THE COURT: Okay. But you didn't post the bond. So you may proceed with your judgment debtor rule today.

09:48AM

MS. MIRE: Well, Your Honor, I would respectfully ask for a supervisory writ, because the Court does not have jurisdiction, and I'm objecting to the jurisdiction of the Court.

09:48AM

The caselaw is clear that this Court does not have jurisdiction. And, if any court has jurisdiction, it's going to be Judge Colbert. We have already filed a motion to consolidate. He said it was premature, pending the appeal.

09:48AM

Certainly, I had no idea that they wanted to do any matter prior to the appeal being completed.

09:48AM

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EXHIBIT 2

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THE COURT: Okay.

MS. MIRE: So I have two objections. And I would respectfully ask the Court to allow me to take a supervisory writ, so this may be resolved. Because this was filed as a suspensive appeal.

09:49AM

THE COURT: All right. Let me hear from the other side.

MS. KENNEDY: Your Honor, I don't know that I can prevent her from taking a supervisory writ.

09:49AM

THE COURT: And you -- Yeah. You can't -- You can't prevent her. She can take a supervisory writ. But I'm not -- I'm not issuing a stay. So you may have your judgment debtor rule.

09:49AM

MS. KENNEDY: Thank you, Your Honor.

THE COURT: You're welcome.

09:49AM

MS. MIRE: Your Honor, I respectfully object to this Court --

THE COURT: I -- I --

MS. MIRE: -- not having jurisdiction, because I have a suspensive appeal pending.

09:49AM

THE COURT: Okay. I've just ruled --

MS. MIRE: They cannot do a judgment --

09:49AM

THE COURT: I've just ruled --

MS. MIRE: -- debtor rule.

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EXHIBIT 2

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THE COURT: I just ruled, Ms. Mire. Okay?

MS. MIRE: Your Honor?

THE COURT: I just ruled.

MS. MIRE: Respectfully, we ask that you allow us to take a writ on the issue of whether or not --

THE COURT: You can take a writ.

MS. MIRE: -- they can do this judgment debtor rule.

THE COURT: You can do a writ, but I'm not -- but I'm not staying anything. You've had this notice --

MS. MIRE: But I've objected to the Court's jurisdiction --

THE COURT: Certainly, you have --

MS. MIRE: -- and I have the right to take a supervisory writ.

THE COURT: No, ma'am.

MS. MIRE: Your Honor, I respectfully --

THE COURT: No, ma'am.

MS. MIRE: -- am not participating --

THE COURT: No, ma'am.

MS. MIRE: -- in a judgment debtor rule that the Court has no jurisdiction over.

THE COURT: Okay. If you don't participate, then we'll be back here on a contempt order, if that's what you

09:49AM
09:49AM
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1 want to do.

2 MS. MIRE: Well, I don't have a
3 court order that issued -- issued me to
4 produce anything. It was signed by a
5 commissioner. I cannot be held in 09:50AM
6 contempt of a commissioner's order, per
7 the Louisiana Supreme Court.

8 So I -- I have no notice that
9 the Court can hold me in contempt, nor
10 do I have an order to produce anything. 09:50AM

11 THE COURT: Again --

12 MS. KENNEDY: I would
13 respectfully disagree, Your Honor.

14 THE COURT: I --

15 MS. KENNEDY: She was served 09:50AM
16 with a motion and order.

17 THE COURT: She was.

18 MS. KENNEDY: And I have the
19 returns on service.

20 MS. MIRE: I have no court order 09:50AM
21 to produce anything today, Your Honor.
22 Nothing. It's signed by the
23 commissioner. I cannot be held in
24 contempt by a commissioner's order.

25 THE COURT: Okay. Again -- 09:50AM

26 MS. KENNEDY: May I have the
27 witnesses sworn in, Your Honor?

28 THE COURT: Yes. Swear the
29 witness in, please.

30 MR. KREAMER: There are two, 09:50AM
31 Judge.

32 THE COURT: Where's the other

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Official Court Reporter - Division L
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EXHIBIT 2

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witness?

MS. MIRE: Dr. Cordova's here.

THE COURT: Okay. Well, I need you to swear them both in.

THE MINUTE CLERK: Can you stand up and raise your right hands.

(AT THIS TIME, CHRISTINE MIRE AND J. CORY CORDOVA WERE SWORN IN BY THE DEPUTY CLERK OF COURT)

THE COURT: Okay. Y'all can go outside and proceed.

MS. MIRE: Your Honor, we're going to decline to answer questions. The Court does not have jurisdiction, and I filed a suspensive appeal.

They cannot conduct a judgment debtor rule without permission of the Third Circuit. This is highly inappropriate.

THE COURT: Okay. All right. So --

MS. MIRE: And I don't have a court order to produce anything.

THE COURT: Okay. So you are refusing to give your judgment debtor rule? Is that correct?

MS. MIRE: I am objecting to the jurisdiction of the Court, and I have a right to take a supervisory writ on the jurisdiction of this Honorable Court.

I have a suspensive appeal pending at the Third Circuit. They cannot do a judgment debtor rule, Your

09:50AM

09:50AM

09:50AM

09:50AM

09:51AM

09:51AM

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Honor.

And I have no court order, because I have something signed by the commissioner that didn't order me to produce anything.

09:51AM

THE COURT: Okay. We will set this contempt hearing -- When's my next --

MS. MIRE: A contempt on the commissioner's order, Your Honor?

09:51AM

THE COURT: I'm filing contempt against you and against Dr. Cordova for refusing to follow the order to appear for --

MS. MIRE: Will we be served with --

09:51AM

THE COURT: -- to give --

MS. MIRE: -- a rule to show cause by the Court?

THE COURT: This is a direct contempt, because you have told me, in open court, that you are refusing to give testimony. So I don't have to serve you with a rule.

09:51AM

MS. MIRE: Your Honor, you have no court order.

09:51AM

THE COURT: Okay.

MS. MIRE: There's no court order signed by the Court.

THE COURT: There's an order for you to appear for a judgement debtor rule.

09:51AM

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MS. MIRE: I am here, Your Honor.

THE COURT: And to answer questions.

MS. MIRE: The record should reflect.

THE COURT: And answer questions. And you're refusing to answer questions. Is that what you're telling me?

MS. MIRE: Your Honor, I -- I indicated that I've objected to the jurisdiction of the Court --

THE COURT: Are you --

MS. MIRE: -- and I --

THE COURT: -- refusing to answer the questions?

MS. MIRE: This Court does not have jurisdiction.

THE COURT: Okay. So set the contempt. When's our next --

THE MINUTE CLERK: September 5th.

THE COURT: September 5th. We'll set it for a contempt hearing on September 5th.

MS. MIRE: Your Honor, I'll be out of town on that day.

THE COURT: Well --

MS. MIRE: Out of country, actually.

THE COURT: -- that's a shame,

09:51AM

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09:52AM

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EXHIBIT 2

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then. Because --

MS. MIRE: I'll make sure I file
my writ prior to that. Thank you, Your
Honor.

MS. KENNEDY: September 8th,
Your Honor?

09:52AM

THE COURT: No. September --
What is it?

MS. MIRE: 5th.

THE MINUTE CLERK: 5th.

09:52AM

THE COURT: 5th.

MS. KENNEDY: Thank you, Your
Honor.

THE COURT: Thank you.

X+X+X+X+X+X+X

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C E R T I F I C A T E

STATE OF LOUISIANA
PARISH OF LAFAYETTE

I, Edie E. Suire, CSR, do hereby certify that I am a duly appointed, qualified, and acting Official Reporter for the 15th Judicial District Court, in and for the Parishes of Acadia, Lafayette, and Vermilion, the State of Louisiana.

I further certify that the foregoing 16 pages is a true and correct transcript of the proceedings held in the captioned cause and that said transcript is a true and correct transcription of my stenographic notes then and there taken.


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IN THE CIVIL DISTRICT COURT
OF THE FIFTEENTH JUDICIAL DISTRICT
IN AND FOR THE PARISH OF LAFAYETTE
STATE OF LOUISIANA

* * * * *

J. CORY CORDOVA
VERSUS DOCKET NUMBER: 2022-2976
LAFAYETTE GENERAL
HEALTH SYSTEM, INC.,
ET AL

* * * * *

The above-captioned case came up for hearing at the Lafayette Parish Courthouse, Lafayette, Louisiana, before the Honorable Judge Marilyn C. Castle, judge of the above-styled court, on September 5, 2023, pursuant to notice.

APPEARANCES:

FOR THE PLAINTIFF:

KEVIN STOCKSTILL
ATTORNEY AT LAW
117 CAILLOUET PLACE
LAFAYETTE, LOUISIANA 70501

CHRISTINE MIRE
ATTORNEY AT LAW
2840 YOUNGSVILLE HIGHWAY, SUITE C
YOUNGSVILLE, LOUISIANA 70592

FOR THE DEFENDANT:

JAMES H. GIBSON
STACY KENNEDY
ATTORNEYS AT LAW
2448 JOHNSTON STREET
LAFAYETTE, LOUISIANA 70503

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1 Open Court
2 Honorable Judge Marilyn C. Castle Presiding
3 September 5, 2023
4 Hearing

5 * * *

6 THE COURT: Okay. *Cordova*
7 *Versus Lafayette General Health System.*

8 MR. STOCKSTILL: Good morning,
9 Your Honor. Kevin Stockstill,
10 representing Dr. Cordova.

09:42AM

11 THE COURT: All right. Come on
12 up.

13 MS. MIRE: Christine Mire, Your
14 Honor.

15 THE COURT: All right. So I
16 don't think I need to -- I don't think I
17 need to recount what occurred. But we
18 are here today for a hearing on
19 contempt, because there was a judgment
20 debtor rule set on my August docket.

09:42AM

09:42AM

21 And, at that time, both
22 Dr. Cordova and Ms. Mire refused to
23 submit to my order to give a judgment
24 debtor -- to submit to a judgment debtor
25 examination.

09:42AM

26 So we are here today on the
27 contempt. As I said in court that day,
28 that is a direct contempt. It's not a
29 -- It's not a constructive contempt.
30 Because I made an order in court, and
31 there was a refusal. So the question
32 is, what will be the consequences of

09:43AM

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that refusal.

This is a matter in which both parties have the ability to comply with my order. And I guess I need to ask, today, Mr. Stockstill: Is your client willing to comply with my order?

09:43AM

MR. STOCKSTILL: Yes, Your Honor. We just want to make sure that the record is clear that -- Because there are issues pending before the Third Circuit.

09:43AM

We just want to make sure that it's clear that -- by participating in the judgment debtor exam, that we're not forfeiting, you know, our appeal.

09:43AM

THE COURT: No. And, I mean --

MR. STOCKSTILL: And not acquiescing.

THE COURT: Nobody -- Nobody is forfeiting anything. But the problem is that a suspensive appeal was not taken.

09:43AM

MR. STOCKSTILL: I understand.

THE COURT: And, because it was not taken, the judgment is executory.

And that doesn't mean that that couldn't -- you know, the Third Circuit can do something with it, later. So your submitting to it is not saying you're dismissing your appeal.

09:44AM

MR. STOCKSTILL: Yes, ma'am. And, as long as that is clear, then we would participate in the judgment debtor

09:44AM

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exam.

THE COURT: Okay. Well, then, what -- what I'm going to order, in terms of the contempt for Dr. Cordova -- because he has the power to -- to do it -- is that he answer --

09:44AM

And are y'all prepared to go forward today?

MS. KENNEDY: Yes, Your Honor.

THE COURT: -- that he answer and produce the documentation today. So, if he comes up, I'll swear him in.

09:44AM

MR. STOCKSTILL: And he will not be in contempt. Is that correct?

THE COURT: He will -- He -- Well, he was in contempt. But I am not imposing any other sanction on him, other than answering the questions today.

09:44AM

MR. STOCKSTILL: Okay.

09:44AM

THE COURT: So have him come up.
(AT THIS TIME, J. CORY CORDOVA APPROACHED THE COURT)

THE COURT: Okay. Would you swear him in.

09:44AM

THE MINUTE CLERK: Would you raise your right hand.

(AT THIS TIME, J. CORY CORDOVA WAS SWORN IN BY THE DEPUTY CLERK OF COURT)

THE COURT: All right. So, again, Dr. Cordova, you'll need to go out and answer the questions, under

09:44AM

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oath, that are proposed to you. Of course, if there's any issues, you all can come back and talk to me about that. (AT THIS TIME, J. CORY CORDOVA AND MR. STOCKSTILL LEFT THE COURTROOM)

09:45AM

THE COURT: All right. So, Ms. Mire, are you prepared, today, to give your judgment debtor exam?

MS. MIRE: No, ma'am.

09:45AM

THE COURT: Okay. Well, then, you are in contempt of court, Ms. Mire. It's in your power to answer the questions. I am very disappointed, as an officer of the court, that you are directly disobeying a court order.

09:45AM

But a court order is a court order. And there is no reason for you to refuse to answer that court order, other than you just don't want to do it.

MS. MIRE: That's incorrect, Your Honor. The judgment is unlawful. It's a void judgment.

09:45AM

THE COURT: Okay.

MS. MIRE: And it doesn't have preclusive effect.

09:45AM

THE COURT: Okay.

MS. MIRE: And I have the right, as an officer of the court -- and a duty -- to resist an unlawful order.

09:45AM

It's on appeal to the Third Circuit. It is on a suspensive appeal, Your Honor. You have insisted that a

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bond needs to be posted. And that is not the case for sanctions. They are not a money judgment. They are for punitive sanctions. And they -- they are immediately appealable, under 1915.

09:46AM

Secondly, I was cited with direct contempt of court. I would assume that's under Article 222. And nowhere in Article 222 is a direct contempt of court a violation of a court order.

09:46AM

The exclusive grounds for a direct contempt, which is what I was cited for to appear -- with no order to produce anything before the Court today -- is contumacious conduct, insolent or disorderly behavior towards the judge.

09:46AM

I'm not certain if that's it. I think the Court was saying it's a violation of a court order, which is a constructive --

09:46AM

THE COURT: That's a -- That's a contempt. That's what contumacious conduct is.

09:46AM

MS. MIRE: Right.

THE COURT: A contempt. Because you disobeyed my order, Ms. Mire.

MS. MIRE: The court order falls under constructive contempt. Your Honor, I respectfully object, and I would like to hear the recording of the

09:46AM

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1 proceedings. Because I do not recall
2 the Court giving an instruction or me
3 refusing one. And I have -- I have that
4 right.

5 THE COURT: Okay. I know my
6 clerk -- I mean, my court reporter gave
7 you a transcript. It's clear in the
8 transcript.

9 MS. MIRE: I don't have the
10 transcript, Your Honor.

11 THE COURT: Okay. She gave it
12 to you.

13 THE COURT REPORTER: It's on my
14 desk. It's been there. And I emailed
15 it.

16 THE COURT: She gave it to you.
17 And --

18 MS. MIRE: She said it's on her
19 desk.

20 THE COURT: -- I clearly told
21 you, are you refusing to answer these
22 questions, and you said, yes, I am.

23 MS. MIRE: I did not say that,
24 Your Honor.

25 THE COURT: Yes, you did.

26 MS. MIRE: I did not.

27 THE COURT: So you are in
28 contempt of court, Ms. Mire. I'm going
29 to order the sheriff to take you. And
30 you -- you may purge yourself from this
31 contempt when you are ready to answer
32 your questions.

09:47AM

09:47AM

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MS. MIRE: And do I have to answer questions, or produce documents?

THE COURT: You have to answer questions.

MS. MIRE: I'll answer the questions, now, Your Honor.

THE COURT: Okay. Well, then, swear Ms. Mire in.

MR. GIBSON: Your Honor, we also had subpoenaed documents.

THE COURT: Yeah. And we're going -- we're going to take that up after we swear her in.

THE MINUTE CLERK: Raise your right hand.

(AT THIS TIME, CHRISTINE MIRE WAS SWORN IN BY THE DEPUTY CLERK OF COURT)

THE COURT: Okay. So, the documents that were requested, are any -- have any of those been produced today?

MS. MIRE: I was not served with the actual judgment attached to the judgment debtor rule. I'd like to lodge that objection before the Court, also.

THE COURT: Well, the subpoena went out to you. I checked the court record. The clerk sent out the subpoena to you, and it was served on you, Ms. Mire. So --

MS. MIRE: I wasn't served with a subpoena, Your Honor. I was served

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with a judgment debtor rule. There was no separate subpoena issued for the production of documents, or an order.

THE COURT: Okay. Can the clerk pull it up? Because we looked at it last time.

09:48AM

MS. MIRE: It was signed by the commissioner, as well, Your Honor.

THE COURT: That's all right. The commissioner signed -- directed the order, but the order came from the Court, through the clerk's office. It's a valid order.

09:48AM

THE MINUTE CLERK: (Reviewed record). She was served with a judgment debtor rule.

09:49AM

THE COURT: Okay. Wasn't there a subpoena issued, as well?

THE MINUTE CLERK: That's our rule for the judgment debtors.

09:49AM

THE COURT: But it was attached to her judgment debtor rule?

THE MINUTE CLERK: (Indicated "Yes").

THE COURT: Okay. Well, you were served with it. It was attached to your judgment debtor rule.

09:49AM

MS. MIRE: The subpoena? There was no subpoena issued, Your Honor. There normally is, but there wasn't in this case. There was no subpoena issued

09:49AM

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THE MINUTE CLERK: Well, that --
that's how we --

MS. MIRE: There was no judgment
attached, either.

THE MINUTE CLERK: She's served
with a judgment debtor rule. That is
how --

THE COURT: The judgment debtor
rule directs her to produce it.

THE MINUTE CLERK: Correct.

THE COURT: You were --

MS. MIRE: The order does not
direct me to produce any documents.

THE COURT: Would you print it
out.

THE MINUTE CLERK: (Complied
with request). (Handed document to the
Court).

THE COURT: (Reviewed document).
Okay. It says: You are hereby summoned
to comply with this -- the motion and
order, a certified copy of which
accompanies this notice, and to appear
before the Court. So --

So attached to it was a motion
and order?

THE MINUTE CLERK: Right above
the "you are to produce the documents"
(indicating).

THE COURT: And the attached
motion and order. And that's -- Let me
have the motion and order.

09:49AM

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THE MINUTE CLERK: I'm printing it. (Handed document to the Court).

THE COURT: (Reviewed document). Yeah. Okay. Ms. Mire, you were served with all of this.

09:50AM

MS. MIRE: Served with what, Your Honor? I had a listing and a motion of documents. The order does not list any documents.

THE COURT: The order says: You are to produce the documents requested in the attached motion and order. This is a court order.

09:50AM

MS. MIRE: Are you looking at the rule nisi, Your Honor? That's not the order.

09:51AM

THE COURT: This is an order from the Court. You are hereby summoned to comply with the motion and order, a certified copy of which accompanies this notice, and to appear on August 7th to be examined as a judgment debtor.

09:51AM

MS. MIRE: I -- I would like to offer, file, and introduce what the Court is asserting an order, which is a rule nisi --

09:51AM

THE COURT: Okay.

MS. MIRE: -- issued by the clerk.

THE COURT: Okay.

09:51AM

MS. MIRE: As Exhibit 1. And proffer -- I would like to proffer the

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audio recording for appeal, Your Honor.

THE COURT: Okay. Well, again, Ms. Mire, you need to produce these documents.

MS. MIRE: I understand.

09:51AM

THE COURT: You're ordered to do it. When are you going to produce the documents?

MS. MIRE: When am I --

THE COURT: When are you going to produce the documents?

09:51AM

MS. MIRE: Whenever I'm ordered to produce them, Your Honor.

THE COURT: I'm ordering you to produce them, Ms. Mire. I ordered you to produce them on August 7th. When are you going to produce them?

09:51AM

MS. MIRE: How long will the Court allow, Your Honor?

THE COURT: How much time do y'all want to give her? Ten days?

09:51AM

MS. KENNEDY: The problem, Your Honor, is that, we're here for a second time, with a court reporter. We incurred the expense, last time, to come with a court reporter.

09:51AM

THE COURT: Well, I mean, I reserve your right to file what you think is necessary to try to recoup your expenses for her failure to appear. That's different from the contempt.

09:52AM

But let's go ahead and take the

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examination, if you can, today. I'll give you ten days to produce these documents.

MS. MIRE: And, Your Honor, again, I would just --

09:52AM

THE COURT: If you would like another copy of the order that was already served on you, Ms. Mire, you're welcome to have it.

MS. MIRE: I'd like to offer, file, and introduce and just note, for the record, that the Court has referred to the judgment debtor rule.

09:52AM

THE COURT: With the attachments.

09:52AM

MS. MIRE: And was reading from the clerk issued.

THE COURT: Yes. That's what a court order is, Ms. Mire. You're a lawyer. You know that.

09:52AM

Okay. Y'all can go out in the hall and answer questions.

MS. MIRE: And I just --

THE COURT: Let me know if --

MS. MIRE: Your Honor, I proffer the audiotapes, as Proffer 1, for appeal.

09:52AM

THE COURT: Whatever you want, Ms. Mire.

MS. MIRE: Thank you.

09:52AM

MR. GIBSON: Thank you, Your Honor.

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MS. KENNEDY: Thank you, Your Honor.

THE COURT: All right. Oh, wait a minute, Ms. Mire.

MS. MIRE: Yes?

09:52AM

THE COURT: I've got another issue. You failed to claim a letter that was sent from the clerk's office. Pull up the record. It was returned unclaimed. Have you changed your address?

09:52AM

MS. MIRE: No, ma'am.

THE COURT: Why didn't you claim your letter?

MS. MIRE: It wasn't intentional, Your Honor. I think -- I think you're referring to the appellate costs?

09:53AM

THE COURT: It shows, on August 31st -- I checked the record last night. Isn't that showing an unclaimed letter?

09:53AM

THE MINUTE CLERK: It has some kind of mail. From appeals?

THE COURT: Yeah. That was your appeals letter. Why didn't you claim it?

09:53AM

MS. MIRE: I have the appeals letter, Your Honor. They must have re-sent it shortly after that. I'm not certain why it wasn't -- why they didn't come to my door for a signature.

09:53AM

THE MINUTE CLERK: I don't work

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in appeals, so I don't know.

THE COURT: Okay. Well --

MS. MIRE: I received it, at this point, Your Honor.

THE COURT: Okay. You are acknowledging that you received your letter regarding the appeal you're taking from the judgment that was rendered in favor of --

MS. KENNEDY: Dr. Curry.

THE COURT: What's her name?

MR. GIBSON: Dr. Curry.

THE COURT: -- Dr. Curry?

MS. MIRE: Was it -- Was it the cost for sanctions -- or your order for sanctions, Your Honor?

THE COURT: No, it was not the order for sanctions.

MS. MIRE: Well, I don't -- I don't know what I'm acknowledging that I claimed.

THE COURT: Okay. So here's what I want you to do, if you would, while she's having her judgment debtor exam.

Would you tell the clerk's office to get the information in that letter she didn't claim and personally hand it to her, so we have personal service on her. Okay.

THE MINUTE CLERK: Okay.

MS. MIRE: Thank you, Your

09:53AM

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09:54AM

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Honor.

THE COURT: All right. Y'all can go out and take that.

MS. KENNEDY: Thank you, Your Honor.

09:54AM

THE COURT: And don't leave, Ms. Mire, until you've received that from the clerk's office.

MS. MIRE: No, ma'am, I won't.

(AT THIS TIME, OTHER MATTERS WERE HEARD BEFORE THE COURT)

09:54AM

THE COURT: Okay. What do we have?

MS. MIRE: Your Honor, I was served with a motion and order of suspensive appeal. It's the one where you crossed out the order, said I need a bond. I was already served with that, and it has been picked up.

11:04AM

And I just wanted the record to be clear. I wasn't certain what the Court was talking about, but I did receive this.

11:04AM

THE COURT: Okay.

MS. MIRE: And I sent you a copy of our Supreme Court stay. It's attached. So I did receive it.

11:05AM

THE COURT: Okay. Anything else?

MS. KENNEDY: Yes, Your Honor. We have completed Dr. Cordova's JD exam. And, given the Court's earlier

11:05AM

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ruling that she was going to give Ms. Mire ten days, we're wondering whether it might be more expeditious to go ahead and just move this to your next available rule date.

11:05AM

And, that way, Ms. Mire can provide us with the documents. And, then, we can reconvene, just like we did today.

11:05AM

THE COURT: That's fine. That is the October 9th. And so, if y'all want to reset it to that day --

MS. MIRE: Do I produce the documents on October 9th, when I come?

11:05AM

THE COURT: I would ask that you produce the documents within ten days.

MS. MIRE: So I have two? Like, I have to produce it, and then come to court on October 9th?

11:05AM

THE COURT: Yes. To answer questions.

MS. MIRE: Okay.

THE COURT: Okay? So produce the documents within ten days, and come back on the 10th (sic) to actually give your testimony.

11:05AM

Y'all didn't take her testimony today, right?

MR. GIBSON: No, we did not.

THE COURT: Okay. All right. Thank you.

11:05AM

MR. GIBSON: We just --

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MS. MIRE: Your Honor, will you be issuing an order, since it was your rule?

THE COURT: No, I'm not issuing another order. I'm resetting it. Okay? So --

MS. MIRE: No. I'm talking about on the contempt.

THE COURT: What do you mean, issuing another order? I've just --

MS. MIRE: Are you issuing a finding of contempt for my client and I?

THE COURT: As I told you, I find you both in contempt. But my -- my sanction is that you -- because it's within your power to give the testimony -- that that is what the sanction is, is that you have to give the testimony. And you've indicated, today, that you are going to give the testimony.

MS. MIRE: Okay.

THE COURT: So that's where we are.

MS. MIRE: I would just ask for a minute entry. I will be taking a writ, Your Honor. I can't have a contempt of court on my record.

THE COURT: Okay. Well, whatever.

MS. MIRE: Thank you.

THE COURT: When you don't

11:06AM

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answer court orders, you get them on
your record.

MS. MIRE: Well --

MS. KENNEDY: Thank you, Your
Honor.

THE COURT: Thank you.

MS. MIRE: I ask that the court
reporter attach the audio. I'll be
requesting it.

THE COURT REPORTER: You want me
to attach the audio to what?

MS. MIRE: You can attach it,
just like any exhibit.

MR. GIBSON: Thank you, Your
Honor.

MS. MIRE: I've done --

THE COURT: No. Ms. Mire? The
audio of what, are you asking for?

MS. MIRE: The audio of the
previous hearing. Because I did not say
what the Court said I said.

THE COURT: Okay. Well -- Okay.

THE COURT REPORTER: Okay. I
don't --

THE MINUTE CLERK: But, if you
proffered it, you have to hand it to me.

MS. MIRE: Well, I don't have
it. So that's why I'm asking how it's
going to be produced.

THE COURT: Okay. Well, then,
you need to bring her a jump drive, so
that she can do it.

11:06AM

11:06AM

11:06AM

11:07AM

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MS. MIRE: Do we have a jump
drive?

MS. MIRE'S ASSISTANT: Not on
me.

THE COURT: Well, just make sure
y'all get one to the office, and she'll
get it.

X+X+X+X+X+X+X

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C E R T I F I C A T E

STATE OF LOUISIANA
PARISH OF LAFAYETTE

I, Edie E. Suire, CSR, do hereby certify that I am a duly appointed, qualified, and acting Official Reporter for the 15th Judicial District Court, in and for the Parishes of Acadia, Lafayette, and Vermilion, the State of Louisiana.

I further certify that the foregoing 20 pages is a true and correct transcript of the proceedings held in the captioned cause and that said transcript is a true and correct transcription of my stenographic notes then and there taken.


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IN THE CIVIL DISTRICT COURT
OF THE FIFTEENTH JUDICIAL DISTRICT
IN AND FOR THE PARISH OF LAFAYETTE
STATE OF LOUISIANA

* * * * *

J. CORY CORDOVA
VERSUS DOCKET NUMBER: 2022-2976-L
LAFAYETTE GENERAL HEALTH
SYSTEM, INC., ET AL

* * * * *

The above-captioned case came up for
hearing at the Lafayette Parish Courthouse,
Lafayette, Louisiana, before the Honorable
Judge Marilyn C. Castle, judge of the
above-styled court, on October 9, 2023,
pursuant to notice.

APPEARANCES:

FOR THE PLAINTIFF:

CHRISTINE M. MIRE
ATTORNEY AT LAW
2840 YOUNGSVILLE HIGHWAY, SUITE C
YOUNGSVILLE, LOUISIANA 70592

FOR THE DEFENDANT:

JAMES H. GIBSON
STACY KENNEDY
ATTORNEYS AT LAW
2448 JOHNSTON STREET
LAFAYETTE, LOUISIANA 70503

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Open Court
Honorable Judge Marilyn C. Castle Presiding
October 9, 2023
Hearing

* * *

THE COURT: Okay. And this is
Cordova Versus Lafayette General.
That's a contempt and judgment debtor.
Are y'all ready?

MS. MIRE: Yes, Your Honor.

09:02AM

MR. GIBSON: Yes, Your Honor.

THE COURT: Okay. Come on up.
Okay. Let's have everybody enter their
appearances, please.

MS. KENNEDY: Stacy Kennedy and
Jim Gibson, for the Lafayette General
defendants.

09:03AM

MS. MIRE: Christine Mire, Your
Honor.

THE COURT: All right. So we're
here for a couple of things. We're here
for the reset of the judgment debtor
rule, which we had reset from the
September date.

09:03AM

And, then, also, Lafayette
General has filed a contempt, based on
the failure to produce documents. Have
those documents ever been produced?

09:03AM

MR. GIBSON: No, ma'am.

THE COURT: All right. Ms.
Mire?

09:03AM

MS. MIRE: I filed a notice of

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A 00320

1 appeal, Your Honor, suspensive appeal.
2 I understand that you were of the belief
3 that it was a supervisory writ. But I'm
4 a nonparty to these proceedings, so it
5 has to be filed as a notice of appeal.
6 And I filed that notice of appeal
7 suspensively.

09:03AM

8 THE COURT: Okay. No, ma'am.
9 You cannot suspensively appeal an order
10 of this Court that held you in contempt.
11 I think I've -- I think you've been told
12 that. And I think you were given an
13 additional ten days to produce
14 documents. You did not produce the
15 documents, Ms. Mire.

09:03AM

09:04AM

16 MS. MIRE: Well, Your Honor, I
17 did research the matter pretty
18 extensively. And it was very clear that
19 it had to be filed as a notice of
20 appeal. A nonparty cannot file a
21 supervisory writ, since the case is
22 concluded. And it was very clear.

09:04AM

23 THE COURT: Mr. Gibson?

24 MR. GIBSON: I don't even know
25 what code she's reading, or what she's
26 talking about. All I know is the
27 judgment against her is final.

09:04AM

28 We -- Well, I'm not going to go
29 through the history. You know. We were
30 here a couple months ago. This is, I
31 guess, the third time we've been here.
32 We still don't have documents. And,

09:04AM

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EXHIBIT 4

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without the documents, we really can't do a meaningful examination.

THE COURT: I agree with you, completely.

Ms. Mire, I don't know why you are insisting on this path. By producing these documents and submitting to the judgment debtor exam, you're not waiving your right to contest this.

09:04AM

But you can't suspend the execution of this money judgment -- and I told you that before -- without posting a bond. And you can't get around it by now claiming that you're appealing the contempt. It just -- You just can't do it that way.

09:04AM

MS. MIRE: It --

09:05AM

THE COURT: You have to produce the documents.

MS. MIRE: Well, if I may --

09:05AM

THE COURT: You have to give your judgment debtor exam.

MS. MIRE: If I may, Your Honor, I did, on several occasions, ask Mr. Gibson how much is owed under the judgment. Because it is not specified. It is an in globo between myself and my client. So I want to pay the judgment, and he will not give me an amount that I need to pay.

09:05AM

09:05AM

So I don't understand why we're doing a production of documents when I'm

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asking him: How much is owed? Can I put into the registry of the Court? How can we cure this? And he won't give me an amount owed. Because the judgment is unclear as to who pays what.

09:05AM

So I think that's the initial problem. It's not that I'm being recalcitrant. It's that they don't even know how much they're collecting from each individual judgment debtor, because it's not clear from the judgment, itself.

09:05AM

Which I've always indicated that it wasn't in an executory capacity. I've told this to Mr. Gibson. I've asked Mr. Gibson how much is owed. It's impossible for him to tell, because Your Honor did not set percentages to be paid by two individual judgment debtors. It's globo.

09:05AM

09:06AM

THE COURT: Because y'all are liable in solido. That's why.

MS. MIRE: But how --

MR. GIBSON: And --

MS. MIRE: Under what theory, Your Honor? In solido.

09:06AM

MR. GIBSON: Your Honor -- And what she just said is just totally untrue. I'll move to introduce, so we have it in the record, Exhibit 1. This is the exchange of emails (indicating).

09:06AM

She asked for the amount. I

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gave her a table with all the amounts. I am not going to enroll for Ms. Mire, to be her attorney. And, then, of course, in the motion for contempt, if there was any doubt, we give the exact dollar amount, which was the judgment, the \$98,000.

09:06AM

MS. MIRE: So I --

MR. GIBSON: So, if we --

MS. MIRE: We're both liable for the entire amount?

09:06AM

THE COURT: Just a minute, Ms. Mire. Let him finish.

MR. GIBSON: So, if -- I mean, I don't know why she has an inability to understand what a judgment is, or what the motion says, or what I've exchanged.

09:06AM

And, look, I -- I typically do not go down rabbit holes with Ms. Mire on emails. But she had asked me for the amount, and so we provided her a table, not only with the amount for this Court, but for the U.S. Fifth Circuit, Judge Cain's rulings. All of the rulings, we listed in there. And we listed them how the various Courts did them, as to whether they're just against her, just against her client, or against both of them.

09:06AM

09:07AM

So it's -- I mean, I'm not going to enroll for her and be her attorney, to tell her what she needs to pay. She

09:07AM

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knows what she needs to pay. It's in all of those things. And she just refuses to participate in the process of providing us documents and doing a judgment debtor exam.

09:07AM

MS. MIRE: Your Honor, it's impossible that my client owes the \$98,000 and I owe the \$98,000.

THE COURT: Do you know what "in solido" means, Ms. Mire?

09:07AM

MS. MIRE: But that's not what your judgment says, Your Honor.

THE COURT: Okay.

MS. MIRE: And that has to be by

--

09:07AM

THE COURT: It's against both of you.

MS. MIRE: -- operation of law.

THE COURT: That's against both of you. Okay? So that's what it means. And I know you're smart enough to know what that means.

09:07AM

MS. MIRE: But it wasn't clear, from your judgment, that it was in solido. Because that's not what's stated. And the law's clear that, if it doesn't state in solido, we can't assume that it's in solido.

09:07AM

THE COURT: Okay. So --

MS. MIRE: It just says for both of us. And I asked -- And you can see, on page two: How much do I owe? And

09:08AM

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I'm presented with a chart and no answer to that.

THE COURT: Okay.

MS. MIRE: I've asked on several occasions --

THE COURT: His answer says --

MS. MIRE: -- how do I purge this.

THE COURT: His answer says \$98,390.17.

MS. MIRE: So he's going to collect that from both myself and my client? Because that's what he's doing.

THE COURT: Well, the way it works, Ms. Mire, is, if you pay for it out of -- if you pay all of it, then you can go against him for the balance.

But it's -- it's -- That's what in solido debtors do. Y'all are liable for the same obligation. That's what "in solido" means. So it's clear what you owe.

So, again, you know, that's not an excuse for not producing documents.

MS. MIRE: So I have to sue my own client? That would create a conflict, Your Honor. That would be --

THE COURT: Okay. Ms. Mire?

MS. MIRE: -- contra bonos mores.

THE COURT: Don't talk in circles to me. Okay? You're both

09:08AM

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liable for the same debt. That means you are liable in solido.

If you want to get rid of this debt, that's the amount that you would have to pay. How you resolve it with your client is a totally different issue.

09:09AM

But I'm not going -- I'm not going to continue to play this circular game. Okay? As I said, you have the right to appeal all of these things. But, at this point, this judgment's executory. It's been executory. They are entitled to have a judgment debtor exam. They are entitled to have documents. The judgment has not been paid.

09:09AM

09:09AM

You are just digging your heels in and refusing. I don't know what else I can do, Ms. Mire, except -- except to find you in contempt, again.

09:09AM

MS. MIRE: There's no refusal, Your Honor. I'm asking how much I owe.

THE COURT: Okay.

MS. MIRE: This is the first I've heard of in solido. This is the first time I've heard that. That was never answered that way. It was giving me -- A chart was given to me.

09:09AM

A notice of appeal in this particular circumstance, as a nonparty, is the only way that I could've appealed

09:09AM

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this Court's decision. And that's what I filed.

And that -- the caselaw is very clear on that. Obviously, I can't be held in contempt, because I do have justifiable excuse, in that I filed a notice of appeal.

09:09AM

The fact that Your Honor disagrees does not negate the fact that I had justifiable excuse in not turning over the documents in ten days, when I filed a notice of appeal.

09:10AM

THE COURT: You do not have a justifiable excuse, Ms. Mire. Because it --

09:10AM

MS. MIRE: I understand the Court's position.

THE COURT: We have been through this before. And, when you were in court with me back in September, we made it clear, you have ten days to produce documents. You said you would. And, now, you're back. You've gone back on your word. You did not produce documents.

09:10AM

09:10AM

So, I mean, the Court has -- You're leaving me with no choices, Ms. Mire. And that's very disappointing. Because all you have to do is comply with my orders. And you refuse.

09:10AM

MS. MIRE: Your Honor, it's not a refusal. I don't know how much I owe.

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This is the first I've heard of in
solido. And I'd just like the record to
reflect that.

THE COURT: Okay. Well --

MS. MIRE: And that a notice of
appeal was appropriate, according to the
Supreme Court and all circuits of the
Louisiana appellate courts. A nonparty
cannot file a supervisory writ on this
issue. Very clear.

09:10AM
09:10AM

THE COURT: You had something to
add, Ms. Kennedy?

MS. KENNEDY: No, Your Honor.

THE COURT: Okay. Well, I mean,
you are in contempt, again, Ms. Mire, of
this Court. I ordered you, when you
were in court -- when we were in court
the last time, to produce the documents.

09:11AM

And what's so disappointing is
that you agreed, and you said you would,
and, then, you know, you show up again
in court today having not done what you
said you were going to do. And that's
-- that's very disappointing.

09:11AM

MS. MIRE: I agreed to answer
questions, Your Honor. I don't think I
agreed to -- I think the Court ordered
me to produce the documents, and I filed
a timely notice of appeal.

09:11AM

THE COURT: All right. Anything
else from you, Mr. Gibson?

09:11AM

MR. GIBSON: No, ma'am.

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THE COURT: Okay. Well, I am agreeing with you, again, Mr. Gibson. This is a contempt of court. And, as I said, it's very disappointing to me that we're down to the reducing of this.

09:11AM

Are y'all prepared to take any examination from her today, or are you not prepared, today, to take any examination?

MS. KENNEDY: Your Honor, we are prepared to examine Ms. Mire. The only problem being that we need the documentation. And I'm hesitant to ask her questions when I'll need to follow up once I see the documentation.

09:11AM

THE COURT: So -- All right. So you're not prepared to do it until she produces the documents?

09:12AM

MS. KENNEDY: No, Your Honor.

THE COURT: Okay. Well, you know, Ms. Mire, I just -- To recount, I mean, you were held in contempt back in -- on August 7th. That's what started this whole thing. You refused to answer questions. We had a contempt action set, later, to determine the appropriate remedy.

09:12AM

09:12AM

On September 5th, we came back here. At that time, I imposed a punishment, under Article 226, which states, when a contempt of court consists of the omission of an act --

09:12AM

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omission to perform an act which is yet in the power of the person charged with contempt to perform, he may be imprisoned until he performs it. Which, at that point, you said, I'll do it. So you were not sent over to be put in jail until you performed it.

09:12AM

And y'all came back in at the end of the court session and said that they -- y'all had agreed to reset your exam to today, which we did. And, at that time, you were ordered to produce documents by September 15th, which you did not do.

09:13AM

Now, Mr. Gibson has filed a rule for a contempt, because you did not produce the documents, and you're in court admitting you did not produce the documents.

09:13AM

And the excuse that you're giving, Ms. Mire, just rings -- it's not correct. I mean, you have -- you were ordered to do it. And, once again, you are directly refusing an order of this Court. And it puts me in a horrible position, because I have no choice but to find you, now, in contempt of court, again. The second time.

09:13AM

I mean, Ms. Mire, you know, I don't understand what your game plan is, but this is not -- this is not a good thing.

09:13AM

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MS. MIRE: Your Honor,
respectfully, I have no game plan. I'm
trying to purge the contempt. And this
is the first I've heard in solido. He
would not give me an amount.

09:14AM

I filed a timely notice of
appeal, which I had the legal right to
do. I understand the Court disagrees
it's a supervisory writ, but there are
zero cases that say that it's filed as a
supervisory writ.

09:14AM

So, respectfully, Your Honor, it
is not a slight to the Court. However,
I am following the rule of law in filing
the appropriate notice of appeal.

09:14AM

The fact that the Court
disagrees, I respect that, but there is
no caselaw that says I have a right to
file a supervisory writ. It's a notice
of appeal. The case is over. There is
no supervisory or interlocutory writ for
a nonparty.

09:14AM

THE COURT: Well, whether it
would be a writ or an appeal, it's not a
suspensive one. Because that would be a
way for you to circumvent your posting a
bond for an appeal of the actual
judgment.

09:14AM

So you can't -- you can't
backdoor it. And I think I've told you
that. And I said that clearly in my
reasons for not giving you a suspensive

09:14AM

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appeal.
So, you know, whether you want to take a devolutive appeal or a writ -- either way -- it doesn't change the fact that the judgment is executory and payable. And you have refused to comply with what they do.

09:15AM

So, again, I find you in contempt. And, again, under Article 226, you have the power to produce these documents. And so I'm going to order you to be taken over to parish jail until you decide you're going to comply with this Court's order. It makes me really sad to do this.

09:15AM

09:15AM

MS. MIRE: Well, Your Honor, I didn't have notice of that. It was a contempt, with attorneys' fees as the remedy.

THE COURT: No.

09:15AM

MS. MIRE: So I'm going to jail?

THE COURT: He filed a rule for contempt and asked for attorneys' fees. Yes. And so you're going to jail until you produce the documents, Ms. Mire.

09:15AM

MS. MIRE: I understand.

THE COURT: Okay.

MS. MIRE: Can I hand my stuff to my assistant?

09:15AM

THE COURT: Absolutely. And I would suggest you tell your assistant to go get the documents.

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1 (AT THIS TIME, OTHER MATTERS WERE HEARD BEFORE THE
2 COURT, AND, THEN, THE FOLLOWING HEARING WAS HELD,
3 WITH THE COURT REPORTER PRESENT VIA ZOOM. AND THE
4 FOLLOWING TRANSCRIPT WAS PREPARED USING THE ZOOM
5 AUDIO AND THE COURT REPORTER'S STENOGRAPHIC NOTES,
6 AS WELL AS THE COURT'S AUDIO RECORDING)

7 THE COURT: We can go ahead and
8 go on the record, for right now. So
9 we're back on the record. This is a --
10 I guess, really, a continuation from the
11 contempt hearing this morning.

03:57PM

12 MS. MIRE, we have been notified
13 that your paralegal is coming with a
14 laptop and that you are going to produce
15 documents. Is that correct?

03:57PM

16 MS. MIRE: Yes, Your Honor.

17 THE COURT: Okay. And so, when
18 she gets here, what we intend to do is
19 go through the list and make a
20 determination -- I understand all these
21 are on your computer. Is that right?

03:57PM

22 MS. MIRE: Or accessible through
23 my computer.

24 THE COURT: Okay.

25 MS. MIRE: Or on them.

03:57PM

26 THE COURT: All right. And so
27 we're going to go through and make sure
28 that we are clear on what all is there.

29 And, then, Ms. Kennedy, do you
30 want them printed out, or do you want
31 them sent in electronic form, once we
32 get all of the --

03:57PM

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I assume you have the ability to do it, either way. Right, Ms. Mire?

MS. MIRE: Excuse me, Your Honor?

THE COURT: You can either print it out or do it electronically? Do you have the ability to do that?

03:58PM

MS. MIRE: From right here, I don't have any ability to print it out.

THE COURT: Oh, we can print it out.

03:58PM

MS. MIRE: I mean, sure I can. If I can hook up to a printer.

THE COURT: All right. Go ahead.

THE COURT REPORTER: I can't hear Ms. Mire.

THE COURT: Okay. You're going to have to speak up, Ms. Mire, so Edie can hear you.

THE COURT REPORTER: That microphone doesn't work, unfortunately.

THE COURT: It doesn't work. So she's just going to have to talk louder.

MS. KENNEDY: Do you want us to switch?

THE COURT REPORTER: Either speak up or put the -- If y'all switch, that would work. Or if you put the iPad closer.

THE COURT: Why don't y'all switch. And, that way, she can hear.

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(COUNSEL COMPLIED WITH REQUEST)

MS. KENNEDY: And I'll just speak up. Can you hear me, Edie?

THE COURT REPORTER: Thank you. I can, yes, ma'am.

MS. KENNEDY: Okay.

THE COURT: All right.

MS. KENNEDY: All right. Your Honor, electronically would be fine. We're happy to receive them electronically. I have an idea that it may be voluminous if we attempt to print it out.

THE COURT: Okay. All right. Well, I understand your assistant is on the way, but let's just go through the list, and, then, you can tell me --

The first item on the list, Ms. Mire, is deeds or documents by which you own or lease real estate or immovable property. Do you have such documents?

MS. MIRE: No.

THE COURT: Okay. So you don't own or lease any property?

MS. MIRE: No. I don't have any lease documents. It's a month-to-month lease, without documents.

THE COURT: Okay. And you don't own any other property?

MS. MIRE: No, ma'am.

THE COURT: Okay. Do you have copies of your tax returns or personal

03:58PM

03:58PM

03:58PM

03:59PM

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03:59PM

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property tax returns for the past four years?

MS. MIRE: Not this year. I filed an extension. But, previous years, yes.

03:59PM

THE COURT: Okay. And you're going to be able to produce those today?

MS. MIRE: Yes, I can produce those today. They're on my computer.

THE COURT: Okay. Do you have any certificates of deposit, bonds --

03:59PM

MS. MIRE: No.

THE COURT: -- or other securities titled in your name or held with you, joint, with other people?

03:59PM

MS. MIRE: No.

THE COURT: Do you have any financial statements in your possession made during the last three years?

03:59PM

MS. MIRE: No.

THE COURT: Do you have any deeds, conveyances, certificate of titles, bills of sales, or mortgages showing any debts owed by which you -- owed by you?

04:00PM

MS. MIRE: No.

THE COURT: Okay. Do you have financial records showing the debts that you owe and the persons to whom you owe money?

04:00PM

MS. MIRE: Are you -- Credit card bills? Is that what you'd like?

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THE COURT: I mean, what -- Ms. Kennedy, what are you asking for? This is number -- This is Letter F.

MS. KENNEDY: F? Showing (inaudible) owed to you and all records you may have showing (inaudible) --

THE COURT REPORTER: I can't hear her.

MS. KENNEDY: I'm sorry. Persons to whom you -- This is mostly looking at whatever your personal indebtedness is, whether you have outstanding, yes, credit cards, car note, anything of that nature. You're buying a movable. If you're paying --

04:00PM
04:00PM

MS. MIRE: I have credit cards and a car note.

THE COURT: Okay. So you will have -- You do have that information to provide to them?

04:00PM

MS. MIRE: Yes. I can -- I can access it from my computer.

THE COURT: Okay. And you're asking for insurance policies on real property?

04:01PM

MS. KENNEDY: Correct.

THE COURT: I guess the only thing she would have would be, like, I guess, car insurance.

You don't have any other property. Right?

04:01PM

(AT THIS TIME, MS. MIRE'S ASSISTANT ENTERED THE

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COURTROOM)

THE COURT: You can sit up here with her.

You don't have any other property?

MS. MIRE: No, ma'am.

THE COURT: So that would just be the car insurance. Okay.

MS. MIRE: You want my car insurance, for a judgment debtor rule?

THE COURT: I don't know. That's what I'm asking. Ms. Kennedy, are you asking --

MS. KENNEDY: No, ma'am.

THE COURT: You're not asking for that? Okay.

MS. KENNEDY: No, Your Honor.

THE COURT: Have you transferred any property within the last three years?

MS. MIRE: No.

THE COURT: Okay. And, then, they're asking for three years of bank statements. You have that?

MS. MIRE: I can access it and print -- I can download them and send them to her.

THE COURT: Okay. And you said you don't have any insurance relating to any home, or condominium, or townhouse?

MS. MIRE: I have a renter -- I have a renter's policy.

04:01PM
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THE COURT: Do you want that, Ms. Kennedy?

MS. KENNEDY: Yes, please.

THE COURT: Okay. All right.

MS. MIRE: It doesn't have personal liability on it. You still want my renter's insurance, for a judgment debtor rule?

04:01PM

MS. KENNEDY: (No response).

THE COURT: If you want to look at it to see if it has personal liability, yeah, you can.

04:02PM

MS. KENNEDY: I'd like to look at it.

THE COURT: Okay. Do you have any interest in any corporations or limited liability companies?

04:02PM

MS. MIRE: Yes. My law office.

THE COURT: Okay. All right. Other than your law practice, any?

04:02PM

MS. MIRE: (Shook head "No").

THE COURT: Okay. All right. And so what are you asking for in Letter L, Ms. Kennedy? This is sources of income?

04:02PM

MS. KENNEDY: Correct. If there's any other employment. Sometimes, people sell stuff on the side, or they have Etsy, or they have, you know, something else where they make money. Anything, besides your law office?

04:02PM

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MS. MIRE: No.

THE COURT: Okay. Well, I'm assuming she can show you her driver's license.

All right. Do you have any ledgers, journals, or memorandum of account reflecting your assets, payables, and receivables? Do you have, like, a business accounting system?

04:02PM

MS. MIRE: I have my profit and loss that I send to my CPA.

04:03PM

THE COURT: Okay.

MS. MIRE: In conjunction with my tax returns. Is that what you're looking for? It's not an official QuickBooks --

04:03PM

MS. KENNEDY: No. That's fine.

MS. MIRE: -- profit and loss.

THE COURT: Okay.

MS. MIRE: It's just a spreadsheet.

04:03PM

THE COURT: Okay.

MS. KENNEDY: A spreadsheet is fine.

THE COURT: Do you have any life insurance?

04:03PM

MS. MIRE: No.

THE COURT: And you said you have no -- During the past four years, other than your law practice, is there any other source of income?

04:03PM

MS. MIRE: No.

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THE COURT: Okay. Are there any trusts in which you are a beneficiary?

MS. MIRE: No.

THE COURT: And you said you own one motor vehicle?

MS. MIRE: Yes.

THE COURT: Do you own any other boats, or other vehicles?

MS. MIRE: No.

THE COURT: Do you have a safe deposit box?

MS. MIRE: No.

THE COURT: Okay. What are you looking for in Letter T, Ms. Kennedy?

MS. KENNEDY: Anything -- Any sort of personal property -- a movable that would be of value, such as art, jewelry, collector's items, books, royalties, patents, copyrights, or inventions.

MS. MIRE: No. No art. No copyrights. No patents.

THE COURT: All right. And you said you have -- You have no property that you have mortgaged or pledged?

MS. MIRE: No.

THE COURT: Do you have a security brokerage account?

MS. MIRE: No.

THE COURT: So is there any property that's being held by you in the name of someone else?

04:03PM

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MS. MIRE: No.

THE COURT: Okay. And you said you do have a CPA?

MS. MIRE: I do.

THE COURT: Okay. So you can furnish who that is.

All right. Do you have -- Are there any wills under which you are a beneficiary or an heir, that you know of?

MS. MIRE: No.

THE COURT: Okay. Why do you want a copy of her will?

MS. MIRE: I don't have one, so...

THE COURT: Okay. So you have no will?

MS. KENNEDY: That answers that question.

MS. MIRE: I don't have a will.

THE COURT: Okay. Is there any succession proceeding currently pending in which you are a creditor, legatee, heir, or beneficiary?

MS. MIRE: No.

THE COURT: Okay. We need a list of judgements that have been entered in your favor or that have been entered against you and that are not satisfied.

MS. MIRE: None.

THE COURT: You don't have any

04:04PM

04:05PM

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unsatisfied --
MS. MIRE: No, ma'am.
THE COURT: -- debts? Okay.
MS. MIRE: Judgments. No
judgements. I have unsatisfied debts,
which would be the credit card and the
--
THE COURT: Okay. And --
MS. MIRE: -- car note.
THE COURT: Okay. Do you have
any judgments against someone else?
MS. MIRE: No.
THE COURT: Okay. Have you made
any insurance claim within the last six
years?
MS. MIRE: No.
THE COURT: Okay. She said she
doesn't have any immovable property, so
that should take care of appraisals.
Okay. And, then, on E, you want
to know if she has a matrimonial regime
or community property? Is that what
you're looking for?
MS. KENNEDY: Right.
MS. MIRE: I'm not -- unmarried,
and I don't have that.
THE COURT: Okay. So none.
Okay.
All right. So, all those
documents, you said you can, on this
computer, pull up and get them?
MS. MIRE: And, by "all those

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04:06PM

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documents" -- I don't have anything to write with. I can't write. But -- So bank statements?

THE COURT: (Indicated "Yes").

MS. MIRE: -- and credit cards is the only thing that I heard that need to be produced. Correct?

04:06PM

THE COURT: And income tax returns.

MS. MIRE: Okay.

04:06PM

THE COURT: And your -- You said you had a profit-and-loss statement?

MS. MIRE: I have a spreadsheet. It's not an official profit-and-loss.

THE COURT: Okay. And you have a credit card -- You have credit card accounts?

04:06PM

MS. MIRE: Yes.

THE COURT: Okay. And you said you have car insurance and rental -- You don't want that. You want the rental insurance?

04:06PM

MS. KENNEDY: Correct.

THE COURT: Okay. And you said you have documents relating to your law practice that show -- Let's see. I guess what -- You're asking for her LLC documents?

04:06PM

MS. KENNEDY: The LLC is not the judgment creditor, here -- I mean, the judgment debtor, here, Your Honor. So

04:07PM

--

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THE COURT: So you're not asking for that?

MS. KENNEDY: -- I don't think I'm entitled to it.

THE COURT: Okay. All right.

04:07PM

MS. MIRE: What bank statements are you asking for?

MS. KENNEDY: Yours. Individually. Personally.

MS. MIRE: I don't have one.

04:07PM

MS. KENNEDY: How are you paid?

MS. MIRE: I mean, it's through my LLC. I don't have any personal bank accounts, right now.

THE COURT: Okay.

04:07PM

MS. MIRE: So I don't have to turn that over?

THE COURT: Yeah, you'll have to, if that's how you -- You pay your debts out of your LLC?

04:07PM

MS. MIRE: What debts? The credit cards? The credit cards are mostly business related.

THE COURT: So you pay everything out of your LLC?

04:07PM

MS. MIRE: And my -- my car was listed in my LLC, yes.

THE COURT: Okay. Well, then, she needs to get your --

MS. KENNEDY: Yeah.

04:07PM

THE COURT: You need to give her all that, for the LLC, if you operate it

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as a sole partnership. I mean, as a sole --

MS. MIRE: But the LLC wasn't subpoenaed.

THE COURT: Well, it may not have been. But this is how you are paying your debts, and she has a right to know what assets you're receiving. So, if you're receiving them from the LLC, then she has a right to get them.

04:07PM

04:08PM

MS. MIRE: Okay.

THE COURT: Okay?

MS. KENNEDY: And, Your Honor, we have no objection to having these documents stamped confidential and being produced under the agreement that we will not reproduce them to anyone else in this case.

04:08PM

THE COURT: Okay. All right. So you have the laptop, there? Let's get busy.

04:08PM

MS. MIRE: I mean, can I be unshackled?

THE COURT: Would y'all unshackle her, so she can get to the laptop.

04:08PM

THE BAILIFF: (Complied with request).

MS. MIRE: Thank you. How many years of banks statements? Three?

04:09PM

MS. KENNEDY: (No response).

MS. MIRE: Is that correct,

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Stacy?

MS. KENNEDY: Tax returns for four years.

MS. MIRE: No. Bank statements, is what I asked.

MS. KENNEDY: Three years.

MS. MIRE: Okay. So this is 2020 (indicating).

THE COURT REPORTER: Judge, I can't hear them.

THE COURT: Okay. She was just asking how many years of bank statements. And they said three.

MS. MIRE: This is January to August, my law firm. I can't get on the internet. Is there a way that I can hook on to the internet?

THE COURT REPORTER: Andrew might have to do it, Judge. But I don't know if he will.

THE MINUTE CLERK: You can try plugging in to one of these cords (indicating).

THE COURT: Yeah.

THE COURT REPORTER: That might work.

THE COURT: Yeah. We can do that. See if that'll work.

MS. MIRE: It won't fit there. And I don't have one of those. That's a USB. That's not going to fit. And a USB on this one (indicating).

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THE MINUTE CLERK: Do you have a Wi-Fi hot spot?

MS. MIRE: I probably can hot spot it. Let me check.

THE COURT: Do you have a hot spot?

MS. MIRE: Yes, ma'am.

THE COURT: Okay.

MS. MIRE: You have my phone? Can I use my phone?

You need my CPA's name?

MS. KENNEDY: Yes, please. If it's on your bank -- on your tax returns --

MS. MIRE: I need to call him to get the -- Yeah, it'll be on there.

I have to wait. I can't even get my...

THE ASSISTANT: If you go to Wi-Fi. On there.

MS. MIRE: Can you do this while -- I'm going to get my tax returns from --

THE ASSISTANT: Okay.

MS. MIRE: I'm still freezing. So four years. So that's going back to 2019?

MS. KENNEDY: (Inaudible).

MS. MIRE: Okay. I have 2019 and 2020, right here.

I have -- I don't have 2022, because I filed for an extension. So

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1 you want me to go back to 2017?
2 MS. KENNEDY: No. 2019 is fine.
3 MS. MIRE: Okay. Because I have
4 2017 and 2018, right here (indicating).
5 Okay.
6 Are you able to get on?
7 THE ASSISTANT: I'm trying to
8 find -- I can't find the (inaudible).
9 MS. MIRE: I'm sending you my
10 2021 profit-and-loss, right now. You
11 want those for four years? Or to 2019?
12 MS. KENNEDY: 2019 is fine.
13 MS. MIRE: Are you able to get
14 on?
15 THE ASSISTANT: I'm trying to.
16 MS. MIRE: She can't get on the
17 internet, Your Honor.
18 THE COURT: Okay. What have you
19 provided her, so far?
20 MS. MIRE: I just found the --
21 I'm trying to get as much as I can from
22 my email. I've provided the 2021
23 profit-and-loss statement.
24 And I know I have my tax returns
25 in here. It's just that, when I look up
26 "tax return" -- because I do a lot of
27 child support cases -- it's a bunch of
28 stuff popping up. So I'm trying to
29 narrow that.
30 Stacy, I'm going to send you my
31 W-3 and W-2 for payroll for 2021. Do
32 you want that, as well?

04:17PM

04:17PM

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MS. KENNEDY: Sure.

THE MINUTE CLERK: Do you want me to try to call IT and see if they'll permit her to log on?

THE COURT: Yeah. Why don't you do that. Just ask them, maybe, to see if --

THE MINUTE CLERK: I'll give it a try.

THE BAILIFF: There's a password-protected spot or something in there, 15th JDC.

THE MINUTE CLERK: I don't even have access to it. So I'm going to see if they'll let it. Because the judge needs it.

THE COURT: They may not allow it. But just tell them it's temporary, just for today.

THE MINUTE CLERK: All right.

MS. MIRE: Okay. So here's my tax return.

THE MINUTE CLERK: They said no.

THE COURT: No? Okay. Okay. Well, the bank statements, you have to get on your laptop to do those?

MS. MIRE: (Nodded head "Yes").

THE COURT: Okay. What else do you have to do on your laptop?

MS. MIRE: I produced January to August of 2020, because I had those printed already.

04:20PM

04:20PM

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So, the laptop, I would have to log in to Hancock and download those statements individually. It's going to take a while. But I can certainly access that.

04:20PM

THE COURT: Okay.

MS. MIRE: Right now, I'm pulling my tax documents. And I just want to verify with Ms. Kennedy, she's received them.

04:20PM

MS. KENNEDY: Yes.

MS. MIRE: Okay.

THE COURT: Okay. So you've got all the tax returns you need? Is that right, Ms. Kennedy?

04:20PM

MS. KENNEDY: I got 2020 -- The only one I've gotten, so far, is 2020.

MS. MIRE: 2019's coming in, with the income.

MS. KENNEDY: I don't have it.

04:21PM

THE COURT: What about 2021?

MS. MIRE: You don't have 2021? It should've been sent.

MS. KENNEDY: That's what I'm looking for. Yes. So I have 2021. Income and expenses?

MS. MIRE: (Indicated "Yes"). And the tax document. Because I'm sending the profit-and-loss and the tax return. You should have both.

MS. KENNEDY: All I got was the profit-and-loss. And, then, what looks

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like W-2s.

THE COURT: Okay. You did not get a tax return for 2021?

MS. MIRE: She should have my tax documents. I sent you my payroll and W-3s, and it should be attached to my 1040.

04:21PM

MS. KENNEDY: It's too big. I can't open it from my phone. But was that the first one you sent, 2021 profit-and-loss?

04:21PM

MS. MIRE: That's the profit-and-loss. But I'm talking about the actual tax documentation.

MS. KENNEDY: The next one I got is -- It says, Law Office of Christine Mire, W-3, W-2, '21.

04:22PM

MS. MIRE: Yes.

MS. KENNEDY: And that's it. It's two pages.

04:22PM

THE COURT: So you need to send her the actual return for 2021.

MS. MIRE: Okay. Did you get 2019? I sent that one.

MS. KENNEDY: I just got 2019.

MS. MIRE: Okay.

MS. KENNEDY: (Inaudible). Let me make sure I can open them.

I'm sorry, Edie. I'm mumbling. Can you hear me?

THE COURT: Yeah. We just want to --

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THE COURT REPORTER: No. The discussion between you two is not going to be on the record, because I can't hear it.

MS. KENNEDY: Okay.

THE COURT: Just let us know when you're satisfied that you have all the tax returns that you've asked for.

MS. MIRE: So you have 2019, 2020. I'm sorry. I lost track.

MS. KENNEDY: That's okay.

MS. MIRE: What are you missing?

MS. KENNEDY: Hold on a second. Let me see this one. I have 2019, 2020. And, then, the only 2021 I got, as I said, was -- unless it's in the first one that says "law office."

MS. MIRE: Yeah. It's the law office. It's on my 1040.

MS. KENNEDY: Okay. But all that comes up when I open it -- May I show you?

MS. MIRE: (Indicated "Yes").

MS. KENNEDY: This one and that. This one, tax documents, when I open it, it's only this page (indicating). It's not the whole thing.

MS. MIRE: Okay. And that's for 2021. But you have 2019 and 2020?

MS. KENNEDY: Yes.

MS. MIRE: All right. So let me look that up. And you got the

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profit-and-loss for 2021?

MS. KENNEDY: Correct.

MS. MIRE: Okay. Here we go.
This is 2021. What else did you need?

MS. KENNEDY: The rest of the
bank statements. Let's see.

THE COURT: She also -- You said
you did not have any CDs, or anything
like that?

MS. MIRE: No, ma'am.

THE COURT: She also wanted
information on your vehicle and the
note.

MS. MIRE: Okay. What,
specifically, on it? For the vehicle?

THE COURT: It says on here, the
title, bill of sale, or something
showing the existence of the debt on the
car.

MS. MIRE: Okay. So, in my car
-- I'm not going to have it in here. In
my car, in the glove box, it should have
the -- some --

Just the title information,
Judge? Registration.

THE COURT: And she wants to
know -- She wants to know about the debt
on it, too.

MS. KENNEDY: Your indebtedness
on your car.

MS. MIRE: Yeah. It's with
Mercedes Benz Financing. It should be

04:25PM

04:26PM

04:26PM

04:26PM

04:27PM

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in there. And, on a carbon copy, it should tell you how much I financed. Just grab all the stuff out of there.

THE ASSISTANT: Okay. I'll just grab it.

MS. MIRE: Let me see if I have anything else that would be responsive to that.

THE COURT: And so have you gotten all the profit-and-loss statements that you wanted? Have you gotten that?

04:27PM

MS. KENNEDY: I got 2019, 2021 --

MS. MIRE: And I sent 2020.

04:27PM

MS. KENNEDY: All I got on 2020 was the tax return.

THE COURT: And so you're asking for the LLC documents that show what interest -- What interest do you own in the LLC? You're a hundred percent owner?

04:27PM

MS. MIRE: You need the articles of incorporation?

THE COURT: Is that what you --

04:27PM

MS. MIRE: I have those.

MS. KENNEDY: I can download them.

MS. MIRE: It's a single member LLC. You'll see from my -- That's why I do a 1040. Because it's a single-member LLC.

04:27PM

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THE ASSISTANT: I can go to your car.

MS. MIRE: Okay.

THE ASSISTANT: Do you need your driver's license, also?

MS. MIRE: Do you need my driver's license, or -- I can screen shot you Louisiana Wallet, if that helps.

MS. KENNEDY: That would help, down the line.

THE ASSISTANT: Because I think it was on the list.

MS. KENNEDY: It is.

THE ASSISTANT: Okay.

MS. MIRE: Thank you.

THE COURT: And you gave her the name of your CPA?

MS. MIRE: Yeah. It's Henry Johnson. And it should be on the tax returns.

04:28PM

MS. KENNEDY: It is. It's on the tax returns.

MS. MIRE: And I forwarded you an email, so you would have his email address.

04:28PM

THE COURT: Okay. So what we're missing, then, is just the bank statements?

MS. KENNEDY: Bank statements. Credit cards.

04:28PM

THE COURT: And the credit

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cards. Okay. And, that, you have to
get on the internet to do those?

MS. MIRE: Yes, Your Honor.

THE COURT: Okay.

MS. KENNEDY: The rental policy.

04:28PM

MS. MIRE: Oh, I can get you the
rental policy. I should have a copy
from State Farm.

THE COURT: Okay. So credit
cards, bank statements, rental policy.
What else are we missing?

04:28PM

MS. KENNEDY: I think that might
be it, Your Honor. I'm going through
the list, right now.

MS. MIRE: May I make a phone
call to my agent, just to get a copy?
It'll just take one second.

04:28PM

THE COURT: Yeah. If you want
to.

MS. MIRE: I would rather do as
much as possible.

04:29PM

(AT THIS TIME, MS. MIRE PLACED A PHONE CALL)

THE COURT: All right. So that
just leaves credit cards and bank
statements?

04:30PM

MS. KENNEDY: Correct, Your
Honor.

THE COURT: All right. So this
is what I'm going to propose to do --
since we cannot get on the internet from
here -- is that Ms. Mire has indicated
she's going to produce them to you.

04:30PM

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She's going to have to go where she can get some internet to do that.

When do you want to take her actual examination? When do you want to question her? Do you want to do that today, or do you want to do it -- Do you want to have time to look through these documents?

04:30PM

MS. KENNEDY: Yes, please, Your Honor. That would be preferable. And the remainder of my week is traveling. I'm in Monroe tomorrow, and, then --

04:30PM

THE COURT: Okay. Well, when do you want to -- Okay. So, Ms. Mire, if you go home tonight, you're going to be able to send all that to her tonight?

04:30PM

MS. MIRE: I can send it tonight or tomorrow morning. It's been kind of an exhausting day. Can I have until noon tomorrow?

04:30PM

THE COURT: Is that okay with you, Ms. Kennedy?

MS. MIRE: That's acceptable, Your Honor.

THE COURT: Okay. So are we clear that what you're going to send to her is all of the information about your credit cards and credit card debts and your bank statements for three years? Is that what you wanted? Three or four years? What was it? Three years.

04:30PM

04:31PM

MS. MIRE: For my LLC?

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MS. KENNEDY: Three years, Your Honor.

MS. MIRE: Yeah. Okay.

THE COURT: Yeah. For your LLC. Okay?

MS. MIRE: Yes, ma'am.

THE COURT REPORTER: Judge, you said three years?

THE COURT: Yeah, three years. Okay. And so when do y'all want to reset her judgment debtor examination?

MS. KENNEDY: What is your -- Do you have access to your calendar?

MS. MIRE: I do.

MS. KENNEDY: Okay. What does your week look like next week? Let's look at the week of the 16th.

MS. MIRE: I'm good.

MS. KENNEDY: You're good?

MS. MIRE: Yeah. Judge Blanchet's going out of town, so I won't have court for the next four weeks.

MS. KENNEDY: Do you want to do Monday, then?

MS. MIRE: Sure.

MS. KENNEDY: What time?

THE COURT: Okay. Well, then, here's what we'll do. I'm going to have the clerk swear Ms. Mire in. And do you want to do the exam at your office? Do you want to do it here? How do you want to do it?

04:31PM
04:31PM
04:31PM
04:31PM
04:32PM

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MS. KENNEDY: It's whatever's --
Can we do it in the courthouse, Your
Honor?

THE COURT: Sure.

MS. KENNEDY: Okay.

04:32PM

THE COURT: I'm not going to be
here, because I have court in Acadia.
But you can certainly come here to do
the exam, if that's what you want to do.

MS. KENNEDY: Okay. It's
neutral, if that's okay with you.

04:32PM

MS. MIRE: The 16th? Sure.

THE COURT: Okay. All right.
If you could go ahead and swear Ms. Mire
in.

04:32PM

(AT THIS TIME, CHRISTINE M. MIRE WAS SWORN IN BY
THE DEPUTY CLERK OF COURT)

THE COURT: All right. So, Ms.
Mire, that -- we will consider that your
swearing in for purposes of the judgment
debtor examination to be taken. What
time do y'all want to do it?

04:32PM

MS. KENNEDY: 10:00 A.M.

THE COURT: At 10:00 on
October 16th. And --

04:32PM

MS. MIRE: Where do we go?

THE COURT: And you will furnish
those remaining documents to Ms. Kennedy
by noon tomorrow. Correct?

MS. MIRE: (Nodded head "Yes").

04:32PM

THE COURT: Okay. Is that
satisfactory to everybody?

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MS. KENNEDY: Yes, Your Honor.

THE COURT: Okay. All right.
So Ms. Mire can be released tonight.
She has produced the documents, so she
can be released tonight. Okay?

04:33PM

THE BAILIFF: Are you going to
issue an order to the --

THE COURT: Let me see if
Janell's here, and I can get it in
writing. Hold on a second.

04:33PM

THE BAILIFF: Okay.

(AT THIS TIME, THE COURT PLACED A PHONE CALL)

THE COURT: So Janell's doing an
order. I'll give you the order, and
we'll put the order in the record.

04:36PM

THE BAILIFF: And I'll just get
it, and I'll send it over to the jail?

THE COURT: Yeah. Okay. Well,
she's bringing it up, right now.

Okay. And are y'all all
straight on everything? Did you need us
to make copies of any of that?

04:36PM

MS. KENNEDY: No, Your Honor. I
took a photo. The only thing that I'm
missing would be the renter's policy.
But, if she can get a copy of that to me
tomorrow --

04:36PM

MS. MIRE: Yeah. She just --
Well, no. My agent just emailed it.

MS. KENNEDY: Okay.

04:36PM

MS. MIRE: So I should be able
to get you that, right now. I mean, it

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doesn't have any personal liability on it.

THE COURT: Edie, are you still on?

THE COURT REPORTER: Yes, ma'am.

04:36PM

MS. MIRE: Here it is. I'm going to send it over to you, now.

THE MINUTE CLERK: The 16th is not a hearing date?

THE COURT: Well, it's a judgment debtor exam.

04:37PM

THE MINUTE CLERK: Oh.

THE COURT: But we're not going to be in court. They're going to be doing it outside of court.

04:37PM

THE MINUTE CLERK: Okay. I was just making sure I don't miss anything.

THE COURT: No. You don't have to put it on your calendar.

THE MINUTE CLERK: Okay.

04:37PM

THE COURT: All right. So, Edie, I think we're done. The record just needs to reflect that, as of -- whatever it is -- 4:35, I am lifting the order of imprisonment, because Ms. Mire has now produced the documents. And so that contempt, pursuant to Article 226, has been satisfied. And I'm actually entering the written judgment.

04:37PM

THE COURT REPORTER: What article?

04:37PM

THE COURT: 226 of the Code of

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Civil Procedure. And I'm putting an
order in the record to that effect.
Okay?

THE COURT REPORTER: Thank you.

THE COURT: Thank you, Edie.

You can sign off now. We're done.

X+X+X+X+X+X+X

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C E R T I F I C A T E

STATE OF LOUISIANA
PARISH OF LAFAYETTE

I, Edie E. Suire, CSR, do hereby certify that I am a duly appointed, qualified, and acting Official Reporter for the 15th Judicial District Court, in and for the Parishes of Acadia, Lafayette, and Vermilion, the State of Louisiana.

I further certify that the foregoing 46 pages is a true and correct transcript of the proceedings held in the captioned cause and that said transcript is a true and correct transcription of my stenographic notes and the Court's audio recording then and there taken.


Edie E. Suire, CSR
Official Court Reporter

Edie E. Suire, CSR
Official Court Reporter - Division L
Fifteenth Judicial District Court
Post Office Box 2717
Lafayette, Louisiana 70502-2717
(337) 261-5131

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In March 2021, Magistrate Judge Hanna ruled that Cordova’s original and amended petitions contained federal claims: “Thus, at the time of removal, the court had subject-matter jurisdiction, and no subsequent events deprived the court of its jurisdiction.” [R. Doc. 125, p. 9.] But because the only remaining claims were state-law malpractice claims, Magistrate Judge Hanna recommended that the Court decline exercising supplemental jurisdiction over those claims and remand them back to state court. [*Id.* at p. 11.] This Honorable Court adopted those recommendations. [R. Doc. 131.]

In July 2022, Cordova filed with this Court a motion to vacate the judgment dismissing his federal claims. [R. Doc. 138.] This Court denied that motion and granted attorney fees to the defendants. [R. Doc. 149.] Cordova appealed those rulings, and the Fifth Circuit affirmed on April 17, 2023.² [R. Doc. 176.] The Fifth Circuit further found that Cordova’s appeal was frivolous and remanded to this Honorable Court “to fix the appropriate sanctions, attorney fees, and costs for this appeal.” [*Id.* at p. 10.]

After considering additional briefing by the parties, on June 29, 2023, this Court issued a memorandum order wherein it sanctioned Cordova and ordered him to pay \$50,664.74 to Defendants within 30 days. [R. Doc. 183]. Pursuant to Federal Rule of Civil Procedure 58, this Court reduced that ruling to a written judgment on August 14, 2023. [R. Doc. 187.]

Cordova has not paid the sanctions award, which resulted in Defendants filing the present motion for civil contempt. [R. Doc. 189.] It is well-settled that a federal district court has jurisdiction over contempt motions involving noncompliance of the court’s previous orders. *See Norman Bridge Drug Co. v. Banner*, 529 F.2d 822, 827 (5th Cir. 1976) (“When the duly issued orders of a court, in the exercise of its jurisdiction, are disobeyed, the recalcitrant may be cited,

² Notably, the Fifth Circuit held that Cordova’s federal claims in his petitions “plainly made the case removable and gave the district court federal jurisdiction.” [R. Doc. 176, p. 7.]

according to the circumstances, for criminal contempt or civil contempt or both.”); *Gilbert v. Webster Parish Sch. Bd.*, No. 11,501, 2011 WL 2014938, at *2 (W.D. La. May 24, 2011) (Hicks, J.) (“It is a long settled premise that courts retain jurisdiction to enforce their judgments regardless of the state of the adversary system.”).

II. THE CONTEMPT MOTION IS FOR CORDOVA’S VIOLATION OF A SANCTIONS ORDER, NOT FOR ENFORCEMENT OF A MONEY JUDGMENT.

Cordova also erroneously contends that a writ of execution (rather than a contempt motion) is the proper procedural remedy for his violation of this Honorable Court’s order. In so arguing, he incorrectly contends that this Court’s sanctions award is merely a money judgment.

Contrary to Cordova’s position, “a sanctions award for misconduct is unlike a money judgment, and [a court] may use its contempt powers to enforce compliance with a previously issued sanctions order when the sanctioned party fails to comply with that prior order.” *In re Wallace*, 490 B.R. 898, 901 (B.A.P. 9th Cir. 2013). *See also Cleveland Hair Clinic, Inc. v. Puig*, 106 F.3d 165, 166 (7th Cir. 1997) (“Use of the contempt power is an appropriate way to enforce a sanction for misconduct, which is not an ordinary money judgment.”); *In re Lara*, No. 16-50201-RLJ7, 2017 WL 4457436, at *3 (Bankr. N.D. Tex. Sept. 6, 2017) (“Imposing a sanction for contempt power is different from enforcing a judgment.”).

“The distinctions between sanctions and money judgments are warranted in light of public policy.” *Loftus v. Se. Penn. Transp. Authority*, 8 F.Supp.2d 464, 468 (E.D. Penn. 1998). “While sanctions for misconduct implicates the very integrity of the Court’s processes, enforcement of a monetary judgment as between private parties is best left to the creditor-debtor mechanisms provided for in the Federal Rules of Civil Procedure.” *Id.*

It should be undisputed that the monetary award issued in this case was a sanctions award (and not merely a monetary judgment) for purposes of this Honorable Court’s contempt power. In its mandate, the Fifth Circuit stated as follows:

We, therefore, grant the appellees’ Rule 38 motion and remand for the district court to fix the **appropriate sanctions**, attorney fees, and costs for this appeal. We believe the district court is in the best position to set **an appropriate sanction** that both deters vexatiousness and also does not duplicate **the other sanctions** imposed or to-be imposed in this case.

[R. Doc. 176, p. 10. Internal citations omitted. Emphasis added.]

Similarly, in this Honorable Court’s memorandum order, the Court made multiple references to sanctions. [R. Doc. 183, pp. 2-3.] In the final paragraph of that order, this Court made the following award: “IT IS ORDERED that plaintiff be **sanctioned** with the full amount (\$50,664.74) of defendants’ costs and attorney fees incurred in the most recent appeal, payable to the Lafayette General defendants within 30 days of this order.” [*Id.* at p. 3. Emphasis added.] In a subsequent judgment, this Court likewise stated:

IT IS ORDERED, ADJUDGED, and DECREED that plaintiff be **sanctioned** with the full amount (\$50,664.74) of the Lafayette General defendants’ costs and attorney fees incurred in the most recent appeal. The amount must be paid to the Lafayette General defendants within 30 days of the entry of this judgment.

[R. Doc. 187. Emphasis added.]

The fact that a “judgment” was issued in this case pursuant to Federal Rule of Civil Procedure 58 does not change this analysis. For example, in *In re Wallace*, 490 B.R. 898, 902 (B.A.P. 9th Cir. 2013), the bankruptcy court sanctioned some of the parties after finding them in contempt for violating a prior discharge injunction. After those parties failed to pay the sanctions award, the court found the parties in contempt a second time. *Id.* at 903. On appeal, the parties argued that, because the first ruling stated that it was a “judgment,” “it was actually a money judgment, and the appropriate remedy to enforce a money judgment under Civil Rule 69(a) was a

writ of execution, not a motion for contempt.” *Id.* The Ninth Circuit disagreed, noting that the language in the ruling does not “transform what is clearly an order to pay monetary sanctions within a specified time period into a money judgment.” *Id.* at 906.

In the present case, the language used by the Fifth Circuit and this Honorable Court clearly show that the subject ruling was a sanction for Cordova’s misconduct and not merely a monetary judgment. Accordingly, this Court can (and should) find Cordova in contempt for violating the sanctions order.

III. DEFENDANTS HAVE MET THEIR BURDEN OF PROOF.

“The movant in a civil contempt proceeding bears the burden of establishing by clear and convincing evidence: (1) that a court order was in effect; (2) that the order required certain conduct by the respondent; and (3) that the respondent failed to comply with the court’s order.” *Petroleos Meixcanos v. Crawford Enterprises, Inc.*, 826 F.2d 392, 401 (5th Cir. 1987) (citing *McComb v. Jacksonville Paper Co.*, 366 U.S. 187, 191, 69 S.Ct. 497, 499, 93 L.Ed. 599 (1949)). “After the movant has shown a *prima facie* case, the respondent can defend against it by showing a present inability to comply with the subpoena or order.” *Id.* (citing *U.S. v. Rylander*, 460 U.S. 752, 757, 103 S.Ct. 1548, 1552, 75 L.Ed.2d 521 (1983)).

All three elements are undisputedly met in this case. The record shows that an order was in place, ordering Cordova to pay attorney’s fees to Defendants within 30 days. [See R. Docs. 183, 187.] Moreover, Cordova admits in his opposition memorandum that he has not paid the sanctions award. There are simply no genuine issues of material fact in dispute.

Cordova instead argues in his opposition memorandum that he is unable to pay and “powerless to perform.” [R. Doc. 194.] Cordova bears the burden of proving this defense at the forthcoming hearing. *See In re White-Robinson*, 777 F.3d 792 (5th Cir. 2015) (“The alleged

contemnor bears the burden of producing evidence of his inability to comply.”) (quoting *Huber v. Marine Midland Bank*, 51 F.3d 5, 10 (2nd Cir. 1995). The Fifth Circuit has instructed that, in order to succeed on proving his defense, the contemnor must present evidence that “plainly and unmistakably” substantiates his claimed inability. *Hodgson v. Hotard*, 436 F.2d 1110, 1116 (5th Cir. 1971). See also *S.E.C. v. Allen*, No. 3:11-cv-882-O, 2014 WL 99974, at *2 (N.D. Tex. Jan. 10, 2014) (“The defendant has the burden of proving this defense and must demonstrate that compliance with the order at issue is now factually impossible. Defendants need only prove their inability to pay by a preponderance of the evidence, but courts are not required to accept unsubstantiated, self-serving testimony as true.”) (internal citations omitted).

“Moreover, ‘when an order requires a party to pay a sum certain, a mere showing that the party was unable to pay the entire amount by the date specified is insufficient to avoid a finding of contempt.’” *U.S. v. Smith*, No. 5:17CV86-JRG-CMC, 2018 WL 4524123, at *6 (E.D. Tex. Sept. 13, 2018) (quoting *S.E.C. v. Musella*, 818 F.Supp. 600, 602 (S.D.N.Y. 1993)). “When a party is absolutely unable to comply due to poverty or insolvency, inability to comply is a complete defense. Otherwise, the party must pay what he or she can.” *Id.* Furthermore, a contemnor’s inability to pay cannot be “self-imposed.” *U.S. S.E.C. v. Connectajet.com, Inc.*, No. 3:09-CV-1742-B, 2015 WL 6437697, at *3 (N.D. Tex. Oct. 16, 2015).

Conclusion

“Courts do not sit for the idle ceremony of making orders and pronouncing judgments, the enforcement of which may be flouted, obstructed, and violated with impunity” *Waffenschmidt v. MacKay*, 763 F.2d 711, 716 (5th Cir. 1985) (quoting *Berry v. Midtown Serv. Corp.*, 104 F.2d 107, 110 (2nd Cir. 1939)). Because Cordova violated this Honorable Court’s sanctions order,

Defendants' contempt motion should be granted. Cordova should be held in civil contempt of court, and this Honorable Court should fashion the appropriate sanction.

Respectfully submitted:

GIBSON LAW PARTNERS, LLC

/s/ James H. Gibson

JAMES H. GIBSON – 14285

STACY N. KENNEDY -23619

2448 Johnston Street

Lafayette, LA 70503

P.O. Box 52124

Lafayette, LA 70505

Telephone: 337-761-6023

Facsimile: 337-761-6061

jimgibson@gibsonlawpartners.com

stacykennedy@gibsonlawpartners.com

Attorneys for University Hospital & Clinics, Inc.

Lafayette General Medical Center, Inc. and

Lafayette General Health System, Inc.

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing was filed electronically with the Clerk of Court using the CM/ECF system. Notice of this filing will be sent to all counsel of record by operation of the Court's electronic filing system.

Lafayette, Louisiana, this 29th day of December, 2023.

/s/ James H. Gibson
JAMES H. GIBSON



Christine Mire <cmm@mirelawfirm.com>

RE: Cordova v. Univ Hosp & Clinics, 5th Cir. Nos. 23-30186 AND 23-30335

1 message

Jim Gibson <JimGibson@gibsonlawpartners.com>

Tue, Jul 18, 2023 at 5:24 PM

To: Christine Mire <cmm@mirelawfirm.com>, Stacy Kennedy <StacyKennedy@gibsonlawpartners.com>

Cc: Jennie Pellegrin <jpellegrin@neunerpate.com>, Clarissa Long <ClarissaLong@gibsonlawpartners.com>, Michelle Neef <MichelleNeef@gibsonlawpartners.com>

Good afternoon.

Rest assured that my clients will pursue all legal avenues to atone for the ongoing wrongs done by your client. So, file whatever it is that you deem appropriate. And we will respond accordingly.

Jim



James H. Gibson

Gibson Law Partners, LLC

Attorneys at Law

[2448 Johnston Street 70503](#)

P.O. Box 52124

Lafayette, LA 70505

Phone: 337-761-6023

DD: 337-761-6025

Fax: 337-761-6061

E-mail: jimgibson@gibsonlawpartners.com

Website: <http://www.gibsonlawpartners.com>

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From: Christine Mire <cmm@mirelawfirm.com>
Sent: Tuesday, July 18, 2023 2:42 PM
To: Stacy Kennedy <StacyKennedy@gibsonlawpartners.com>
Cc: Jennie Pellegrin <jpellegrin@neunerpate.com>; Jim Gibson <JimGibson@gibsonlawpartners.com>
Subject: Re: Cordova v. Univ Hosp & Clinics, 5th Cir. Nos. 23-30186 AND 23-30335

We oppose this motion. Please kindly advise if you will be pursuing this Motion of Entry of Judgment or proceeding with the Judgment Debtor Rule my client and I were served with as we will seek an immediate stay from the U.S. Supreme Court and the Third Circuit Court of Appeal. Your prompt attention would be greatly appreciate.

Best regards,

Christine M. Mire

On Mon, Jul 17, 2023 at 12:11 PM Stacy Kennedy <StacyKennedy@gibsonlawpartners.com> wrote:

Ok.

We also will be filing a motion for entry of judgment with the Western District regarding Doc. 183, the Memorandum Order on FRAP 38 damages. Please advise whether you oppose.

Stacy N. Kennedy

Attorney at Law

Gibson Law Partners, LLC

2448 Johnston Street (70503)

PO Box 52124

Lafayette, LA 70505

DD: 337-761-6026

Fax: 337-761-6061

E-mail: stacykennedy@gibsonlawpartners.com

Website: <http://www.gibsonlawpartners.com>

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From: Christine Mire <cmm@mirelawfirm.com>
Sent: Monday, July 17, 2023 10:55 AM
To: Stacy Kennedy <StacyKennedy@gibsonlawpartners.com>
Subject: Re: Cordova v. Univ Hosp & Clinics, 5th Cir. Nos. 23-30186 AND 23-30335

It's a amended notice as the initial appeal was interlocutory until fees were assessed. There is no need to dismiss. I talked to the clerk. Thanks.

On Mon, Jul 17, 2023 at 10:12 AM Stacy Kennedy <StacyKennedy@gibsonlawpartners.com> wrote:

Good morning.

The briefing deadline has passed on No. 23-30186 and no brief has been filed necessitating dismissal under FRAP 31(c). We intend to file a motion to dismiss that appeal. Please advise whether you oppose the motion so that we can notify the 5th Circuit upon filing.

Thanks,

Stacy

Stacy N. Kennedy

Attorney at Law

Gibson Law Partners, LLC

2448 Johnston Street (70503)

PO Box 52124

Lafayette, LA 70505

DD: 337-761-6026

Fax: 337-761-6061

E-mail: stacykennedy@gibsonlawpartners.com

Website: <http://www.gibsonlawpartners.com>

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From: Christine Mire <cmm@mirelawfirm.com>
Sent: Thursday, July 6, 2023 5:01 PM

To: Stacy Kennedy <StacyKennedy@gibsonlawpartners.com>

Subject: Re: Cordova v. Univ Hosp & Clinics, 5th Cir. Nos. 23-30186 AND 23-30335

I did intend to do so. I appreciate the consent.

On Thu, Jul 6, 2023 at 3:29 PM Stacy Kennedy <StacyKennedy@gibsonlawpartners.com> wrote:

Good afternoon. It appears that the 5th Circuit has docketed your appeal twice. On 3-29-23 you filed Doc. 173 (USDC WD 19-1027), a Notice of Appeal citing the ruling granting the motion for sanctions (2-27-23). On 5-15-23, you filed Doc. 179, an Amended Notice of Appeal, referencing both the sanctions ruling (2-27-23) and sanctions award (4-14-23). Despite being titled "Amended Notice of Appeal," the 5th Circuit assigned two different docket numbers and docketed two appeals.

Because these are the same appeal, they should be consolidated. Will you be filing a motion to consolidate? If so, we consent to consolidation. Please advise.

Thanks,

Stacy

Stacy N. Kennedy

Attorney at Law

Gibson Law Partners, LLC

2448 Johnston Street (70503)

PO Box 52124

Lafayette, LA 70505

DD: 337-761-6026

Fax: 337-761-6061

E-mail: stacykennedy@gibsonlawpartners.com

Website: <http://www.gibsonlawpartners.com>

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--

Best Regards,
Christine M. Mire, J.D./B.C.L

Attorney at Law

[2480 Youngsville Hwy., Suite C](#)

[Youngsville, LA 70592](#)

Telephone: (337) 573-7254

Facsimile: (337) 205-8699

cmm@mirelawfirm.com

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--

Best Regards,
Christine M. Mire, J.D./B.C.L

Attorney at Law

[2480 Youngsville Hwy., Suite C](#)

[Youngsville, LA 70592](#)

Telephone: (337) 573-7254

Facsimile: (337) 205-8699

cmm@mirelawfirm.com

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--

Best Regards,
Christine M. Mire, J.D./B.C.L

Attorney at Law

[2480 Youngsville Hwy., Suite C](#)

[Youngsville, LA 70592](#)

Telephone: (337) 573-7254

Facsimile: (337) 205-8699

cmm@mirelawfirm.com

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**UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF LOUISIANA
LAFAYETTE DIVISION**

J. CORY CORDOVA

CASE NO. 6:19-CV-01027

VERSUS

JUDGE JAMES D. CAIN, JR.

**LOUISIANA STATE UNIVERSITY
AGRICULTURAL & MECHANICAL
COLLEGE BOARD OF SUPERVISORS,
ET AL.**

MAGISTRATE JUDGE HANNA

MEMORANDUM RULING

Before the court is a Motion to Dismiss for Lack of Personal Jurisdiction and Objection to Electronic Order [doc. 197] filed by plaintiff J. Cory Cordova in advance of contempt proceedings set before this court.

**I.
BACKGROUND**

The lengthy procedural history of this matter is adopted from the court's prior order imposing sanctions on plaintiff. *See* doc. 169, pp. 1–9. Plaintiff Cordova unsuccessfully appealed a ruling of this court to the Fifth Circuit, which awarded attorney fees to the appellees based on a determination that the appeal was frivolous. *Cordova v. La. State Univ. Ag. & Mech. College Bd. of Supervisors*, 2023 WL 2967893 (5th Cir. Apr. 17, 2023). The panel remanded the matter to this court to calculate the appropriate damages, and the court determined that the defendants were entitled to \$50,664.74 in costs and attorney fees

incurred through Cordova’s frivolous appeal. That judgment was issued on August 14, 2023, and required payment within 30 days.¹ Doc. 187.

The Lafayette General defendants filed a motion for civil contempt in this court on December 7, 2023, because Cordova had not paid the sanctions award. Doc. 189. Cordova responded with challenges to the court’s subject matter jurisdiction and the enforcement of a “money judgment” through contempt proceedings as well as an assertion that his financial situation made compliance with the court’s order impossible. Doc. 194. The court issued an electronic order directing him to produce evidence under seal in support of his impossibility claim and to appear personally at a hearing on the contempt motion. Doc. 195. Cordova now moves to dismiss the contempt motion for lack of personal jurisdiction. Doc. 197. He also makes an objection to the court’s order mandating his personal appearance and production of evidence. *Id.*

¹ The court also granted the Lafayette General defendants’ motion for sanctions under Federal Rule of Civil Procedure 11(b) and 28 U.S.C. § 1927, awarding \$29,100.00 in attorney fees and \$592.70 in costs incurred with the motion to vacate. That order was issued on April 13, 2023, but did not set a time limit for payment. Doc. 175. Dr. Cordova appealed the order to the Fifth Circuit and the appeal is still pending. Doc. 179.

II. LAW & APPLICATION

A. Jurisdictional and procedural objections

Cordova’s objections to subject matter jurisdiction, which he has pressed since a motion to remand denied in March 2021, are unfounded. They were rejected by the Fifth Circuit on his most recent appeal. *See Cordova*, 2023 WL 2967893 at *1 (“[Cordova’s allegations] plainly made the case removeable and gave the district court federal jurisdiction.”). Yet he still attempts to resurrect this issue. The court will not waste any more time with it. Cordova risks further sanctions under Rule 11(b)(2) by pressing his frivolous legal arguments. Cordova also argues that the court cannot address defendants’ motion due to his latest appeal, *supra* note 1, or his companion case in state court. Cordova’s latest appeal relates to a separate sanctions order. The Fifth Circuit denied his request to stay these proceedings pending appeal. Doc. 193. The state court case has nothing to do with sanctions proceedings based on Cordova’s filings in this court. As for personal jurisdiction, Cordova filed his lawsuit in a state judicial district court within the territory of this district. The complaint makes plain his numerous contacts with the forum state. Accordingly, there is no jurisdictional obstacle to the court’s handling of this motion.

As for the appropriateness of contempt proceedings, Cordova maintains that the court should only use a writ of execution to enforce a “money judgment” against him. Defendants correctly note, however, that a sanctions award for misconduct is distinct from a money judgment and may be enforced through the court’s contempt powers. *In re Wallace*, 490 B.R. 898, 901, 907 (B.A.P. 9th Cir. 2013) (citing *Cleveland Hair Clinic, Inc.*

v. Puig, 106 F.3d 165, 166 (7th Cir. 1997)). This distinction is warranted in light of public policy, because a sanctions award “implicates the very integrity of the Court’s processes, [while] enforcement of a monetary judgment as between private parties is best left to the creditor-debtor mechanisms provided for in the Federal Rules of Civil Procedure.” *Loftus v. Se. Penn. Transp. Auth.*, 8 F.Supp.2d 464, 468 (E.D. Penn. 1998). Accordingly, the question is whether the fee award is a typical “money judgment” or a “sanction for misconduct.” *Strojnik v. Village 1107 Coronado, Inc.*, 2021 WL 6064198, at *7 (S.D. Cal. Dec. 21, 2021).

The award of attorney fees was made pursuant to Federal Rule of Appellate Procedure 38, which provides that the Court of Appeals “may . . . award just damages and single or double costs to the appellee” if it determines that an appeal is frivolous. Fed. R. App. P. 38. In remanding the case to this court to calculate damages, the Fifth Circuit stated:

Here, Cordova has repeatedly refused to heed the district court’s warnings about “unreasonable attempts at continuing this litigation” with an untimely and also meritless Rule 60(b) motion. And here again, Cordova has filed another frivolous appeal. Moreover, while this appeal was pending, the district court granted the Lafayette General Defendants’ motion for sanctions under Federal Rule of Civil Procedure 11 and set that matter for a hearing on the appropriate amount. We, therefore, grant the appellees’ Rule 38 motion and remand for the district court to fix the appropriate sanctions, attorney fees, and costs for this appeal. We believe the district court is in the best position to set an appropriate sanction that both deters the vexatiousness and also does not duplicate the other sanctions imposed or to-be-imposed in this case.

Cordova, 2023 WL 2967893 at *3. The award was plainly imposed as a “sanction” not just because Cordova’s arguments on appeal lacked merit, but also because of the “vexatiousness” of his litigation tactics in repeatedly urging his frivolous arguments.

Accordingly, it is a sanction for misconduct and appropriately enforced through the court's contempt powers. *Accord Loftus*, 8 F.Supp.2d at 468 (enforcing sanctions award for filing frivolous lawsuit through contempt proceeding). Because the Court of Appeals remanded the matter to this court to determine the appropriate amount and the sanctions were entered through this court's judgment, this court is the appropriate forum for defendants' motion.

B. Objections

Finally, Cordova objects that the court lacks authority to compel his appearance through electronic order or to request production of his financial information. As Cordova himself notes, however, the Local Rules provide that electronic orders carry the same force as conventional orders. W.D.L.A. Local Rule 5.7.04. While such orders must be served on the parties, Cordova is represented by counsel in this matter who is receiving service electronically. Cordova placed his financial status at issue by pleading impossibility in response to the contempt motion. By now failing to produce any evidence in support of that position, he is providing the court with ample grounds for a finding of willful contempt. As for his appearance, the court agrees that a summons may not be served electronically and that no such summons has been issued for Cordova's appearance. No summons is needed, however, to back up a court order that a civil litigant appear at a proceeding. Because of Cordova's efforts to throw up roadblocks to every court order, however, the court has little confidence that a summons would suffice. If he does not appear as ordered the court will issue a bench warrant compelling his appearance when the matter is reset.

**III.
CONCLUSION**

For the reasons stated above, the Motion to Dismiss and Objections [doc. 197] will be **DENIED**. Cordova and counsel are **ORDERED** to appear at the contempt hearing set for January 16, 2024, and to produce the documentation described in the court's preceding order [doc. 195].

THUS DONE AND SIGNED in Chambers on the 12th day of January, 2024.

A handwritten signature in black ink, appearing to read "James D. Cain, Jr.", written over a horizontal line.

**JAMES D. CAIN, JR.
UNITED STATES DISTRICT JUDGE**

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF LOUISIANA
LAFAYETTE DIVISION

J. CORY CORDOVA

CASE NO. 6:19-CV-01027

VERSUS

JUDGE JAMES D. CAIN, JR.

LOUISIANA STATE UNIVERSITY
AGRICULTURAL & MECHANICAL
COLLEGE BOARD OF SUPERVISORS,
ET AL.

MAGISTRATE JUDGE HANNA

JUDGMENT

For the reasons stated in the accompanying Memorandum Ruling, the court hereby **ORDERS, ADJUDGES, and DECREES** that the Motion to Dismiss and Objections [doc. 197] be **DENIED**. Cordova and counsel are **ORDERED** to appear at the contempt hearing set for January 16, 2024, and to produce the documentation described in the court's preceding order [doc. 195]. Failure to appear will result in the issuance of a bench warrant.

THUS DONE AND SIGNED in Chambers on the 12th day of January, 2024.



JAMES D. CAIN, JR.
UNITED STATES DISTRICT JUDGE

THIRD CIRCUIT COURT OF APPEAL

STATE OF LOUISIANA

DOCKET NUMBER:

J. CORY CORDOVA, M.D.

VERSUS

**LAFAYETTE GENERAL HEALTH, INC., UNIVERSITY HOSPITALS &
CLINICS, LAFAYETTE GENERAL MEDICAL CENTER, INC., AND
KAREN CURRY, M.D.**

**ORIGINAL APPLICATION FOR WRIT OF SUPERVISORY REVIEW
FILED ON BEHALF OF A NON-PARTY/ATTORNEY FOR THE
PLAINTIFF, J. CORY CORDOVA, M.D.**

A CIVIL PROCEEDING

FROM THE 15TH JUDICIAL DISTRICT COURT

PARISH OF LAFAYETTE

DOCKET NUMBER: 2022-2976, DIVISION L

HONORABLE MARILYN C. CASTLE, PRESIDING

RESPECTFULLY SUBMITTED:

**CHRISTINE M. MIRE (#29352)
2480 Youngsville Highway, Suite C
Youngsville, Louisiana 70592
Telephone: (337) 573-7254
Facsimile: (337) 205-8699
Email: cmm@mirelawfirm.com
PRO SE APPLICANT AND COUNSEL
FOR PLAINTIFF, J. CORY CORDOVA**

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JURISDICTIONAL STATEMENT

On November 8, 2023, Applicant filed a Notice of Intent to File a Supervisory Writ due to the trial court's repeated denials of Applicant's right to appeal in this case. [A-212]. On November 13, 2023, the trial court set the return date for filing this supervisory writ for December 7, 2023. [A-213]. Although the law is clear that a finding of contempt is a final judgment subject to an immediate appeal, the trial court has twice denied Applicant's right to appeal in this case necessitating this application for supervisory writ of review. [A-60. A-62-63. A-99]. For the sake of judicial efficiency, Applicant respectfully avers that this Honorable Court has authority to grant the writ, make the writ peremptory, and vacate the trial court's improper findings of contempt.¹

Moreover, this Honorable Court has jurisdiction to grant this supervisory writ to review the trial court's improper denials of Applicant's September 15, 2023 Motion for Immediate Suspensive Appeal, which sought review of the trial court's oral finding of direct contempt of court rendered in open court on September 5, 2023 but never reduced to a written order. [A-62-63]. On September 18, 2023, the trial court improperly denied the Motion for Immediate Suspensive Appeal filed by Applicant, who is not a party to the underlying proceeding, stating: "A suspensive appeal is not available from this contempt finding and punishment. See attached ruling. A supervisory writ is the proper procedure. Court will not grant a stay." [A-60].

This Court also has jurisdiction to grant this supervisory writ to review the trial court's November 8, 2023 denial of Applicant's October 18, 2023, timely filed Motion for New Trial regarding the trial court's October 9, 2023, finding of constructive contempt of court, which led to Applicant's immediate imprisonment

¹ See *State v. Duhon*, 2019-609 (La.App. 3 Cir. 1/22/20).

for nearly nine (9) hours without due process. [A-99]. The trial court denied Applicant's Motion for New Trial on November 8, 2023, for the same reasons previously articulated in its September 18, 2023 "Reasons for Ruling on Contempt and Order Denying Suspensive Appeal" that denied review of the trial court's direct contempt of court stating that Applicant "cannot subvert the requirement posting bond for a suspensive appeal" of the underlying judgment awarding sanctions to Respondents "by ignoring the effect of the judgment and then seek a suspensive appeal from its enforcement."² [A-62-63]. It is important to note that the March 29, 2023, underlying "judgment" awarding sanctions to the Respondents (from which Applicant's contempt findings emanate) lacks specificity in that it fails to quantify a dollar amount that Applicant was ordered to pay and is currently pending before this Court on appeal in Docket Number: 2023-354.³ [A-54].

STATEMENT OF THE CASE

Applicant is not a party to these proceedings and has never been named a party by Respondents in any pleading filed before the trial court. [A-46. A-031]. Applicant is a licensed Louisiana attorney who represented the Plaintiff in the proceeding before the trial court that is pending appeal before this Honorable Court. Thus, Applicant files this supervisory writ because the trial court denied Applicant's Motion and Order for Immediate Suspensive Appeal and instead imprisoned Applicant for constructive contempt of court: 1.) without appropriate notice; 2.) without a written order that Applicant could have violated to support a finding of constructive contempt; 3.) without a meaningful opportunity to be heard; 4.) without

² Pursuant to Louisiana Code of Civil Procedure Article 2087, the delays for seeking an appeal of the trial court's October 9, 2023, constructive contempt of court do not elapse until January 8, 2024, sixty (60) days after the date of the mailing of notice of the trial court's refusal to grant Applicant's timely application for a new trial.

³ This Court has held that "[w]here the amount of an award must be determined by a future contingency or ascertained by extrinsic reference, it is not a proper judgment." See *Kimsey v. Nat'l Automotive Ins. Co.*, 2013-856 (La App. 3 Cir. 2/12/14), 153 So.3d 1035, 1038.

requiring Respondents to present evidence and testimony to prove Applicant was in constructive contempt of court; 5.) without an ability to purge the contempt prior to imprisonment; and/or 6.) without the appropriate rights of a criminal defendant being afforded.

I. Procedural History

The procedural history of this case is complex and protracted due to Respondents' inconsistent positions taken before three (3) separate courts and the repeated improper filings of federal *res judicata* and sanctions designed to enforce a federal remand order that has no preclusive effect. A full recitation of the procedural history and applicable facts may be found in the Plaintiff's appeal currently pending before this Honorable Court in the consolidated appeals contained in Docket Numbers: 2023-353 and 2023-354. Oral argument has been set before this Honorable Court on January 4, 2024 at 9:30 A.M.

II. Applicable Background Facts

The pending consolidated appeals before this Honorable Court include the appeal of the imposition of sanctions by the trial court (Division L), in the amount of **\$98,390.17** because Plaintiff allegedly filed a claim that was clearly precluded by federal *res judicata*. [A-54]. Plaintiff, J. Cory Cordova, M.D. (hereinafter "Dr. Cordova"), represented by Applicant, immediately sought review of the trial court's judgment that granted Respondents' exception of federal *res judicata* and the "judgment" that awarded exorbitant sanctions to Respondents. [A-55-56]. Respondents, Lafayette General Hospital, Inc., Lafayette General Medical Center, Inc., and University Hospital and Clinics, Inc., (collectively referred to herein as "the Lafayette General Defendants") sought two (2) sets of sanctions in response to Dr. Cordova's appeal as of right.

Despite the pending appeals, the retaliation Applicant and Dr. Cordova have experienced throughout this litigation has persisted and escalated. The retaliation

and abusive litigation tactics exhibited by the Respondents reached its culmination when Applicant, who is not a party to the underlying proceeding, was arrested and improperly imprisoned by the trial court without due process and/or proper legal authority on October 9, 2023. [A-34-41].

A. Discussion of Applicable Procedural History Occurring after this Court was Vested with Jurisdiction by Plaintiff’s Pending Appeal.

On April 17, 2023, Applicant filed a Motion to Consolidate in Division D of the 15th Judicial District Court due to a recent Louisiana Supreme Court decision that held consolidation was mandatory to prohibit forum shopping, prevent inconsistent rulings, and is the duty of the attorneys involved in the case.⁴ The Motion to Consolidate sought to consolidate Dr. Cordova’s later filed suit for injunctive and declaratory relief allotted to Division L with the remanded portion of the original case that was filed in Division D of the 15th Judicial District Court. On March 24, 2021, the federal court remanded the case back to state court; thereby, vesting Division D with exclusive jurisdiction over the case.⁵

On May 12, 2023, the Lafayette General Defendants filed an Opposition to the Motion to Consolidate and sought sanctions. Strangely, the Lafayette General Defendants alleged that Dr. Cordova’s Motion to Consolidate—which is designed to prevent inconsistent judgments and forum shopping—was “blatant forum shopping in a futile attempt to delay finality.” Further, the Lafayette General Defendants sought sanctions against Dr. Cordova for filing a mandatory and routine Motion to Consolidate. At the hearing held before Division D on June 26, 2023, counsel for the

⁴ *Sutton v. Adams*, 356 So.3d 1038, 2022-01672 (La. 3/7/23).

⁵ Although Dr. Cordova has consistently maintained that the injunction and request for declaratory relief allotted to Division L was not subject to an exception of federal res judicata since it involved an incident that occurred after the federal court remanded the case back to Division D, the consolidation would have cured Respondents’ exceptions of res judicata and mooted the appeal pending before this Court.

Lafayette General Defendants argued that the Motion to Consolidate was improper due to the pending appeal:

At this moment in time, the case that she keeps referring to about Division L against my clients, I've got final judgments both on res judicata and on sanctions, and Ms. Mire has appealed those two. By her trying to consolidate a case that doesn't exist anymore, even Judge Castle, if she wanted to present something to Judge Castle right now, under the Code of Civil Procedure--District Court. Judge, once somebody moves for an appeal and that's granted, it's very limited what they can do. I mean, for example, they can full [sic] with a bond, maybe. It's very limited what they can do. And when you look at their motion, you can see that what I'm suggesting is accurate. [A-107, the June 26, 2023 (Division D) Hearing Transcript, p. 4, ll. 19-32].

B. Respondents' Inconsistent Arguments before Division D and this Court to Support Division L's Improper Granting of an Exception of Federal Res Judicata.

In an attempt to preclude consolidation before Division D, the Lafayette General Defendants took an inconsistent position to the position Respondents have taken before this Court on appeal. Rather than argue that the allegations in Division L were the same as the allegations previously raised in Dr. Cordova's original lawsuit that was filed in state court, removed to federal court, and then remanded back to Division D, counsel for the Lafayette General Defendants argued the following to defeat consolidation:

So then Dr. Cordova 2 is the one that gets assigned to--Judge Castle gets the file. Again, they don't amend this case for good reason. Cordova 2 is not a damage case. Although it did have damages in the petition at the first hearing, Ms. Mire told the judge that they're withdrawing all the damages, so was just injunction and declaratory relief. It was an injunction declaratory relief to try to have either one of Ms. Pellerin or my client to discontinue sending out information that's required for them to send out when they get a request from like a medical school or something like that on Dr. Cordova. [A-109, June 26, 2023 (Division D) Hearing Transcript, p. 6, ll. 28-32; p. 7, ll. 1-8]. Emphasis added.

In the pending appeal before this Court, the Lafayette General Defendants argued that the subsequent lawsuit filed in Division L arose from the same nucleus of

operative facts as the previous lawsuit filed before Division D.⁶ However, when arguing before Division D, the Lafayette General Defendants argued that the case before the federal court involved a civil rights action pursuant to 42 U.S.C § 1983 which was dismissed and remanded:

And Judge Kane [sic] eventually remanded the Gachassin Law Firm because there's no diversity. **And we were there on 1983. And so once that was gone, there was no federal jurisdiction. He remanded that.** [A-120, the June 26, 2023 (Division D) Hearing Transcript, p, 17, ll. 28-32]. Emphasis added.

On July 3, 2023, the Motion to Consolidate was denied by Division D as premature due to the pending appeal before this Court. [A-44].

C. Respondents Improperly File a Judgment Debtor Rule Before Division L without a Final Judgment.

One (1) business day after Division D's ruling, or on July 5, 2023, the Lafayette General Defendants filed a Motion and Order to Examine Judgment Debtors in Division L. [A-46]. Importantly, the Lafayette General Defendants did not argue that Division L was divested of jurisdiction by the appeal currently pending before this Court. Instead, the Lafayette General Defendants now argued that they had legal authority to proceed with the execution of a partial final judgment since Dr. Cordova did not file a suspensive appeal bond. [A-46].

The Judgment Debtor Rule was improperly filed in Division L since Applicant was not named as a party in that proceedings nor was she named as a Defendant-in-Rule in the Motion and Order to Examine Judgment Debtors. [A-46]. Nevertheless, the Lafayette General Defendants returned to Division L seeking thirty-one different categories (A-EE) of documents from the last three (3) to (6) six years “under penalty of fine and/or imprisonment for contempt of court.”⁷ [A-46-50]. However, the

⁶ See Docket Number: 2023-354, Original Brief filed by the Appellees, p. 14-15.

⁷ A judgment debtor rule may not be enforced through contempt proceedings which are designed to vindicate the court not to aid litigants in the enforcement of judgments or in attempts to moot appeals pending before the appellate courts. It is well settled that the law does not authorize the enforcement of final judgments by the process for contempt rather than executory process. Thus

Lafayette General Defendants did not issue a subpoena or a subpoena duces tecum to Applicant to properly compel a non-party's testimony or production of any documentation. [A-52]. The Respondents' Judgment Debtor Rule sought to enforce the trial court's March 29, 2023 "judgment" on sanctions and award of attorney's fees/costs, which is before this Court on appeal and provides in pertinent part:

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that Judgment is granted in favor of Lafayette General Health System, Inc., Lafayette General Medical Center, Inc. and University Hospital and Clinic and against Dr. J. Cory Cordova and his counsel, Christine Mire in the amount of ninety-one thousand six hundred (\$91,600) dollars in reasonable attorney fees and six thousand seven hundred ninety dollar and seventeen cents (\$6,790.17) in reasonable expenses constituting the appropriate sanction. [A-54].

This "judgment" was final for the purposes of an immediate appeal pursuant to Louisiana Code of Civil Procedure Article 1915(A)(6) since it imposed sanctions pursuant to Article 863. However, it is not a final judgment for executory purposes because it did not adjudicate all issues, eliminate all parties before the trial court, and does not contain the necessary decretal language to render it a final judgment for enforcement.⁸ [A-54]. On August 7, 2023, Applicant appeared before Division L and objected to the Judgment Debtor Rule based on the trial court's lack of jurisdiction to conduct a judgment debtor rule. [A-135, August 7, 2023 Hearing Transcript, p. 9, ll. 18-29].

D. The Trial Court Attempts to Proceed with the Judgment Debtor Rule without Jurisdiction.

At the August 7, 2023 hearing, Applicant specifically objected to the jurisdiction of the trial court (Division L), on the record. Neither the trial court nor the Lafayette General Defendants agreed with Applicant who then requested:

holding a non-party in contempt is null and void under these circumstances. See *Billiot v. Billiot*, 2001-1298 (La. 1/25/02), 805 So. 2d 1170, 1175-76

⁸ A judgment is the determination of the rights of the parties in an action and may award any relief to which the parties are entitled. It may be interlocutory or final. A judgment that does not determine the merits but only preliminary matters in the course of the action is an interlocutory judgment. A judgment that determines the merits in whole or in part is a final judgment.

Well, Your Honor, I would respectfully ask for a supervisory writ, because the Court does not have jurisdiction, and I'm objecting to the jurisdiction of the Court. The case law is clear that this Court does not have jurisdiction. And, if any Court does have jurisdiction, it is going to be Judge Colbert. We have already filed a motion to consolidate. He said it was premature pending the appeal. Certainly, I had no idea that they wanted to do any matter prior to the appeal being completed. [A-135, the August 7, 2023 Hearing Transcript, p. 9. ll. 18-32].

Thereafter, the trial court attempted to proceed with the Judgment Debtor Rule despite Applicant's objection to the trial court's jurisdiction to hear the matter. The trial court then stated on the record:

THE COURT: And you're refusing to answer questions. Is that what you're telling me?

MS. MIRE: Your Honor, I -- I indicated that I've objected to the jurisdiction of the Court --

THE COURT: Are you --

MS. MIRE: -- and I --

THE COURT: -- refusing to answer the questions?

MS. MIRE: This Court does not have jurisdiction.

THE COURT: Okay. So set the contempt. When's our next --

THE MINUTE CLERK: September 5th.

THE COURT: September 5th. We'll set it for a contempt hearing on September 5th. [A-141, August 7, 2023 Hearing Transcript, p. 15, ll. 8-21].

Later that same day, the trial court, on its own motion, issued a Rule Nisi and a "Rule for Contempt" to Applicant and her client to appear and show cause on September 5, 2023 at 9:00A.M. "WHY YOU SHOULD NOT BE SANCTIONED FOR YOUR DIRECT CONTEMPT OF COURT. On August 7, 2023, after being sworn in, in Open Court, to give testimony in a properly filed Judgment Debtor rule, you refused to respond to any questions, without just cause." [A-57-58]. The Minute Entry for the August 7, 2023 hearing confirms: "The Court will reset this matter on a motion for contempt for refusing to participate in the judgment debtor rule for September 5, 2023 at 9:00 am." [A-43]. After receiving the August 7, 2023 Rule Nisi issued by the trial court, a supervisory writ to this Court was premature since no ruling had yet been made.

E. The Trial Court Improperly Determined that Applicant was in Direct Contempt of Court without Notice or a Hearing.

On September 5, 2023, Applicant and Dr. Cordova (now represented by independent counsel to avoid any potential conflict of interest implications) appeared before the trial court for the hearing on the Rule for Contempt filed by the court on its own motion. Inexplicably, the trial court now asserted that it had already made a finding of direct contempt of court on August 7, 2023, and the purpose of the September 5, 2023 hearing was only to determine the appropriate sanction to be imposed. [A-34. A-42].

On September 5, 2023, when Applicant appeared before the trial court, the following dialogue occurred on the record:

THE COURT: -- I clearly told you, are you refusing to answer these questions, and you said, yes, I am.

MS. MIRE: I did not say that, Your Honor.

THE COURT: Yes, you did.

MS. MIRE: I did not.

THE COURT: So you are in contempt of court, Ms. Mire. I'm going to order the sheriff to take you. And you--you may purge yourself from this contempt when you are ready to answer your questions.

MS. MIRE: And do I have to answer questions, or produce documents?

THE COURT: You have to answer questions.

MS. MIRE: I'll answer the questions, now, Your Honor.

THE COURT: Okay. Well, then, swear Ms. Mire in.

MR. GIBSON: Your Honor, we also had subpoenaed documents. [A-77-78. A-150-151, September 5, 2023 Hearing Transcript, p. 7, ll. 20-32; p. 8, ll. 1-10].⁹

MS. MIRE: I wasn't served with a subpoena, Your Honor. I was served with a judgment debtor rule. There was no separate subpoena issued for the production of documents, or an order.

THE COURT: Okay. Can the clerk pull it up? Because we looked at it last time.

MS. MIRE: It was signed by the commissioner, as well, Your Honor.

THE COURT: That's all right. The commissioner signed--directed the order, but the order came from the Court, through the clerk's office. It's a valid order. [A-78-79. A-150-151, September 5, 2023 Hearing Transcript, p. 8, ll. 31-32; p. 9, ll. 1-13.].

⁹ Applicant's actual testimony is inconsistent with the trial court statements. Applicant's actual statements made at the August 7, 2023 hearing are reproduced in full on p. 8 of this Supervisory Writ Application. See also A-141, August 7, 2023 Hearing Transcript, p. 15, ll. 8-21.

THE COURT: When are you going to produce the documents?

MS. MIRE: Whenever I'm ordered to produce them, Your Honor.

THE COURT: I'm ordering you to produce them, Ms. Mire. I ordered you to produce them on August 7th. When are you going to produce them?

MS. MIRE: How long will the Court allow, Your Honor?

THE COURT: How much time do y'all want to give her? Ten days? [A-82. A-155, September 5, 2023 Hearing Transcript, p. 12, ll. 10-21].

On September 15, 2023, Applicant filed a Motion and Order for Immediate Suspensive Appeal and requested that the trial court "reduce its judgment to writing with reasons pursuant to Local Rule 9.5(e) for adequate review by the Court of Appeal." [A-59-61]. Applicant further requested that the trial court set a return date within which the appeal is to be filed before this Court. [A-59]. That same day, Applicant sent an email to counsel for the Lafayette General Defendants to ensure that her request for suspensive appeal was not viewed as an attempt to defy the trial court and to clarify the "judgment" the Lafayette General Defendants were seeking to enforce. Specifically, Applicant asserted:

As you are aware, I filed a Motion and Order for suspensive appeal regarding Judge Castle's finding of contempt which suspends the sanctions requiring me to turn over the requested documents. However, as an officer of the court I certainly do not want my appeal to be construed as an attempt to defy a lawful order that you have the duty and right to enforce on behalf of your clients. With that said, I am a bit confused on whether or not a partial final judgment pursuant to Article 1915(A), which is clearly final for appellate purposes, is final and executory for enforcement purposes. Moreover, the judgment is unclear as to the percentage I pay as opposed to the client nor does it indicate if the client and I are jointly and solidarity liable. For instance, if I wanted to deposit into the registry of the court a sum of money to prevent further intrusive requests for documents pending the outcome of the appellate decisions how much should be deposited? The judgment says the client and I should work out who should pay what amount which is unclear to me. In short, how can I protect myself while at the same time allowing you to alleviate your client's concerns of compliance with the judgment once these ancillary issues are resolved? Your thoughts and response to this issue would be greatly appreciated and would serve to end this protracted litigation that seems to be unnecessarily contentious. [A-102].

Later that same day, counsel for the Lafayette General Defendants responded to Applicant's email stating: "On your first paragraph, I am not going to give you legal

advice. I disagree with most of what you have in that paragraph. If you intend to put anything into the registry of the court, we will likely oppose it.” [A-101].

On September 18, 2023, the trial court denied Applicant’s Motion for Immediate Suspensive Appeal stating: “A suspensive appeal is not available from this contempt finding and punishment. See attached ruling. A supervisory writ is the proper procedure. Court will not grant stay.” [A-60]. The trial court issued “Reasons for Ruling on Contempt and Order Denying Suspensive Appeal” asserting that Applicant was held in contempt of court on August 7, 2023. [A-62-63]. The trial court’s Reasons for Ruling further asserted that: “Having found her in direct contempt of Court, the Court set the matter for September 5, 2023 to determine the proper punishment for the contempt.” [A-62]. However, the trial court’s alleged August 7, 2023 finding of contempt of court is not supported by the August 7, 2023 hearing transcript, the minute entry for August 7, 2023, or the trial court’s Rule for Contempt issued on August 7, 2023 because the trial court never made this finding of contempt. [A-141. A-43. A-58]. Rather, all of the attached documents regarding the August 7, 2023 hearing confirm that the trial court merely reset a hearing to determine if Applicant was in contempt of court on September 5, 2023. [A-141. A-43. A-58].

F. Respondents file a Motion for Contempt Against Applicant, a non-party, Without Requesting Proper Service or Notice of Immediate Imprisonment.

On September 25, 2023, the Lafayette General Defendants filed a Motion for Contempt that neither named Applicant as a Defendant-in-Rule nor sought service upon Applicant in the same manner as service of a subpoena as required by law.¹⁰ [A-64-66]. On September 27, 2023, the Order attached to the Motion for Contempt

¹⁰ See LA Code Civ. Proc. art. 225(A).

was served upon Applicant, a non-party, via email and requested that Applicant appear on October 9, 2023 at 9:00A.M. and show cause why “she should not be held in contempt of court, and why Defendants should not be awarded reasonable attorney’s fees.” [A-93].

G. The Trial Court Improperly Holds that Applicant was in Constructive Contempt of Court without Sufficient Evidence.

At the October 9, 2023 hearing on Respondents’ Motion for Contempt, the trial court stated on the record:

THE COURT: So, again, I find you in contempt. And, again, under Article 226, you have the power to produce these documents. And so I’m going to order you to be taken over to parish jail until you decide you’re going to comply with this Court’s order. It makes me really sad to do this.

MS. MIRE: Well, Your Honor, I didn’t have notice of that. It was a contempt, with attorneys’ fees as the remedy.

THE COURT: No.

MS. MIRE: So I’m going to jail?

THE COURT: He filed a rule for contempt and asked for attorneys’ fees. Yes. And so you’re going to jail until you produce the documents, Ms. Mire.

MS. MIRE: I understand.

THE COURT: Okay.

MS. MIRE: Can I hand my stuff to my assistant?

THE COURT: Absolutely. And I would suggest you tell your assistant to go get the documents. [A-179, October 9, 2023 Hearing Transcript, p. 15, ll. 8-32; p. 12, ll. 1-10].

Prior to being cuffed by the bailiff, Applicant requested that the bailiff ask the trial court if she would be allowed to purge to avoid imprisonment. The trial court denied this request and said that these items should have been brought to court or Applicant’s assistant should have obtained the documents and brought them to court. Applicant advised the trial court that her paralegal present with her in court did not have access to her private banking information and could not obtain and bring the documents to court without the requisite password to access Applicant’s personal banking information. Thus, Applicant was not allowed to purge and was instead

arrested, handcuffed, shackled, and escorted by the bailiffs to the jail where she had no access to a phone, computer, or any of the documents she was ordered to produce.

After being admitted to the jail, Applicant's heart rate was elevated due to the shock/stress of the arrest and almost required emergency medical assistance. Due to the training and kindness of the jail personnel (who were equally confused by the arrest since no order or docket number was provided), she was able to calm herself enough to complete booking without additional medical assistance. Thereafter, Applicant was stripped of all clothing, given undergarments and an orange jumpsuit provided by the jail, fingerprinted, and photographed for a mugshot. Applicant was immediately imprisoned by the trial court in open court at approximately 9:15 A.M. but the trial court did not issue its first order of imprisonment in this matter until 11:04 A.M. [A-34-35]. This delayed booking and Applicant's ability to make telephone calls to seek legal assistance or attempt to purge the contempt finding.

The Order issued by the trial court stated in pertinent part: "The Court finds that the refusal of Ms. Mire to produce the documents is a constructive contempt of court. The punishment for this contempt is imprisonment until performance pursuant to Code of Civil Procedure Article 226." [A-34-35]. However, Applicant was in jail without computer access and/or telephone access until the order was received; thus, Applicant was unable to comply with the trial court's verbal order that was not reduced to writing until after her imprisonment. The trial court also placed a hold on Applicant so that no other judge and/or the commissioner could issue a bond for Applicant's release from jail. This rendered Applicant's continued imprisonment/release uncertain and completely contingent on the whim of the trial court who had, at this point, improperly alleged that Applicant (a non-party) was held in direct contempt without notice, an opportunity to be heard, or a court order.

When Applicant appropriately sought an appeal to this Court, that request was improperly denied by the trial court and Applicant was placed in jail without an

appropriate hearing on either of the trial court's contempt findings. The trial court also found that Applicant (a non-party) was in constructive contempt of court without proper service in a case where no order was issued by the court, and no summons, subpoena, or subpoena duces tecum were ever issued to Applicant.

Later that same day while Applicant was still in jail or at 1:23 P.M., the trial court issued a second order that stated Applicant "is under an order for imprisonment of contempt until performance. In this case, the performance is production of documents identified in Items A-EE pursuant to the Motion and Order to Examine Judgment Debtor also attached. When Christine Mire indicates that she has the documents ready for production, the Court is to be notified and will reconvene in Open Court for the production of the documents." [A-36]. The trial court attached the Motion and Order to Examine Judgment Debtor that failed to name Applicant as a party to the proceedings and also failed to include the Order that did not order the production of any documents that was signed by the commissioner rather than a judge or the trial court. [A-37-41. A-52].

As with the previous order, Applicant was still in jail without computer access and/or a bond that would allow her to be released to have "the documents ready for production" as required by the trial court to purge the order for imprisonment of contempt until performance. Inexplicably, at approximately 4:00 P.M. (six and a half hours after she was initially booked), Applicant was advised that the trial court had returned to the courthouse and was now requesting Applicant's presence in open court. Applicant, a licensed attorney who regularly practices before the 15th Judicial District Court, was escorted back to the courthouse in an orange jumpsuit, orange crocks that were approximately five sizes too large, handcuffs, and leg shackles in the presence of her colleagues, other judges, court personnel, and litigants. After a brief hearing with the trial court, Applicant was allowed to purge and ultimately released from jail on the evening of October 9, 2023 at nearly 6:00 P.M.—almost

nine (9) hours after she was first improperly imprisoned. Since Applicant was without any power to alleviate the contempt she was entitled to (but not afforded) the same rights as a criminal defendant and a finding of contempt was required to be beyond a reasonable doubt.

In this case, the trial court's first finding of direct contempt of court is not supported by the record, any order, transcript, or a minute entry issued in this case. [A-141. A-43. A-58]. For the second constructive contempt of court, Respondents did not provide proper notice, failed to present evidence at the hearing, and failed to make any legal arguments on the record that would support a civil contempt, let alone, a criminal contempt that resulted in immediate jail time and loss of freedom for Applicant who was never named a party to the proceeding.¹¹ The transcripts and orders attached to this writ application clearly illustrate Respondents' continued gamesmanship and the retaliation experienced by Applicant and her client throughout this litigation. Moreover, Respondents have repeatedly attempted to thwart Applicant's attempt to obtain review from this Honorable Court through the use of forum shopping, an enormous suspensive appeal bond that is not supported by the law, and the trial court's refusal to put its orders in writing to allow Applicant to seek review from this Court.

STATUS OF THE CASE

Pursuant to Local Rule 12, there are no hearing dates and/or trial dates and the case is complete. The Motion to Consolidate may be renewed before Division D as it would cure the res judicata exception previously filed by Respondents that is before this Court on appeal in Docket Numbers: 2023-353 consolidated with 2023-354. However, on November 20, 2023, the Respondents again threatened to file a contempt of court against Applicant's client despite the lack of final judgment in this

¹¹ See the totality of the statements made by Respondents that are woefully insufficient to support a contempt contained at A-166-171.

case. Applicant fears that she may again be imprisoned without notice or due process necessitating intervention from this Honorable Court. Applicant also fears that Respondents may now retaliate against her client exposing him to the same humiliation and deprivation of rights she experienced on October 9, 2023, when she was imprisoned without service, proper notice of immediate imprisonment, lack of a meaningful opportunity to be heard, inability to bond out of jail and/or denial of the ability to purge a contempt finding.

ISSUES AND QUESTIONS OF LAW

- 1.) Is it legally permissible for a trial court to hold a non-party attorney in contempt of court for failure to comply with executory proceedings in which she was not named a party and there is no final judgment containing decretal language?
- 2.) Is it legally permissible for a trial court to refuse to put its alleged findings of a direct contempt of court in writing after requested and/or to refuse to allow an immediate appeal of a contempt finding pursuant to existing law?
- 3.) Is the timely filing of a motion for suspensive appeal considered a defense or justifiable excuse to a subsequent contempt finding of the judgment Applicant sought to appeal?
- 4.) What is the appropriate burden of proof to be applied by a trial court who orders a contemnor immediately imprisoned without bail when the contemnor lacks the ability to comply with the trial court's order due to the jail protocol and continual confinement?

MEMORANDUM IN SUPPORT OF SUPERVISORY WRIT

Contempt may be either direct or constructive.¹² “Direct” contempt is “[o]ne committed in the immediate view and presence of the court and of which it has personal knowledge, or a contumacious failure to comply with a subpoena or

¹² See La. Code Civ. Proc. art. 221.

summons, proof of service of which appears in the record.”¹³ In this case, Applicant did not fail to appear before the trial court; rather, according to the trial court, the “direct” contempt was Applicant’s alleged refusal “to give testimony in a properly filed Judgment Debtor rule, you refused to respond to any questions, without just cause.” [A-58]. However, this finding is not supported by the record. A review of the record would have confirmed these critical facts.

The record confirms that Applicant was never under legal compulsion to appear before the trial court on either August 7, 2023 or October 9, 2023. The August 7, 2023 and the October 9, 2023 Orders to appear were not subpoenas or a legal summons to appear. Rather, those orders were signed by a commissioner, not by the trial court. [A-52. A-92]. Nevertheless, the trial court held that Applicant be imprisoned pursuant to its verbal orders issued to a non-party that were not reduced to writing as requested by Applicant.¹⁴

To secure jurisdiction over a non-party, such as Applicant, Respondents or the trial court could have issued a subpoena requiring her to appear in court.¹⁵ Instead, having never legally compelled Applicant to appear, the trial court ordered that Applicant be immediately imprisoned for failing to produce documents that were never properly ordered or subpoenaed. As the Louisiana Supreme Court has recently stated: “This series of errors emphasizes the importance of a judge carefully and deliberately using *proper* procedure to secure an individual’s presence in court.”¹⁶ In summary, Applicant could not be punished for “direct” contempt because the trial court lacked jurisdiction over Applicant who was not legally compelled to appear,

¹³ See La. Code Civ. Proc. art. 222.

¹⁴ See La. Code Civ. Proc. art. 223.

¹⁵ See La. Code Civ. Proc. art. 1351. “The clerk or judge of the court wherein the action is pending, at the request of a party, shall issue subpoenas for the attendance of witnesses at hearings or trials. A subpoena shall issue under the seal of the court. It shall state the name of the court, the title of the action, and shall command the attendance of the witness at a time and place specified, until discharged.”

¹⁶ *In re Day*, 2022-00886 (La. 10/21/22), 352 So.3d 50.

answer questions, and/or properly ordered to produce documents.¹⁷ If Applicant’s actions were “constructive” contempt, then the trial court also failed to follow that procedure. Accordingly, the arrest and imprisonment of Applicant was without legal authority and should be immediately vacated.

SPECIFICATIONS OF ERRORS

A. The trial court erred when it held Applicant in contempt of court as the trial court lacked jurisdiction to enter a contempt judgment.

Applicant is the attorney of record for the Plaintiff, Dr. Cordova, in the underlying proceedings but was never individually charged, served, or otherwise named or noticed as a party. [A-46. A-64]. A finding of contempt against Applicant, who is not a party to these proceedings, is an absolute nullity and requires a reversal of all orders against Applicant. At each stage of the proceedings, Applicant reserved her rights and objected to the jurisdiction of the trial court, the procedures utilized by the trial court, the lack of a written order from the trial court, and the enforcement of the “judgment” Respondents erroneously alleged was final and executory. The First Circuit articulated this principle clearly in the case of *In re Succession of Nobles* when it held:

Although Antin appeared before the trial court in the representative capacity as counsel for Antin & Lorenz and participated in the trial court proceedings, he expressly reserved all rights and challenges to the procedures employed at each stage of the proceedings. Antin is a non-party to these proceedings, and he was not individually charged, served, or otherwise named or noticed as a party in the contempt proceedings as required by La. C.C. P. art. 225(A). The trial court had no jurisdiction to render a contempt judgment against Antin, in his individual capacity, and accordingly, the September 12, 2007 judgment is an absolute nullity. La. C.C.P. art. 2002(A)(2). Thus, we hereby vacate the judgment.¹⁸

This Court has held that: “The *power* to render a judicial order is not equivalent to an order and the mere existence of the power may not serve as a basis to cite a person

¹⁷ *Id.*

¹⁸ *In re Succession of Nobles*, 2008-2133, 2009 WL 1331349 (La.App. 1 Cir. 5/13/09).

for contempt.”¹⁹ Counsel for the Lafayette General Defendants failed to obtain a subpoena and there is no direct order from the trial court for which Applicant could have been held in contempt, the finding of contempt is fatally defective and should be summarily vacated.

B. The trial court erred when it held Applicant in contempt of court without a valid final judgment containing decretal language.

Louisiana Code of Civil Procedure Article 1918 dictates the required form of a final judgment and states, “A final judgment shall be identified as such by appropriate language.” This Honorable Court has repeatedly held that “[a] valid judgment must be precise, definite, and certain. A final appealable judgment must contain decretal language, and it must name the party in favor of whom the ruling is ordered, the party against whom the ruling is ordered, and the relief that is granted or denied.”²⁰ In this case, the “judgment” Respondents sought to enforce neither made a determination of the allocation of fault between Applicant and her client nor did it award judicial interest as required by Louisiana Code of Civil Procedure Article 1921. The “judgment” in this case provided in pertinent part:

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that Judgment is granted in favor of Lafayette General Health System, Inc., Lafayette General Medical Center, Inc. and University Hospital and Clinic and against Dr. J. Cory Cordova and his counsel, Christine Mire in the amount of ninety-one thousand six hundred (\$91,600) dollars in reasonable attorney fees and six thousand seven hundred ninety dollar and seventeen cents (\$6,790.17) in reasonable expenses constituting the appropriate sanction. [A-54].

In *Dietz v. Dietz*, this Court set aside the trial court’s final judgment and amended judgment for the same circumstances present in this case.²¹ In *Dietz*, this Court held

¹⁹ *Lacombe v. Randy Theriot Const.*, 94-822 (La.App. 3 Cir. 12/7/94), 647 So.2d 531, 533 citing *Sherwood v. Sherwood*, 441 So.2d 1315 (La.App. 2 Cir. 1983). See also *In re Eleanor Pierce (Marshall) Stevens Living Tr.*, 2017-111 (La.App. 3 Cir. 10/4/17), 229 So.3d 36, 54, writ denied, 2017-1868 (La. 1/29/18), 233 So. 3d 613.

²⁰ *Dietz v. Dietz*, 2013-186 (La.App. 3 Cir. 11/6/13), 128 So.3d 1215, 1219–20 citing *State v. White*, 05–718, p. 2 (La.App. 3 Cir. 2/1/06), 921 So.2d 1144, 1146 (quoting *Jenkins v. Recovery Tech. Investors*, 02–1788, pp. 3–4 (La.App. 1 Cir. 6/27/03), 858 So.2d 598, 600).

²¹ 2013-186 (La.App. 3 Cir. 11/6/13), 128 So.3d 1215, 1220.

that the judgment at issue “does not contain all of the necessary decretal language to meet the requirements of a final judgment” because it failed to allocate fault between the defendants or award judicial interest as required by Louisiana Code of Civil Procedure Art. 1921.²²

At the October 9, 2023 hearing on Respondents’ Motion for Contempt, Applicant alerted the trial court to this legal issue and the lack of clarity in the language of the March 29, 2023 “judgment” Respondents were attempting to enforce:

MS. MIRE: If I may, Your Honor, I did, on several occasions, ask Mr. Gibson how much is owed under the judgment. Because it is not specified. It is an in globo between myself and my client. So I want to pay the judgment, and he will not give me an amount that I need to pay. So I don't understand why we're doing a production of documents when I'm asking him: How much is owed? Can I put into the registry of the Court? How can we cure this? And he won't give me an amount owed. Because the judgment is unclear as to who pays what. So I think that's the initial problem. It's not that I'm being recalcitrant. It's that they don't even know how much they're collecting from each individual judgment debtor, because it's not clear from the judgment, itself. Which I've always indicated that it wasn't in an executory capacity. I've told this to Mr. Gibson. I've asked Mr. Gibson how much is owed. It's impossible for him to tell, because Your Honor did not set percentages to be paid by two individual judgment debtors. It's globo. [sic].

THE COURT: Because y'all are liable in solido. That's why.

MS. MIRE: But how --

MR. GIBSON: And --

MS. MIRE: Under what theory, Your Honor? In solido. [A-168-169, October 9, 2023 Hearing Transcript, p. 4, ll. 23-32, p. 5, ll. 1-26].

THE COURT: Do you know what “in solido” means, Ms. Mire?

MS. MIRE: But that's not what your judgment says, Your Honor.

THE COURT: Okay.

MS. MIRE: And that has to be by--

THE COURT: It's against both of you.

MS. MIRE: -- operation of law.

THE COURT: That's against both of you. Okay? So that's what it means. And I know you're smart enough to know what that means.

MS. MIRE: But it wasn't clear, from your judgment, that it was in solido. Because that's not what's stated. And the law's clear that, if it doesn't state in solido, we can't assume that it's in solido. [A-171, October 9, 2023, Hearing Transcript, p. 7, ll. 9-28].

THE COURT: Well, the way it works, Ms. Mire, is, if you pay for it out of--if you pay all of it, then you can go against him for the balance.

²² *Id.*

But it's – it's – That's what in solido debtors do. Y'all are liable for the same obligation. That's what "in solido" means. So it's clear what you owe. So, again, you know, that's not an excuse for not producing documents. [A-172, October 9, 2023 Hearing Transcript, p. 8, ll. 14-22].

Applicant's arguments and objections raised before the trial court are legally appropriate and supported by the statutory provisions of the civil code and this Court's jurisprudence. Louisiana Civil Code Article 1736 provides: "Solidarity of obligation shall not be presumed. A solidary obligation arises from a clear expression of the parties' intent or from the law. Solidarity may also arise by operation of law with or without the consent of the parties."²³ There is no legal principle that would support the trial court's post judgment finding that Applicant was liable in solido with her client without that language being included in the judgment that Applicant timely appealed.

This Court has held that the determination of the trial court to apply either Louisiana Civil Code Art. 2323, requiring a determination of fault as between the parties, or Louisiana Civil Code Art. 2324, which imposes solidary liability on the parties to a conspiracy, is substantive in nature and "can only be accomplished by motion for a new trial or on appeal."²⁴ The trial court's statements at the contempt hearing that Applicant should have presumed that she was solidarily liable for the award of sanctions is not supported by existing law. Moreover, the trial court lacked jurisdiction to orally amend the judgment at the hearing in order to hold Applicant in contempt of court since an appeal is currently pending before this Court.

The "judgment" that Respondents attempted to enforce that ultimately resulted in Applicant's improper imprisonment is not "spelled out in lucid, unmistakable language."²⁵ This Court has repeatedly held that the quality of definiteness is

²³ See Louisiana Civil Code Art. 2324.

²⁴ See *Dietz v. Dietz*, 2013-186 (La.App. 3 Cir. 11/6/13), 128 So.3d 1215, 1219 citing *Saacks v. Mohawk Carpet Corp.*, 03-386, p. 23 (La.App. 4 Cir. 8/20/03), 855 So.2d 359, 374, writ denied, 03-2632 (La.12/12/03), 860 So.2d 1158.

²⁵ *Mouton v. AAA Cooper Transportation*, 2017-666 (La.App. 3 Cir. 1/10/18), 237 So.3d 594, 596.

essential to a proper judgment and that the specific relief granted should be determinable from the judgment without reference to an extrinsic source such as pleadings or reasons for judgment.²⁶ In short, the judgment was not final as it did not contain the requisite decretal language for enforcement and the trial court lacked jurisdiction to amend the judgment since the judgment of sanctions was pending before this Court on appeal. It is well established that the substance of a judgment may only be changed upon a request for a new trial or by appeal.²⁷

C. The trial court erred when it held Applicant in contempt of court, refused to put its findings in writing after requested, and refused to allow an immediate appeal as required by law.

Louisiana Code of Civil Procedure Article 2456 authorizes a punishment of contempt for failure to appear at a judgment debtor rule. Whether the trial court's initial oral order of direct contempt at the September 5, 2023 hearing, is characterized as one for contempt or sanctions, a finding of contempt cannot be upheld by this Court. The record does not support that Applicant was given proper notice as a nonparty to give testimony nor was she allowed a hearing prior to the alleged direct contempt finding or the sanction being assessed by the trial court. [A-141. A-43. A-58]. Fundamental due process considerations demand that notice and an opportunity to be heard be afforded by the trial court before Applicant could be sanctioned or held in contempt.²⁸

Moreover, this Court has clearly held that unless a litigant willfully disobeys a direct order of the court issued prior to the contempt rule, she should not be held in

²⁶ *Id.*

²⁷ *Monster Rentals, LLC v. Coonass Const. of Acadiana, LLC*, 2014-1200 (La.App. 3 Cir. 4/1/15), 162 So.3d 1264, 1267 citing *Oliver v. Department of Public Safety & Corrections*, 94-1223 (La.App. 1 Cir. 6/23/95); 657 So.2d 596.

²⁸ See *LeBlanc v. GMAC Financial Services*, 97-0131 (La.App. 4 Cir. 5/28/97), 695 So.2d 1106; *Matter of Interdiction of Thomson*, 602 So.2d 300 (La.App. 3 Cir. 1992). See also *Meyers v. Neighborhood Restorations, Inc.*, 98-3046 (La.App. 4 Cir. 9/1/99), 743 So.2d 755, 756.

contempt, even if her acts tend to frustrate the opposing litigant.²⁹ The jurisprudence interpreting Louisiana Code of Civil Procedure Article 224(2) is equally clear that a party cannot be held in contempt unless she has been given a direct order of the court and she has willfully disobeyed or refused to honor this order.³⁰ None of these circumstances exist in this case and the trial court's assertion that Applicant was held in contempt of court at the August 7, 2023 hearing is not supported by the record. [A-141. A-43. A-58]. At the September 5, 2023 hearing, which was purportedly a Rule for Contempt, Applicant requested that the trial court issue a written order regarding its alleged August 7, 2023 finding of direct contempt. The trial court refused to issue a written order and stated:

MS. MIRE: Your Honor, will you be issuing an order, since it was your rule?

THE COURT: No, I'm not issuing another order. So - -I'm resetting it. Okay?

MS. MIRE: No. I'm talking about on the contempt.

THE COURT: What do you mean, issuing another order? I've just --

MS. MIRE: Are you issuing a finding of contempt for my client and I?

THE COURT: As I told you, I find you both in contempt. But my sanction is that you--because it's within your power to give the testimony--that that is what the sanction is, is that you have to give the testimony. And you've indicated, today, that you are going to give the testimony.

MS. MIRE: Okay.

THE COURT: So that's where we are. [A-161, September 5, 2023 Transcript, p. 18, ll. 1-24].

Louisiana Code of Civil Procedure Article 223 mandates that a trial court render an order reciting the facts constituting the contempt, adjudge the person guilty thereof, and specify the punishment imposed.

Additionally, the trial court inappropriately denied Applicant's timely filed Motion for Immediate Appeal because the trial court was mistaken in its belief that

²⁹ *Hodges v. Hodges*, 02-0489 (La.App. 3 Cir. 10/2/02), 827 So.2d 1271, writ denied, 02-2485 (La.11/8/02), 828 So.2d 1122, citing *State ex rel. Duffy and Behan v. Civil District Court for Parish of Orleans*, 112 La. 182, 36 So.3 15 (1904).

³⁰ *Klein v. Copeland*, 482 So.2d 613, 616 (La.1986) (per curiam) citing *Ferry v. Ferry*, 444 So.2d 797 (La.App. 3 Cir.1984); *Nelson v. Nelson*, 421 So.2d 366 (La.App. 1 Cir.1982); *City of Monroe v. Evans*, 385 So.2d 912 (La.App. 2 Cir.1980).

a supervisory writ rather than an appeal was the appropriate method for review of the trial court's alleged August 7, 2023 finding of direct contempt of court. [A-60]. This Court and other appellate court decisions clearly hold that prior to the 1999 amendments to Louisiana Code of Civil Procedure Article 1915, a contempt judgment was considered an interlocutory decree, reviewable only on application for supervisory writs.³¹ However, Louisiana Code of Civil Procedure Article 1915(A)(6) now allows the appeal of a judgment that imposes sanctions or disciplinary action pursuant to Article 191, 863, or 864. Louisiana Code of Civil Procedure Article 191 refers to the inherent power of courts, while Louisiana Code of Civil Procedure Articles 863 and 864 refer to contempt arising from the signing of court pleadings. Thus, all contempt judgments are now considered final judgments, subject to immediate appeal.³²

The trial court erred as a matter of established law when it improperly denied Applicant's September 15, 2023 Motion and Order for an Immediate Suspensive Appeal. Instead, on October 9, 2023, the trial court held Applicant in contempt of court and ordered her immediate imprisonment without any prior written orders, jurisdiction, or the legal authority to proceed with Respondents' improperly filed Motion for Contempt that failed to name Applicant as a party to this proceeding and was not properly served upon Applicant. [A-64].

³¹ *Hodges v. Hodges*, 827 So.2d 1271, 2002-0489 (La.App. 3 Cir. 10/2/02) citing *Cooley v. Cooley*, 94-251 (La.App. 3 Cir. 10/5/94); 643 So.2d 408. See also

³² See *Robinson v. Harlan*, 2012-0363 (La. 4/9/12), 85 So.3d 131 (citing La. C.C.P. art. 1915(A)(6) and *In re Jones*, 2010-66 (La.App. 5 Cir. 11/9/10), 54 So.3d 54). Although the Louisiana Supreme Court did not explain its rationale in *Robinson*, the court later in *Capital City Press, LLC v. Louisiana State University System Bd. of Sup'rs*, 2013-1994 (La. 8/28/13), 120 So.3d 250, denied an application for supervisory writs submitted by a relator aggrieved by a contempt judgment imposing sanctions against him, reasoning that relator "ha[d] an adequate remedy by suspensive appeal." In so ruling, the Louisiana Supreme Court cited the same authority it cited in *Robinson*. See also *Triton Diving Servs. LLC v. Offshore Marine Serv. Ass'n, Inc.*, 2023-0169 (La.App. 1 Cir. 9/21/23) for a complete explanation of this issue.

D. The trial court erred when it held that a timely filed notice of suspensive appeal was not a justifiable excuse to a subsequent constructive contempt finding of the judgment Applicant sought to appeal.

Louisiana Code of Civil Procedure Article 224 defines a constructive contempt as “any contempt other than a direct one,” and sets forth a number of acts that constitute a constructive contempt, including the following: “willful disobedience of any lawful judgment, order, mandate, writ, or process of the court.” Although a district court has discretion to determine whether to find a person guilty of constructive contempt of court, a finding that a person willfully disobeyed a court order in violation of Louisiana Code of Civil Procedure Article 224(2) must be based on a finding that the accused violated an order of the court “intentionally, knowingly, and purposefully, without justifiable excuse.”³³

At the hearing on Respondents’ Motion for Contempt held on October 9, 2023, the following discussion took place on the record:

MS. MIRE: Obviously, I can’t be held in contempt, because I do have justifiable excuse, in that I filed a notice of appeal. The fact that Your Honor disagrees does not negate the fact that I had justifiable excuse in not turning over the documents in ten days, when I filed a notice of appeal.

THE COURT: You do not have a justifiable excuse, Ms. Mire. Because it --

MS. MIRE: I understand the Court's position.

THE COURT: We have been through this before. And, when you were in court with me back in September, we made it clear, you have ten days to produce documents. You said you would. And, now, you’re back. You’ve gone back on your word. You did not produce documents. So, I mean, the Court has –You’re leaving me with no choices, Ms. Mire. And that’s very disappointing. Because all you have to do is comply with my orders. And you refuse.

MS. MIRE: Your Honor, it’s not a refusal. I don’t know how much I owe. This is the first I’ve heard of in solido. And I’d just like the record to reflect that.

THE COURT: Okay. Well --

³³ *Brunet v. Magnolia Quarterboats, Inc.*, 97–187 (La.App. 5 Cir. 3/11/98), 711 So.2d 308, writ denied 98–0990, 720 So.2d 343 (La.5/29/98); *Pittman Const. Co., Inc. v. Pittman*, 96–1079, 96–1498 (La.App. 4 Cir. 3/12/97), 691 So.2d 268, writ denied, 97–0960 (La. 5/16/97), 693 So.2d 803. See also *Lang v. Asten, Inc.*, 2005-1119 (La. 1/13/06), 918 So.2d 453, 454.

MS. MIRE: And that a notice of appeal was appropriate, according to the Supreme Court and all circuits of the Louisiana appellate courts. A nonparty cannot file a supervisory writ on this issue. Very clear. [A-175-176, October 9, 2023 Hearing Transcript, p. 11, ll. 4-32; p. 12, ll. 1-10].

In the case of *Lang v. Asten, Inc.*, the Louisiana Supreme Court found:

In the instant case, the order that the third-party insurers were accused of “willfully disobeying” was the subject of a motion for new trial, followed by an immediate appeal. Under the circumstances, the insurers cannot be considered to have disobeyed the order that they provide their insureds a “full and complete defense” without justification, given the fact that the insurers immediately sought review of the order. The filing of a new trial and/or an appeal challenging an order clearly provides justification for the insurers’ failure to obey the order. Accordingly, the district court abused its discretion when it found the third-party insurers guilty of constructive contempt of court.³⁴

Applicant’s arguments made on the record constitutes justifiable excuse and is supported by the Louisiana Supreme Court who determined that Applicant did have justifiable excuse in defense of a contempt proceedings and cannot be held in contempt of an order that was immediately appealed.

E. The trial court erred when it held Applicant in contempt of court and ordered her to be imprisoned without affording the requisite due process or applying the proper burden of proof.

On October 9, 2023, the trial court ordered that Applicant be immediately imprisoned until she produced documents that were neither properly requested by Respondents nor properly ordered to be produced by the trial court. [A-36-41]. While Applicant was in jail pursuant to the trial court’s order of imprisonment, she was allowed limited phone access but was not allowed visitors to place Applicant in possession of the documents rendering compliance with the trial court’s order an impossibility. More importantly, Applicant had already advised the trial court that no other person had access to the personal and confidential financial information that was previously and improperly requested by the Judgment Debtor Rule leading

³⁴ 05–1119 (La. 1/13/06), 918 So.2d 453.

Applicant to conclude that the double bind created by the trial court's order was punitive rather than coercive since Applicant never refused to produce the documents in the presence of the trial court.

The United States Supreme Court has held that civil proceedings implicating an individual's right to freedom requires that the burden of proof be higher than the mere preponderance of the evidence.³⁵ Moreover, to jail one for contempt for omitting an act she is powerless to perform makes the proceeding purely punitive.³⁶ When compliance is impossible, neither the moving party, nor the court has any reason to proceed with the civil contempt action.³⁷ Normally, in a civil contempt, the sentence is suspended or imposition of the sentence may be deferred to allow the contemnor the opportunity to "right the wrong" and be purged of contempt.³⁸ However, when this is the case, specific compliance by the contemnor is sought, and specific conditions are attached to the delay of sentencing. Thus, compliance with the specified conditions relieves the contemnor of the contempt finding and removes the risk of his/her being subjected to indefinite imprisonment and/or being put twice in jeopardy for the same offense.

In the instant case, the trial court failed to impose specific conditions or a mechanism by which Applicant could purge herself of the contempt.³⁹ It is clear from the record of these proceedings that Applicant was immediately imprisoned without access to a computer or the ability to be placed in possession of the documents required to secure her release from jail. Thus, Applicant's continued imprisonment was solely at the discretion and within the control of the trial court and Applicant

³⁵ *Addington v. Texas*, 441 U.S. 418, 99 S.Ct. 1804 (1979). See also *Johnson & Placke v. Norris*, 38,300 (La.App. 2 Cir. 5/12/04), 874 So.2d 340, 350, writ denied sub nom. *Jackson & Placke v. Norris*, 2004-1478 (La. 9/24/04), 882 So. 2d 1137

³⁶ *Maggio v. Zeitz*, 333 U.S. 56, 68 S.Ct. 401 (1948).

³⁷ *United States v. Rylander*, 460 U.S. 752, 103 S.Ct. 1548 (1983).

³⁸ *State v. Desselle*, 2000-2408 (La.App. 1 Cir. 10/10/01), 809 So.2d 460, 466.

³⁹ *Id.*

lacked the ability to right the wrong or purge the contempt. There is also no way of knowing for certain whether Applicant might be subjected to being punished twice for the same conduct. The indefiniteness and aggressive nature of the trial court and Respondents' actions in this matter actually compels Applicant to protect herself against double jeopardy.

Even if the trial court was correct in its determination that Applicant lacked justifiable excuse for the trial court's alleged finding that she was required to obey a verbal order issued to a non-party in these proceedings, the trial court was still required to follow a lawful procedure to determine "constructive" contempt. A person charged with "constructive" contempt is entitled to forty-eight hour notice and a hearing. Louisiana Code of Civil Procedure Article 225(A) provides that a certified copy of the motion, and of the rule to show cause, shall be served upon the person charged with contempt in the same manner as a subpoena at least forty-eight hours before the time assigned for the trial of the rule. Respondents attempted to serve Applicant, who is not a party to these proceedings, via email pursuant to Louisiana Code of Civil Procedure Articles 1312 and 1313. [A-93]. This is not sufficient service under the clear wording of Louisiana Code of Civil Procedure Article 225(A).

In this case, service was not properly perfected upon Applicant prior to the trial court's order of imprisonment. E-mailing notice to an attorney of record (who was never named as an adverse party) is not sufficient, just as it would not be sufficient in a standard criminal case to e-mail a bill of information or indictment to an attorney in lieu of a formal arraignment. Furthermore, a final judgment shall be annulled if it is rendered against a defendant who has not been served with process as required by law.⁴⁰ Applicant was charged with a crime which required written notice, and which

⁴⁰ See La. Code Civ. Pro. art. 2002(A)(2).

cannot be waived through lack of objection. As such, Applicant's specification of error has merit, and the contempt judgment of the trial court must be vacated due to insufficient service upon Applicant.⁴¹ The Louisiana Supreme Court has recently held that "[a] judge cannot, without prior notice and an opportunity to be heard, order arrest for 'constructive' contempt."⁴²

Finally, no trial on the contempt charges took place, as Respondents did not submit any testimony, argument, or evidence of Applicant's guilt. Rather at the hearing, counsel for Respondents stated:

MR. GIBSON: I'm not going to enroll for Ms. Mire, to be her attorney. And, then, of course, in the motion for contempt, if there was any doubt, we give the exact dollar amount, which was the judgment, the \$98,000. [A-170, October 9, 2023 Hearing Transcript, p. 6, ll. 2-7].

In response, Applicant advised the trial court:

MS. MIRE: I've asked on several occasions --
THE COURT: His answer says --
MS. MIRE: -- how do I purge this.
THE COURT: His answer says \$98,390.17.
MS. MIRE: So he's going to collect that from both myself and my client? Because that's what he's doing. [A-172, October 9, 2023 Hearing Transcript, p. 8, ll. 4-13].

When Applicant advised that the judgment was not clear as to the amount she owed as to opposed to the amount that could be collected from the Plaintiff, Applicant's client, the trial court became exasperated and asserted:

THE COURT: Don't talk in circles to me. Okay? You're both liable for the same debt. That means you are liable in solido. If you want to get rid of this debt, that's the amount that you would have to pay. How you resolve it with your client is a totally different issue. But I'm not going -- I'm not going to continue to play this circular game. Okay? As I said, you have the right to appeal all of these things. But, at this point, this judgment's executory. It's been executory. They are entitled to have a judgment debtor exam. They are entitled to have documents. The judgment has not been paid. You are just digging your heels in and refusing. I don't know what else I can do, Ms. Mire, except -- except to find you in contempt, again.

⁴¹ *Turbine Powered Tech., LLC v. Crowe*, 2021-0351 (La.App. 1 Cir. 10/7/21), 330 So.3d 1116, 1124.

⁴² *In re Day*, 2022-00886 (La. 10/21/22), 352 So.3d 50.

MS. MIRE: There's no refusal, Your Honor. I'm asking how much I owe. [A-172-173, October 9, 2023 Hearing Transcript, p. 8, ll. 31-32; p. 9, ll. 1-23].

In a typical criminal proceeding, the prosecution has the burden of proving the defendant guilty beyond a reasonable doubt through evidence sufficient to prove that guilt.⁴³ If this Honorable Court applied this standard here, which is whether, after reviewing the evidence in the light most favorable to the prosecution, no reasonable trier of fact could have found Applicant was guilty beyond a reasonable doubt. With absolutely no evidence presented at the contempt hearing of Applicant's willful disobedience of a court order, Applicant could not be found in civil or criminal contempt.⁴⁴

CONCLUSION

“The contempt power wielded by judges is an awesome responsibility and, when exercising such power, judges must diligently and in good faith comply with the strictures of the law governing its execution. The failure to do so...constitutes an abuse of the contempt power.”⁴⁵ “When a judge abuses the immense power to deprive a person of their liberty, it has a profound effect on public confidence in the judiciary.”⁴⁶ The trial court's “actions were contrary to clear and determined law regarding contempt and resulted in the wrongful arrest of an individual in deprivation of her fundamental due process rights.”⁴⁷

This case highlights gamesmanship and legal error so egregious that it renders all judgments entered by the trial court (Division L) null and void for lack of due process, lack of jurisdiction, abuse of the trial court's contempt power, and/or for lack of a final judgment containing decretal language. The trial court issued an order

⁴³ *Jackson v. Virginia*, 443 U.S. 307, 99 S.Ct. 2781 (1979).

⁴⁴ See La. Code Civ. Pro. art. 224(A)(2). See also *Turbine Powered Tech., LLC v. Crowe*, 2021-0351 (La.App. 1 Cir. 10/7/21), 330 So.3d 1116, 1124–25.

⁴⁵ *In re Day*, 2022-00886 (La. 10/21/22), 352 So.3d 50 citing *In re Jefferson*, 99-1313 (La. 1/19/00), 753 So.2d 181, 185.

⁴⁶ *Id.*

⁴⁷ *Id.*

of imprisonment even though Applicant was not a party in this proceeding, had not filed pleadings requesting relief, and was not served with a subpoena or summons to appear for any hearing. Accordingly, Applicant prays for supervisory review of the trial court's findings that are not supported by the record and resulted in Applicant's loss of freedom through an improper order of imprisonment that could negatively impact Applicant's ability to practice law in this state.

Applicant further prays for relief from this Honorable Court requesting that this Court vacate the trial court's improper verbal orders in this case that led to Applicant being imprisoned for nearly nine (9) hours without due process coupled with repeated denials of access to this Court for appellate review. Alternatively, should this Honorable Court find that an appeal rather than a supervisory writ is the appropriate vehicle for Applicant to seek relief, Applicant prays that this Honorable Court grant this application for supervisory writ and issue an order remanding this matter to the trial court with an instruction that Applicant's September 15, 2023, timely filed Motion and Order for Immediate Appeal from the trial court's alleged September 5, 2023 finding of direct contempt of court be granted and that Applicant's October 18, 2023 timely filed Motion for New Trial regarding the trial court's October 9, 2023 finding of constructive contempt of court resulting in Applicant's immediate imprisonment be granted. Applicant further prays for any and all relief available under the law including but not limited to fees/costs for the filing of this application and/or sanctions against Respondents for the improper procedures employed in this case.

AFFIDAVIT OF VERIFICATION AND CERTIFICATION

STATE OF LOUISIANA

PARISH OF LAFAYETTE

BEFORE ME, the undersigned authority, personally came and appeared:

CHRISTINE M. MIRE

who stated that she is counsel of record for Applicant, Christine M. Mire, in this matter, that all of the allegations in the foregoing Writ Application are true and correct to the best of her information and belief; and that copies of the foregoing Writ Application have been mailed or electronically transmitted to the trial court judge in the underlying action, the appellate court and all opposing counsel and parties at the below listed addresses:

Honorable Marilyn Castle
15th Judicial District Court, Division L
800 South Buchanan Drive
Lafayette, Louisiana
lawclerkdivL@15thjdc.org
(337) 261-5130

James H. Gibson
Stacy Kennedy
Gibson Law Partners, LLC
2448 Johnston Street
Lafayette, Louisiana 70503
jimgibson@gibsonlawpartners.com
stacykennedy@gibsonlawpartners.com
(337) 761-6025

Attorneys for Lafayette General Health, Inc., Lafayette General Medical Center, Inc., University Hospital & Clinics, Inc.

Jennie Pellergrin
Neuner Pate
One Petroleun Center
10001 West Pinhook Road, Suite 200
Lafayette, Louisiana 70503
jpellergrin@neunerpate.com
(337) 237-7000
Attorney for Dr. Karen Curry



Christine M. Mire

SWORN TO AND SUBSCRIBED before me, Notary, this 5th day of December, 2023.



Max Michael Menard, Bar Roll# 22033, Notary Public
My Commission expires at death.

CERTIFICATION OF EVIDENTIARY ATTACHMENTS

I hereby verify that all attachments to this memorandum, for the purpose of review and consideration as evidence by this Court, have been entered and/or accepted into evidence or proffered as evidence, and/or considered in the lower court, to the best of my knowledge, information and belief. I understand that failure to comply with this local rule may result in this Court's refusal to consider said attachments. WILLFUL FAILURE TO COMPLY WITH THIS LOCAL RULE MAY SUBJECT ME TO PUNISHMENT FOR CONTEMPT OF COURT.



CHRISTINE M. MIRE
LA BAR ROLL NO.: 29352

Lafayette Parish
Filed Oct 09, 2023 11:04 AM
Morgan Broussard
Deputy Clerk of Court
C-20222976
L

J. CORY CORDOVA, M.D.

15TH JUDICIAL DISTRICT COURT

VERSUS

DOCKET NUMBER: 2022-2976

**LAFAYETTE GENERAL HEALTH, INC.,
UNIVERSITY HOSPITALS & CLINICS,
LAFAYETTE GENERAL MEDICAL
CENTER, INC. AND KAREN CURRY, M.D.**

**PARISH OF LAFAYETTE
STATE OF LOUISIANA**

ORDER OF CONTEMPT

Ms. Christine Mire was held to be in contempt of Court on August 7, 2023 when she refused, in open court, to be examined and respond to questions pursuant to a Judgment Debtor rule properly served upon her. A contempt of court is any act or omission tending to obstruct or interfere with the orderly administration of justice, or to impair the dignity of the court or respect for its authority. It was committed in the presence of the Court.

Having found her in direct contempt of Court, the Court set the matter for September 5, 2023 to determine the proper punishment for the contempt. At that hearing, the Court imposed the punishment for the contempt as provided in Code of Civil Procedure Article 226, which states "When a contempt of court consists of the omission to perform an act which is yet in the power of the person charged with contempt to perform, he may be imprisoned until he performs it."

The Court ordered that Ms. Mire be held in the parish jail until she agreed to undergo the judgment debtor examination. Ms. Mire then indicated she would undergo the examination and respond to questions. Later that day, the parties agreed to reset her examination to October 9, 2023 since Ms. Mire had not produced requested documents. Ms. Mire was ordered to produce the documents within ten days (September 15, 2023) and the judgment debtor examination was reset to October 9, 2023.

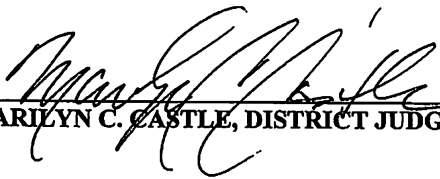
A rule for contempt was filed by Lafayette General health Systems, Inc., University Hospitals and Clinic, Inc. and Lafayette General Medical Center, Inc. based upon an allegation Ms. Mire did not produce the documents by September 15, 2023 as ordered by the Court on September 5, 2023. Ms. Mire was provided proper notice of the rule and afforded the opportunity to respond thereto. Ms. Mire did not provide an adequate excuse for her failure to produce the documents. The Court finds the refusal of Ms. Mire to produce the documents is a constructive contempt of court. The

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punishment for this contempt is imprisonment until performance pursuant to Code of Civil Procedure Article 226.

Pursuant to La. R.S. 13:4611(1)(g) Lafayette General health Systems, Inc., University Hospitals and Clinic, Inc. and Lafayette General Medical Center, Inc. are entitled, as the prevailing party in this contempt proceeding, to an award of attorney fees.

Lafayette, Louisiana October 9, 2023.


MARILYN C. CASTLE, DISTRICT JUDGE

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J. CORY CORDOVA, M.D.

15TH JUDICIAL DISTRICT COURT

VERSUS

DOCKET NUMBER: 2022-2976

LAFAYETTE GENERAL HEALTH, INC.,
UNIVERSITY HOSPITALS & CLINICS,
LAFAYETTE GENERAL MEDICAL
CENTER, INC. AND KAREN CURRY, M.D.

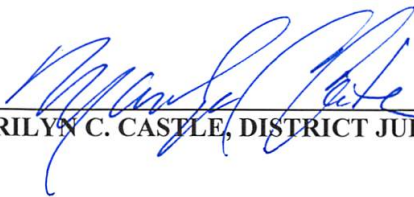
PARISH OF LAFAYETTE

STATE OF LOUISIANA

ORDER

Pursuant to the attached Order for Contempt in regard to Christine Mire, she is under an order of imprisonment for contempt until performance. In this case, the performance is production of documents identified in Items A-EE pursuant to the Motion and Order to Examine Judgment Debtor also attached. When Christine Mire indicates she has the documents ready for production, the Court is to be notified and will reconvene in Open Court for the production of the documents.

Lafayette, Louisiana October 9, 2023.



MARILYN C. CASTLE, DISTRICT JUDGE

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Lafayette Parish
Filed Jul 05, 2023 9:04 AM
Morgan Broussard
Deputy Clerk of Court
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C-20222976
L

J. CORY CORDOVA, M.D. : 15TH JUDICIAL DISTRICT COURT
:
VERSUS : DOCKET NO. 2022-2976, DIV. "L"
:
LAFAYETTE GENERAL HEALTH, INC., : PARISH OF LAFAYETTE
UNIVERSITY HOSPITAL AND CLINICS, :
LAFAYETTE GENERAL MEDICAL : STATE OF LOUISIANA
CENTER, INC. and KAREN CURRY, M.D.:

MOTION AND ORDER TO EXAMINE JUDGMENT DEBTORS

Movers, LAFAYETTE GENERAL HEALTH SYSTEM, INC., UNIVERSITY HOSPITAL & CLINICS, INC. and LAFAYETTE GENERAL MEDICAL CENTER, INC. (collectively "Lafayette General Defendants"), respectfully represent that:

1.

The Lafayette General Defendants are the judgment creditors of debtors, Christine Mire and J. Cory Cordova, M.D., in the amount of NINETY-EIGHT THOUSAND THREE HUNDRED NINETY DOLLARS AND 17/100 (\$98,390.17), as more fully set forth in the Judgment attached hereto and marked **Exhibit 1**.

2.

Said Judgment was entered on March 29, 2023, and Notice of Judgment dated March 31, 2023 issued thereafter. **Exhibit 1**. The Judgment has not been paid or satisfied.

3.

Although Plaintiff has appealed, Ms. Mire has not, nor has Plaintiff posted a suspensive appeal bond to suspend execution of the judgment pending appeal. The delay for suspensive appeal has elapsed. Thus, the Lafayette General Defendants may proceed with execution of the judgment pursuant to La. C.C.P. art. 2252.

4.

The Lafayette General Defendants desire to examine the judgment debtors on matters pertaining to the judgment debtors' property pursuant to La. C.C.P. art. 2451, to have the judgment debtors produce, in court, certain of their books, papers, and documents, which are in the judgment debtors' possession and which are material to this cause; and to examine the judgment debtors personally in relation to the above matters and the documents listed below:

- A. Any and all titles, deeds, or other documents by which you own or lease any real estate or other immovable property;
- B. Copies of all income tax returns and personal property tax returns you have filed, individually or jointly with any other person, for the previous four (4) calendar years,

- including all schedules, attachments, and worksheets, and with the name and address of the persons who assisted in preparing those returns;
- C. The original of all certificates of stock, bonds or indentures, and other securities titled in the name of, or beneficially held by, or for, you, whether alone or jointly with any other person or persons, in any corporation or limited liability company during the last three (3) years;
 - D. Copies of all financial statements in your possession, custody or control, prepared by or for you, reflecting your financial condition during the past three (3) years, whether prepared for you individually or jointly with any other person or persons, or for a corporation, firm, or other entity in which you owned an interest;
 - E. All notes, deeds, conveyances, certificates of title, bills of sale, mortgages, and security instruments of any kind showing or tending to show the existence of debts owed to or by you, or property owned by you, or property in which you have a mortgage or security interest. This request includes all such items executed or in effect during the last three (3) years;
 - F. All writings and financial records in your possession or custody, or subject to your control, showing or tending to show monies owed to you, and all records you may have showing or tending to show all the persons who owe you money;
 - G. All insurance policies insuring loss to any property, real or personal, that you own, individually or jointly with any other person, or that you hold for the benefit of any other person, that were in effect during the last three (3) years;
 - H. All acts of sale, deeds, contracts and other documents showing transfer of any and all property owned by you, individually or jointly with any other person or firm, during the previous three (3) years;
 - I. Any and all bank statements, cancelled checks, check stubs, deposit slips and other records in your possession, custody, or control, showing or tending to show transactions with a bank or other financial institution with which you did business, or relating to a deposit account on which you have had signature authority during the previous three (3) years, regardless of whether the accounts were in your name or that of another person or firm;

**ATTACHMENT
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- J. All property insurance policies, whether such policies relates to any home, apartment, townhouse, condominium or other form of residential or commercial property owned or leased by you;
- K. All documents relating to any and all interests that you have had during the previous three years in any corporation, limited liability company, partnership, joint venture, or trust;
- L. All documents relating in any way to your business, occupation, employment, livelihood, and other sources of income during the last four (4) years, including sales revenue, salaries, income, bonuses, commissions, pension plan, insurance, and other fringe benefits;
- M. Your social security card and driver's license;
- N. All ledger cards, ledgers, journals, memoranda, books of account, and other documents reflecting and identifying your assets, payables and receivables during the last three (3) years;
- O. All life insurance policies owned by you or insuring your life, or on which you are a beneficiary or have any other interest, alone or jointly with any other person or firm;
- P. All documents providing information of all sources of the defendant's income during the last four (4) years;
- Q. All trust instruments, agreements, correspondence, and other documents relating to all trusts in which you are a trustee, beneficiary or have any other kind of interest in, together with all documents identifying the assets of such trusts, all transactions by such trusts, all transfers of trust property, and the names and addresses of trustees and beneficiaries; this request includes all such items signed or in effect during the last three (3) years;
- R. All records relating to and identifying all motor vehicles, boats, and other registered movables owned, rented, leased and otherwise used by you during the last three (3) years and, if not owned by you, records identifying the owner thereof and under what arrangement you were afforded use of the motor vehicle or boat;
- S. All records relating to safe deposit boxes at banks or other depositories for securities, cash, or other valuables, rented or otherwise, used by you alone or jointly with any

- other person or persons during the last three (3) years, together with any agreements relating thereto;
- T. All documents reflecting or identifying all personal property owned by you either jointly, individually, or otherwise, during the last three (3) years, together with the location of each such item and its value, including all items of art, jewelry, collectors items, books, royalties, patents, copyrights and inventions;
- U. All mortgages, pledges, security agreements, financing statements and other documents in any way reflecting any security interest, mortgage, pledge, hypothecation or encumbrance of any kind upon any property owned by you, whether individually or jointly with others during the last four (4) years and in any way evidencing any debt relating thereto;
- V. All documents (including all monthly, quarterly or annual account statements) identifying every securities brokerage account you have or have had during the last three (3) years;
- W. All documents relating in any way to and identifying any property for which you or someone on your behalf have held for another person or firm during the last three (3) years, and such documents relating in any way to property you have held for another person or firm during that time;
- X. All documents that identify C.P.A.'s, accountants, and you have hired or used and those that have been hired or used by each corporation, limited liability company, partnership, joint venture, trust and other entity of yours and those with which you have been associated or affiliated with in some way during the last three (3) years;
- Y. All documents relating to and identifying any Testament/Will under which you are a legatee, heir-at-law, or beneficiary;
- Z. All wills and testaments of yours, including any codicils thereto, that have been in effect at any time during the last three (3) years;
- AA. A pleading from each succession proceeding currently pending in which you are a creditor, legatee, heir-at-law, beneficiary, or otherwise entitled to any inheritance, money, or property, whether or not you have renounced or waived such right;
- BB. All judgments which have been entered in your favor or against you that you have not satisfied in full;

- CC. All documents in any way relating to any insurance claims made by you or on your behalf during the last six (6) years and reflecting the status of the claim and any proceeds you may have received;
- DD. All appraisal reports prepared during the last three (3) years covering any property you owned, either individually or jointly with any other person or persons, or upon which you have held a mortgage, security interest, pledge or other encumbrance, either individually or jointly with any other person or persons, or in which you have had any other kind of interest during the last three years, and the status thereof; and
- EE. All agreements, documents, pleadings, judgments, or any other writings that establish your marital status during the last three (3) years and those that indicate:
 - (i) when you married, whether the marriage exists or existed under the Louisiana legal regime of community property or under a separate property regime or agreement, and
 - (ii) if now separated or divorced, the division of property that was made.

5.

By the above documents and examination, the Lafayette General Defendants intend to prove that the judgment debtors own property subject to execution.

WHEREFORE, the premises considered, Movers, LAFAYETTE GENERAL HEALTH SYSTEM, INC., UNIVERSITY HOSPITAL & CLINICS, INC. and LAFAYETTE GENERAL MEDICAL CENTER, INC., pray that they have the privilege of examining Christine Mire and J. Cory Cordova, M.D., judgment debtors, at a time and place to be fixed by the Court and that the judgment debtors be summoned and commanded to produce in open court the papers and documents described above.

**ATTACHMENT
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J CORY CORDOVA

SUIT: C-20222976

L

VS

LAFAYETTE GENERAL HEALTH SYSTEM INC, ET AL

DATE: 9/12/2023

JUDGE: CASTLE, MARILYN C.

MINUTES OF THE COURT

9/5/2023
C-20222976

This matter was previously set for this date to be taken up on a rule for contempt and sanctions for refusing to participate in judgment debtor rule, set by orders of the Court. Present in open court were Kevin Stockstill, representing J. Cory Cordova; Christine Mire, appearing in proper person; James Gibson and Stacy Kennedy, representing Lafayette General Health System, Inc., University Hospital & Clinics, Inc. and Lafayette General Medical Center, Inc.

At this time, the Court asked Mr. Stockstill if his client is going to participate in the judgment debtor examination. Mr. Stockstill, in return, wanted to make sure by participating in the judgment debtor examination they would not be forfeiting the appeal. The Court explained to Mr. Stockstill that no one would be forfeiting their appeal. Therefore, Mr. Stockstill agreed upon his client participating in the judgment debtor examination. The Court ordered that Mr. Cordova answer and produce documentation. At this time, J. Cory Cordova was sworn in by the clerk and brought in for questioning as to his judgment debtor examination.

Next, the Court asked Ms. Mire if she would be participating in the judgment debtor examination. Initially, Ms. Mire objected to the participation of the judgment debtor examination. Therefore, the Court ordered the sheriff's deputy to escort Ms. Mire to LPCC. Ms. Mire will be allowed to purge herself from this contempt when she is ready to submit to the examination. At this time, Ms. Mire informed the Court she wish to comply with the judgment debtor examination. Ms. Mire was now sworn in by the clerk. Oral arguments by Ms. Mire and opposing counsel were made to the Court in regards to the production of documents. The Court ordered that Ms. Mire produce the documents within ten (10) days. At this time, Ms. Mire proffered, into evidence, the audiotapes from the previous hearing (the proffer was not given to the clerk) and the judgment debtor rule service return and attachments. Ms. Mire was brought in for questioning as to her judgment debtor examination.

After the examination, Ms. Mire and opposing counsel returned to open court. Ms. Kennedy informed the Court that J Cory Cordova's examination was complete. Additionally, Ms. Kennedy moved to have Ms. Mire's examination reset to have the requested documents produced. The Court continued and reset Ms. Mire's judgment debtor examination to October 9, 2023 at 9:00 am. The Court reminded Ms. Mire that the requested documents were to be submitted within ten (10) days from today.

Ms. Mire inquired about the Court's finding of contempt. The Court informed Ms. Mire she will not be issuing an additional order of contempt. However, the Court does find Ms. Mire and J. Cory Cordova to be in contempt. As per the Court, the sanction is to give testimony.

Finally, Ms. Mire informed the Court she will be applying for a Writ, on the matter.

The following witnesses testified:

J. Cory Cordova
Christine Mire

The following evidence was introduced:

Mire-Proffer-1: judgment debtor rule service return with attachments

A TRUE COPY AND CORRECT COPY OF THE MINUTES
OF THE 15TH JUDICIAL DISTRICT COURT
JUDGE CASTLE, MARILYN C., PRESIDING

Katly M. LeBlanc
DEPUTY CLERK, 15TH JUDICIAL DISTRICT COURT
LAFAYETTE PARISH PARISH, LA
SEPTEMBER 12, 2023

ATTACHMENT
PAGE 42

J CORY CORDOVA

SUIT: C-20222976

L

VS

LAFAYETTE GENERAL HEALTH SYSTEM INC, ET AL

DATE: 11/15/2023

JUDGE: CASTLE, MARILYN C.

MINUTES OF THE COURT

Court met this date, pursuant to adjournment with the Honorable Marilyn Castle, Judge presiding; Edie Suire, Court Reporter; Celeste Crowder, Deputy Sheriff(s); and Kayla Lancon, Deputy Clerk(s) of Court; all being in attendance.

8/7/2023
C-20222976

This matter was previously set for this date to be taken up on a rule for judgment debtor, filed on behalf of Lafayette General Health System, Inc., University Hospital & Clinics, Inc., and Lafayette General Medical Center, Inc. Present in open court were Stacy Kennedy, representing Lafayette General Health System, Inc., University Hospital & Clinics, Inc., and Lafayette General Medical Center, Inc.; and Christine Mire, appearing with her client J. Cory Cordova. Ms. Mire informed the Court they have a pending appeal with the third circuit and it has not been ruled on. Oral arguments were presented, to the Court. Counsel for the parties exited the courtroom with the Court's law clerk to review some cases Ms. Mire cited in her defense. After returning to the court room, the Court stated its reasons for ruling and ruled the mover can proceed with the rule for judgment debtor. Witnesses were sworn in at this time. Ms. Mire objected and refused to participate in the judgment debtor rule. The Court will reset this matter on a motion for contempt for refusing to participate in the judgment debtor rule for September 5, 2023 at 9:00 am.

The following witnesses were sworn in on this date:

Christine Mire
J. Cory Cordova

J CORY CORDOVA M.D. * 15TH JUDICIAL DISTRICT COURT
 VERSUS * DOCKET NO. 2019-2019, DIV “D”
 LOUISIANA STATE UNIVERSITY *
 HEALTH SCIENCE CENTER ET AL * LAFAYETTE PARISH, LOUISIANA

JUDGEMENT

THIS MATTER CAME before the Court on the 26th day of June, 2023 for hearing on plaintiff’s motion to consolidate the above numbered matter with a suit involving the same parties under docket number 2022-2976 Div “L”. Additionally, before the court was the defendant’s opposition to the motion to consolidate and for sanctions pursuant to La. Code of Civil Procedure Article 863. Present in Court were:

- A. Christine Mire on behalf of the plaintiff J. Cory Cordova, M.D.;
- B. James H. Gibson on behalf of the defendants Lafayette General Health Systems, Inc, University Hospital & Clinics, Inc., and Lafayette General Medical Center, Inc.; and
- C. Jennie Pellegrin, Special Assistant Attorney General and Counsel fo Dr. Karen Curry

The Court, after reviewing the argument of Counsel, the pleading along with the exhibits, memoranda, and record in the above matter and the matter sought to be consolidated notes that there is an appeal pending in docket number 202229276 Div. “L” which renders the current motion for consolidation premature.

The motion for consolidation filed on behalf of the plaintiff J. Cory Cordova and the Motion for sanctions filed on behalf of defendants are both denied as premature.

SIGNED in Chambers at Lafayette, Louisiana, this 3rd day of July, 2023

Royale L. Colbert

 ROYALE L COLBERT
 DISTRICT JUDGE, DIVISION “D”

**ATTACHMENT
PAGE 44**



LAFPC.CV.66191297

Requested by Atty.: GIBSON, JAMES H

JUDGMENT DEBTOR RULE

J CORY CORDOVA

15TH JUDICIAL DISTRICT COURT

VS

DOCKET NUMBER: C-20222976 L

BEFORE JUDGE MARILYN C. CASTLE

LAFAYETTE GENERAL HEALTH
SYSTEM INC, ET AL

PARISH OF LAFAYETTE, LOUISIANA

TO: CHRISTINE M. MIRE
2480 YOUNGSVILLE HIGHWAY, SUITE C
YOUNGSVILLE, LA 70592

You Are hereby summoned to comply with the Motion and Order, a certified copy whereof accompanies this notice, and to appear before the named Court on **AUGUST 7, 2023**, at **9:00 AM**, to be examined as a Judgment Debtor under the provisions of the laws of this State.

WITNESS THE HONORABLE, Judges of the said Court, this JULY 6, 2023.

Deputy Clerk of Court
Lafayette Parish

**** YOU ARE TO PRODUCE THE DOCUMENTS REQUESTED IN THE ATTACHED MOTION AND ORDER.**

SHERIFF'S RETURN
LAFAYETTE PARISH SHERIFF

DATE SERVED: _____, 20____ TIME: _____

SERVED: _____

PERSONAL () _____

DOMICILIARY () ON _____

UNABLE TO LOCATE MOVED () NO SUCH ADDRESS ()

OTHER REASON: _____

RECEIVED TOO LATE FOR SERVICE ()

SERVICE OF WITHIN PAPERS

COSTS FEE \$ _____ MILEAGE \$ _____ TOTAL \$ _____

DEPUTY _____

**ATTACHMENT
PAGE 45**

Children under 12 are not allowed in Court unless they are parties, witnesses or part of an educational group. Please dress appropriately. Cellular phones and beepers must be on silent or off. Camera Phones are NOT allowed in the courthouse.

If you require an interpreter for court visit <https://15thjdc.org/uploads/requestformrevisedMar2011.pdf>.

Lafayette Parish
Filed Jul 05, 2023 9:04 AM
Morgan Broussard
Deputy Clerk of Court
E-File Received Jul 05, 2023 8:14 AM
C-20222976
L

J. CORY CORDOVA, M.D. : 15TH JUDICIAL DISTRICT COURT
: :
VERSUS : DOCKET NO. 2022-2976, DIV. "L"
: :
LAFAYETTE GENERAL HEALTH, INC., : PARISH OF LAFAYETTE
UNIVERSITY HOSPITAL AND CLINICS, :
LAFAYETTE GENERAL MEDICAL : STATE OF LOUISIANA
CENTER, INC. and KAREN CURRY, M.D. :

MOTION AND ORDER TO EXAMINE JUDGMENT DEBTORS

Movers, LAFAYETTE GENERAL HEALTH SYSTEM, INC., UNIVERSITY HOSPITAL & CLINICS, INC. and LAFAYETTE GENERAL MEDICAL CENTER, INC. (collectively "Lafayette General Defendants"), respectfully represent that:

1.

The Lafayette General Defendants are the judgment creditors of debtors, Christine Mire and J. Cory Cordova, M.D., in the amount of NINETY-EIGHT THOUSAND THREE HUNDRED NINETY DOLLARS AND 17/100 (\$98,390.17), as more fully set forth in the Judgment attached hereto and marked **Exhibit 1**.

2.

Said Judgment was entered on March 29, 2023, and Notice of Judgment dated March 31, 2023 issued thereafter. **Exhibit 1**. The Judgment has not been paid or satisfied.

3.

Although Plaintiff has appealed, Ms. Mire has not, nor has Plaintiff posted a suspensive appeal bond to suspend execution of the judgment pending appeal. The delay for suspensive appeal has elapsed. Thus, the Lafayette General Defendants may proceed with execution of the judgment pursuant to La. C.C.P. art. 2252.

4.

The Lafayette General Defendants desire to examine the judgment debtors on matters pertaining to the judgment debtors' property pursuant to La. C.C.P. art. 2451, to have the judgment debtors produce, in court, certain of their books, papers, and documents, which are in the judgment debtors' possession and which are material to this cause; and to examine the judgment debtors personally in relation to the above matters and the documents listed below:

- A. Any and all titles, deeds, or other documents by which you own or lease any real estate or other immovable property;
- B. Copies of all income tax returns and personal property tax returns you have filed, individually or jointly with any other person, for the previous four (4) calendar years,

1

Janna Pettibone

**ATTACHMENT
PAGE 46**



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Lafayette Parish
Deputy Clerk Of Court

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including all schedules, attachments, and worksheets, and with the name and address of the persons who assisted in preparing those returns;

- C. The original of all certificates of stock, bonds or indentures, and other securities titled in the name of, or beneficially held by, or for, you, whether alone or jointly with any other person or persons, in any corporation or limited liability company during the last three (3) years;
- D. Copies of all financial statements in your possession, custody or control, prepared by or for you, reflecting your financial condition during the past three (3) years, whether prepared for you individually or jointly with any other person or persons, or for a corporation, firm, or other entity in which you owned an interest;
- E. All notes, deeds, conveyances, certificates of title, bills of sale, mortgages, and security instruments of any kind showing or tending to show the existence of debts owed to or by you, or property owned by you, or property in which you have a mortgage or security interest. This request includes all such items executed or in effect during the last three (3) years;
- F. All writings and financial records in your possession or custody, or subject to your control, showing or tending to show monies owed to you, and all records you may have showing or tending to show all the persons who owe you money;
- G. All insurance policies insuring loss to any property, real or personal, that you own, individually or jointly with any other person, or that you hold for the benefit of any other person, that were in effect during the last three (3) years;
- H. All acts of sale, deeds, contracts and other documents showing transfer of any and all property owned by you, individually or jointly with any other person or firm, during the previous three (3) years;
- I. Any and all bank statements, cancelled checks, check stubs, deposit slips and other records in your possession, custody, or control, showing or tending to show transactions with a bank or other financial institution with which you did business, or relating to a deposit account on which you have had signature authority during the previous three (3) years, regardless of whether the accounts were in your name or that of another person or firm;

Janna Pettibone

**ATTACHMENT
PAGE 47**



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- J. All property insurance policies, whether such policies relates to any home, apartment, townhouse, condominium or other form of residential or commercial property owned or leased by you;
- K. All documents relating to any and all interests that you have had during the previous three years in any corporation, limited liability company, partnership, joint venture, or trust;
- L. All documents relating in any way to your business, occupation, employment, livelihood, and other sources of income during the last four (4) years, including sales revenue, salaries, income, bonuses, commissions, pension plan, insurance, and other fringe benefits;
- M. Your social security card and driver's license;
- N. All ledger cards, ledgers, journals, memoranda, books of account, and other documents reflecting and identifying your assets, payables and receivables during the last three (3) years;
- O. All life insurance policies owned by you or insuring your life, or on which you are a beneficiary or have any other interest, alone or jointly with any other person or firm;
- P. All documents providing information of all sources of the defendant's income during the last four (4) years;
- Q. All trust instruments, agreements, correspondence, and other documents relating to all trusts in which you are a trustee, beneficiary or have any other kind of interest in, together with all documents identifying the assets of such trusts, all transactions by such trusts, all transfers of trust property, and the names and addresses of trustees and beneficiaries; this request includes all such items signed or in effect during the last three (3) years;
- R. All records relating to and identifying all motor vehicles, boats, and other registered movables owned, rented, leased and otherwise used by you during the last three (3) years and, if not owned by you, records identifying the owner thereof and under what arrangement you were afforded use of the motor vehicle or boat;
- S. All records relating to safe deposit boxes at banks or other depositories for securities, cash, or other valuables, rented or otherwise, used by you alone or jointly with any

3

Janna D. DeLisle

**ATTACHMENT
PAGE 48**



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- other person or persons during the last three (3) years, together with any agreements relating thereto;
- T. All documents reflecting or identifying all personal property owned by you either jointly, individually, or otherwise, during the last three (3) years, together with the location of each such item and its value, including all items of art, jewelry, collectors items, books, royalties, patents, copyrights and inventions;
- U. All mortgages, pledges, security agreements, financing statements and other documents in any way reflecting any security interest, mortgage, pledge, hypothecation or encumbrance of any kind upon any property owned by you, whether individually or jointly with others during the last four (4) years and in any way evidencing any debt relating thereto;
- V. All documents (including all monthly, quarterly or annual account statements) identifying every securities brokerage account you have or have had during the last three (3) years;
- W. All documents relating in any way to and identifying any property for which you or someone on your behalf have held for another person or firm during the last three (3) years, and such documents relating in any way to property you have held for another person or firm during that time;
- X. All documents that identify C.P.A.'s, accountants, and you have hired or used and those that have been hired or used by each corporation, limited liability company, partnership, joint venture, trust and other entity of yours and those with which you have been associated or affiliated with in some way during the last three (3) years;
- Y. All documents relating to and identifying any Testament/Will under which you are a legatee, heir-at-law, or beneficiary;
- Z. All wills and testaments of yours, including any codicils thereto, that have been in effect at any time during the last three (3) years;
- AA. A pleading from each succession proceeding currently pending in which you are a creditor, legatee, heir-at-law, beneficiary, or otherwise entitled to any inheritance, money, or property, whether or not you have renounced or waived such right;
- BB. All judgments which have been entered in your favor or against you that you have not satisfied in full;

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**ATTACHMENT
PAGE 49**



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- CC. All documents in any way relating to any insurance claims made by you or on your behalf during the last six (6) years and reflecting the status of the claim and any proceeds you may have received;
- DD. All appraisal reports prepared during the last three (3) years covering any property you owned, either individually or jointly with any other person or persons, or upon which you have held a mortgage, security interest, pledge or other encumbrance, either individually or jointly with any other person or persons, or in which you have had any other kind of interest during the last three years, and the status thereof; and
- EE. All agreements, documents, pleadings, judgments, or any other writings that establish your marital status during the last three (3) years and those that indicate:
 - (i) when you married, whether the marriage exists or existed under the Louisiana legal regime of community property or under a separate property regime or agreement, and
 - (ii) if now separated or divorced, the division of property that was made.

5.

By the above documents and examination, the Lafayette General Defendants intend to prove that the judgment debtors own property subject to execution.

WHEREFORE, the premises considered, Movers, LAFAYETTE GENERAL HEALTH SYSTEM, INC., UNIVERSITY HOSPITAL & CLINICS, INC. and LAFAYETTE GENERAL MEDICAL CENTER, INC., pray that they have the privilege of examining Christine Mire and J. Cory Cordova, M.D., judgment debtors, at a time and place to be fixed by the Court and that the judgment debtors be summoned and commanded to produce in open court the papers and documents described above.

5



**ATTACHMENT
PAGE 50**



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Respectfully submitted:

GIBSON LAW PARTNERS, LLC

/s/ James H. Gibson

JAMES H. GIBSON – 14285
STACY N. KENNEDY - 23619
2448 Johnston St. (70503)
P.O. Box 52124
Lafayette, LA 70505
Direct Dial: 337-761-6025
Main: 337-761-6023
Fax: 337-761-6061
Email: jimgibson@gibsonlawpartners.com
Email: stacykennedy@gibsonlawpartners.com
Counsel for Defendants, LAFAYETTE
GENERAL HEALTH SYSTEM, INC.,
UNIVERSITY HOSPITAL & CLINICS, INC.
and LAFAYETTE GENERAL MEDICAL
CENTER, INC.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a copy of the above and foregoing instrument has this day been served on all parties through their counsel of record in this proceeding by:

- Hand Delivery
- Prepaid U.S. Mail
- Email
- Facsimile
- Overnight Mail Service

Lafayette, Louisiana, this 5th day of July, 2023.

/s/ James H. Gibson

JAMES H. GIBSON

Janna Pettibone

**ATTACHMENT
PAGE 51**



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Lafayette Parish
Deputy Clerk Of Court

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J. CORY CORDOVA, M.D. : 15TH JUDICIAL DISTRICT COURT
 :
 :
 VERSUS : DOCKET NO. 2022-2976, DIV. "L"
 :
 :
 LAFAYETTE GENERAL HEALTH, INC., : PARISH OF LAFAYETTE
 UNIVERSITY HOSPITAL AND CLINICS, :
 LAFAYETTE GENERAL MEDICAL : STATE OF LOUISIANA
 CENTER, INC. and KAREN CURRY, M.D. :

ORDER

Considering the foregoing Motion to Examine Judgement Debtors;

IT IS ORDERED that Christine Mire and J. Cory Cordova, M.D., judgment debtors, appear in open court on the 7 day of **AUGUST**, 2023, at 9:00 o'clock A.m. to be examined and produce in open court, at that time, the papers and documents described in the preceding motion, under penalty of fine and/or imprisonment for contempt of court.

Lafayette, Louisiana, this _____ day of _____, 2023. SIGNED IN LAFAYETTE, LOUISIANA ON 7/5/2023.

Andre' Doguet

 JUDGE, 15TH JUDICIAL DISTRICT COURT
 ANDRE' DOGUET, COMMISSIONER
 15TH JUDICIAL DISTRICT COURT

PLEASE SERVE:

Christine M. Mire
 2480 Youngsville Highway, Suite C
 Youngsville, LA 70592

J. Cory Cordova, M.D.
 Through his counsel of record:
 Christine M. Mire
 2480 Youngsville Highway, Suite C
 Youngsville, LA 70592

J. Cory Cordova, M.D.
 210 Wind Haven Lane
 Lafayette, LA. 70506

Janna Pettit

**ATTACHMENT
PAGE 52**



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 Lafayette Parish
 Deputy Clerk Of Court

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LAFPC.CV.65731382

NOTICE OF SIGNING OF JUDGMENT

J CORY CORDOVA

15TH JUDICIAL DISTRICT COURT

VS

DOCKET NUMBER: C-20222976 L

LAFAYETTE GENERAL HEALTH SYSTEM INC, ET AL PARISH OF LAFAYETTE, LOUISIANA

TO: JAMES H GIBSON

In accordance with Article 1913 of the Louisiana Code of Civil Procedure, you are hereby notified that judgment was rendered and signed in the above numbered and entitled cause on MARCH 29, 2023, a copy of which is attached hereto.

WITNESS my official hand and seal of office in Lafayette, Louisiana, this MARCH 31, 2023.

Deputy Clerk of Court
Lafayette Parish

ATTACHMENT
PAGE 53

Lafayette Parish
Filed Mar 29, 2023 3:08 PM
Kireston Batiste
Deputy Clerk of Court
C-20222976

J. CORY CORDOVA

15th JUDICIAL DISTRICT COURT

VS.

DOCKET NO.: 2022-2976

LAFAYETTE GENERAL
HEALTH SYSTEM, INC., ET AL.

LAFAYETTE PARISH, LOUISIANA

.....
JUDGMENT ON SANCTIONS AND AWARD OF ATTORNEY FEES AND COSTS

In accordance with this Court's ruling on Motion for Sanctions issued on March 3, 2023, and the ruling on Award of Attorney Fees issued this date:

IT IS HEREBY ORDERED, ADJUDGED AND DECREED that Judgment is granted in favor of Lafayette General Health System, Inc., Lafayette General Medical Center, Inc. and University Hospital and Clinic and against Dr. J. Cory Cordova and his counsel, Christine Mire, for sanctions pursuant to La. Code Civ. Proc. Ann. art. 863, for the filing of a claim barred by res judicata and not warranted by existing law or a non-frivolous argument for modification of existing law.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that Judgment is granted in favor of Lafayette General Health System, Inc., Lafayette General Medical Center, Inc. and University Hospital and Clinic and against Dr. J. Cory Cordova and his counsel, Christine Mire in the amount of ninety-one thousand six hundred (\$91,600) dollars in reasonable attorney fees and six thousand seven hundred ninety dollar and seventccn cents (\$6,790.17) in reasonable expenses., constituting the appropriate sanction.

THUS DONE AND SIGNED this 29th day of March, 2023, at Lafayette, Louisiana.

STATE OF LOUISIANA PARISH OF LAFAYETTE

I HEREBY CERTIFY THAT A CERTIFIED COPY
OF THIS JUDGMENT HAS BEEN
MAILED/SERVED ON ALL PARTIES THIS
March 31, 2023

J. Kireston Batiste

DEPUTY CLERK OF COURT

CC:
CHRISTINE MIRE
JENNIE PELLEGRIN
JAMES GIBSON

Marilyn C. Castle
MARILYN C. CASTLE, DISTRICT JUDGE

**ATTACHMENT
PAGE 54**



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J. Kireston Batiste
Lafayette Parish
Deputy Clerk Of Court

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Lafayette Parish
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Kireston Batiste
Deputy Clerk of Court
C-20222976
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J. CORY CORDOVA

15th JUDICIAL DISTRICT COURT

VS.

DOCKET NO.: 2022-2976

LAFAYETTE GENERAL
HEALTH SYSTEM, INC., ET AL.

LAFAYETTE PARISH, LOUISIANA

.....
RULING ON AWARD OF ATTORNEY FEES

This Court previously issued a ruling finding sanctions were appropriate in regard to the filing of this suit against the Lafayette General Defendants. The Court further ruled that the appropriate sanction to be paid by Plaintiff and his attorney is an award of the reasonable expenses and attorney fees incurred by the Lafayette General Defendants in obtaining their dismissal from this lawsuit. The Court has reviewed the attorney fees and expenses requested by the Lafayette General Defendants and finds that, in light of the course of this litigation, the reasonable attorney fees incurred in defending the lawsuit and obtaining a dismissal is the amount of \$91,600.00 and reasonable expenses of \$6790.17 for a total of \$98,390.17.

The Court finds that the award of fees for the employees of the attorneys to make copies is not a reasonable expense and those have been disallowed. In addition, the cost of copies has been reduced as well as some of the time entries by the attorneys. The rate charged by the attorneys has not been reduced.

Plaintiff counsel has asked that the sanction be imposed upon her solely. She states in her Memorandum In Opposition To Sanctions and Attorney Fees that:

“There is no evidence in the record that even suggests that the undersigned was forced to or that Dr. Cordova assisted the undersigned in filing the offending pleading.”

The meaning of this statement is not clear. Surely, the client consulted with counsel about this litigation. In fact, the client was in court for the first hearing in this case. The discussions between counsel and her client are privileged and between them only. Nonetheless, Dr. Cordova was aware of both *Cordova I* and the rulings issued in that case, as well as the claims set forth in this suit. While counsel filed the actual pleadings in this suit, the pleadings which were filed sought to challenge the accuracy of records relating to Dr. Cordova’s first year residency. Those are the same records challenged in *Cordova I*. Dr. Cordova certainly was aware that a challenge to the accuracy of those records was the basis of both this lawsuit and his prior lawsuit in which he lost his challenge to the accuracy of the records (*Cordova I*).

**ATTACHMENT
PAGE 55**



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Lafayette Parish
Deputy Clerk Of Court

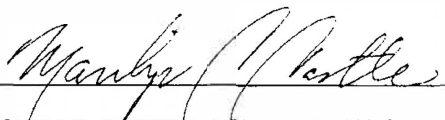
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La. Code Civ. Proc. Ann. art. 863(D) provides:

If, upon motion of any party or upon its own motion, the court determines that a certification has been made in violation of the provisions of this Article, the court shall impose upon the person who made the certification or the represented party, or both, an appropriate sanction which may include an order to pay to the other party the amount of the reasonable expenses incurred because of the filing of the pleading, including reasonable attorney fees. (emphasis mine)

It is appropriate in this case to impose the sanction upon both counsel who made the certification and the represented party. The issue of who, between the two, will ultimately satisfy the sanction is a matter between attorney and client.

Lafayette, Louisiana March 29, 2023.


MARILYN C. CASTLE, DISTRICT JUDGE

STATE OF LOUISIANA PARISH OF LAFAYETTE

I HEREBY CERTIFY THAT A CERTIFIED COPY
OF THIS ORDER HAS BEEN
MAILED/SERVED ON ALL PARTIES THIS
March 31, 2023




DEPUTY CLERK OF COURT
CC:
CHRISTINE MIRE
JENNIE PELLEGRIN
JAMES GIBSON

ATTACHMENT
PAGE 56



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CertID: 2023033100041


Lafayette Parish
Deputy Clerk Of Court

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LAFPC.CV.66344243

Requested by Atty.: MIRE, CHRISTINE M

RULE NISI

J CORY CORDOVA

15TH JUDICIAL DISTRICT COURT

VS

DOCKET NUMBER: C-20222976 L
BEFORE JUDGE MARILYN C. CASTLE

LAFAYETTE GENERAL HEALTH
SYSTEM INC, ET AL

PARISH OF LAFAYETTE, LOUISIANA

TO: CHRISTINE MIRE
2480 YOUNGSVILLE HWY.
SUITE C
YOUNGSVILLE, LA 70592

BY VIRTUE OF an order from the Honorable Court, 15TH JUDICIAL DISTRICT COURT in and for the Parish of Lafayette, State of Louisiana of date 08/07/2023, you are hereby ordered to appear in Open Court on **SEPTEMBER 5, 2023**, at **09:00 AM**, in order to show cause why you should not comply with the attached order.

WITNESS THE HONORABLE Judges of the said Court, at Lafayette Parish, Louisiana, this AUGUST 7, 2023.

Deputy Clerk of Court
Lafayette Parish

*Attached are the following documents:
RULE FOR CONTEMPT

SHERIFF'S RETURN
LAFAYETTE PARISH SHERIFF

DATE SERVED: _____, 20____ TIME: _____
SERVED: _____
PERSONAL () _____
DOMICILIARY () ON _____
UNABLE TO LOCATE _____ MOVED () _____ NO SUCH ADDRESS () _____
OTHER REASON: _____
RECEIVED TOO LATE FOR SERVICE () _____
SERVICE OF WITHIN PAPERS _____
COSTS FEE \$ _____ MILEAGE \$ _____ TOTAL \$ _____
DEPUTY _____

Children under 12 are not allowed in Court unless they are parties, witnesses or part of an educational group. Please dress appropriately. Cellular phones and beepers must be on silent or off. Camera Phones are NOT allowed in the courthouse.

If you require an interpreter for court visit <https://15thdc.org/uploads/requestformrevisedMar2011.pdf>.

ATTACHMENT
PAGE 57

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Deputy Clerk of Court
C-26222976
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J. CORY CORDOVA

15th JUDICIAL DISTRICT COURT

VS.

DOCKET NO.: 2022-2976

LAFAYETTE GENERAL
HEALTH SYSTEM, INC., ET AL.

LAFAYETTE PARISH, LOUISIANA

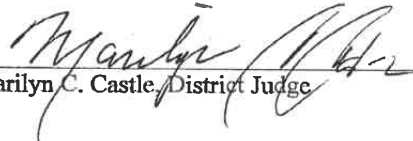
.....
RULE FOR CONTEMPT

TO : Christine M. Mire
J. Cory Cordova

YOU ARE HEREBY ORDERED TO APPEAR AND SHOW CAUSE BEFORE THIS COURT ON SEPTEMBER 5, 2023. WHY YOU SHOULD NOT BE SANCTIONED FOR YOUR DIRECT CONTEMPT OF COURT.

On August 7, 2023, after being sworn in, in Open Court, to give testimony in a properly filed Judgment Debtor rule, you refused to respond to any questions, without just cause.

So Ordered this 7th day of August, 2023 at Lafayette, LA.


Marilyn C. Castle, District Judge

PLEASE SERVE:

Christine Mire
2480 Youngsville Hwy. Suite C
Youngsville, LA 70592

J. Cory Cordova
210 Windhaven Lane
Lafayette, LA 70506

**ATTACHMENT
PAGE 58**



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Deputy Clerk Of Court

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Simone Vaughan
Deputy Clerk of Court
C-20222976
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J. CORY CORDOVA

15TH JUDICIAL DISTRICT COURT

VERSUS

DOCKET NUMBER: 2022-2976-L

LAFAYETTE GENERAL HEALTH
SYSTEM, INC., ET AL.

PARISH OF LAFAYETTE, LOUISIANA

MOTION AND ORDER FOR IMMEDIATE SUSPENSIVE APPEAL

TO: Honorable Marilyn Castle
15th Judicial District Court
800 South Buchanan Street
Lafayette, LA 70502

Mr. James Gibson
Ms. Stacey Kennedy
Gibson Law Partners, LLC
Attorneys at Law
P.O. Box 52124
Lafayette, LA 70505

NOTICE IS HEREBY GIVEN that Christine M. Mire, counsel for J. Cory Cordova, M.D., and a non-party to these proceedings moves for an immediate suspensive appeal to the Louisiana Third Circuit Court of Appeal to review the Court's oral order and finding of direct contempt of court rendered on September 5, 2023, but not reduced to writing despite the undersigned counsel's request in open court on September 5, 2023. Mover again requests that this Honorable Court reduce its judgment to writing with reasons pursuant to Local Rule 9.5(e) for adequate review by the Court of Appeal and further requests that this Court set a return date within which this appeal is to be filed in the Court of Appeal.

RESPECTFULLY SUBMITTED:

BY: /s/ Christine M. Mire
CHRISTINE M. MIRE (#29352)
2480 Youngsville Highway, Suite C
Youngsville, LA 70592
Telephone: (337) 573-7254
Facsimile: (337) 205-8699
Email: cmm@mirelawfirm.com

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a copy of the above and foregoing has been served upon all counsel of record via facsimile and electronic mail on this 15th day of September, 2023.

Christine M. Mire
CHRISTINE M. MIRE

STAMPED COPY GIVEN

**ATTACHMENT
PAGE 59**



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Correct Copy
CertID: 2023091800350

Hannah Mirecord

Lafayette Parish
Deputy Clerk Of Court

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J. CORY CORDOVA

15TH JUDICIAL DISTRICT COURT

VERSUS

DOCKET NUMBER: 2022-2976-L

**LAFAYETTE GENERAL HEALTH
SYSTEM, INC., ET AL.**

PARISH OF LAFAYETTE, LOUISIANA

ORDER

Considering the Motion for Suspensive Appeal filed by Christine M. Mire, a non-party to these proceedings;

~~Court hereby sets a Return Date of _____, 2023 on or before which the appeal must be taken to the appellate court from the court's verbal order finding Christine Mire in direct contempt of court with sanctions imposed to comply with the verbal orders of the Court for be imprisoned for forty-four (44) days.~~

Signed on this _____ day of _____, 2023 in

Lafayette, Lafayette Parish, Louisiana.

A SUSPENSIVE APPEAL IS NOT AVAILABLE FROM THIS CONTEMPT FINDING AND PUNISHMENT. SEE ATTACHED RULING. A SUPERVISORY WRIT IS THE PROPER PROCEDURE. COURT WILL NOT GRANT A STAY.

Marilyn C. Castle

**HONORABLE MARILYN CASTLE
15TH JUDICIAL DISTRICT COURT**

Marilyn C. Castle
SIGNED ON 9/18/2023

STATE OF LOUISIANA PARISH OF LAFAYETTE

I HEREBY CERTIFY THAT A CERTIFIED COPY
OF THIS ORDER HAS BEEN
MAILED/SERVED ON ALL PARTIES THIS
September 18, 2023

Hannah Morcoria

DEPUTY CLERK OF COURT

CC: CHRISTINE M. MIRE
JAMES H. GIBSON
JENNIE P. PELLEGRIN
CFARLEY W. FONTENOT

**ATTACHMENT
PAGE 60**



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Deputy Clerk Of Court

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Deputy Clerk of Court
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J. CORY CORDOVA

15TH JUDICIAL DISTRICT COURT

VERSUS

DOCKET NUMBER: 2022-2976-L

LAFAYETTE GENERAL HEALTH
SYSTEM, INC., ET AL.

PARISH OF LAFAYETTE, LOUISIANA

RULE 9.5(e) CERTIFICATE

I hereby certify that I have delivered this request for written reasons for judgment to the clerk of court for filing in the suit record, and I have contemporaneously provided a copy of this request to the ruling judge in chambers and to counsel for all parties and/or to self-represented parties by electronic mail on this 15th day of September, 2023.

Ruling Judge: Honorable Marilyn Castle

Chambers Address: 800 South Buchanan
Lafayette, Louisiana 70503

Case Caption: *J. Cory Cordova v. Lafayette General Health System, Inc., et al.*

Date of hearing: September 5, 2023

Certified on this 15th day of September, 2023.

/S/: Christine M. Mire
CHRISTINE M. MIRE (Bar Roll No.: 29352)

**ATTACHMENT
PAGE 61**



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Correct Copy
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Hannah Moscarida

Lafayette Parish
Deputy Clerk Of Court

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Deputy Clerk of Court
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J. CORY CORDOVA, M.D.

15TH JUDICIAL DISTRICT COURT

VERSUS

DOCKET NUMBER: 2022-2976

LAFAYETTE GENERAL HEALTH, INC.,
UNIVERSITY HOSPITALS & CLINICS,
LAFAYETTE GENERAL MEDICAL
CENTER, INC. AND KAREN CURRY, M.D.

PARISH OF LAFAYETTE
STATE OF LOUISIANA

**REASONS FOR RULING ON CONTEMPT
AND ORDER DENYING SUSPENSIVE APPEAL**

Ms. Christine Mire was held to be in contempt of Court on August 7, 2023 when she refused, in open court, to be examined and respond to questions pursuant to a Judgment Debtor rule properly served upon her. A contempt of court is any act or omission tending to obstruct or interfere with the orderly administration of justice, or to impair the dignity of the court or respect for its authority. It was committed in the presence of the Court.

Having found her in direct contempt of Court, the Court set the matter for September 5, 2023 to determine the proper punishment for the contempt. At that hearing, the Court imposed the punishment for the contempt as provided in Code of Civil Procedure Article 226, which states "When a contempt of court consists of the omission to perform an act which is yet in the power of the person charged with contempt to perform, he may be imprisoned until he performs it."

The Court ordered that Ms. Mire be held in the parish jail until she agreed to undergo the judgment debtor examination. Ms. Mire then indicated she would undergo the examination and respond to questions. Later that day, the parties agreed to reset her examination to October 9, 2023 since Ms. Mire had not produced requested documents. Ms. Mire was given ten days to make the production and the examination was reset to October 9, 2023.

The refusal of Ms. Mire, in the presence of the Court, to follow the Court's Order to be examined and respond to questions pursuant to a Judgment Debtor rule properly served upon her was a direct contempt of Court. The punishment was likewise proper pursuant to Code of Civil Procedure Article 226. The Court did not grant a stay of the order to perform the act or be imprisoned. A suspensive appeal does not lie from that Order. Ms. Mire has taken a devolutive appeal from the underlying judgment ordering her to pay attorney fees. She cannot subvert the requirement of posting



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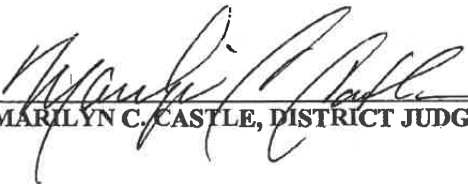
Shonda Bourliea
Lafayette Parish
Deputy Clerk Of Court

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bond for a suspensive appeal of that judgment by ignoring the effect of the judgment and then seek a suspensive appeal from its enforcement.

Therefore, the Motion for Suspensive appeal is Denied. If a review of this Order via supervisory writ is desired, such writ must be taken by October 2, 2023.

Lafayette, Louisiana September 18, 2023.


MARILYN C. CASTLE, DISTRICT JUDGE

Reasons For Ruling
STATE OF LOUISIANA PARISH OF LAFAYETTE

**I HEREBY CERTIFY THAT A CERTIFIED COPY
OF THIS ORDER HAS BEEN
MAILED ~~ON~~ ON ALL PARTIES THIS
September 19, 2023**

Shonda Bourliea

DEPUTY CLERK OF COURT
CC: JAMES H GIBSON
CHRISTINE MIRE
JENNIE P. PELLEGRIN
CEARLEY W FONTENOT



J. CORY CORDOVA, M.D.	:	15 TH JUDICIAL DISTRICT COURT
	:	
VERSUS	:	DOCKET NO. 2022-2976, DIV. "L"
	:	
LAFAYETTE GENERAL HEALTH, INC.,	:	PARISH OF LAFAYETTE
UNIVERSITY HOSPITAL AND CLINICS,	:	
LAFAYETTE GENERAL MEDICAL	:	STATE OF LOUISIANA
CENTER, INC. and KAREN CURRY, M.D.:	:	

MOTION FOR CONTEMPT

Defendants, LAFAYETTE GENERAL HEALTH SYSTEM, INC., UNIVERSITY HOSPITAL & CLINICS, INC. and LAFAYETTE GENERAL MEDICAL CENTER, INC. (collectively "Lafayette General Defendants"), respectfully submit this memorandum in support of their Motion for Contempt. For the reasons discussed below, this motion should be granted and Christine M. Mire should be held in contempt of court. and for attorney fees and costs incurred in bringing this motion, for the following reasons:

1.

The Lafayette General Defendants are the judgment creditors of debtors, Christine M. Mire and J. Cory Cordova, M.D., in the amount of NINETY-EIGHT THOUSAND THREE HUNDRED NINETY DOLLARS AND 17/100 (\$98,390.17). Said Judgment was entered on March 29, 2023, and Notice of Judgment dated March 31, 2023 issued thereafter. Although Plaintiff has appealed, Ms. Mire has not. Ms. Mire's delay for appeal has elapsed. Thus, the judgment against Ms. Mire is final. Accordingly, the Lafayette General Defendants proceeded with execution of the judgment pursuant to La. C.C.P. art. 2252 via judgment debtor examination.

2.

This Court set Ms. Mire's judgment debtor examination for August 7, 2023. On August 7, 2023, this Court found Ms. Mire in direct contempt of court for refusal to participate in the judgment debtor examination. This Court ordered Ms. Mire to return for a hearing on the contempt ruling on September 5, 2023, to determine the proper punishment.

3.

On September 5, 2023, this Court ordered that Ms. Mire be held in the parish jail until she agreed to undergo the judgment debtor examination pursuant to La. C.C.P. art. 226. Ms. Mire then agreed to be examined. However, she had not produced the documents ordered by the judgment debtor rule, so the parties proposed resetting the examination to October 9, 2023. This Court approved resetting the examination to October 9, 2023, and ordered Ms. Mire to produce the

requested documents to the Lafayette General Defendants within ten (10) days, or by September 15, 2023. **Exhibit 1**, September 5, 2023 hearing transcript at p. 17/10-26.

4.

On September 15, 2023, Ms. Mire contacted the undersigned via email in an attempt to negotiate the terms of document production ordered by this Court. Undersigned counsel responded with the request that Ms. Mire follow through with her commitment to this Court that she would produce the documents within ten (10) days. Ms. Mire did not produce documents on September 15, 2023 as ordered by the Court. As of this filing, Ms. Mire has not produced documents as ordered by the Court.

5.

Willful disobedience of any lawful judgment, order, mandate, writ or other process of the court is a constructive contempt of court, as is any other act or omission punishable by law as a contempt of court, or intended to obstruct or interfere with the orderly administration of justice, or to impair the dignity of the court or respect for its authority, and which is not a direct contempt of court. La. C.C.P. art. 224(1).

6.

Ms. Mire's failure to produce the documents as agreed to by Ms. Mire and ordered by this Court during the September 5, 2023 hearing constitutes constructive contempt of court. Accordingly, the Lafayette General Defendants respectfully request that this Court find Ms. Mire in contempt and order Ms. Mire's attachment and imprisonment until such time as the documents are produced. La. C.C.P. art. 226; LSA-R.S. 13:4611.

7.

In accordance with LSA-R.S. 13:4611(g), the Lafayette General Defendants request an award of attorney fees and costs incurred due to having to bring this motion.

8.

In support of this motion, the Lafayette General Defendants submit and introduce **Exhibit 1**, the September 5, 2023 hearing transcript.

WHEREFORE, the premises considered, Defendants, LAFAYETTE GENERAL HEALTH SYSTEM, INC., UNIVERSITY HOSPITAL & CLINICS, INC. and LAFAYETTE GENERAL MEDICAL CENTER, INC., pray that Christine M. Mire be held in contempt of court and that this Court award Defendants attorney fees and costs incurred in bringing this motion.

**ATTACHMENT
PAGE 65**

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Respectfully submitted:

GIBSON LAW PARTNERS, LLC

/s/ James H. Gibson

JAMES H. GIBSON – 14285
STACY N. KENNEDY - 23619
2448 Johnston St. (70503)
P.O. Box 52124
Lafayette, LA 70505
Direct Dial: 337-761-6025
Main: 337-761-6023
Fax: 337-761-6061
Email: jimgibson@gibsonlawpartners.com
Email: stacykennedy@gibsonlawpartners.com
Counsel for Defendants, LAFAYETTE
GENERAL HEALTH SYSTEM, INC.,
UNIVERSITY HOSPITAL & CLINICS, INC.
and LAFAYETTE GENERAL MEDICAL
CENTER, INC.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a copy of the above and foregoing instrument has this day been served on all parties through their counsel of record in this proceeding by:

- Hand Delivery
- Prepaid U.S. Mail
- Email
- Facsimile
- Overnight Mail Service

Lafayette, Louisiana, this 25th day of September, 2023.

/s/ James H. Gibson

JAMES H. GIBSON

**ATTACHMENT
PAGE 66**

J. CORY CORDOVA, M.D. : 15TH JUDICIAL DISTRICT COURT
: :
VERSUS : DOCKET NO. 2022-2976, DIV. "L"
: :
LAFAYETTE GENERAL HEALTH, INC., : PARISH OF LAFAYETTE
UNIVERSITY HOSPITAL AND CLINICS, :
LAFAYETTE GENERAL MEDICAL : STATE OF LOUISIANA
CENTER, INC. and KAREN CURRY, M.D. :

ORDER

CONSIDERING the foregoing Motion for Contempt filed by Defendants, LAFAYETTE GENERAL HEALTH SYSTEM, INC., UNIVERSITY HOSPITAL & CLINICS, INC. and LAFAYETTE GENERAL MEDICAL CENTER, INC.;

IT IS HEREBY ORDERED that CHRISTINE M. MIRE show cause on the **9th day of October, 2023 at 9:00 o'clock a.m.** why the motion should not be granted, why she should not be held in contempt of court, and why Defendants should not be awarded reasonable attorney's fees.

SIGNED in Lafayette, Louisiana, this _____ day of _____, 2023.

HON. MARILYN C. CASTLE
District Court Judge

PLEASE SERVE:

CHRISTINE M. MIRE
2480 Youngsville Highway, Suite C
Youngsville, LA 70592

Service also to be made via La. C.C.P. art. 1313

**ATTACHMENT
PAGE 67**

J. CORY CORDOVA, M.D. : 15TH JUDICIAL DISTRICT COURT
 :
 VERSUS : DOCKET NO. 2022-2976, DIV. "L"
 :
 LAFAYETTE GENERAL HEALTH, INC., : PARISH OF LAFAYETTE
 UNIVERSITY HOSPITAL AND CLINICS, :
 LAFAYETTE GENERAL MEDICAL : STATE OF LOUISIANA
 CENTER, INC. and KAREN CURRY, M.D. :

MEMORANDUM IN SUPPORT OF MOTION FOR CONTEMPT

MAY IT PLEASE THE COURT:

Defendants, LAFAYETTE GENERAL HEALTH SYSTEM, INC., UNIVERSITY HOSPITAL & CLINICS, INC. and LAFAYETTE GENERAL MEDICAL CENTER, INC. (collectively "Lafayette General Defendants"), respectfully submit this memorandum in support of their Motion for Contempt. For the reasons discussed below, this motion should be granted, and Christine M. Mire should be held in contempt of court.

Background

As this Court is aware, the Lafayette General Defendants are the judgment creditors of debtors, Ms. Mire and Plaintiff, for a judgment in the amount of \$98,390.17. Said Judgment was entered on March 29, 2023, and Notice of Judgment dated March 31, 2023 issued thereafter. Although Plaintiff has appealed, Ms. Mire has not. Ms. Mire's delay for appeal has elapsed. Thus, the judgment against Ms. Mire is final. Accordingly, the Lafayette General Defendants proceeded with execution of the judgment pursuant to La. C.C.P. art. 2252 via judgment debtor examination.

This Court set Ms. Mire's judgment debtor examination for August 7, 2023. On August 7, 2023, this Court found Ms. Mire in direct contempt of court for refusal to participate in the judgment debtor examination. This Court ordered Ms. Mire to return for a hearing on the contempt ruling on September 5, 2023, to determine the proper punishment.

On September 5, 2023, this Court ordered that Ms. Mire be held in the parish jail until she agreed to undergo the judgment debtor examination pursuant to La. C.C.P. art. 226. Ms. Mire then agreed to be examined. However, she had not produced the documents ordered by the judgment debtor rule, so the parties proposed resetting the examination to October 9, 2023. This Court approved resetting the examination to October 9, 2023, and ordered Ms. Mire to produce the requested documents to the Lafayette General Defendants within ten (10) days, or by September 15, 2023.¹

**ATTACHMENT
PAGE 68**

¹ Exhibit 1, September 5, 2023 hearing transcript at p. 17/10-26.

On September 15, 2023, Ms. Mire contacted the undersigned via email in an attempt to negotiate the terms of document production ordered by this Court. Undersigned counsel responded with the request that Ms. Mire follow through with her commitment to this Court that she would produce the documents within ten (10) days. Ms. Mire did not produce documents on September 15, 2023 as ordered by the Court. As of this filing, Ms. Mire has not produced documents as ordered by the Court.

Law and Argument

Willful disobedience of any lawful judgment, order, mandate, writ or other process of the court is a constructive contempt of court, as is any other act or omission punishable by law as a contempt of court, or intended to obstruct or interfere with the orderly administration of justice, or to impair the dignity of the court or respect for its authority, and which is not a direct contempt of court.² The September 5, 2023 hearing transcript reflects the following:

THE COURT: . . . But let's go ahead and take the examination, if you can, today. I'll give you ten days to produce these documents.³

* * * * *

MS. KENNEDY: . . . And, given the Court's earlier ruling that she was going to give Ms. Mire ten days, we're wondering whether it might be more expeditious to go ahead and just move this to your next available rule date.

And, that way, Ms. Mire can provide us with the documents. And then, we can reconvene, just like we did today.

THE COURT: That's fine. That is the October 9th. And so, if y'all want to reset it to that day –

MS. MIRE: Do I produce the document on October 9th, when I come?

THE COURT: I would ask that you produce the documents within ten days.

MS. MIRE: So I have two? Like, I have to produce it, and then come to court on October 9th.

THE COURT: Yes. To answer questions.

MS. MIRE: Okay.

THE COURT: Okay? So produce the documents within ten days, and come back on the 10th (sic) to actually give your testimony.⁴

**ATTACHMENT
PAGE 69**

² La. C.C.P. art. 224(1).

³ **Exhibit 1** at p. 12/32, p. 13/1-3.

⁴ *Id.* at p. 16/32, p. 17/1-26.

Ms. Mire’s failure to produce the documents as agreed to by Ms. Mire and ordered by this Court during the September 5, 2023 hearing constitutes constructive contempt of court. The Lafayette General Defendants respectfully request that this Court find Ms. Mire in contempt and order Ms. Mire’s attachment and imprisonment until such time as the documents are produced consistent with La. C.C.P. art. 226 and LSA-R.S. 13:4611.

Furthermore, in accordance with LSA-R.S. 13:4611(g), the Lafayette General Defendants request an award of attorney fees and costs incurred due to having to bring this motion.

Conclusion

For the reasons outlined above, the Lafayette General Defendants respectfully request that this Motion be granted and Ms. Mire be adjudged in contempt of court. Defendants further request an award of attorney fees and costs incurred in bringing this Motion.

Respectfully submitted:

GIBSON LAW PARTNERS, LLC

/s/ James H. Gibson

JAMES H. GIBSON – 14285
STACY N. KENNEDY - 23619
2448 Johnston St. (70503)
P.O. Box 52124
Lafayette, LA 70505
Direct Dial: 337-761-6025
Main: 337-761-6023
Fax: 337-761-6061
Email: jimgibson@gibsonlawpartners.com
Email: stacykennedy@gibsonlawpartners.com
Counsel for Defendants, LAFAYETTE
GENERAL HEALTH SYSTEM, INC.,
UNIVERSITY HOSPITAL & CLINICS, INC.
and LAFAYETTE GENERAL MEDICAL
CENTER, INC.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a copy of the above and foregoing instrument has this day been served on all parties through their counsel of record in this proceeding by:

- Hand Delivery
- Prepaid U.S. Mail
- Email
- Facsimile
- Overnight Mail Service

Lafayette, Louisiana, this 25th day of September, 2023.

ATTACHMENT

/s/ James H. Gibson
JAMES H. GIBSON

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IN THE CIVIL DISTRICT COURT
OF THE FIFTEENTH JUDICIAL DISTRICT
IN AND FOR THE PARISH OF LAFAYETTE
STATE OF LOUISIANA

* * * * *

J. CORY CORDOVA

VERSUS DOCKET NUMBER: 2022-2976

LAFAYETTE GENERAL
HEALTH SYSTEM, INC.,
ET AL

* * * * *

The above-captioned case came up for hearing at the Lafayette Parish Courthouse, Lafayette, Louisiana, before the Honorable Judge Marilyn C. Castle, judge of the above-styled court, on September 5, 2023, pursuant to notice.

APPEARANCES:

FOR THE PLAINTIFF:

KEVIN STOCKSTILL
ATTORNEY AT LAW
117 CAILLOUET PLACE
LAFAYETTE, LOUISIANA 70501

CHRISTINE MIRE
ATTORNEY AT LAW
2840 YOUNGSVILLE HIGHWAY, SUITE C
YOUNGSVILLE, LOUISIANA 70592

FOR THE DEFENDANT:

JAMES H. GIBSON
STACY KENNEDY
ATTORNEYS AT LAW
2448 JOHNSTON STREET
LAFAYETTE, LOUISIANA 70503

1 Open Court
2 Honorable Judge Marilyn C. Castle Presiding
3 September 5, 2023
4 Hearing

5 * * *

6 THE COURT: Okay. Cordova
7 Versus Lafayette General Health System.

8 MR. STOCKSTILL: Good morning,
9 Your Honor. Kevin Stockstill,
10 representing Dr. Cordova.

09:42AM

11 THE COURT: All right. Come on
12 up.

13 MS. MIRE: Christine Mire, Your
14 Honor.

15 THE COURT: All right. So I
16 don't think I need to -- I don't think I
17 need to recount what occurred. But we
18 are here today for a hearing on
19 contempt, because there was a judgment
20 debtor rule set on my August docket.

09:42AM

09:42AM

21 And, at that time, both
22 Dr. Cordova and Ms. Mire refused to
23 submit to my order to give a judgment
24 debtor -- to submit to a judgment debtor
25 examination.

09:42AM

26 So we are here today on the
27 contempt. As I said in court that day,
28 that is a direct contempt. It's not a
29 -- It's not a constructive contempt.
30 Because I made an order in court, and
31 there was a refusal. So the question
32 is, what will be the consequences of

09:43AM

Edie E. Suire, CSR
Official Court Reporter - Division L
Fifteenth Judicial District Court
Post Office Box 2717
Lafayette, Louisiana 70502-2717

ATTACHMENT
PAGE 72

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that refusal.

This is a matter in which both parties have the ability to comply with my order. And I guess I need to ask, today, Mr. Stockstill: Is your client willing to comply with my order?

09:43AM

MR. STOCKSTILL: Yes, Your Honor. We just want to make sure that the record is clear that -- Because there are issues pending before the Third Circuit.

09:43AM

We just want to make sure that it's clear that -- by participating in the judgment debtor exam, that we're not forfeiting, you know, our appeal.

09:43AM

THE COURT: No. And, I mean --

MR. STOCKSTILL: And not acquiescing.

THE COURT: Nobody -- Nobody is forfeiting anything. But the problem is that a suspensive appeal was not taken.

09:43AM

MR. STOCKSTILL: I understand.

THE COURT: And, because it was not taken, the judgment is executory.

And that doesn't mean that that couldn't -- you know, the Third Circuit can do something with it, later. So your submitting to it is not saying you're dismissing your appeal.

09:44AM

MR. STOCKSTILL: Yes, ma'am. And, as long as that is clear, then we would participate in the judgment debtor

09:44AM

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exam.

THE COURT: Okay. Well, then, what -- what I'm going to order, in terms of the contempt for Dr. Cordova -- because he has the power to -- to do it -- is that he answer --

09:44AM

And are y'all prepared to go forward today?

MS. KENNEDY: Yes, Your Honor.

THE COURT: -- that he answer and produce the documentation today. So, if he comes up, I'll swear him in.

09:44AM

MR. STOCKSTILL: And he will not be in contempt. Is that correct?

THE COURT: He will -- He -- Well, he was in contempt. But I am not imposing any other sanction on him, other than answering the questions today.

09:44AM

MR. STOCKSTILL: Okay.

09:44AM

THE COURT: So have him come up. (AT THIS TIME, J. CORY CORDOVA APPROACHED THE COURT)

THE COURT: Okay. Would you swear him in.

09:44AM

THE MINUTE CLERK: Would you raise your right hand.

(AT THIS TIME, J. CORY CORDOVA WAS SWORN IN BY THE DEPUTY CLERK OF COURT)

THE COURT: All right. So, again, Dr. Cordova, you'll need to go out and answer the questions, under

09:44AM

1 oath, that are proposed to you. Of
2 course, if there's any issues, you all
3 can come back and talk to me about that.

4 (AT THIS TIME, J. CORY CORDOVA AND MR. STOCKSTILL
5 LEFT THE COURTROOM)

09:45AM

6 THE COURT: All right. So, Ms.
7 Mire, are you prepared, today, to give
8 your judgment debtor exam?

9 MS. MIRE: No, ma'am.

10 THE COURT: Okay. Well, then,
11 you are in contempt of court, Ms. Mire.
12 It's in your power to answer the
13 questions. I am very disappointed, as
14 an officer of the court, that you are
15 directly disobeying a court order.

09:45AM

09:45AM

16 But a court order is a court
17 order. And there is no reason for you
18 to refuse to answer that court order,
19 other than you just don't want to do it.

20 MS. MIRE: That's incorrect,
21 Your Honor. The judgment is unlawful.
22 It's a void judgment.

09:45AM

23 THE COURT: Okay.

24 MS. MIRE: And it doesn't have
25 preclusive effect.

09:45AM

26 THE COURT: Okay.

27 MS. MIRE: And I have the right,
28 as an officer of the court -- and a duty
29 -- to resist an unlawful order.

30 It's on appeal to the Third
31 Circuit. It is on a suspensive appeal,
32 Your Honor. You have insisted that a

09:45AM

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1 bond needs to be posted. And that is
2 not the case for sanctions. They are
3 not a money judgment. They are for
4 punitive sanctions. And they -- they
5 are immediately appealable, under 1915. 09:46AM

6 Secondly, I was cited with
7 direct contempt of court. I would
8 assume that's under Article 222. And
9 nowhere in Article 222 is a direct
10 contempt of court a violation of a court 09:46AM
11 order.

12 The exclusive grounds for a
13 direct contempt, which is what I was
14 cited for to appear -- with no order to
15 produce anything before the Court 09:46AM
16 today -- is contumacious conduct,
17 insolent or disorderly behavior towards
18 the judge.

19 I'm not certain if that's it. I
20 think the Court was saying it's a
21 violation of a court order, which is a
22 constructive -- 09:46AM

23 THE COURT: That's a -- That's a
24 contempt. That's what contumacious
25 conduct is. 09:46AM

26 MS. MIRE: Right.

27 THE COURT: A contempt. Because
28 you disobeyed my order, Ms. Mire.

29 MS. MIRE: The court order falls
30 under constructive contempt. Your 09:46AM
31 Honor, I respectfully object, and I
32 would like to hear the recording of the

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1 proceedings. Because I do not recall
2 the Court giving an instruction or me
3 refusing one. And I have -- I have that
4 right.

5 THE COURT: Okay. I know my
6 clerk -- I mean, my court reporter gave
7 you a transcript. It's clear in the
8 transcript.

09:47AM

9 MS. MIRE: I don't have the
10 transcript, Your Honor.

09:47AM

11 THE COURT: Okay. She gave it
12 to you.

13 THE COURT REPORTER: It's on my
14 desk. It's been there. And I emailed
15 it.

09:47AM

16 THE COURT: She gave it to you.
17 And --

18 MS. MIRE: She said it's on her
19 desk.

20 THE COURT: -- I clearly told
21 you, are you refusing to answer these
22 questions, and you said, yes, I am.

09:47AM

23 MS. MIRE: I did not say that,
24 Your Honor.

25 THE COURT: Yes, you did.

09:47AM

26 MS. MIRE: I did not.

27 THE COURT: So you are in
28 contempt of court, Ms. Mire. I'm going
29 to order the sheriff to take you. And
30 you -- you may purge yourself from this
31 contempt when you are ready to answer
32 your questions.

09:47AM

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MS. MIRE: And do I have to answer questions, or produce documents?

THE COURT: You have to answer questions.

MS. MIRE: I'll answer the questions, now, Your Honor.

09:47AM

THE COURT: Okay. Well, then, swear Ms. Mire in.

MR. GIBSON: Your Honor, we also had subpoenaed documents.

09:47AM

THE COURT: Yeah. And we're going -- we're going to take that up after we swear her in.

THE MINUTE CLERK: Raise your right hand.

09:47AM

(AT THIS TIME, CHRISTINE MIRE WAS SWORN IN BY THE DEPUTY CLERK OF COURT)

THE COURT: Okay. So, the documents that were requested, are any -- have any of those been produced today?

09:47AM

MS. MIRE: I was not served with the actual judgment attached to the judgment debtor rule. I'd like to lodge that objection before the Court, also.

09:48AM

THE COURT: Well, the subpoena went out to you. I checked the court record. The clerk sent out the subpoena to you, and it was served on you, Ms. Mire. So --

09:48AM

MS. MIRE: I wasn't served with a subpoena, Your Honor. I was served

1 with a judgment debtor rule. There was
2 no separate subpoena issued for the
3 production of documents, or an order.

4 THE COURT: Okay. Can the clerk
5 pull it up? Because we looked at it
6 last time.

09:48AM

7 MS. MIRE: It was signed by the
8 commissioner, as well, Your Honor.

9 THE COURT: That's all right.
10 The commissioner signed -- directed the
11 order, but the order came from the
12 Court, through the clerk's office. It's
13 a valid order.

09:48AM

14 THE MINUTE CLERK: (Reviewed
15 record). She was served with a judgment
16 debtor rule.

09:49AM

17 THE COURT: Okay. Wasn't there
18 a subpoena issued, as well?

19 THE MINUTE CLERK: That's our
20 rule for the judgment debtors.

09:49AM

21 THE COURT: But it was attached
22 to her judgment debtor rule?

23 THE MINUTE CLERK: (Indicated
24 "Yes").

25 THE COURT: Okay. Well, you
26 were served with it. It was attached to
27 your judgment debtor rule.

09:49AM

28 MS. MIRE: The subpoena? There
29 was no subpoena issued, Your Honor.
30 There normally is, but there wasn't in
31 this case. There was no subpoena issued
32 --

09:49AM

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1 THE MINUTE CLERK: Well, that --
2 that's how we --

3 MS. MIRE: There was no judgment
4 attached, either.

5 THE MINUTE CLERK: She's served 09:49AM
6 with a judgment debtor rule. That is
7 how --

8 THE COURT: The judgment debtor
9 rule directs her to produce it.

10 THE MINUTE CLERK: Correct. 09:49AM

11 THE COURT: You were --

12 MS. MIRE: The order does not
13 direct me to produce any documents.

14 THE COURT: Would you print it
15 out. 09:49AM

16 THE MINUTE CLERK: (Complied
17 with request). (Handed document to the
18 Court).

19 THE COURT: (Reviewed document).
20 Okay. It says: You are hereby summoned 09:50AM
21 to comply with this -- the motion and
22 order, a certified copy of which
23 accompanies this notice, and to appear
24 before the Court. So --

25 So attached to it was a motion 09:50AM
26 and order?

27 THE MINUTE CLERK: Right above
28 the "you are to produce the documents"
29 (indicating).

30 THE COURT: And the attached 09:50AM
31 motion and order. And that's -- Let me
32 have the motion and order.

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THE MINUTE CLERK: I'm printing it. (Handed document to the Court).

THE COURT: (Reviewed document). Yeah. Okay. Ms. Mire, you were served with all of this.

09:50AM

MS. MIRE: Served with what, Your Honor? I had a listing and a motion of documents. The order does not list any documents.

THE COURT: The order says: You are to produce the documents requested in the attached motion and order. This is a court order.

09:50AM

MS. MIRE: Are you looking at the rule nisi, Your Honor? That's not the order.

09:51AM

THE COURT: This is an order from the Court. You are hereby summoned to comply with the motion and order, a certified copy of which accompanies this notice, and to appear on August 7th to be examined as a judgment debtor.

09:51AM

MS. MIRE: I -- I would like to offer, file, and introduce what the Court is asserting an order, which is a rule nisi --

09:51AM

THE COURT: Okay.

MS. MIRE: -- issued by the clerk.

THE COURT: Okay.

09:51AM

MS. MIRE: As Exhibit 1. And proffer -- I would like to proffer the

1 audio recording for appeal, Your Honor.

2 THE COURT: Okay. Well, again,
3 Ms. Mire, you need to produce these
4 documents.

5 MS. MIRE: I understand. 09:51AM

6 THE COURT: You're ordered to do
7 it. When are you going to produce the
8 documents?

9 MS. MIRE: When am I --

10 THE COURT: When are you going 09:51AM
11 to produce the documents?

12 MS. MIRE: Whenever I'm ordered
13 to produce them, Your Honor.

14 THE COURT: I'm ordering you to
15 produce them, Ms. Mire. I ordered you 09:51AM
16 to produce them on August 7th. When are
17 you going to produce them?

18 MS. MIRE: How long will the
19 Court allow, Your Honor?

20 THE COURT: How much time do 09:51AM
21 y'all want to give her? Ten days?

22 MS. KENNEDY: The problem, Your
23 Honor, is that, we're here for a second
24 time, with a court reporter. We
25 incurred the expense, last time, to come 09:51AM
26 with a court reporter.

27 THE COURT: Well, I mean, I
28 reserve your right to file what you
29 think is necessary to try to recoup your
30 expenses for her failure to appear. 09:52AM
31 That's different from the contempt.

32 But let's go ahead and take the

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examination, if you can, today. I'll give you ten days to produce these documents.

MS. MIRE: And, Your Honor, again, I would just --

09:52AM

THE COURT: If you would like another copy of the order that was already served on you, Ms. Mire, you're welcome to have it.

MS. MIRE: I'd like to offer, file, and introduce and just note, for the record, that the Court has referred to the judgment debtor rule.

09:52AM

THE COURT: With the attachments.

09:52AM

MS. MIRE: And was reading from the clerk issued.

THE COURT: Yes. That's what a court order is, Ms. Mire. You're a lawyer. You know that.

09:52AM

Okay. Y'all can go out in the hall and answer questions.

MS. MIRE: And I just --

THE COURT: Let me know if --

MS. MIRE: Your Honor, I proffer the audiotapes, as Proffer 1, for appeal.

09:52AM

THE COURT: Whatever you want, Ms. Mire.

MS. MIRE: Thank you.

09:52AM

MR. GIBSON: Thank you, Your Honor.

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MS. KENNEDY: Thank you, Your Honor.

THE COURT: All right. Oh, wait a minute, Ms. Mire.

MS. MIRE: Yes?

09:52AM

THE COURT: I've got another issue. You failed to claim a letter that was sent from the clerk's office. Pull up the record. It was returned unclaimed. Have you changed your address?

09:52AM

MS. MIRE: No, ma'am.

THE COURT: Why didn't you claim your letter?

MS. MIRE: It wasn't intentional, Your Honor. I think -- I think you're referring to the appellate costs?

09:53AM

THE COURT: It shows, on August 31st -- I checked the record last night. Isn't that showing an unclaimed letter?

09:53AM

THE MINUTE CLERK: It has some kind of mail. From appeals?

THE COURT: Yeah. That was your appeals letter. Why didn't you claim it?

09:53AM

MS. MIRE: I have the appeals letter, Your Honor. They must have re-sent it shortly after that. I'm not certain why it wasn't -- why they didn't come to my door for a signature.

09:53AM

THE MINUTE CLERK: I don't work

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in appeals, so I don't know.

THE COURT: Okay. Well --

MS. MIRE: I received it, at this point, Your Honor.

THE COURT: Okay. You are acknowledging that you received your letter regarding the appeal you're taking from the judgment that was rendered in favor of --

MS. KENNEDY: Dr. Curry.

THE COURT: What's her name?

MR. GIBSON: Dr. Curry.

THE COURT: -- Dr. Curry?

MS. MIRE: Was it -- Was it the cost for sanctions -- or your order for sanctions, Your Honor?

THE COURT: No, it was not the order for sanctions.

MS. MIRE: Well, I don't -- I don't know what I'm acknowledging that I claimed.

THE COURT: Okay. So here's what I want you to do, if you would, while she's having her judgment debtor exam.

Would you tell the clerk's office to get the information in that letter she didn't claim and personally hand it to her, so we have personal service on her. Okay.

THE MINUTE CLERK: Okay.

MS. MIRE: Thank you, Your

09:53AM

09:53AM

09:53AM

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Honor.

THE COURT: All right. Y'all can go out and take that.

MS. KENNEDY: Thank you, Your Honor.

09:54AM

THE COURT: And don't leave, Ms. Mire, until you've received that from the clerk's office.

MS. MIRE: No, ma'am, I won't.

(AT THIS TIME, OTHER MATTERS WERE HEARD BEFORE THE COURT)

09:54AM

THE COURT: Okay. What do we have?

MS. MIRE: Your Honor, I was served with a motion and order of suspensive appeal. It's the one where you crossed out the order, said I need a bond. I was already served with that, and it has been picked up.

11:04AM

And I just wanted the record to be clear. I wasn't certain what the Court was talking about, but I did receive this.

11:04AM

THE COURT: Okay.

MS. MIRE: And I sent you a copy of our Supreme Court stay. It's attached. So I did receive it.

11:05AM

THE COURT: Okay. Anything else?

MS. KENNEDY: Yes, Your Honor. We have completed Dr. Cordova's JD exam. And, given the Court's earlier

11:05AM

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1 ruling that she was going to give Ms.
2 Mire ten days, we're wondering whether
3 it might be more expeditious to go ahead
4 and just move this to your next
5 available rule date.

11:05AM

6 And, that way, Ms. Mire can
7 provide us with the documents. And,
8 then, we can reconvene, just like we did
9 today.

10 THE COURT: That's fine. That
11 is the October 9th. And so, if y'all
12 want to reset it to that day --

11:05AM

13 MS. MIRE: Do I produce the
14 documents on October 9th, when I come?

15 THE COURT: I would ask that you
16 produce the documents within ten days.

11:05AM

17 MS. MIRE: So I have two? Like,
18 I have to produce it, and then come to
19 court on October 9th?

20 THE COURT: Yes. To answer
21 questions.

11:05AM

22 MS. MIRE: Okay.

23 THE COURT: Okay? So produce
24 the documents within ten days, and come
25 back on the 10th (sic) to actually give
26 your testimony.

11:05AM

27 Y'all didn't take her testimony
28 today, right?

29 MR. GIBSON: No, we did not.

30 THE COURT: Okay. All right.
31 Thank you.

11:05AM

32 MR. GIBSON: We just --

1 MS. MIRE: Your Honor, will you
2 be issuing an order, since it was your
3 rule?

4 THE COURT: No, I'm not issuing
5 another order. I'm resetting it. Okay?
6 So --

11:06AM

7 MS. MIRE: No. I'm talking
8 about on the contempt.

9 THE COURT: What do you mean,
10 issuing another order? I've just --

11:06AM

11 MS. MIRE: Are you issuing a
12 finding of contempt for my client and I?

13 THE COURT: As I told you, I
14 find you both in contempt. But my -- my
15 sanction is that you -- because it's
16 within your power to give the
17 testimony -- that that is what the
18 sanction is, is that you have to give
19 the testimony. And you've indicated,
20 today, that you are going to give the
21 testimony.

11:06AM

11:06AM

22 MS. MIRE: Okay.

23 THE COURT: So that's where we
24 are.

25 MS. MIRE: I would just ask for
26 a minute entry. I will be taking a
27 writ, Your Honor. I can't have a
28 contempt of court on my record.

11:06AM

29 THE COURT: Okay. Well,
30 whatever.

11:06AM

31 MS. MIRE: Thank you.

32 THE COURT: When you don't

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answer court orders, you get them on
your record.

MS. MIRE: Well --

MS. KENNEDY: Thank you, Your
Honor.

THE COURT: Thank you.

MS. MIRE: I ask that the court
reporter attach the audio. I'll be
requesting it.

THE COURT REPORTER: You want me
to attach the audio to what?

MS. MIRE: You can attach it,
just like any exhibit.

MR. GIBSON: Thank you, Your
Honor.

MS. MIRE: I've done --

THE COURT: No. Ms. Mire? The
audio of what, are you asking for?

MS. MIRE: The audio of the
previous hearing. Because I did not say
what the Court said I said.

THE COURT: Okay. Well -- Okay.

THE COURT REPORTER: Okay. I
don't --

THE MINUTE CLERK: But, if you
proffered it, you have to hand it to me.

MS. MIRE: Well, I don't have
it. So that's why I'm asking how it's
going to be produced.

THE COURT: Okay. Well, then,
you need to bring her a jump drive, so
that she can do it.

11:06AM

11:06AM

11:06AM

11:07AM

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MS. MIRE: Do we have a jump
drive?

MS. MIRE'S ASSISTANT: Not on
me.

THE COURT: Well, just make sure
y'all get one to the office, and she'll
get it.

X+X+X+X+X+X+X

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C E R T I F I C A T E

STATE OF LOUISIANA
PARISH OF LAFAYETTE

I, Edie E. Suire, CSR, do hereby certify that I am a duly appointed, qualified, and acting Official Reporter for the 15th Judicial District Court, in and for the Parishes of Acadia, Lafayette, and Vermilion, the State of Louisiana.

I further certify that the foregoing 20 pages is a true and correct transcript of the proceedings held in the captioned cause and that said transcript is a true and correct transcription of my stenographic notes then and there taken.


Edie E. Suire, CSR
Official Court Reporter

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Official Court Reporter - Division L
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J. CORY CORDOVA, M.D. : 15TH JUDICIAL DISTRICT COURT
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 VERSUS : DOCKET NO. 2022-2976, DIV. "L"
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 LAFAYETTE GENERAL HEALTH, INC., : PARISH OF LAFAYETTE
 UNIVERSITY HOSPITAL AND CLINICS, :
 LAFAYETTE GENERAL MEDICAL : STATE OF LOUISIANA
 CENTER, INC. and KAREN CURRY, M.D. :

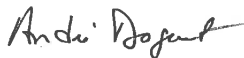
ORDER

CONSIDERING the foregoing Motion for Contempt filed by Defendants, LAFAYETTE GENERAL HEALTH SYSTEM, INC., UNIVERSITY HOSPITAL & CLINICS, INC. and LAFAYETTE GENERAL MEDICAL CENTER, INC.;

IT IS HEREBY ORDERED that CHRISTINE M. MIRE show cause on the 9th day of October, 2023 at 9:00 o'clock a.m. why the motion should not be granted, why she should not be held in contempt of court, and why Defendants should not be awarded reasonable attorney's fees.

SIGNED in Lafayette, Louisiana, this _____ day of _____, 2023.

SIGNED IN LAFAYETTE, LOUISIANA ON 9/25/2023.




ANDRE' DOGUET, COMMISSIONER
15TH JUDICIAL DISTRICT COURT

HON. MARILYN C. CASTLE
District Court Judge

PLEASE SERVE:

CHRISTINE M. MIRE
2480 Youngsville Highway, Suite C
Youngsville, LA 70592

Service also to be made via La. C.C.P. art. 1313



Lafayette Parish
Deputy Clerk Of Court

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From: [Clarissa Long](#) on behalf of [Jim Gibson](#)
To: [Jim Gibson](#); cmm@mirelawfirm.com; [Stacy Kennedy](#); [Jennie Pellegrin](#)
Cc: [Kelsi Flores](#); [Carolyn Verret](#); [Michelle Neef](#); [Clarissa Long](#)
Subject: FW: Cordova v. LGMC Docket No. 2022-2976
Date: September 27, 2023 9:03:35 AM
Attachments: [image001.jpg](#)
[2023.09.26 Order on Motion for Contempt.pdf](#)
Importance: High

Pursuant to La.C.C.P. art. 1313 (C), you are being served with the attached Motion for Contempt and executed Order. The Motion is set for hearing on October 9, 2023 at 9:00 a.m., before Judge Marilyn Castle. Yesterday's email inadvertently identified the hearing date as October 19, 2023. Please note the correct date of October 9, 2023.

This office's email is formatted to provide us with electronic confirmation of delivery of this email to you, which will complete the legal requirements of service under 1313.

Jim



James H. Gibson
Gibson Law Partners, LLC
Attorneys at Law
2448 Johnston Street 70503
P.O. Box 52124
Lafayette, LA 70505
Phone: 337-761-6023
DD: 337-761-6025
Fax: 337-761-6061
E-mail: jimgibson@gibsonlawpartners.com
Website: <http://www.gibsonlawpartners.com>

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EXHIBIT 1

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Filed Oct 19, 2023 9:08 AM
Simone Vaughan
Deputy Clerk of Court
E-File Received Oct 18, 2023 11:49 PM
C-20222976
L

J. CORY CORDOVA 15TH JUDICIAL DISTRICT COURT
VERSUS DOCKET NUMBER: 2022-2976-L
LAFAYETTE GENERAL HEALTH SYSTEM, INC., ET AL. PARISH OF LAFAYETTE, LOUISIANA

MOTION FOR NEW TRIAL PURSUANT TO LOUISIANA CODE OF CIVIL PROCEDURE ARTICLE 1972

NOW INTO COURT, through undersigned counsel, comes CHRISTINE M. MIRE, a person of majority domiciled in Lafayette Parish, who respectfully avers:

1.

On April 17, 2023, Plaintiff, Dr. Cordova, filed a Motion Consolidate in Division D due to a recent Louisiana Supreme Court decision that made clear that consolidation was appropriate in this case, consolidation was a duty of the attorneys involved in this case, and was based on nearly identical facts present in this case. *Sutton v. Adams*, 356 So.3d 1038, 2022-01672 (La. 3/7/23).

2.

On May 12, 2023, Lafayette General Hospital, Inc., Lafayette General Medical Center, Inc., and University Hospital and Clinics, Inc., (collectively referred to herein as “the Lafayette General Defendants”) filed an Opposition to the Motion to Consolidate and sought sanctions. Strangely, the Lafayette General Defendants alleged that Dr. Cordova’s Motion to Consolidate—which is designed to prevent inconsistent judgments and forum shopping—was “blatant forum shopping in a futile attempt to delay finality.” The Lafayette General Defendants further argued that the Motion to Consolidate was inappropriate because the case was over and the Court was deprived of jurisdiction due to the pending appeal.

3.

On July 5, 2023, the Lafayette General Defendants filed a Judgment Debtor Rule in Division L despite their representations to the Division D Court and that Court’s denial of the Motion to Consolidate as premature due to the pending suspensive appeal. The Judgment Debtor Rule was filed by Defendants one (1) business day after Division D denied the undersigned counsel’s Motion to Consolidate as premature due to the pending appeal in this matter.

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4.

Thus, the Lafayette General Defendants returned to Division L on its Judgment Debtor Rule seeking thirty-one (31) different categories (A-EE) of documents from the last three (3) to (6) six years. More egregiously, the Lafayette General Defendants wrongfully alleged that Dr. Cordova and the undersigned counsel had all of these “material” documents within their possession.

5.

Importantly, the Lafayette General Defendants did not argue that Division L was divested of jurisdiction by the filing of the Motion and Order of Suspensive Appeal. Instead, the Defendants argued that Division L had legal authority to proceed with the execution of the judgment since Dr. Cordova did not file a suspensive appeal bond and no final judgment existed; rather, Division L made an interlocutory judgment granting a partial exception of res judicata with respect to the declaratory judgment but not as to the injunctive relief resulting in partial final judgment. *See La. C.C.P. Art. 1841 and 1915*. On March 31, 2023, this Court awarded attorney’s fees and costs in excess of \$98,000 to the Lafayette General Defendants as sanctions for Plaintiff’s filing of an action that was precluded by res judicata.

4.

Thus, the judgment in favor of the Lafayette General Defendants was final for appellate review after this Court ruled upon sanctions; however, the judgments appealed were not executory pursuant to La. C.C.P. Arts. 1911, 1915(A), 1915(B), and 2152. The Defendants do not have a final judgment in this case; rather, this Court made an interlocutory judgment granting a partial exception of res judicata with respect to the declaratory judgment but not as to the injunctive relief resulting in partial final judgment. *See La. C.C.P. Art. 1841 and 1915*. However, the judgment in favor of the Lafayette General Defendants was final for appellate review after this Court ruled upon sanctions. Therefore, the judgments appealed were final for appeal but were not executory pursuant to La. C.C.P. Arts. 1841, 1911, 1915(A), 1915(B), 2083, and 2152.¹ This Court also awarded attorney’s fees and costs in excess of \$98,000 to the Lafayette General Defendants


¹ A judgment is the determination of the rights of the parties in an action and may award any relief to which the parties are entitled. It may be interlocutory or final. A judgment that does not determine the merits but only preliminary matters in the course of the action is an interlocutory judgment. A judgment that determines the merits in whole or in part is a final judgment.

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based on the undersigned counsel filing an action that was clearly precluded by res judicata.²

5.

On August 7, 2023, the undersigned counsel appeared before the Court and objected to the Judgment Debtor Rule based on the same argument raised by the Defendants in the Motion to Consolidate before the Division D Court—the trial court lacked jurisdiction to conduct a judgment debtor rule because it was divested of jurisdiction by the pending appeal. That same day, at 3:20 P.M., this Court, on its own motion issued a Rule Nisi for the undersigned counsel and her client to appear and show cause on September 5, 2023 at 9:00 A.M., why they should not be sanctioned for direct contempt of court. The Rule for Contempt further stated that: “On August 7, 2023, after being sworn in, in Open Court, to give testimony in a properly filed Judgment Debtor rule, you refused to respond to any questions without just cause.”

6.

At the September 5, 2023 hearing, this Court erroneously held that the undersigned was already held in contempt; thus, denying the undersigned counsel a hearing on the alleged first finding of contempt. The Court ordered that only the appropriate sanctions would be determined and indicated that the undersigned counsel could participate in the examination or be escorted to jail. The undersigned initially objected but then agreed to submit to an oral examination. The production of documents were discussed at the request of opposing counsel without notice to the undersigned counsel. Nevertheless, the minute entry is clear that the ordered sanction for the undersigned’s alleged contempt on August 7, 2023, was to give testimony.

7.

Thereafter, on September 15, 2023, the undersigned counsel filed a Notice of Suspensive appeal and sent the Lafayette General Defendants an email making it clear that she was not attempting to defy any order of this Court. *See Exhibit A*. Nevertheless, on September 25, 2023, the Lafayette General Defendants filed a Motion for Contempt requesting a finding of contempt and attorney’s fees clearly not allowed under existing law.

² The exception of res judicata is clearly misplaced as the Order was an order of remand not entitled to preclusive effect and the cause of action occurred on June 10, 2021, or almost three (3) months after the federal district court’s March 21, 2021 Order granting remand.

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Thus, this Court's finding of attorney's fees in favor of the Lafayette General Defendants is contrary to the law and necessitates a new trial of this matter.

8.

Moreover, the undersigned requested that the Court allow her to purge and was advised by the Court that this would not be allowed because the undersigned's assistant should have obtained the documents and brought them to court. The Court further advised the undersigned counsel that she should have obtained the documents prior to court and brought the documents. Thus, the undersigned was denied the ability to purge and found in criminal contempt of court resulting in her being arrested, handcuffed, shackled and escorted by the bailiffs at the Court's request to the jail with no access to a computer or any documents. More importantly, since the undersigned counsel was not allowed to purge the contempt prior to her arrest in accordance with Louisiana Code of Civil Procedure Article 226, the undersigned counsel was entitled to but not afforded the same rights as a criminal defendant and a finding of contempt beyond a reasonable doubt prior to the jail sentence being imposed. The judgment did not find that the undersigned counsel was in contempt beyond a reasonable doubt and is contrary to the law necessitating a new trial of this matter.

9.

The undersigned counsel was denied due process rights and the wrong burden of proof was applied when the undersigned was found in criminal contempt of court. After the Court denied the undersigned counsel's request to purge, undersigned was escorted through the 15th Judicial District Court in the suit she wore for court in leg shackles and handcuffs to the jail across the street where she was booked at approximately 9:30 A.M., on October 9, 2023. After being admitted to the jail, the undersigned counsel's heart rate was elevated due to the lack of notice and stress of the arrest which raised potential medical assistance concerns. Due to the training and kindness of the jail personnel (who were equally confused by the arrest since no order or docket number was provided), undersigned was able to calm herself enough to complete booking without additional medical assistance. Thereafter, the undersigned counsel was stripped, given undergarments provided by the jail, dressed in an orange jumpsuit, fingerprinted, and photographed for a mugshot.

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10.

The Court did not issue an order supporting its arrest order made in open court at 9:10 A.M. until 11:04 A.M. The 11:04 A.M. Order issued by the Court stated in pertinent part: "The Court finds that the refusal of Ms. Mire to produce the documents is a constructive contempt of court. The punishment for this contempt is imprisonment until performance pursuant to Code of Civil Procedure Article 226." However, since the undersigned counsel did not have computer access or access to documents in jail, she was neither able to post bond nor comply with the Court's order. The law is clear that under these circumstances the undersigned counsel was found guilty of criminal contempt of court without the requisite rights afforded to her and a new trial is required.

11.

At 1:23 P.M., the Court issued a second order that indicated that the undersigned "is under an order for imprisonment of contempt until performance. In this case, the performance is production of documents identified in Items A-EE pursuant to the Motion and Order to Examine Judgment Debtor also attached. When Christine Mire indicates that she has the documents ready for production, the Court is not be notified and will reconvene in Open Court for the production of the documents." However, the undersigned counsel was in jail and still unable to obtain the documents which consisted of personal and confidential financial information that no other person would have access to or had the legal ability to obtain. At 4:00 P.M. (six and half hours after she was initially booked), the undersigned counsel was advised that the Court had returned to the courthouse and at the direction of the Court, the undersigned would be escorted back to the courthouse in an orange jumpsuit, handcuffed, and wearing leg shackles. The undersigned counsel was ultimately released from jail at 6:00PM.

WHEREFORE pursuant to Louisiana Code of Civil Procedure Article 1972 a new trial is not discretionary because the judgment is clearly contrary to the evidence and the law. Counsel for the Lafayette General Defendants were aware of the emails attached to this Motion that made it abundantly clear that she was not willfully violating any order of this court. Moreover, no notice of a potential arrest was contacted in the Order setting the matter for hearing by the commissioner that documents or incarceration were requesting violating the undersigned's due process rights. Finally, neither civil contempt nor criminal

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contempt under these circumstances are supported by existing case law in this state. A new trial under these circumstances is not discretionary but mandatory.

RESPECTFULLY SUBMITTED:

BY: /S/ Christine M. Mire
CHRISTINE M. MIRE (#29352)
2480 Youngsville Highway, Suite C
Youngsville, LA 70592
Telephone: (337) 573-7254
Facsimile: (337) 205-8699
Email: cmm@mirelawfirm.com

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a copy of the above and foregoing has been served upon all counsel of record via facsimile and electronic mail on this 18th day of October, 2023.

Christine M. Mire
CHRISTINE M. MIRE

ORDER

Although Mover failed to attach an Order to this Motion; The Motion For New Trial is DENIED for all of the reasons set forth in this Court's September 18, 2023 Reasons For Ruling on Contempt pertaining to the contempt of Court committed on August 7, 2023 and this Court's Orders of October 9, 2023 regarding the contempt of Court committed on October 9, 2023.

Marilyn C. Castle

Marilyn C. Castle District Judge
SIGNED ON 11/8/2023

STATE OF LOUISIANA PARISH OF LAFAYETTE

I HEREBY CERTIFY THAT A CERTIFIED COPY OF THIS ORDER HAS BEEN MAILED/SERVED ON ALL PARTIES THIS November 09, 2023

Kayla Lancon


DEPUTY CLERK OF COURT
CC: CHRISTINE MIRE
JAMES GIBSON
JENNIE PELLEGRIN
CEARLEY FONTENOT

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Christine Mire <cmm@mirelawfirm.com>

RE: Judgment Debtor Rule

1 message

Jim Gibson <JimGibson@gibsonlawpartners.com> Fri, Sep 15, 2023 at 3:24 PM
To: Christine Mire <cmm@mirelawfirm.com>, Stacy Kennedy <StacyKennedy@gibsonlawpartners.com>
Cc: Clarissa Long <ClarissaLong@gibsonlawpartners.com>, Michelle Neef <MichelleNeef@gibsonlawpartners.com>, Jim Gibson <JimGibson@gibsonlawpartners.com>

Good afternoon.

On your first paragraph, I am not going to give you legal advice. I disagree with most of what you have in that paragraph.

If you intend to put anything in the registry of the court, we will likely oppose it. The Judgment is in favor of our client.

On the records that you advised us and the Court you will provide. You agreed to provide them. So, I suggest you follow your commitment to us and the Court.

Thanks for your attention to this and we look forward to receiving the records responsive to the judgment debtor requests. I believe these records were due yesterday, but today would be fine.

Jim



James H. Gibson

Gibson Law Partners, LLC

Attorneys at Law

[2448 Johnston Street 70503](#)

P.O. Box 52124

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Lafayette, LA 70505

Phone: 337-761-6023

DD: 337-761-6025

Fax: 337-761-6061

E-mail: jimgibson@gibsonlawpartners.com

Website: <http://www.gibsonlawpartners.com>

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From: Christine Mire <cmm@mirelawfirm.com>

Sent: Friday, September 15, 2023 1:43 PM

To: Jim Gibson <JimGibson@gibsonlawpartners.com>; Stacy Kennedy <StacyKennedy@gibsonlawpartners.com>

Subject: Judgment Debtor Rule

All,

As you are aware, I filed a Motion and Order for suspensive appeal regarding Judge Castle's finding of contempt which suspends the sanctions requiring me to over the requested documents. However, as an officer of the court I certainly do not want my appeal to be construed as an attempt to defy a lawful order that you have the duty and right to enforce on behalf of your clients. With that said, I am a bit confused on whether or not a partial final judgment pursuant to Article 1915(A), which is clearly final for appellate purposes, is final and executory for enforcement purposes. Moreover, the judgment is unclear as to the percentage I pay as opposed to the client nor does it indicate if the client and I are jointly and solidarity liable. For instance, if I wanted to deposit into the registry of the court a sum of money to prevent further intrusive requests for documents pending the outcome of the appellate decisions how much should be deposited? The judgment says the client and I should work out who should pay what amount which is unclear to me. In short, how can I protect myself while at the same time allowing you to alleviate your client's concerns of compliance with the judgment once these ancillary issues are resolved? Your thoughts and response to this issue would be greatly appreciated and would serve to end this protracted litigation that seems to be unnecessarily contentious.

Additionally, if you want the documents requested, I do not have trusts or many of the items requested as all of my income is from my law office which is an LLC not subject to the judgment debtor rule. I was served with a judgment debtor rule that not contain any attachments nor did you subpoena documents which is more common. I was also cast in judgment in my personal capacity. In the spirit of transparency, I would like you to provide me with the basis of your requests for my company information and provide assurance that this information obtained through state court will not be used in federal court unless properly obtained and/or that my confidential information will not be distributed or used for any other purposes. If you would kindly provide this information to me, I will turn over anything properly requested so that you can fulfill your duties to your clients and I can ensure that my actions are not deemed to be recalcitrant or disrespectful to the authority of the court.

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Thank you in advance for your cooperation in this matter,

Christine M. Mire

--

Best Regards,
Christine M. Mire, J.D./B.C.L

Attorney at Law

[2480 Youngsville Hwy., Suite C](#)

[Youngsville, LA 70592](#)

Telephone: (337) 573-7254

Facsimile: (337) 205-8699

cmm@mirelawfirm.com

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IN THE CIVIL DISTRICT COURT
OF THE FIFTEENTH JUDICIAL DISTRICT
IN AND FOR THE PARISH OF LAFAYETTE
STATE OF LOUISIANA

* * * * *

J CORY CORDOVA

VERSUS

DOCKET NO: CR-20192019

LOUISIANA STATE UNIVERSITY
HEALTH SCIENCE CENTER, ET AL

* * * * *

The above-captioned case came up for a hearing at
the Lafayette Parish Courthouse, Lafayette,
Louisiana, before the Honorable Royale Colbert,
District Judge, of the above-styled court, on
Monday, June 26, 2023 pursuant to notice.

APPEARANCES:

FOR THE PLAINTIFF:

MS. CHRISTINE MIRE
ATTORNEY AT LAW
2480 Youngsville Hwy, Suite C
Youngsville, Louisiana 70592

FOR THE DEFENDANT:

MR. JAMES GIBSON
GIBSON LAW PARTNERS
2448 Johnston Street
Lafayette, Louisiana 70503

ALSO PRESENT:

MS. JENNY PELLERIN for Karen Curry
MR. P. HERBERT for Chris Johnson

REPORTED BY: ASHTON LEBLANC, CCR

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1 OPEN COURT
2 HONORABLE ROYALE COLBERT, DISTRICT JUDGE PRESIDING
3 MONDAY, JUNE 26, 2023
4 HEARING

5 * * * * *

6 MS. MIRE:

7 Your Honor, since I called filed first I'll
8 begin. The first issue before your honor is a
9 motion to consolidate that I filed on April 17,
10 2023. For clarity, I just want to assert to the
11 Court I filed the motion to consolidate prior to
12 any ruling by the Fifth Circuit. I think it's
13 alluded in opposition that it was filed after on
14 the same day. I want it to be clear for the for
15 the record that we did not receive the Fifth
16 Circuit opinion until later that evening on April
17 17. So that's point number one, but the motion to
18 consolidate is very simple. Well, 9.4 via the
19 uniform rules prohibits any kind of form shopping,
20 and it says that "The same claim, same party, it
21 shall be transferred to the division in which the
22 original suit was filed," which is this division.
23 Your Honor, whether or not that issue was
24 dismissed, whether or not it's still pending, it
25 has to be transferred under the rule. I -- when we
26 went into Judge Castle's courtroom, I indicated to
27 the Court that it wasn't a res judicata issue. It
28 wasn't the same claim same party because the claim
29 was not even asserted until June 10 of 2021, which
30 was after the ruling after the Federal Court closed
31 and already remanded to this Court on March 23 of
32 2021. So my position in Judge Castle's Court,

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1 Division L, was that it's not the same. It can't
2 be res judicata. The claim didn't even exist at
3 the time that the Fifth Circuit -- that the
4 district court remanded back to Your Honor. So
5 that's why it was filed for General Allotment. It
6 was allotted there. The defendants initially
7 started raising res judicata, at which point I
8 alerted the Court, Division L, to the fact that if
9 that were the case, it needed to be transferred to
10 Your Honor. We went to several more hearings. I
11 continued to reiterate that point. Finally the
12 Supreme Court issued Sutton, which is attached to
13 the opposition briefing, which made it abundantly
14 clear that we not only should do this, but the
15 attorneys in the case have an absolute duty to
16 alert the Court and also to alert Your Honor that
17 the pending cases that they were alleging that it
18 was the same claim, same party. Therefore, out of
19 the abundance of precaution and compliant with the
20 duty that the Supreme Court imposed, I filed a
21 motion to consolidate, but I want to make it clear
22 that I told Division L repeatedly that this case
23 was pending and that it shouldn't be res judicata.
24 If she thought it was the same claim, same party,
25 it should be transferred. And that was not done.

26 So ultimately, I ended up filing the motion
27 to consolidate. Now the law in motion, the
28 consolidation motion is clear. It's a "shall."
29 There -- It's not discretionary. "It shall be
30 transferred to this court." For a number of
31 reasons, Your Honor needs to be aware of any other
32 pending courts. If there's any kind of law of the

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1 case arguments that are made, this court needs to
2 be aware because it was this Court's original
3 claims and original parties. And therefore, I
4 think the motion to consolidate under the law
5 should be granted.

6 THE COURT:

7 Mr. Gibson?

8 MR. GIBSON:

9 Your honor, Jim Gibson for the Lafayette
10 General Defendants. What essentially is Mr.
11 Cordova trying to do is to basically ignore the
12 need for our state when you change the Louisiana
13 constitution to have a constitutional convention to
14 have a vote and then have people do it. In our
15 constitution, we have under the sections that are
16 numeric for courts, we got district courts, we got
17 appellate courts, which for here obviously is the
18 Third Circuit. We got the Supreme Court. At this
19 moment in time, the case that she keeps referring
20 to about Division L against my clients, I've got
21 final judgments both on res judicata and on
22 sanctions, and Ms. Mire has appealed those two. By
23 her trying to consolidate a case that doesn't exist
24 anymore, even Judge Castle, if she wanted to
25 present something to Judge castle right now, under
26 the Code of Civil Procedure -- District Court
27 Judge, once the somebody moves for an appeal and
28 that's granted, it's very limited what they can do.
29 I mean, for example, they can full with a bond,
30 maybe. It's very limited what they can do. And
31 when you look at their motion, you can see that
32 what I'm suggesting is accurate. She's asking you

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1 now to be an intermediate appellate court on
2 paragraph four by doing a consolidation. She's
3 gonna basically ask you to -- the old line grade
4 Judge Castle's papers over there. What she alleges
5 for her reasons to do it, Dr. Cordova requested a
6 stay of the hearing on the exception of res
7 judicata until the appeal of the validity of the
8 underlying judgment was concluded. But this
9 request was denied. That is the federal case,
10 which we had won in March of 21. It was final.
11 Dr. Cordova took an untimely appeal to the Fifth
12 Circuit. They dismissed it. Dr. Cordova -- they
13 went to the US Supreme Court, and they dismissed
14 that writ. So she's referring to the validity of
15 an underlying judgment that's been final since
16 March of 21. She's also asking consolidation
17 rather than application of the res judicata is
18 appropriate in this case, because the order remand
19 (phonetic) in which Defendants rely to support res
20 judicata is not a final order. Same thing, that's
21 been final since March of 21. In fact, and I'll
22 get into it briefly in a minute. When the lawsuit
23 that got assigned to Judge Castle was filed -- Dr.
24 Cordova filed it. They could have amended and come
25 right back here. If that's what they thought was
26 an appropriate thing to do -- Now understand that
27 the case in front of the Judge Castle does not
28 involve any of the parties that's in front of this
29 case before Your Honor. It's the Lafayette General
30 Defendants, and I don't remember if they named LSU.
31 I think it was just Dr. Curry, who was in the LSU
32 program on the residency program. So what is being

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1 asked of you by a consolidation is an attempt for
2 you to be an intermediate appellate court to decide
3 whether or not, and the Federal Court has already
4 held that March 2021 -- judgment was final or not,
5 for some reason.

6 So briefly, Your Honor, because I don't
7 really have a good understanding other than this
8 case. I mean, the one that we're sitting here for
9 today is a malpractice case against I believe two
10 different law firms. I believe it's two firms.
11 Yeah, two law firms. So all this started off in
12 what I call Cordova One, was filed in this
13 district. It was removed to Federal Court. Judge
14 Kane granted a summary judgment as to my clients
15 and as to Ms. Pellerin's clients. Ella, she was
16 part of that one, and Dr. Curry. So as I've
17 already told you, that's been final since March of
18 2021. The only thing that was remanded was because
19 there was no diversity anymore between the law
20 firm, so the malpractice case was remanded. And
21 that's what the case that we're here for at this
22 point. And again, Dr. Cordova appealed that
23 untimely, that judgment that for some reason now
24 claim -- he claims is not final. He appealed it
25 and then went to the US Supreme Court on that. He
26 did not raise, during that whole thing, that the
27 judgment for which he was appealing was not final.

28 So then Dr. Cordova 2 is the one that gets
29 assigned to -- Judge Castle gets the file. Again,
30 they don't amend this case for good reason.
31 Cordova 2 is not a damage case. Although it did
32 have damages in the petition at the first hearing,

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1 Ms. Mire told the judge that they're withdrawing
2 all the damage, so was just injunction and
3 declaratory relief. It was an injunction
4 declaratory relief to try to have either one of Ms.
5 Pellerin or my client to discontinue sending out
6 information that's required for them to send out
7 when they get a request from like a medical school
8 or something like that on Dr. Cordova. After we --
9 filed my -- After I filed my exceptions of red
10 judicata, it gets even more interesting. Dr.
11 Cordova goes back to Federal Court and files a rule
12 60, asking Judge Kane to clarify his earlier final
13 judgment. Dr. Cordova then files with Judge Castle
14 a motion, or an exception, claiming that Judge
15 Castle doesn't have jurisdiction over the case
16 anymore because the chosen forum of Dr. Cordova was
17 Federal Court. So Judge Kane denies the rule 60,
18 and he does assess attorney fees. And an appeal
19 was taken by Dr. Cordova to the Fifth Circuit.
20 They have affirmed that decision. They have
21 granted my motion for sanctions remanded back to
22 Judge Kane to determine the amount of attorney fees
23 that we're entitled to on that case.

24 So where we are now is, as far as my clients
25 are concerned, we have a final judgment in Judge
26 Castle's courtroom. All the claims have been
27 dismissed against us. We have been awarded
28 sanctions, and all of that has been appealed by Dr.
29 Cordova. So from a practical standpoint, there is
30 nothing to consolidate. Absent, if I go back to
31 what appears on their petition they're asking for
32 is for this court to some kind of way make a ruling

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1 that Judge Castle was wrong, or she was right,
2 which I would just suggest -- and I started off
3 with the Constitution. The only place that I can
4 recall that one judge can offer an opinion as to
5 something that happened in another division is a
6 nullity action. If I have something in front of
7 Judge Castle and somebody files \$1, you're the one
8 that then would have to determine that. But absent
9 that, there's no other place for one district judge
10 to basically grade the papers of another district
11 judge. If that were the case, every time I lose,
12 and I lose all the time, I could -- I could avoid
13 the Third Circuit and just stay in this district,
14 move it to consolidate with another case that has
15 nothing to do with it, not the same parties. But
16 if you go to the rules of the court, I believe the
17 Court has to take it into account. There are no
18 common issues of fact. This case is a malpractice
19 case against two lawyers where there's going to be
20 experts that will say whether they did or did not
21 do something wrong and whether that's related to
22 anything. Mine was an injunction case. Their's is
23 a jury case. Mine can't be a jury case. My case
24 doesn't exist anymore, other than appeal, but it's
25 a non-jury case. We have seen -- I have seen in my
26 39 years that sometimes courts and parties will
27 consolidate cases. For example, for discovery,
28 there can't be any discovery of mine. Mine is on
29 appeal. There can't be a trial on my mine. Mine
30 is on appeal. I mean, unless the Third Circuit of
31 the Supreme Court does something with it, there's
32 nothing there.

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8

1 So my suggestion to the Court is this, and it
2 is nothing more than forum shopping. This case
3 should have been over in March of 2021 with a
4 ruling from Judge Kane against my client. And
5 we're constantly being drugged back into all of
6 these things. And I would just suggest, Your
7 Honor, that there's no basis under any law to
8 consolidate a case in which my clients have been
9 dismissed. It's a final judgment. It's on appeal.
10 I believe Dr. Cordova has even paid the appellate
11 costs to have that appeal to consolidated into this
12 case.

13 MS. PELLERIN

14 I don't think she has anything pending on the
15 consolidation.

16 MS. MIRE:

17 I did. I filed in opposition.

18 MS. PELLERIN:

19 Oh, you did. I apologize. And, Your Honor,
20 just as a housekeeping matter, but I spoke with Ms.
21 Mire before the hearing. We filed that -- our
22 brief was just in opposition to the motion to
23 consolidate as well as the motion for sanctions,
24 similar to Mr. Gibson's motion. They were filed at
25 the same time. And we were concerned that service
26 had not been timely in terms of today's hearing.
27 And I spoke with Ms. Mire, and she agreed to waive
28 service. I just wanted to put that on the record.

29 Right, Christine?

30 MS. MIRE:

31 That's correct, Your Honor. It's the same
32 motion. I thought for judicial efficiency and for

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1 efficiency of the Court, we just hear everything
2 together since it's essentially adopting the
3 arguments.

4 THE COURT:

5 Yes, ma'am.

6 MS. PELLERIN:

7 Your Honor, obviously I adopt the arguments
8 of Mr. Gibson in total, as well as the exhibits
9 that were offered in support of his opposition to
10 the motion to consolidate. But I wanted to point
11 out a couple of things. Your Honor, rule 9.4 of
12 the uniform District Court rules requires that the
13 actions to be consolidated involve the same
14 parties. The parties in this division of court, or
15 as Mr. Gibson pointed out two law firms and one
16 lawyer, I believe. The case that's pending, or
17 actually Division L, Judge castle's case was filed
18 against the LGMC defendants and Karen Curry. So if
19 you strictly look at the parties, Your Honor, there
20 are no common parties whatsoever. As Mr. Gibson
21 pointed out, like his clients, LGMC defendants, my
22 client, Dr. Curry, was dismissed by Judge Kane in
23 the Federal District proceeding, post-removal of
24 this case. This case is the remnant of the
25 original case which did involve the LGMC defendant
26 and Karen Curry. After removal, all the claims
27 against Karen curry were dismissed. So there was
28 nothing left to remain. So we're not a party,
29 neither is LGMC. So just that basic first criteria
30 that you need for consolidation is lacking in this
31 case, Your Honor.

32 Additionally, as Mr. Gibson pointed out, the

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1 mode of procedure is different. The claims that
2 were brought against the LGMC defendants and Dr.
3 Curry in the Division L case were for declaratory
4 relief -- injunctive relief, and originally
5 damages. However, the damage claim was withdrawn.
6 So the mode of procedure for the claims that were
7 brought against my client, Dr. Curry, and LGMC
8 defendants is different than the mode of procedure
9 that will be employed in the case against the
10 lawyers and the law firm for malpractice.

11 Lastly, Your Honor, one of the requirements
12 of the district court rules is that the plaintiff,
13 when they file suit against the same parties --
14 multiple suits against the same parties, they're
15 supposed to provide a notice of prior filing. No
16 such form was provided to the Court in either case
17 to let the other division know about the case that
18 was pending or allegedly pending against the same
19 parties and giving rise to the alleged need to
20 consolidate.

21 So for those reasons, Your Honor, we would
22 submit that consolidation is completely improper,
23 and as Mr. Gibson argued, it is an attempt at forum
24 shopping and would result in unnecessary cost and
25 waste of judicial resources for this Court to have
26 to bring cases together.

27 More importantly, Your Honor, Dr. Curry was
28 dismissed like the LGMC defendants, in the Division
29 L proceedings. Our exceptions in filings were a
30 little bit behind in terms of dates to the LGMC
31 defendants, but ultimately Judge Castle did rule on
32 Karen Curry's exception of res judicata. She

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11

1 entered judgment sustaining exception of res
2 judicata and dismissing both the declaratory relief
3 claims, as well as in -- I think it was December,
4 she entered a ruling dismissing the injunctive
5 relief claims against Dr. Curry.

6 More importantly, there was a hearing that
7 took place a week after the motion to consolidate
8 was filed with Your Honor. Judge Castle, at that
9 time, took up our motion for sanctions. Since
10 then, she has entered a ruling granting our motion
11 for sanctions. And we have since submitted an
12 affidavit of fees and costs. We are currently
13 awaiting the Court's ruling on the amount of the
14 award, but in short, Your Honor, we have been
15 dismissed from Division L proceedings. And there's
16 nothing left against us. The appellate delays have
17 not fully run, but I anticipate as she is with the
18 LGMC defendants, Ms. Mire is going to appeal the
19 dismissals of the claims, as well as the sanction
20 awarded against Dr. Curry.

21 So for those reasons, Your Honor, we would
22 submit that consolidation is improper, and we would
23 request that the motion be denied.

24 MS. MIRE:

25 You Honor, I think their arguments exemplify
26 what my client has experienced throughout this
27 entire case. First of all, if you're as confused
28 as I am, I understand where Your Honor is, because
29 you're here and they're arguing that they have a
30 final judgment of res judicata.

31 First of all, judgment on appeal is not final
32 judgment. They have -- they have admitted to Your

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1 Honor that all of these rulings have been appealed.
2 I have a writ at the Supreme Court. I also have
3 several appeals that are being perfected at the
4 Third Circuit. So there is no final judgment in
5 this case, because everything's on appeal. That's
6 number one.

7 But secondly, and most importantly, they're
8 arguing to this Court that consolidation is not
9 appropriate because the claims aren't the same and
10 the parties aren't the same. Well, isn't that
11 interesting? But they have a judgment on res
12 judicata, which requires them to argue in Division
13 L that the claims are the same and the parties are
14 the same. How does that work? It cannot work.
15 And that is why this consolidation is important so
16 that we cannot go to Division L and argue, "Your
17 Honor, Judge Castle, this is a res judicata claim.
18 It's the same parties. It's the same claim that
19 was pending before Judge Colbert," then come before
20 Your Honor and say that consolidation is not
21 appropriate because it's not the same claims and
22 not the same party. It cannot be both. You cannot
23 have it both ways. You cannot in one division
24 argue it's the same claims and same party for
25 purposes of res judicata and win that argument, and
26 you then come before Your Honor and say for
27 purposes of consolidation, it's not the same
28 parties and not the same claims. And that is
29 exactly the mind boggling arguments that we have
30 had to endure this entire proceeding.

31 So of course when I see the Sutton case,
32 which by the way, the consolidation was ordered

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13

1 after it went up to the Supreme Court, but this is
2 appropriate even at this juncture, because the
3 Supreme Court, after it had been on appeal on the
4 res judicata motion, after going up to the Supreme
5 Court on the res judicata motion, and after it was
6 denied at the appellate level, they still vacated
7 and remanded and asked for the courts to consider
8 consolidation, because that should have been done
9 before.

10 Now Mr. Gibson argues what I'm going to do in
11 the future is file nullity. There's no nullity
12 before Your Honor. I haven't asked you to do that.
13 All that I've done was my duty under 9.4, my duty
14 under the Sutton case, which is unequivocal that
15 the attorneys have a duty to come before Your Honor
16 and also in front of Division L and alert the Court
17 that there's res judicata issues which I've never
18 raised because I never thought it was the same
19 claims of same parties. It was an injunctive
20 relief. It was a declaratory relief. I always
21 argued, "Hold on, Judge Castle, this is not res
22 judicata." And since this Court is attempting to
23 interpret federal res judicata, I ask that the
24 Court stay, because I'll go back to district court
25 and ask them to clarify the ruling that's
26 appropriate. That's the absolute appropriate
27 response to take. Had I done this, had I done that
28 before Your Honor and said, "Your Honor, please
29 interpret this federal court ruling," and that one
30 of the defendants said to hold on and to -- let's
31 ask the Federal Court to interpret their own
32 ruling. There's nothing inappropriate about that.

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14

1 You would certainly stay your hand and say of
2 course let the judge interpret his own ruling. I
3 alerted the Federal Court that there was a res
4 judicata claim pending. He didn't find there was
5 res judicata at all.

6 In fact, his judgment says just the opposite.
7 He said that they sued on an appointment. They
8 sued on the appointment to residency. They sued on
9 a residency contract. That's all I -- ruled on.
10 When I filed my declaratory relief and my
11 injunctive relief, it had nothing to do with the
12 residency contract. It had to do with the
13 credentialing contract and the release of
14 information, not about residency. My client is now
15 a doctor. He's graduated from UAB. He's a board
16 certified physician. He was applying for
17 licensure, and they're still releasing this
18 information, which first of all, it can't be
19 released under ACGME rules and is not being
20 released. Residency has nothing to do with his
21 residency contract. I filed an injunction for them
22 to stop releasing false information to
23 credentialing boards into licensure boards. It has
24 nothing to do with the other.

25 And I agree with the arguments they're making
26 today. It was never the same claims. It was never
27 the same party. Then how we have a ruling on the
28 res judicata? Why was I sanctioned on filing
29 something that was clearly pleading res judicata.
30 It cannot be both ways.

31 So I see the confusion of the Court, and I'm
32 equally confused how we have res judicata but I

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1 can't consolidate. That doesn't make any sense
2 whatsoever. And that is the point, Your Honor, and
3 that is what we've had to deal with throughout the
4 entire course of these proceedings. It's one way
5 in one court. It's another way in another court.
6 It's entirely different. It cannot be, and that is
7 forum shopping.

8 And that is why consolidation is appropriate.
9 I'm not asking for the Court to do anything, other
10 than consolidate. They're jumping five steps ahead
11 and talking about nullity actions that haven't even
12 been filed. All that I have filed is what is
13 appropriate to be filed. And if they're alleging
14 it was the same claim, same parties for a red
15 judicata motion, it should have been transferred to
16 this division immediately. That should have never
17 been ruled upon. That's on appeal. I intend to
18 argue that, but also Sutton gives me an absolute
19 duty to alert this Court as to what's going on and
20 to file the consolidation, and that is abundantly
21 clear by a recent Court by a recent decision of the
22 Louisiana Supreme Court.

23 So all I've done is honored my duty to this
24 Court and also to Division L. And that's the only
25 thing pending before this court today.

26 THE COURT:

27 That's it?

28 MR. GIBSON:

29 I will just say one thing I would have.
30 Maybe there's a misunderstanding. The same
31 parties, we argued that in the federal case. That
32 was when we went back to Judge Castle. We were

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16

1 saying we've already been through this. We want a
2 summary judgment. The Fifth Circuit denied the
3 appeal. That was the res judicata. We have never
4 argued that whatever is before this Court has
5 anything to do with us. When I was arguing in
6 front of Judge Kane and Ms. Pellerin was arguing in
7 front of Judge Kane, frankly, I was arguing for my
8 client. She was arguing for hers. The Gachassin
9 Firm was there. I didn't -- I didn't mention --
10 it's not my client, not my fight. And so to stand
11 up here and to say that she's confused because
12 we've been before Judge Castle and arguing the same
13 party, we've never referred one time to, all due
14 respect, though we are here, this case didn't
15 matter to us. We were defending our clients.
16 That's what we did in Federal Court, when she --
17 when Dr. Cordova chose to file a new lawsuit
18 against us, rather than trying to come amend and
19 come in before you. We defended that case, and
20 really just pointed out to Judge Castle that we've
21 already been through this fight. We're entitled to
22 res judicata. So I just wanted to be clear that we
23 never have -- I mean, you can go through every
24 brief we've ever filed, and there's a lot. There's
25 a lot, but we have never mentioned that anything
26 with res judicata has anything to do with the
27 Gachassin Law Firm. It had to do with the lawsuit
28 that was removed. And Judge Kane eventually
29 remanded the Gachassin Law Firm because there's no
30 diversity. And we were there on 1983. And so once
31 that was gone, there was no federal jurisdiction.
32 He remanded that.

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17

1 MS. PELLERIN:

2 Your Honor, I have one other thing. I wanted
3 to point out to the Court that Ms. Mire indicated
4 that they have an appeal pending before the Supreme
5 Court of the United States. Notably, there was no
6 exhibit submitted to show that filing is in fact
7 pending. And more notably, Your Honor, I think Ms.
8 Mire emailed it, but I believe she emailed it to
9 Division L rather than this division. But the
10 point of that is what she attached was the Supreme
11 Court filing that notably is lacking a docket
12 number. We have contacted the Supreme Court of the
13 United States, and we've been told that they have
14 not accepted Dr. Cordova's allegedly pending
15 Supreme Court filing. I believe that we were told
16 that there was a deficiency with that filing and
17 that there has been an instruction made to cure
18 that deficiency, and then the Court will consider
19 that filing. But as of today, there is no Supreme
20 Court action pending on behalf of Mr. Cordova
21 whatsoever. So we wanted to call the Court's
22 attention to that misrepresentation and make sure
23 that you were aware that there is nothing in fact
24 pending. However, even if your honor was inclined
25 to give any relevance to that filing, that filing
26 relates to a rule 60-B motion for reconsideration
27 that the Fifth Circuit looked at and said was a --
28 was a fine ruling. And it affirmed that ruling.
29 And so again, to the extent you're inclined to give
30 any relevance to that, it does not diminish the
31 fact that there is a final judgment of dismissal of
32 Karen Curry in the federal proceedings in all the

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18

1 claims that were part of this litigation, pre-
2 removal. And so for those reasons, Your Honor, we
3 again would ask the Court deny the motion to
4 consolidate.

5 THE COURT:

6 Okay, you get the last word.

7 MS. MIRE:

8 I'd like to offer, file, and introduce the
9 receipt from the United States Supreme Court and
10 the letter indicating that it has been submitted.
11 And I have until July 12 to resubmit because there
12 was an issue with my appendix. So I'd like to
13 offer, file, and introduce it because there is no
14 misrepresentation.

15 THE COURT:

16 Any objection?

17 MR. GIBSON:

18 My objection has nothing to do with the
19 motion to consolidate. That's of Judge Kane.
20 That's a judge Kane's ruling on the rule 60 that
21 the Fifth Circuit affirmed, that Dr. Cordova is
22 going to ask the US Supreme Court if they were
23 right. That has nothing to do with the
24 consolidation of a case that we've litigated before
25 Judge castle.

26 THE COURT:

27 I think she's indicating that -- well, no.
28 She's defending herself against an allegation that
29 her -- that there is no case pending before the
30 Supreme Court, but that was part of her argument
31 either. We need the whole briefing. I think the
32 letter would be sufficient in showing that she's

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1 actually made the files. She has until the 12th.
2 They didn't accept it, but they also did not reject
3 it. Is that considered pending, I don't know. I'm
4 looking at Black's Law Dictionary like y'all do.

5 MS. MIRE:

6 It makes clear that it is and for the sake of
7 to the extent that it involves the ruling of this
8 court since that has been remanded, I think the
9 Court surely needs to be aware of the entire
10 filing. Should they accept -- should they actually
11 grant the writ, they've accepted the filing, I just
12 have to correct it. It was a deficiency in the
13 filing with the appendix. But should they grant
14 the writ, obviously that does affect everything
15 that is in front of this Court because we've asked
16 them to overturn it all. And I did send a copy of
17 the brief to the Court, but to the extent that
18 they're essentially arguing that I've
19 misrepresented something to the Court, I think I
20 should admit this to the Court to clarify that
21 issue, Your Honor.

22 MS. PELLERIN:

23 Can I join in Mr. Gibson's objection? I also
24 wanted the Court to be aware that up until about a
25 week ago, both Mr. Gibson and I had emailed asking
26 if there was any proof of it being filed and
27 accepted with the Court. Those emails went
28 unanswered, and we've not been provided a copy of
29 the letter from the Supreme Court, nor any of the
30 documentation that Ms. Mire is offering into the
31 record. So for that reason, we would object as
32 well.

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1 THE COURT:

2 I'm going to admit it because she emailed it
3 to me. I read it already -- Emailed it to Ms.
4 Jackson to print it out and gave it to me. I am
5 not ready to rule on this today. I was ready for
6 everything else, but y'all. I hate to say that. I
7 mean, I read y'all briefs and my head started
8 hurting.

9 Does the Gachassin Law Firm have anything to
10 say? I don't want to pass you over.

11 MR. HERBERT:

12 I appreciate that, but everything that they
13 have said is accurate in terms of the record. We
14 are not in the case before Judge Castle and never
15 have been. So I don't know about the parties, but
16 clearly we have never been in that case. So that
17 -- that's a distinction that the Court needs to be
18 aware of.

19 THE COURT:

20 Okay. Can you guys give me until Friday? I
21 will get y'all your ruling by Friday. This one, I
22 need to tear it apart a little bit more.

23 MR. GIBSON:

24 Let me ask you this, Judge: What I filed a
25 motion for sanctions, do you want us to argue that
26 today, or should we see how you rule on Friday?

27 THE COURT:

28 You might want to wait to see our rule on
29 Friday.

30 MS. PELLERIN:

31 So the only thing the Court is ruling on is a
32 consolidation; is that correct?

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THE COURT:

Correct. I'll have a written rule with some reasons by Friday. Appreciate it.

--HEARING CONCLUDED--

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22

1 PARISH OF LAFAYETTE

2 STATE OF LOUISIANA

3 I, Ashton LeBlanc, hereby certify that I am a
4 duly appointed, certified, and acting official
5 court reporter of the 15th Judicial District Court
6 for the Parishes of Acadia, Lafayette and
7 Vermilion, in the State of Louisiana.

8 I further certify that the foregoing 22 pages
9 are a true and correct transcript of the
10 proceedings had in the above-entitled cause; that
11 the testimony of said transcript was reported by me
12 by stenomask and transcribed by myself or under my
13 personal direction and supervision, and that same
14 constitutes a total transcription of the requested
15 material in the above-entitled matter to the best
16 of my ability and understanding.

17 Lafayette, Louisiana, this 30th day of November,
18 2023.

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ASHTON LEBLANC, CCR
OFFICIAL COURT REPORTER
CERTIFICATE NO. 2021007

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IN THE CIVIL DISTRICT COURT
OF THE FIFTEENTH JUDICIAL DISTRICT
IN AND FOR THE PARISH OF LAFAYETTE
STATE OF LOUISIANA

* * * * *

J. CORY CORDOVA

VERSUS

DOCKET NUMBER: 2022-2976

LAFAYETTE GENERAL
HEALTH SYSTEMS,
INC., ET AL

* * * * *

The above-captioned case came up for hearing at the Lafayette Parish Courthouse, Lafayette, Louisiana, before the Honorable Judge Marilyn C. Castle, judge of the above-styled court, on Monday, August 7, 2023, pursuant to notice.

APPEARANCES:

FOR THE PLAINTIFF:

CHRISTINE M. MIRE
ATTORNEY AT LAW
2840 YOUNGSVILLE HIGHWAY, SUITE C
YOUNGSVILLE, LOUISIANA 70592

FOR THE DEFENDANTS:

STACY N. KENNEDY
CHARLES MARTIN KREAMER
ATTORNEYS AT LAW
2448 JOHNSTON STREET
LAFAYETTE, LOUISIANA 70503

Edie E. Suire, CSR
Official Court Reporter - Division L
Fifteenth Judicial District Court
Post Office Box 2717
Lafayette, Louisiana 70502-2717

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1 Open Court
2 Honorable Judge Marilyn C. Castle Presiding
3 Monday, August 7, 2023
4 Hearing on Judgment Debtor Rule

5 * * *

6 THE COURT: I think we have --
7 Let's see. We have one matter that is a
8 judgment debtor rule. So let's see.

9 MS. KENNEDY: Good morning, Your
10 Honor. Stacy Kennedy, on behalf of
11 Lafayette General Health Systems,
12 University Hospital and Clinics, and
13 Lafayette General Medical Center.

09:04AM

14 THE COURT: Okay. And so this
15 judgment debtor rule is filed seeking
16 information from both Ms. Mire and
17 Dr. Cordova?

09:04AM

18 MS. KENNEDY: Correct, Your
19 Honor.

20 THE COURT: Okay. Hi, Ms. Mire.

09:04AM

21 MS. MIRE: Good morning, Your
22 Honor. How are you?

23 THE COURT: Good.

24 MS. MIRE: I think there appears
25 to be a misunderstanding, with respect
26 to the judgment debtor rule. Because we
27 did file a suspensive appeal. And they
28 have not moved before the appellate
29 court to dismiss that suspensive appeal,
30 which Article 2161 is very clear, that
31 they have run out of time to do so.

09:04AM

09:04AM

32 But, nevertheless, this Court

Edie E. Suire, CSR
Official Court Reporter - Division L
Fifteenth Judicial District Court
Post Office Box 2717
Lafayette, Louisiana 70502-2717

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1 doesn't have jurisdiction, because it
2 does not have the authority of the 2161,
3 at this time, to dismiss the suspensive
4 appeal. I've already filed my brief
5 before the Third Circuit.

09:04AM

6 THE COURT: Well, I did not set
7 a bond for a suspensive appeal. Who
8 took a suspensive appeal?

9 MS. MIRE: I did, Your Honor.

10 THE COURT: No. No, ma'am. You
11 took a devolutive appeal.

09:05AM

12 MS. MIRE: The order in the
13 record is very clear that it was a
14 suspensive appeal, Your Honor.

15 MS. KENNEDY: And, if I may,
16 Your Honor, the order specifically
17 stated that, upon posting of \$98,000,
18 cash bond, that a suspensive appeal
19 would be granted. And no such bond was
20 posted.

09:05AM

09:05AM

21 THE COURT: Okay. Well, then,
22 you're not on a suspensive appeal.

23 MS. MIRE: Well, that would be a
24 matter for the Appellate Court --

25 THE COURT: No, ma'am.

09:05AM

26 MS. MIRE: -- Your Honor.

27 THE COURT: No, ma'am.

28 MS. MIRE: I have several cases
29 --

30 THE COURT: No, ma'am.

09:05AM

31 MS. MIRE: -- that indicate that
32 it has to be filed within three days,

1 any kind of defect. It's 2161.

2 THE COURT: No, ma'am. The
3 clerk automatically converts it to a
4 devolutive appeal if you fail to post
5 the bond, which you did.

09:05AM

6 MS. MIRE: Well, Your Honor,
7 respectfully, may we take a supervisory
8 writ on this issue to the Third Circuit
9 Court of Appeals?

10 Because there is caselaw that is
11 very clear that the appellate
12 jurisdiction is with the Third Circuit,
13 at this point.

09:05AM

14 THE COURT: But that's not an
15 appellate issue. The posting of bond
16 happens in this court, Ms. Mire.

09:05AM

17 MS. MIRE: Well, Your Honor, I
18 do have some cases. And perhaps that
19 would be helpful. There are several
20 cases from the Louisiana Supreme Court
21 and also the Third Circuit that make it
22 clear that this issue has to be brought
23 before the Third Circuit. And --

09:06AM

24 MS. KENNEDY: And, Your Honor --

25 THE COURT: Yes?

09:06AM

26 MS. KENNEDY: -- if I would
27 point out, this has been set for a
28 couple months, now. No opposition was
29 filed. There's nothing of record.
30 So...

09:06AM

31 MS. MIRE: There's -- You can't
32 file an opposition to a judgment debtor

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rule, Your Honor.

MS. KENNEDY: Why not?

MS. MIRE: Well --

THE COURT: If no suspensive appeal bond was posted, Ms. Mire, you do not have a suspensive appeal. It's pretty much that simple.

09:06AM

MS. MIRE: Well, there is a case directly on point. And I'll give the citation to Your Honor. It's *Clement Versus Graves*. And it is 942 So.2nd 196.

09:06AM

And it specifically states: If the appellate fails to timely furnish security, the suspensive appeal remains valid, but the right vests in the appellee to obtain dismissal of the suspensive appeal and to secure the right to execute on the judgment.

09:06AM

But that has to be done within 20 -- within three days of the lodging. And it has to be filed before the appellate court.

09:06AM

There's another case, Your Honor, Supreme Court case.

09:07AM

MS. KENNEDY: And what year was that case, Christine?

MS. MIRE: 2005. And, then --

THE COURT: Okay. You know what? I'm going to let y'all go outside and let you look at this material that she's talking about.

09:07AM

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1 I agree that, if there was an
2 objection, it should've been filed
3 earlier. But y'all go outside and look
4 at that. And, then, I'll call this back
5 up in just a minute. Okay?

09:07AM

6 MS. KENNEDY: Thank you, Your
7 Honor.

8 MS. MIRE: Thank you, Your
9 Honor.

10 THE COURT: If you want to give
11 those citations to my clerk, he'll look
12 those up, too.

09:07AM

13 Sam, why don't you go, and
14 she'll give you the cites, and you can
15 look up those cases, too. Okay?

09:07AM

16 (AT THIS TIME, OTHER MATTERS WERE HEARD BEFORE THE
17 COURT)

18 THE COURT: Okay. Did
19 y'all ever -- I see the people in
20 *Cordova* came back. What -- Where are
21 we?

09:46AM

22 MS. MIRE: I'm here, Your Honor.

23 MS. KENNEDY: We're here, Your
24 Honor.

25 THE COURT: Okay. Because I'm a
26 little confused. Because my clerk just
27 pulled up, on here, the motion for the
28 devolutive appeal, which I signed.

09:46AM

29 THE MINUTE CLERK: She's filed
30 three appeals. There's the order
31 regarding the suspensive (indicating).
32 But it was lodged as a devolutive.

09:46AM

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**ATTACHMENT
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1 MS. MIRE: I -- Mine was lodged
2 as a suspensive on the actual cover of
3 the Third Circuit Court of Appeal.
4 THE COURT: (Indicated "No").
5 MS. MIRE: Because I filed it as 09:47AM
6 a devolutive --
7 THE COURT: No. The clerk --
8 MS. MIRE: -- and a suspensive.
9 THE COURT: The clerk --
10 MS. MIRE: Because I appealed 09:47AM
11 two judgments in the same --
12 THE COURT: The clerk filed it
13 as a devolutive appeal.
14 MS. MIRE: I'm sorry?
15 THE COURT: The clerk filed it 09:47AM
16 as a devolutive appeal --
17 MS. MIRE: May I see --
18 THE COURT: -- which they should
19 have, because you didn't post bond.
20 MS. MIRE: May I see it, Your 09:47AM
21 Honor?
22 THE COURT: Yes.
23 THE MINUTE CLERK: Do you want
24 me to show her the cover, where it says
25 it? 09:47AM
26 THE COURT: Yeah.
27 THE MINUTE CLERK: Okay.
28 MS. KENNEDY: And, Your Honor,
29 I'd just like to renew any objection to
30 any oral argument today, insofar as we 09:47AM
31 weren't given the courtesy of an
32 opposition.

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MR. KREAMER: There's a reason why the rules require opposition briefs in a certain amount of time, or you forfeit your right to argue.

MS. MIRE: Well, we can't waive the subject matter jurisdiction of the Court. And I thought counsel knew about 2161, that that --

THE COURT: Okay.

MS. MIRE: -- matter should have been --

THE COURT: Would you like to see? She's printing the documents for you.

MS. MIRE: Sure.

THE CLERK: It's right here (indicating).

MS. MIRE: Can I see the order? Because I think that I appealed two --

THE MINUTE CLERK: You appealed -- You filed three appeals.

MS. MIRE: Right.

THE MINUTE CLERK: This is the order regarding suspensive. The judge put the bond right here (indicating).

MS. MIRE: Okay. How do we know that it wasn't set as a devolutive?

THE MINUTE CLERK: I used to work in appeals. And, when we don't get a bond, we automatically change it to devolutive.

MS. MIRE: Well --

09:47AM

09:47AM

09:47AM

09:47AM

09:48AM

09:48AM

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THE MINUTE CLERK: And it's on the cover.

THE COURT: And the cover of it shows it's at the Third Circuit as a devolutive appeal.

09:48AM

MS. MIRE: Mine checks both. Because I appealed two judgments in one, Your Honor.

THE COURT: Okay. Well, again --

09:48AM

MS. MIRE: And it was filed within the delays for a suspensive appeal.

THE COURT: Okay. But you didn't post the bond. So you may proceed with your judgment debtor rule today.

09:48AM

MS. MIRE: Well, Your Honor, I would respectfully ask for a supervisory writ, because the Court does not have jurisdiction, and I'm objecting to the jurisdiction of the Court.

09:48AM

The caselaw is clear that this Court does not have jurisdiction. And, if any court has jurisdiction, it's going to be Judge Colbert. We have already filed a motion to consolidate. He said it was premature, pending the appeal.

09:48AM

Certainly, I had no idea that they wanted to do any matter prior to the appeal being completed.

09:48AM

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THE COURT: Okay.

MS. MIRE: So I have two objections. And I would respectfully ask the Court to allow me to take a supervisory writ, so this may be resolved. Because this was filed as a suspensive appeal.

09:49AM

THE COURT: All right. Let me hear from the other side.

MS. KENNEDY: Your Honor, I don't know that I can prevent her from taking a supervisory writ.

09:49AM

THE COURT: And you -- Yeah. You can't -- You can't prevent her. She can take a supervisory writ. But I'm not -- I'm not issuing a stay. So you may have your judgment debtor rule.

09:49AM

MS. KENNEDY: Thank you, Your Honor.

THE COURT: You're welcome.

09:49AM

MS. MIRE: Your Honor, I respectfully object to this Court --

THE COURT: I -- I --

MS. MIRE: -- not having jurisdiction, because I have a suspensive appeal pending.

09:49AM

THE COURT: Okay. I've just ruled --

MS. MIRE: They cannot do a judgment --

09:49AM

THE COURT: I've just ruled --

MS. MIRE: -- debtor rule.

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THE COURT: I just ruled, Ms. Mire. Okay?

MS. MIRE: Your Honor?

THE COURT: I just ruled.

MS. MIRE: Respectfully, we ask that you allow us to take a writ on the issue of whether or not --

09:49AM

THE COURT: You can take a writ.

MS. MIRE: -- they can do this judgment debtor rule.

09:49AM

THE COURT: You can do a writ, but I'm not -- but I'm not staying anything. You've had this notice --

MS. MIRE: But I've objected to the Court's jurisdiction --

09:49AM

THE COURT: Certainly, you have --

MS. MIRE: -- and I have the right to take a supervisory writ.

THE COURT: No, ma'am.

09:49AM

MS. MIRE: Your Honor, I respectfully --

THE COURT: No, ma'am.

MS. MIRE: -- am not participating --

09:49AM

THE COURT: No, ma'am.

MS. MIRE: -- in a judgment debtor rule that the Court has no jurisdiction over.

THE COURT: Okay. If you don't participate, then we'll be back here on a contempt order, if that's what you

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want to do.

MS. MIRE: Well, I don't have a court order that issued -- issued me to produce anything. It was signed by a commissioner. I cannot be held in contempt of a commissioner's order, per the Louisiana Supreme Court.

09:50AM

So I -- I have no notice that the Court can hold me in contempt, nor do I have an order to produce anything.

09:50AM

THE COURT: Again --

MS. KENNEDY: I would respectfully disagree, Your Honor.

THE COURT: I --

MS. KENNEDY: She was served with a motion and order.

09:50AM

THE COURT: She was.

MS. KENNEDY: And I have the returns on service.

MS. MIRE: I have no court order to produce anything today, Your Honor. Nothing. It's signed by the commissioner. I cannot be held in contempt by a commissioner's order.

09:50AM

THE COURT: Okay. Again --

09:50AM

MS. KENNEDY: May I have the witnesses sworn in, Your Honor?

THE COURT: Yes. Swear the witness in, please.

MR. KREAMER: There are two, Judge.

09:50AM

THE COURT: Where's the other

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witness?

MS. MIRE: Dr. Cordova's here.

THE COURT: Okay. Well, I need you to swear them both in.

THE MINUTE CLERK: Can you stand up and raise your right hands.

(AT THIS TIME, CHRISTINE MIRE AND J. CORY CORDOVA WERE SWORN IN BY THE DEPUTY CLERK OF COURT)

THE COURT: Okay. Y'all can go outside and proceed.

MS. MIRE: Your Honor, we're going to decline to answer questions. The Court does not have jurisdiction, and I filed a suspensive appeal.

They cannot conduct a judgment debtor rule without permission of the Third Circuit. This is highly inappropriate.

THE COURT: Okay. All right. So --

MS. KENNEDY: And I don't have a court order to produce anything.

THE COURT: Okay. So you are refusing to give your judgment debtor rule? Is that correct?

MS. MIRE: I am objecting to the jurisdiction of the Court, and I have a right to take a supervisory writ on the jurisdiction of this Honorable Court.

I have a suspensive appeal pending at the Third Circuit. They cannot do a judgment debtor rule, Your

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Honor.

And I have no court order, because I have something signed by the commissioner that didn't order me to produce anything.

09:51AM

THE COURT: Okay. We will set this contempt hearing -- When's my next --

MS. MIRE: A contempt on the commissioner's order, Your Honor?

09:51AM

THE COURT: I'm filing contempt against you and against Dr. Cordova for refusing to follow the order to appear for --

MS. MIRE: Will we be served with --

09:51AM

THE COURT: -- to give --

MS. MIRE: -- a rule to show cause by the Court?

THE COURT: This is a direct contempt, because you have told me, in open court, that you are refusing to give testimony. So I don't have to serve you with a rule.

09:51AM

MS. MIRE: Your Honor, you have no court order.

09:51AM

THE COURT: Okay.

MS. MIRE: There's no court order signed by the Court.

THE COURT: There's an order for you to appear for a judgement debtor rule.

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MS. MIRE: I am here, Your Honor.

THE COURT: And to answer questions.

MS. MIRE: The record should reflect.

THE COURT: And answer questions. And you're refusing to answer questions. Is that what you're telling me?

MS. MIRE: Your Honor, I -- I indicated that I've objected to the jurisdiction of the Court --

THE COURT: Are you --

MS. MIRE: -- and I --

THE COURT: -- refusing to answer the questions?

MS. MIRE: This Court does not have jurisdiction.

THE COURT: Okay. So set the contempt. When's our next --

THE MINUTE CLERK: September 5th.

THE COURT: September 5th. We'll set it for a contempt hearing on September 5th.

MS. MIRE: Your Honor, I'll be out of town on that day.

THE COURT: Well --

MS. MIRE: Out of country, actually.

THE COURT: -- that's a shame,

09:51AM

09:51AM

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then. Because --

MS. MIRE: I'll make sure I file my writ prior to that. Thank you, Your Honor.

MS. KENNEDY: September 8th, Your Honor?

09:52AM

THE COURT: No. September -- What is it?

MS. MIRE: 5th.

THE MINUTE CLERK: 5th.

09:52AM

THE COURT: 5th.

MS. KENNEDY: Thank you, Your Honor.

THE COURT: Thank you.

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C E R T I F I C A T E

STATE OF LOUISIANA
PARISH OF LAFAYETTE

I, Edie E. Suire, CSR, do hereby certify that I am a duly appointed, qualified, and acting Official Reporter for the 15th Judicial District Court, in and for the Parishes of Acadia, Lafayette, and Vermilion, the State of Louisiana.

I further certify that the foregoing 16 pages is a true and correct transcript of the proceedings held in the captioned cause and that said transcript is a true and correct transcription of my stenographic notes then and there taken.


Edie E. Suire, CSR
Official Court Reporter

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IN THE CIVIL DISTRICT COURT
OF THE FIFTEENTH JUDICIAL DISTRICT
IN AND FOR THE PARISH OF LAFAYETTE
STATE OF LOUISIANA

* * * * *
J. CORY CORDOVA
VERSUS DOCKET NUMBER: 2022-2976
LAFAYETTE GENERAL
HEALTH SYSTEM, INC.,
ET AL

* * * * *
The above-captioned case came up for
hearing at the Lafayette Parish Courthouse,
Lafayette, Louisiana, before the Honorable
Judge Marilyn C. Castle, judge of the
above-styled court, on September 5, 2023,
pursuant to notice.

APPEARANCES:

FOR THE PLAINTIFF:

KEVIN STOCKSTILL
ATTORNEY AT LAW
117 CAILLOUET PLACE
LAFAYETTE, LOUISIANA 70501

CHRISTINE MIRE
ATTORNEY AT LAW
2840 YOUNGSMVILLE HIGHWAY, SUITE C
YOUNGSMVILLE, LOUISIANA 70592

FOR THE DEFENDANT:

JAMES H. GIBSON
STACY KENNEDY
ATTORNEYS AT LAW
2448 JOHNSTON STREET
LAFAYETTE, LOUISIANA 70503

1 Open Court
2 Honorable Judge Marilyn C. Castle Presiding
3 September 5, 2023
4 Hearing

5 * * *

6 THE COURT: Okay. Cordova
7 Versus Lafayette General Health System.

8 MR. STOCKSTILL: Good morning,
9 Your Honor. Kevin Stockstill,
10 representing Dr. Cordova.

09:42AM

11 THE COURT: All right. Come on
12 up.

13 MS. MIRE: Christine Mire, Your
14 Honor.

15 THE COURT: All right. So I
16 don't think I need to -- I don't think I
17 need to recount what occurred. But we
18 are here today for a hearing on
19 contempt, because there was a judgment
20 debtor rule set on my August docket.

09:42AM

09:42AM

21 And, at that time, both
22 Dr. Cordova and Ms. Mire refused to
23 submit to my order to give a judgment
24 debtor -- to submit to a judgment debtor
25 examination.

09:42AM

26 So we are here today on the
27 contempt. As I said in court that day,
28 that is a direct contempt. It's not a
29 -- It's not a constructive contempt.
30 Because I made an order in court, and
31 there was a refusal. So the question
32 is, what will be the consequences of

09:43AM

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(337) 261-5131
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EXHIBIT 1

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that refusal.

This is a matter in which both parties have the ability to comply with my order. And I guess I need to ask, today, Mr. Stockstill: Is your client willing to comply with my order?

09:43AM

MR. STOCKSTILL: Yes, Your Honor. We just want to make sure that the record is clear that -- Because there are issues pending before the Third Circuit.

09:43AM

We just want to make sure that it's clear that -- by participating in the judgment debtor exam, that we're not forfeiting, you know, our appeal.

09:43AM

THE COURT: No. And, I mean --

MR. STOCKSTILL: And not acquiescing.

THE COURT: Nobody -- Nobody is forfeiting anything. But the problem is that a suspensive appeal was not taken.

09:43AM

MR. STOCKSTILL: I understand.

THE COURT: And, because it was not taken, the judgment is executory.

And that doesn't mean that that couldn't -- you know, the Third Circuit can do something with it, later. So your submitting to it is not saying you're dismissing your appeal.

09:44AM

MR. STOCKSTILL: Yes, ma'am. And, as long as that is clear, then we would participate in the judgment debtor

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exam.

THE COURT: Okay. Well, then, what -- what I'm going to order, in terms of the contempt for Dr. Cordova -- because he has the power to -- to do it -- is that he answer --

09:44AM

And are y'all prepared to go forward today?

MS. KENNEDY: Yes, Your Honor.

THE COURT: -- that he answer and produce the documentation today. So, if he comes up, I'll swear him in.

09:44AM

MR. STOCKSTILL: And he will not be in contempt. Is that correct?

THE COURT: He will -- He -- Well, he was in contempt. But I am not imposing any other sanction on him, other than answering the questions today.

09:44AM

MR. STOCKSTILL: Okay.

09:44AM

THE COURT: So have him come up. (AT THIS TIME, J. CORY CORDOVA APPROACHED THE COURT)

THE COURT: Okay. Would you swear him in.

09:44AM

THE MINUTE CLERK: Would you raise your right hand.

(AT THIS TIME, J. CORY CORDOVA WAS SWORN IN BY THE DEPUTY CLERK OF COURT)

THE COURT: All right. So, again, Dr. Cordova, you'll need to go out and answer the questions, under

09:44AM

1 oath, that are proposed to you. Of
2 course, if there's any issues, you all
3 can come back and talk to me about that.

4 (AT THIS TIME, J. CORY CORDOVA AND MR. STOCKSTILL
5 LEFT THE COURTROOM)

09:45AM

6 THE COURT: All right. So, Ms.
7 Mire, are you prepared, today, to give
8 your judgment debtor exam?

9 MS. MIRE: No, ma'am.

10 THE COURT: Okay. Well, then,
11 you are in contempt of court, Ms. Mire.
12 It's in your power to answer the
13 questions. I am very disappointed, as
14 an officer of the court, that you are
15 directly disobeying a court order.

09:45AM

09:45AM

16 But a court order is a court
17 order. And there is no reason for you
18 to refuse to answer that court order,
19 other than you just don't want to do it.

20 MS. MIRE: That's incorrect,
21 Your Honor. The judgment is unlawful.
22 It's a void judgment.

09:45AM

23 THE COURT: Okay.

24 MS. MIRE: And it doesn't have
25 preclusive effect.

09:45AM

26 THE COURT: Okay.

27 MS. MIRE: And I have the right,
28 as an officer of the court -- and a duty
29 -- to resist an unlawful order.

30 It's on appeal to the Third
31 Circuit. It is on a suspensive appeal,
32 Your Honor. You have insisted that a

09:45AM

1 bond needs to be posted. And that is
2 not the case for sanctions. They are
3 not a money judgment. They are for
4 punitive sanctions. And they -- they
5 are immediately appealable, under 1915.

09:46AM

6 Secondly, I was cited with
7 direct contempt of court. I would
8 assume that's under Article 222. And
9 nowhere in Article 222 is a direct
10 contempt of court a violation of a court
11 order.

09:46AM

12 The exclusive grounds for a
13 direct contempt, which is what I was
14 cited for to appear -- with no order to
15 produce anything before the Court
16 today -- is contumacious conduct,
17 insolent or disorderly behavior towards
18 the judge.

09:46AM

19 I'm not certain if that's it. I
20 think the Court was saying it's a
21 violation of a court order, which is a
22 constructive --

09:46AM

23 THE COURT: That's a -- That's a
24 contempt. That's what contumacious
25 conduct is.

09:46AM

26 MS. MIRE: Right.

27 THE COURT: A contempt. Because
28 you disobeyed my order, Ms. Mire.

29 MS. MIRE: The court order falls
30 under constructive contempt. Your
31 Honor, I respectfully object, and I
32 would like to hear the recording of the

09:46AM

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1 proceedings. Because I do not recall
2 the Court giving an instruction or me
3 refusing one. And I have -- I have that
4 right.

5 THE COURT: Okay. I know my
6 clerk -- I mean, my court reporter gave
7 you a transcript. It's clear in the
8 transcript.

09:47AM

9 MS. MIRE: I don't have the
10 transcript, Your Honor.

09:47AM

11 THE COURT: Okay. She gave it
12 to you.

13 THE COURT REPORTER: It's on my
14 desk. It's been there. And I emailed
15 it.

09:47AM

16 THE COURT: She gave it to you.
17 And --

18 MS. MIRE: She said it's on her
19 desk.

20 THE COURT: -- I clearly told
21 you, are you refusing to answer these
22 questions, and you said, yes, I am.

09:47AM

23 MS. MIRE: I did not say that,
24 Your Honor.

25 THE COURT: Yes, you did.

09:47AM

26 MS. MIRE: I did not.

27 THE COURT: So you are in
28 contempt of court, Ms. Mire. I'm going
29 to order the sheriff to take you. And
30 you -- you may purge yourself from this
31 contempt when you are ready to answer
32 your questions.

09:47AM

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MS. MIRE: And do I have to answer questions, or produce documents?

THE COURT: You have to answer questions.

MS. MIRE: I'll answer the questions, now, Your Honor.

THE COURT: Okay. Well, then, swear Ms. Mire in.

MR. GIBSON: Your Honor, we also had subpoenaed documents.

THE COURT: Yeah. And we're going -- we're going to take that up after we swear her in.

THE MINUTE CLERK: Raise your right hand.

(AT THIS TIME, CHRISTINE MIRE WAS SWORN IN BY THE DEPUTY CLERK OF COURT)

THE COURT: Okay. So, the documents that were requested, are any -- have any of those been produced today?

MS. MIRE: I was not served with the actual judgment attached to the judgment debtor rule. I'd like to lodge that objection before the Court, also.

THE COURT: Well, the subpoena went out to you. I checked the court record. The clerk sent out the subpoena to you, and it was served on you, Ms. Mire. So --

MS. MIRE: I wasn't served with a subpoena, Your Honor. I was served

09:47AM
09:47AM
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09:48AM
09:48AM

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1 with a judgment debtor rule. There was
2 no separate subpoena issued for the
3 production of documents, or an order.

4 THE COURT: Okay. Can the clerk
5 pull it up? Because we looked at it
6 last time.

09:48AM

7 MS. MIRE: It was signed by the
8 commissioner, as well, Your Honor.

9 THE COURT: That's all right.
10 The commissioner signed -- directed the
11 order, but the order came from the
12 Court, through the clerk's office. It's
13 a valid order.

09:48AM

14 THE MINUTE CLERK: (Reviewed
15 record). She was served with a judgment
16 debtor rule.

09:49AM

17 THE COURT: Okay. Wasn't there
18 a subpoena issued, as well?

19 THE MINUTE CLERK: That's our
20 rule for the judgment debtors.

09:49AM

21 THE COURT: But it was attached
22 to her judgment debtor rule?

23 THE MINUTE CLERK: (Indicated
24 "Yes").

25 THE COURT: Okay. Well, you
26 were served with it. It was attached to
27 your judgment debtor rule.

09:49AM

28 MS. MIRE: The subpoena? There
29 was no subpoena issued, Your Honor.
30 There normally is, but there wasn't in
31 this case. There was no subpoena issued
32 --

09:49AM

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THE MINUTE CLERK: Well, that --
that's how we --

MS. MIRE: There was no judgment
attached, either.

THE MINUTE CLERK: She's served
with a judgment debtor rule. That is
how --

09:49AM

THE COURT: The judgment debtor
rule directs her to produce it.

THE MINUTE CLERK: Correct.

09:49AM

THE COURT: You were --

MS. MIRE: The order does not
direct me to produce any documents.

THE COURT: Would you print it
out.

09:49AM

THE MINUTE CLERK: (Complied
with request). (Handed document to the
Court).

THE COURT: (Reviewed document).
Okay. It says: You are hereby summoned
to comply with this -- the motion and
order, a certified copy of which
accompanies this notice, and to appear
before the Court. So --

09:50AM

So attached to it was a motion
and order?

09:50AM

THE MINUTE CLERK: Right above
the "you are to produce the documents"
(indicating).

THE COURT: And the attached
motion and order. And that's -- Let me
have the motion and order.

09:50AM

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THE MINUTE CLERK: I'm printing it. (Handed document to the Court).

THE COURT: (Reviewed document). Yeah. Okay. Ms. Mire, you were served with all of this.

09:50AM

MS. MIRE: Served with what, Your Honor? I had a listing and a motion of documents. The order does not list any documents.

THE COURT: The order says: You are to produce the documents requested in the attached motion and order. This is a court order.

09:50AM

MS. MIRE: Are you looking at the rule nisi, Your Honor? That's not the order.

09:51AM

THE COURT: This is an order from the Court. You are hereby summoned to comply with the motion and order, a certified copy of which accompanies this notice, and to appear on August 7th to be examined as a judgment debtor.

09:51AM

MS. MIRE: I -- I would like to offer, file, and introduce what the Court is asserting an order, which is a rule nisi --

09:51AM

THE COURT: Okay.

MS. MIRE: -- issued by the clerk.

THE COURT: Okay.

09:51AM

MS. MIRE: As Exhibit 1. And proffer -- I would like to proffer the

1 audio recording for appeal, Your Honor.

2 THE COURT: Okay. Well, again,
3 Ms. Mire, you need to produce these
4 documents.

5 MS. MIRE: I understand. 09:51AM

6 THE COURT: You're ordered to do
7 it. When are you going to produce the
8 documents?

9 MS. MIRE: When am I --

10 THE COURT: When are you going 09:51AM
11 to produce the documents?

12 MS. MIRE: Whenever I'm ordered
13 to produce them, Your Honor.

14 THE COURT: I'm ordering you to
15 produce them, Ms. Mire. I ordered you 09:51AM
16 to produce them on August 7th. When are
17 you going to produce them?

18 MS. MIRE: How long will the
19 Court allow, Your Honor?

20 THE COURT: How much time do 09:51AM
21 y'all want to give her? Ten days?

22 MS. KENNEDY: The problem, Your
23 Honor, is that, we're here for a second
24 time, with a court reporter. We
25 incurred the expense, last time, to come 09:51AM
26 with a court reporter.

27 THE COURT: Well, I mean, I
28 reserve your right to file what you
29 think is necessary to try to recoup your
30 expenses for her failure to appear. 09:52AM
31 That's different from the contempt.

32 But let's go ahead and take the

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1 examination, if you can, today. I'll
2 give you ten days to produce these
3 documents.

4 MS. MIRE: And, Your Honor,
5 again, I would just --

09:52AM

6 THE COURT: If you would like
7 another copy of the order that was
8 already served on you, Ms. Mire, you're
9 welcome to have it.

10 MS. MIRE: I'd like to offer,
11 file, and introduce and just note, for
12 the record, that the Court has referred
13 to the judgment debtor rule.

09:52AM

14 THE COURT: With the
15 attachments.

09:52AM

16 MS. MIRE: And was reading from
17 the clerk issued.

18 THE COURT: Yes. That's what a
19 court order is, Ms. Mire. You're a
20 lawyer. You know that.

09:52AM

21 Okay. Y'all can go out in the
22 hall and answer questions.

23 MS. MIRE: And I just --

24 THE COURT: Let me know if --

25 MS. MIRE: Your Honor, I proffer
26 the audiotapes, as Proffer 1, for
27 appeal.

09:52AM

28 THE COURT: Whatever you want,
29 Ms. Mire.

30 MS. MIRE: Thank you.

09:52AM

31 MR. GIBSON: Thank you, Your
32 Honor.

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MS. KENNEDY: Thank you, Your Honor.

THE COURT: All right. Oh, wait a minute, Ms. Mire.

MS. MIRE: Yes?

09:52AM

THE COURT: I've got another issue. You failed to claim a letter that was sent from the clerk's office. Pull up the record. It was returned unclaimed. Have you changed your address?

09:52AM

MS. MIRE: No, ma'am.

THE COURT: Why didn't you claim your letter?

MS. MIRE: It wasn't intentional, Your Honor. I think -- I think you're referring to the appellate costs?

09:53AM

THE COURT: It shows, on August 31st -- I checked the record last night. Isn't that showing an unclaimed letter?

09:53AM

THE MINUTE CLERK: It has some kind of mail. From appeals?

THE COURT: Yeah. That was your appeals letter. Why didn't you claim it?

09:53AM

MS. MIRE: I have the appeals letter, Your Honor. They must have re-sent it shortly after that. I'm not certain why it wasn't -- why they didn't come to my door for a signature.

09:53AM

THE MINUTE CLERK: I don't work

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in appeals, so I don't know.

THE COURT: Okay. Well --

MS. MIRE: I received it, at this point, Your Honor.

THE COURT: Okay. You are acknowledging that you received your letter regarding the appeal you're taking from the judgment that was rendered in favor of --

MS. KENNEDY: Dr. Curry.

THE COURT: What's her name?

MR. GIBSON: Dr. Curry.

THE COURT: -- Dr. Curry?

MS. MIRE: Was it -- Was it the cost for sanctions -- or your order for sanctions, Your Honor?

THE COURT: No, it was not the order for sanctions.

MS. MIRE: Well, I don't -- I don't know what I'm acknowledging that I claimed.

THE COURT: Okay. So here's what I want you to do, if you would, while she's having her judgment debtor exam.

Would you tell the clerk's office to get the information in that letter she didn't claim and personally hand it to her, so we have personal service on her. Okay.

THE MINUTE CLERK: Okay.

MS. MIRE: Thank you, Your

09:53AM

09:53AM

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Honor.

THE COURT: All right. Y'all can go out and take that.

MS. KENNEDY: Thank you, Your Honor.

09:54AM

THE COURT: And don't leave, Ms. Mire, until you've received that from the clerk's office.

MS. MIRE: No, ma'am, I won't.

(AT THIS TIME, OTHER MATTERS WERE HEARD BEFORE THE COURT)

09:54AM

THE COURT: Okay. What do we have?

MS. MIRE: Your Honor, I was served with a motion and order of suspensive appeal. It's the one where you crossed out the order, said I need a bond. I was already served with that, and it has been picked up.

11:04AM

And I just wanted the record to be clear. I wasn't certain what the Court was talking about, but I did receive this.

11:04AM

THE COURT: Okay.

MS. MIRE: And I sent you a copy of our Supreme Court stay. It's attached. So I did receive it.

11:05AM

THE COURT: Okay. Anything else?

MS. KENNEDY: Yes, Your Honor. We have completed Dr. Cordova's JD exam. And, given the Court's earlier

11:05AM

1 ruling that she was going to give Ms.
2 Mire ten days, we're wondering whether
3 it might be more expeditious to go ahead
4 and just move this to your next
5 available rule date.

11:05AM

6 And, that way, Ms. Mire can
7 provide us with the documents. And,
8 then, we can reconvene, just like we did
9 today.

10 THE COURT: That's fine. That
11 is the October 9th. And so, if y'all
12 want to reset it to that day --

11:05AM

13 MS. MIRE: Do I produce the
14 documents on October 9th, when I come?

15 THE COURT: I would ask that you
16 produce the documents within ten days.

11:05AM

17 MS. MIRE: So I have two? Like,
18 I have to produce it, and then come to
19 court on October 9th?

20 THE COURT: Yes. To answer
21 questions.

11:05AM

22 MS. MIRE: Okay.

23 THE COURT: Okay? So produce
24 the documents within ten days, and come
25 back on the 10th (sic) to actually give
26 your testimony.

11:05AM

27 Y'all didn't take her testimony
28 today, right?

29 MR. GIBSON: No, we did not.

30 THE COURT: Okay. All right.
31 Thank you.

11:05AM

32 MR. GIBSON: We just --

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MS. MIRE: Your Honor, will you be issuing an order, since it was your rule?

THE COURT: No, I'm not issuing another order. I'm resetting it. Okay? So --

11:06AM

MS. MIRE: No. I'm talking about on the contempt.

THE COURT: What do you mean, issuing another order? I've just --

11:06AM

MS. MIRE: Are you issuing a finding of contempt for my client and I?

THE COURT: As I told you, I find you both in contempt. But my -- my sanction is that you -- because it's within your power to give the testimony -- that that is what the sanction is, is that you have to give the testimony. And you've indicated, today, that you are going to give the testimony.

11:06AM

11:06AM

MS. MIRE: Okay.

THE COURT: So that's where we are.

MS. MIRE: I would just ask for a minute entry. I will be taking a writ, Your Honor. I can't have a contempt of court on my record.

11:06AM

THE COURT: Okay. Well, whatever.

11:06AM

MS. MIRE: Thank you.

THE COURT: When you don't

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answer court orders, you get them on
your record.

MS. MIRE: Well --

MS. KENNEDY: Thank you, Your
Honor.

THE COURT: Thank you.

MS. MIRE: I ask that the court
reporter attach the audio. I'll be
requesting it.

THE COURT REPORTER: You want me
to attach the audio to what?

MS. MIRE: You can attach it,
just like any exhibit.

MR. GIBSON: Thank you, Your
Honor.

MS. MIRE: I've done --

THE COURT: No. Ms. Mire? The
audio of what, are you asking for?

MS. MIRE: The audio of the
previous hearing. Because I did not say
what the Court said I said.

THE COURT: Okay. Well -- Okay.

THE COURT REPORTER: Okay. I
don't --

THE MINUTE CLERK: But, if you
proffered it, you have to hand it to me.

MS. MIRE: Well, I don't have
it. So that's why I'm asking how it's
going to be produced.

THE COURT: Okay. Well, then,
you need to bring her a jump drive, so
that she can do it.

11:06AM

11:06AM

11:06AM

11:07AM

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MS. MIRE: Do we have a jump
drive?

MS. MIRE'S ASSISTANT: Not on
me.

THE COURT: Well, just make sure
y'all get one to the office, and she'll
get it.

X+X+X+X+X+X+X

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C E R T I F I C A T E

STATE OF LOUISIANA
PARISH OF LAFAYETTE

I, Edie E. Suire, CSR, do hereby certify that I am a duly appointed, qualified, and acting Official Reporter for the 15th Judicial District Court, in and for the Parishes of Acadia, Lafayette, and Vermilion, the State of Louisiana.

I further certify that the foregoing 20 pages is a true and correct transcript of the proceedings held in the captioned cause and that said transcript is a true and correct transcription of my stenographic notes then and there taken.


Edie E. Suire, CSR
Official Court Reporter

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Official Court Reporter - Division L
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IN THE CIVIL DISTRICT COURT
OF THE FIFTEENTH JUDICIAL DISTRICT
IN AND FOR THE PARISH OF LAFAYETTE
STATE OF LOUISIANA

* * * * *

J. CORY CORDOVA
VERSUS DOCKET NUMBER: 2022-2976-L
LAFAYETTE GENERAL HEALTH
SYSTEM, INC., ET AL

* * * * *

The above-captioned case came up for
hearing at the Lafayette Parish Courthouse,
Lafayette, Louisiana, before the Honorable
Judge Marilyn C. Castle, judge of the
above-styled court, on October 9, 2023,
pursuant to notice.

APPEARANCES:

FOR THE PLAINTIFF:

CHRISTINE M. MIRE
ATTORNEY AT LAW
2840 YOUNGSVILLE HIGHWAY, SUITE C
YOUNGSVILLE, LOUISIANA 70592

FOR THE DEFENDANT:

JAMES H. GIBSON
STACY KENNEDY
ATTORNEYS AT LAW
2448 JOHNSTON STREET
LAFAYETTE, LOUISIANA 70503

1 Open Court

2 Honorable Judge Marilyn C. Castle Presiding

3 October 9, 2023

4 Hearing

5 * * *

6 THE COURT: Okay. And this is

7 *Cordova Versus Lafayette General*.

8 That's a contempt and judgment debtor.

9 Are y'all ready?

10 MS. MIRE: Yes, Your Honor.

09:02AM

11 MR. GIBSON: Yes, Your Honor.

12 THE COURT: Okay. Come on up.

13 Okay. Let's have everybody enter their

14 appearances, please.

15 MS. KENNEDY: Stacy Kennedy and

09:03AM

16 Jim Gibson, for the Lafayette General

17 defendants.

18 MS. MIRE: Christine Mire, Your

19 Honor.

20 THE COURT: All right. So we're

09:03AM

21 here for a couple of things. We're here

22 for the reset of the judgment debtor

23 rule, which we had reset from the

24 September date.

25 And, then, also, Lafayette

09:03AM

26 General has filed a contempt, based on

27 the failure to produce documents. Have

28 those documents ever been produced?

29 MR. GIBSON: No, ma'am.

30 THE COURT: All right. Ms.

09:03AM

31 Mire?

32 MS. MIRE: I filed a notice of

1 appeal, Your Honor, suspensive appeal.
 2 I understand that you were of the belief
 3 that it was a supervisory writ. But I'm
 4 a nonparty to these proceedings, so it
 5 has to be filed as a notice of appeal.
 6 And I filed that notice of appeal
 7 suspensively.

09:03AM

8 THE COURT: Okay. No, ma'am.
 9 You cannot suspensively appeal an order
 10 of this Court that held you in contempt.
 11 I think I've -- I think you've been told
 12 that. And I think you were given an
 13 additional ten days to produce
 14 documents. You did not produce the
 15 documents, Ms. Mire.

09:03AM

09:04AM

16 MS. MIRE: Well, Your Honor, I
 17 did research the matter pretty
 18 extensively. And it was very clear that
 19 it had to be filed as a notice of
 20 appeal. A nonparty cannot file a
 21 supervisory writ, since the case is
 22 concluded. And it was very clear.

09:04AM

23 THE COURT: Mr. Gibson?

24 MR. GIBSON: I don't even know
 25 what code she's reading, or what she's
 26 talking about. All I know is the
 27 judgment against her is final.

09:04AM

28 We -- Well, I'm not going to go
 29 through the history. You know. We were
 30 here a couple months ago. This is, I
 31 guess, the third time we've been here.
 32 We still don't have documents. And,

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without the documents, we really can't do a meaningful examination.

THE COURT: I agree with you, completely.

Ms. Mire, I don't know why you are insisting on this path. By producing these documents and submitting to the judgment debtor exam, you're not waiving your right to contest this.

09:04AM

But you can't suspend the execution of this money judgment -- and I told you that before -- without posting a bond. And you can't get around it by now claiming that you're appealing the contempt. It just -- You just can't do it that way.

09:04AM

MS. MIRE: It --

THE COURT: You have to produce the documents.

09:05AM

MS. MIRE: Well, if I may --

09:05AM

THE COURT: You have to give your judgment debtor exam.

MS. MIRE: If I may, Your Honor, I did, on several occasions, ask Mr. Gibson how much is owed under the judgment. Because it is not specified. It is an in globo between myself and my client. So I want to pay the judgment, and he will not give me an amount that I need to pay.

09:05AM

09:05AM

So I don't understand why we're doing a production of documents when I'm

1 asking him: How much is owed? Can I
2 put into the registry of the Court? How
3 can we cure this? And he won't give me
4 an amount owed. Because the judgment is
5 unclear as to who pays what.

09:05AM

6 So I think that's the initial
7 problem. It's not that I'm being
8 recalcitrant. It's that they don't even
9 know how much they're collecting from
10 each individual judgment debtor, because
11 it's not clear from the judgment,
12 itself.

09:05AM

13 Which I've always indicated that
14 it wasn't in an executory capacity.
15 I've told this to Mr. Gibson. I've
16 asked Mr. Gibson how much is owed. It's
17 impossible for him to tell, because Your
18 Honor did not set percentages to be paid
19 by two individual judgment debtors.
20 It's globo.

09:05AM

09:06AM

21 THE COURT: Because y'all are
22 liable in solido. That's why.

23 MS. MIRE: But how --

24 MR. GIBSON: And --

25 MS. MIRE: Under what theory,
26 Your Honor? In solido.

09:06AM

27 MR. GIBSON: Your Honor -- And
28 what she just said is just totally
29 untrue. I'll move to introduce, so we
30 have it in the record, Exhibit 1. This
31 is the exchange of emails (indicating).

09:06AM

32 She asked for the amount. I

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gave her a table with all the amounts.
I am not going to enroll for Ms. Mire,
to be her attorney. And, then, of
course, in the motion for contempt, if
there was any doubt, we give the exact
dollar amount, which was the judgment,
the \$98,000.

09:06AM

MS. MIRE: So I --

MR. GIBSON: So, if we --

MS. MIRE: We're both liable for
the entire amount?

09:06AM

THE COURT: Just a minute, Ms.
Mire. Let him finish.

MR. GIBSON: So, if -- I mean, I
don't know why she has an inability to
understand what a judgment is, or what
the motion says, or what I've exchanged.

09:06AM

And, look, I -- I typically do
not go down rabbit holes with Ms. Mire
on emails. But she had asked me for the
amount, and so we provided her a table,
not only with the amount for this Court,
but for the U.S. Fifth Circuit, Judge
Cain's rulings. All of the rulings, we
listed in there. And we listed them how
the various Courts did them, as to
whether they're just against her, just
against her client, or against both of
them.

09:06AM

09:07AM

So it's -- I mean, I'm not going
to enroll for her and be her attorney,
to tell her what she needs to pay. She

09:07AM

1 knows what she needs to pay. It's in
2 all of those things. And she just
3 refuses to participate in the process of
4 providing us documents and doing a
5 judgment debtor exam.

09:07AM

6 MS. MIRE: Your Honor, it's
7 impossible that my client owes the
8 \$98,000 and I owe the \$98,000.

9 THE COURT: Do you know what "in
10 solido" means, Ms. Mire?

09:07AM

11 MS. MIRE: But that's not what
12 your judgment says, Your Honor.

13 THE COURT: Okay.

14 MS. MIRE: And that has to be by
15 --

09:07AM

16 THE COURT: It's against both of
17 you.

18 MS. MIRE: -- operation of law.

19 THE COURT: That's against both
20 of you. Okay? So that's what it means.
21 And I know you're smart enough to know
22 what that means.

09:07AM

23 MS. MIRE: But it wasn't clear,
24 from your judgment, that it was in
25 solido. Because that's not what's
26 stated. And the law's clear that, if it
27 doesn't state in solido, we can't assume
28 that it's in solido.

09:07AM

29 THE COURT: Okay. So --

30 MS. MIRE: It just says for both
31 of us. And I asked -- And you can see,
32 on page two: How much do I owe? And

09:08AM

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I'm presented with a chart and no answer to that.

THE COURT: Okay.

MS. MIRE: I've asked on several occasions --

THE COURT: His answer says --

MS. MIRE: -- how do I purge this.

THE COURT: His answer says \$98,390.17.

MS. MIRE: So he's going to collect that from both myself and my client? Because that's what he's doing.

THE COURT: Well, the way it works, Ms. Mire, is, if you pay for it out of -- if you pay all of it, then you can go against him for the balance.

But it's -- it's -- That's what in solido debtors do. Y'all are liable for the same obligation. That's what "in solido" means. So it's clear what you owe.

So, again, you know, that's not an excuse for not producing documents.

MS. MIRE: So I have to sue my own client? That would create a conflict, Your Honor. That would be --

THE COURT: Okay. Ms. Mire?

MS. MIRE: -- contra bonos mores.

THE COURT: Don't talk in circles to me. Okay? You're both

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liable for the same debt. That means you are liable in solido.

If you want to get rid of this debt, that's the amount that you would have to pay. How you resolve it with your client is a totally different issue.

09:09AM

But I'm not going -- I'm not going to continue to play this circular game. Okay? As I said, you have the right to appeal all of these things. But, at this point, this judgment's executory. It's been executory. They are entitled to have a judgment debtor exam. They are entitled to have documents. The judgment has not been paid.

09:09AM

09:09AM

You are just digging your heels in and refusing. I don't know what else I can do, Ms. Mire, except -- except to find you in contempt, again.

09:09AM

MS. MIRE: There's no refusal, Your Honor. I'm asking how much I owe.

THE COURT: Okay.

MS. MIRE: This is the first I've heard of in solido. This is the first time I've heard that. That was never answered that way. It was giving me -- A chart was given to me.

09:09AM

A notice of appeal in this particular circumstance, as a nonparty, is the only way that I could've appealed

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this Court's decision. And that's what I filed.

And that -- the caselaw is very clear on that. Obviously, I can't be held in contempt, because I do have justifiable excuse, in that I filed a notice of appeal.

09:09AM

The fact that Your Honor disagrees does not negate the fact that I had justifiable excuse in not turning over the documents in ten days, when I filed a notice of appeal.

09:10AM

THE COURT: You do not have a justifiable excuse, Ms. Mire. Because it --

09:10AM

MS. MIRE: I understand the Court's position.

THE COURT: We have been through this before. And, when you were in court with me back in September, we made it clear, you have ten days to produce documents. You said you would. And, now, you're back. You've gone back on your word. You did not produce documents.

09:10AM

So, I mean, the Court has -- You're leaving me with no choices, Ms. Mire. And that's very disappointing. Because all you have to do is comply with my orders. And you refuse.

09:10AM

MS. MIRE: Your Honor, it's not a refusal. I don't know how much I owe.

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This is the first I've heard of in
solido. And I'd just like the record to
reflect that.

THE COURT: Okay. Well --

MS. MIRE: And that a notice of
appeal was appropriate, according to the
Supreme Court and all circuits of the
Louisiana appellate courts. A nonparty
cannot file a supervisory writ on this
issue. Very clear.

09:10AM

09:10AM

THE COURT: You had something to
add, Ms. Kennedy?

MS. KENNEDY: No, Your Honor.

THE COURT: Okay. Well, I mean,
you are in contempt, again, Ms. Mire, of
this Court. I ordered you, when you
were in court -- when we were in court
the last time, to produce the documents.

09:11AM

And what's so disappointing is
that you agreed, and you said you would,
and, then, you know, you show up again
in court today having not done what you
said you were going to do. And that's
-- that's very disappointing.

09:11AM

MS. MIRE: I agreed to answer
questions, Your Honor. I don't think I
agreed to -- I think the Court ordered
me to produce the documents, and I filed
a timely notice of appeal.

09:11AM

THE COURT: All right. Anything
else from you, Mr. Gibson?

09:11AM

MR. GIBSON: No, ma'am.

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THE COURT: Okay. Well, I am agreeing with you, again, Mr. Gibson. This is a contempt of court. And, as I said, it's very disappointing to me that we're down to the reducing of this.

09:11AM

Are y'all prepared to take any examination from her today, or are you not prepared, today, to take any examination?

MS. KENNEDY: Your Honor, we are prepared to examine Ms. Mire. The only problem being that we need the documentation. And I'm hesitant to ask her questions when I'll need to follow up once I see the documentation.

09:11AM

THE COURT: So -- All right. So you're not prepared to do it until she produces the documents?

09:12AM

MS. KENNEDY: No, Your Honor.

THE COURT: Okay. Well, you know, Ms. Mire, I just -- To recount, I mean, you were held in contempt back in -- on August 7th. That's what started this whole thing. You refused to answer questions. We had a contempt action set, later, to determine the appropriate remedy.

09:12AM

On September 5th, we came back here. At that time, I imposed a punishment, under Article 226, which states, when a contempt of court consists of the omission of an act --

09:12AM

09:12AM

1 omission to perform an act which is yet
2 in the power of the person charged with
3 contempt to perform, he may be
4 imprisoned until he performs it. Which,
5 at that point, you said, I'll do it. So
6 you were not sent over to be put in jail
7 until you performed it.

09:12AM

8 And y'all came back in at the
9 end of the court session and said that
10 they -- y'all had agreed to reset your
11 exam to today, which we did. And, at
12 that time, you were ordered to produce
13 documents by September 15th, which you
14 did not do.

09:13AM

15 Now, Mr. Gibson has filed a rule
16 for a contempt, because you did not
17 produce the documents, and you're in
18 court admitting you did not produce the
19 documents.

09:13AM

20 And the excuse that you're
21 giving, Ms. Mire, just rings -- it's not
22 correct. I mean, you have -- you were
23 ordered to do it. And, once again, you
24 are directly refusing an order of this
25 Court. And it puts me in a horrible
26 position, because I have no choice but
27 to find you, now, in contempt of court,
28 again. The second time.

09:13AM

29 I mean, Ms. Mire, you know, I
30 don't understand what your game plan is,
31 but this is not -- this is not a good
32 thing.

09:13AM

Edie E. Suire, CSR
Official Court Reporter - Division L
Fifteenth Judicial District Court
Post Office Box 2717
Lafayette, Louisiana 70502-2717

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MS. MIRE: Your Honor,
respectfully, I have no game plan. I'm
trying to purge the contempt. And this
is the first I've heard in solido. He
would not give me an amount.

09:14AM

I filed a timely notice of
appeal, which I had the legal right to
do. I understand the Court disagrees
it's a supervisory writ, but there are
zero cases that say that it's filed as a
supervisory writ.

09:14AM

So, respectfully, Your Honor, it
is not a slight to the Court. However,
I am following the rule of law in filing
the appropriate notice of appeal.

09:14AM

The fact that the Court
disagrees, I respect that, but there is
no caselaw that says I have a right to
file a supervisory writ. It's a notice
of appeal. The case is over. There is
no supervisory or interlocutory writ for
a nonparty.

09:14AM

THE COURT: Well, whether it
would be a writ or an appeal, it's not a
suspensive one. Because that would be a
way for you to circumvent your posting a
bond for an appeal of the actual
judgment.

09:14AM

So you can't -- you can't
backdoor it. And I think I've told you
that. And I said that clearly in my
reasons for not giving you a suspensive

09:14AM

Edie E. Suire, CSR
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Post Office Box 2717
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appeal.

So, you know, whether you want to take a devolutive appeal or a writ -- either way -- it doesn't change the fact that the judgment is executory and payable. And you have refused to comply with what they do.

09:15AM

So, again, I find you in contempt. And, again, under Article 226, you have the power to produce these documents. And so I'm going to order you to be taken over to parish jail until you decide you're going to comply with this Court's order. It makes me really sad to do this.

09:15AM

09:15AM

MS. MIRE: Well, Your Honor, I didn't have notice of that. It was a contempt, with attorneys' fees as the remedy.

THE COURT: No.

09:15AM

MS. MIRE: So I'm going to jail?

THE COURT: He filed a rule for contempt and asked for attorneys' fees. Yes. And so you're going to jail until you produce the documents, Ms. Mire.

09:15AM

MS. MIRE: I understand.

THE COURT: Okay.

MS. MIRE: Can I hand my stuff to my assistant?

THE COURT: Absolutely. And I would suggest you tell your assistant to go get the documents.

09:15AM

1 (AT THIS TIME, OTHER MATTERS WERE HEARD BEFORE THE
2 COURT, AND, THEN, THE FOLLOWING HEARING WAS HELD,
3 WITH THE COURT REPORTER PRESENT VIA ZOOM. AND THE
4 FOLLOWING TRANSCRIPT WAS PREPARED USING THE ZOOM
5 AUDIO AND THE COURT REPORTER'S STENOGRAPHIC NOTES,
6 AS WELL AS THE COURT'S AUDIO RECORDING)

7 THE COURT: We can go ahead and
8 go on the record, for right now. So
9 we're back on the record. This is a --
10 I guess, really, a continuation from the 03:57PM
11 contempt hearing this morning.

12 Ms. Mire, we have been notified
13 that your paralegal is coming with a
14 laptop and that you are going to produce
15 documents. Is that correct? 03:57PM

16 MS. MIRE: Yes, Your Honor.

17 THE COURT: Okay. And so, when
18 she gets here, what we intend to do is
19 go through the list and make a
20 determination -- I understand all these 03:57PM
21 are on your computer. Is that right?

22 MS. MIRE: Or accessible through
23 my computer.

24 THE COURT: Okay.

25 MS. MIRE: Or on them. 03:57PM

26 THE COURT: All right. And so
27 we're going to go through and make sure
28 that we are clear on what all is there.

29 And, then, Ms. Kennedy, do you
30 want them printed out, or do you want 03:57PM
31 them sent in electronic form, once we
32 get all of the --

Edie E. Suire, CSR
Official Court Reporter - Division L
Fifteenth Judicial District Court
Post Office Box 2717
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1 I assume you have the ability to
2 do it, either way. Right, Ms. Mire?

3 MS. MIRE: Excuse me, Your
4 Honor?

5 THE COURT: You can either print
6 it out or do it electronically? Do you
7 have the ability to do that?

03:58PM

8 MS. MIRE: From right here, I
9 don't have any ability to print it out.

10 THE COURT: Oh, we can print it
11 out.

03:58PM

12 MS. MIRE: I mean, sure I can.
13 If I can hook up to a printer.

14 THE COURT: All right. Go
15 ahead.

16 THE COURT REPORTER: I can't
17 hear Ms. Mire.

18 THE COURT: Okay. You're going
19 to have to speak up, Ms. Mire, so Edie
20 can hear you.

21 THE COURT REPORTER: That
22 microphone doesn't work, unfortunately.

23 THE COURT: It doesn't work. So
24 she's just going to have to talk louder.

25 MS. KENNEDY: Do you want us to
26 switch?

27 THE COURT REPORTER: Either
28 speak up or put the -- If y'all switch,
29 that would work. Or if you put the iPad
30 closer.

31 THE COURT: Why don't y'all
32 switch. And, that way, she can hear.

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(COUNSEL COMPLIED WITH REQUEST)

MS. KENNEDY: And I'll just speak up. Can you hear me, Edie?

THE COURT REPORTER: Thank you. I can, yes, ma'am.

03:58PM

MS. KENNEDY: Okay.

THE COURT: All right.

MS. KENNEDY: All right. Your Honor, electronically would be fine. We're happy to receive them electronically. I have an idea that it may be voluminous if we attempt to print it out.

03:58PM

THE COURT: Okay. All right. Well, I understand your assistant is on the way, but let's just go through the list, and, then, you can tell me --

03:58PM

The first item on the list, Ms. Mire, is deeds or documents by which you own or lease real estate or immovable property. Do you have such documents?

03:59PM

MS. MIRE: No.

THE COURT: Okay. So you don't own or lease any property?

MS. MIRE: No. I don't have any lease documents. It's a month-to-month lease, without documents.

03:59PM

THE COURT: Okay. And you don't own any other property?

MS. MIRE: No, ma'am.

03:59PM

THE COURT: Okay. Do you have copies of your tax returns or personal

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property tax returns for the past four years?

MS. MIRE: Not this year. I filed an extension. But, previous years, yes.

03:59PM

THE COURT: Okay. And you're going to be able to produce those today?

MS. MIRE: Yes, I can produce those today. They're on my computer.

03:59PM

THE COURT: Okay. Do you have any certificates of deposit, bonds --

MS. MIRE: No.

THE COURT: -- or other securities titled in your name or held with you, joint, with other people?

03:59PM

MS. MIRE: No.

THE COURT: Do you have any financial statements in your possession made during the last three years?

MS. MIRE: No.

03:59PM

THE COURT: Do you have any deeds, conveyances, certificate of titles, bills of sales, or mortgages showing any debts owed by which you -- owed by you?

04:00PM

MS. MIRE: No.

THE COURT: Okay. Do you have financial records showing the debts that you owe and the persons to whom you owe money?

04:00PM

MS. MIRE: Are you -- Credit card bills? Is that what you'd like?

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THE COURT: I mean, what -- Ms. Kennedy, what are you asking for? This is number -- This is Letter F.

MS. KENNEDY: F? Showing (inaudible) owed to you and all records you may have showing (inaudible) --

THE COURT REPORTER: I can't hear her.

MS. KENNEDY: I'm sorry. Persons to whom you -- This is mostly looking at whatever your personal indebtedness is, whether you have outstanding, yes, credit cards, car note, anything of that nature. You're buying a movable. If you're paying --

04:00PM

04:00PM

MS. MIRE: I have credit cards and a car note.

THE COURT: Okay. So you will have -- You do have that information to provide to them?

04:00PM

MS. MIRE: Yes. I can -- I can access it from my computer.

THE COURT: Okay. And you're asking for insurance policies on real property?

04:01PM

MS. KENNEDY: Correct.

THE COURT: I guess the only thing she would have would be, like, I guess, car insurance.

You don't have any other property. Right?

04:01PM

(AT THIS TIME, MS. MIRE'S ASSISTANT ENTERED THE

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COURTROOM)

THE COURT: You can sit up here with her.

You don't have any other property?

04:01PM

MS. MIRE: No, ma'am.

THE COURT: So that would just be the car insurance. Okay.

MS. MIRE: You want my car insurance, for a judgment debtor rule?

04:01PM

THE COURT: I don't know. That's what I'm asking. Ms. Kennedy, are you asking --

MS. KENNEDY: No, ma'am.

THE COURT: You're not asking for that? Okay.

04:01PM

MS. KENNEDY: No, Your Honor.

THE COURT: Have you transferred any property within the last three years?

04:01PM

MS. MIRE: No.

THE COURT: Okay. And, then, they're asking for three years of bank statements. You have that?

MS. MIRE: I can access it and print -- I can download them and send them to her.

04:01PM

THE COURT: Okay. And you said you don't have any insurance relating to any home, or condominium, or townhouse?

04:01PM

MS. MIRE: I have a renter -- I have a renter's policy.

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THE COURT: Do you want that, Ms. Kennedy?

MS. KENNEDY: Yes, please.

THE COURT: Okay. All right.

MS. MIRE: It doesn't have personal liability on it. You still want my renter's insurance, for a judgment debtor rule?

MS. KENNEDY: (No response).

THE COURT: If you want to look at it to see if it has personal liability, yeah, you can.

MS. KENNEDY: I'd like to look at it.

THE COURT: Okay. Do you have any interest in any corporations or limited liability companies?

MS. MIRE: Yes. My law office.

THE COURT: Okay. All right. Other than your law practice, any?

MS. MIRE: (Shook head "No").

THE COURT: Okay. All right. And so what are you asking for in Letter L, Ms. Kennedy? This is sources of income?

MS. KENNEDY: Correct. If there's any other employment. Sometimes, people sell stuff on the side, or they have Etsy, or they have, you know, something else where they make money. Anything, besides your law office?

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MS. MIRE: No.

THE COURT: Okay. Well, I'm assuming she can show you her driver's license.

All right. Do you have any ledgers, journals, or memorandum of account reflecting your assets, payables, and receivables? Do you have, like, a business accounting system?

04:02PM

MS. MIRE: I have my profit and loss that I send to my CPA.

04:03PM

THE COURT: Okay.

MS. MIRE: In conjunction with my tax returns. Is that what you're looking for? It's not an official QuickBooks --

04:03PM

MS. KENNEDY: No. That's fine.

MS. MIRE: -- profit and loss.

THE COURT: Okay.

MS. MIRE: It's just a spreadsheet.

04:03PM

THE COURT: Okay.

MS. KENNEDY: A spreadsheet is fine.

THE COURT: Do you have any life insurance?

04:03PM

MS. MIRE: No.

THE COURT: And you said you have no -- During the past four years, other than your law practice, is there any other source of income?

04:03PM

MS. MIRE: No.

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THE COURT: Okay. Are there any trusts in which you are a beneficiary?

MS. MIRE: No.

THE COURT: And you said you own one motor vehicle?

MS. MIRE: Yes.

THE COURT: Do you own any other boats, or other vehicles?

MS. MIRE: No.

THE COURT: Do you have a safe deposit box?

MS. MIRE: No.

THE COURT: Okay. What are you looking for in Letter T, Ms. Kennedy?

MS. KENNEDY: Anything -- Any sort of personal property -- a movable that would be of value, such as art, jewelry, collector's items, books, royalties, patents, copyrights, or inventions.

MS. MIRE: No. No art. No copyrights. No patents.

THE COURT: All right. And you said you have -- You have no property that you have mortgaged or pledged?

MS. MIRE: No.

THE COURT: Do you have a security brokerage account?

MS. MIRE: No.

THE COURT: So is there any property that's being held by you in the name of someone else?

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MS. MIRE: No.

THE COURT: Okay. And you said you do have a CPA?

MS. MIRE: I do.

THE COURT: Okay. So you can furnish who that is.

All right. Do you have -- Are there any wills under which you are a beneficiary or an heir, that you know of?

MS. MIRE: No.

THE COURT: Okay. Why do you want a copy of her will?

MS. MIRE: I don't have one, so...

THE COURT: Okay. So you have no will?

MS. KENNEDY: That answers that question.

MS. MIRE: I don't have a will.

THE COURT: Okay. Is there any succession proceeding currently pending in which you are a creditor, legatee, heir, or beneficiary?

MS. MIRE: No.

THE COURT: Okay. We need a list of judgements that have been entered in your favor or that have been entered against you and that are not satisfied.

MS. MIRE: None.

THE COURT: You don't have any

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unsatisfied --

MS. MIRE: No, ma'am.

THE COURT: -- debts? Okay.

MS. MIRE: Judgments. No judgements. I have unsatisfied debts, which would be the credit card and the --

04:05PM

THE COURT: Okay. And --

MS. MIRE: -- car note.

THE COURT: Okay. Do you have any judgments against someone else?

04:05PM

MS. MIRE: No.

THE COURT: Okay. Have you made any insurance claim within the last six years?

04:05PM

MS. MIRE: No.

THE COURT: Okay. She said she doesn't have any immovable property, so that should take care of appraisals.

Okay. And, then, on E, you want to know if she has a matrimonial regime or community property? Is that what you're looking for?

04:05PM

MS. KENNEDY: Right.

MS. MIRE: I'm not -- unmarried, and I don't have that.

04:06PM

THE COURT: Okay. So none. Okay.

All right. So, all those documents, you said you can, on this computer, pull up and get them?

04:06PM

MS. MIRE: And, by "all those

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documents" -- I don't have anything to write with. I can't write. But -- So bank statements?

THE COURT: (Indicated "Yes").

MS. MIRE: -- and credit cards is the only thing that I heard that need to be produced. Correct?

04:06PM

THE COURT: And income tax returns.

MS. MIRE: Okay.

04:06PM

THE COURT: And your -- You said you had a profit-and-loss statement?

MS. MIRE: I have a spreadsheet. It's not an official profit-and-loss.

THE COURT: Okay. And you have a credit card -- You have credit card accounts?

04:06PM

MS. MIRE: Yes.

THE COURT: Okay. And you said you have car insurance and rental -- You don't want that. You want the rental insurance?

04:06PM

MS. KENNEDY: Correct.

THE COURT: Okay. And you said you have documents relating to your law practice that show -- Let's see. I guess what -- You're asking for her LLC documents?

04:06PM

MS. KENNEDY: The LLC is not the judgment creditor, here -- I mean, the judgment debtor, here, Your Honor. So --

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THE COURT: So you're not asking for that?

MS. KENNEDY: -- I don't think I'm entitled to it.

THE COURT: Okay. All right.

MS. MIRE: What bank statements are you asking for?

MS. KENNEDY: Yours. Individually. Personally.

MS. MIRE: I don't have one.

MS. KENNEDY: How are you paid?

MS. MIRE: I mean, it's through my LLC. I don't have any personal bank accounts, right now.

THE COURT: Okay.

MS. MIRE: So I don't have to turn that over?

THE COURT: Yeah, you'll have to, if that's how you -- You pay your debts out of your LLC?

MS. MIRE: What debts? The credit cards? The credit cards are mostly business related.

THE COURT: So you pay everything out of your LLC?

MS. MIRE: And my -- my car was listed in my LLC, yes.

THE COURT: Okay. Well, then, she needs to get your --

MS. KENNEDY: Yeah.

THE COURT: You need to give her all that, for the LLC, if you operate it

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as a sole partnership. I mean, as a sole --

MS. MIRE: But the LLC wasn't subpoenaed.

THE COURT: Well, it may not have been. But this is how you are paying your debts, and she has a right to know what assets you're receiving. So, if you're receiving them from the LLC, then she has a right to get them.

MS. MIRE: Okay.

THE COURT: Okay?

MS. KENNEDY: And, Your Honor, we have no objection to having these documents stamped confidential and being produced under the agreement that we will not reproduce them to anyone else in this case.

THE COURT: Okay. All right. So you have the laptop, there? Let's get busy.

MS. MIRE: I mean, can I be unshackled?

THE COURT: Would y'all unshackle her, so she can get to the laptop.

THE BAILIFF: (Complied with request).

MS. MIRE: Thank you. How many years of banks statements? Three?

MS. KENNEDY: (No response).

MS. MIRE: Is that correct,

04:07PM

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Stacy?

MS. KENNEDY: Tax returns for four years.

MS. MIRE: No. Bank statements, is what I asked.

MS. KENNEDY: Three years.

MS. MIRE: Okay. So this is 2020 (indicating).

THE COURT REPORTER: Judge, I can't hear them.

THE COURT: Okay. She was just asking how many years of bank statements. And they said three.

MS. MIRE: This is January to August, my law firm. I can't get on the internet. Is there a way that I can hook on to the internet?

THE COURT REPORTER: Andrew might have to do it, Judge. But I don't know if he will.

THE MINUTE CLERK: You can try plugging in to one of these cords (indicating).

THE COURT: Yeah.

THE COURT REPORTER: That might work.

THE COURT: Yeah. We can do that. See if that'll work.

MS. MIRE: It won't fit there. And I don't have one of those. That's a USB. That's not going to fit. And a USB on this one (indicating).

1 THE MINUTE CLERK: Do you have a
2 Wi-Fi hot spot?
3 MS. MIRE: I probably can hot
4 spot it. Let me check.
5 THE COURT: Do you have a hot
6 spot?
7 MS. MIRE: Yes, ma'am.
8 THE COURT: Okay.
9 MS. MIRE: You have my phone?
10 Can I use my phone?
11 You need my CPA's name?
12 MS. KENNEDY: Yes, please. If
13 it's on your bank -- on your tax returns
14 --
15 MS. MIRE: I need to call him to
16 get the -- Yeah, it'll be on there.
17 I have to wait. I can't even
18 get my...
19 THE ASSISTANT: If you go to
20 Wi-Fi. On there.
21 MS. MIRE: Can you do this while
22 -- I'm going to get my tax returns from
23 --
24 THE ASSISTANT: Okay.
25 MS. MIRE: I'm still freezing.
26 So four years. So that's going back to
27 2019?
28 MS. KENNEDY: (Inaudible).
29 MS. MIRE: Okay. I have 2019
30 and 2020, right here.
31 I have -- I don't have 2022,
32 because I filed for an extension. So

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you want me to go back to 2017?

MS. KENNEDY: No. 2019 is fine.

MS. MIRE: Okay. Because I have 2017 and 2018, right here (indicating). Okay.

Are you able to get on?

THE ASSISTANT: I'm trying to find -- I can't find the (inaudible).

MS. MIRE: I'm sending you my 2021 profit-and-loss, right now. You want those for four years? Or to 2019?

MS. KENNEDY: 2019 is fine.

MS. MIRE: Are you able to get on?

THE ASSISTANT: I'm trying to.

MS. MIRE: She can't get on the internet, Your Honor.

THE COURT: Okay. What have you provided her, so far?

MS. MIRE: I just found the -- I'm trying to get as much as I can from my email. I've provided the 2021 profit-and-loss statement.

04:17PM

And I know I have my tax returns in here. It's just that, when I look up "tax return" -- because I do a lot of child support cases -- it's a bunch of stuff popping up. So I'm trying to narrow that.

04:17PM

Stacy, I'm going to send you my W-3 and W-2 for payroll for 2021. Do you want that, as well?

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MS. KENNEDY: Sure.

THE MINUTE CLERK: Do you want me to try to call IT and see if they'll permit her to log on?

THE COURT: Yeah. Why don't you do that. Just ask them, maybe, to see if --

THE MINUTE CLERK: I'll give it a try.

THE BAILIFF: There's a password-protected spot or something in there, 15th JDC.

THE MINUTE CLERK: I don't even have access to it. So I'm going to see if they'll let it. Because the judge needs it.

THE COURT: They may not allow it. But just tell them it's temporary, just for today.

THE MINUTE CLERK: All right.

MS. MIRE: Okay. So here's my tax return.

THE MINUTE CLERK: They said no.

THE COURT: No? Okay. Okay. Well, the bank statements, you have to get on your laptop to do those?

04:20PM

MS. MIRE: (Nodded head "Yes").

THE COURT: Okay. What else do you have to do on your laptop?

MS. MIRE: I produced January to August of 2020, because I had those printed already.

04:20PM

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So, the laptop, I would have to log in to Hancock and download those statements individually. It's going to take a while. But I can certainly access that.

04:20PM

THE COURT: Okay.

MS. MIRE: Right now, I'm pulling my tax documents. And I just want to verify with Ms. Kennedy, she's received them.

04:20PM

MS. KENNEDY: Yes.

MS. MIRE: Okay.

THE COURT: Okay. So you've got all the tax returns you need? Is that right, Ms. Kennedy?

04:20PM

MS. KENNEDY: I got 2020 -- The only one I've gotten, so far, is 2020.

MS. MIRE: 2019's coming in, with the income.

MS. KENNEDY: I don't have it.

04:21PM

THE COURT: What about 2021?

MS. MIRE: You don't have 2021? It should've been sent.

MS. KENNEDY: That's what I'm looking for. Yes. So I have 2021. Income and expenses?

MS. MIRE: (Indicated "Yes"). And the tax document. Because I'm sending the profit-and-loss and the tax return. You should have both.

MS. KENNEDY: All I got was the profit-and-loss. And, then, what looks

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like W-2s.

THE COURT: Okay. You did not get a tax return for 2021?

MS. MIRE: She should have my tax documents. I sent you my payroll and W-3s, and it should be attached to my 1040.

04:21PM

MS. KENNEDY: It's too big. I can't open it from my phone. But was that the first one you sent, 2021 profit-and-loss?

04:21PM

MS. MIRE: That's the profit-and-loss. But I'm talking about the actual tax documentation.

MS. KENNEDY: The next one I got is -- It says, Law Office of Christine Mire, W-3, W-2, '21.

04:22PM

MS. MIRE: Yes.

MS. KENNEDY: And that's it. It's two pages.

04:22PM

THE COURT: So you need to send her the actual return for 2021.

MS. MIRE: Okay. Did you get 2019? I sent that one.

MS. KENNEDY: I just got 2019.

MS. MIRE: Okay.

MS. KENNEDY: (Inaudible). Let me make sure I can open them.

I'm sorry, Edie. I'm mumbling. Can you hear me?

THE COURT: Yeah. We just want to --

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THE COURT REPORTER: No. The discussion between you two is not going to be on the record, because I can't hear it.

MS. KENNEDY: Okay.

THE COURT: Just let us know when you're satisfied that you have all the tax returns that you've asked for.

MS. MIRE: So you have 2019, 2020. I'm sorry. I lost track.

MS. KENNEDY: That's okay.

MS. MIRE: What are you missing?

MS. KENNEDY: Hold on a second. Let me see this one. I have 2019, 2020. And, then, the only 2021 I got, as I said, was -- unless it's in the first one that says "law office."

MS. MIRE: Yeah. It's the law office. It's on my 1040.

MS. KENNEDY: Okay. But all that comes up when I open it -- May I show you?

MS. MIRE: (Indicated "Yes").

MS. KENNEDY: This one and that. This one, tax documents, when I open it, it's only this page (indicating). It's not the whole thing.

MS. MIRE: Okay. And that's for 2021. But you have 2019 and 2020?

MS. KENNEDY: Yes.

MS. MIRE: All right. So let me look that up. And you got the

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profit-and-loss for 2021?

MS. KENNEDY: Correct.

MS. MIRE: Okay. Here we go.
This is 2021. What else did you need?

MS. KENNEDY: The rest of the
bank statements. Let's see.

THE COURT: She also -- You said
you did not have any CDs, or anything
like that?

MS. MIRE: No, ma'am.

THE COURT: She also wanted
information on your vehicle and the
note.

MS. MIRE: Okay. What,
specifically, on it? For the vehicle?

THE COURT: It says on here, the
title, bill of sale, or something
showing the existence of the debt on the
car.

MS. MIRE: Okay. So, in my car
-- I'm not going to have it in here. In
my car, in the glove box, it should have
the -- some --

Just the title information,
Judge? Registration.

THE COURT: And she wants to
know -- She wants to know about the debt
on it, too.

MS. KENNEDY: Your indebtedness
on your car.

MS. MIRE: Yeah. It's with
Mercedes Benz Financing. It should be

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04:27PM

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in there. And, on a carbon copy, it should tell you how much I financed. Just grab all the stuff out of there.

THE ASSISTANT: Okay. I'll just grab it.

MS. MIRE: Let me see if I have anything else that would be responsive to that.

THE COURT: And so have you gotten all the profit-and-loss statements that you wanted? Have you gotten that?

MS. KENNEDY: I got 2019, 2021 --

MS. MIRE: And I sent 2020.

MS. KENNEDY: All I got on 2020 was the tax return.

THE COURT: And so you're asking for the LLC documents that show what interest -- What interest do you own in the LLC? You're a hundred percent owner?

MS. MIRE: You need the articles of incorporation?

THE COURT: Is that what you --

MS. MIRE: I have those.

MS. KENNEDY: I can download them.

MS. MIRE: It's a single member LLC. You'll see from my -- That's why I do a 1040. Because it's a single-member LLC.

04:27PM

04:27PM

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04:27PM

1 THE ASSISTANT: I can go to your
2 car.

3 MS. MIRE: Okay.

4 THE ASSISTANT: Do you need your
5 driver's license, also?

6 MS. MIRE: Do you need my
7 driver's license, or -- I can screen
8 shot you Louisiana Wallet, if that
9 helps.

10 MS. KENNEDY: That would help,
11 down the line.

12 THE ASSISTANT: Because I think
13 it was on the list.

14 MS. KENNEDY: It is.

15 THE ASSISTANT: Okay.

16 MS. MIRE: Thank you.

17 THE COURT: And you gave her the
18 name of your CPA?

19 MS. MIRE: Yeah. It's Henry
20 Johnson. And it should be on the tax
21 returns.

04:28PM

22 MS. KENNEDY: It is. It's on
23 the tax returns.

24 MS. MIRE: And I forwarded you
25 an email, so you would have his email
26 address.

04:28PM

27 THE COURT: Okay. So what we're
28 missing, then, is just the bank
29 statements?

30 MS. KENNEDY: Bank statements.
31 Credit cards.

04:28PM

32 THE COURT: And the credit

1 cards. Okay. And, that, you have to
2 get on the internet to do those?

3 MS. MIRE: Yes, Your Honor.

4 THE COURT: Okay.

5 MS. KENNEDY: The rental policy.

04:28PM

6 MS. MIRE: Oh, I can get you the
7 rental policy. I should have a copy
8 from State Farm.

9 THE COURT: Okay. So credit
10 cards, bank statements, rental policy.
11 What else are we missing?

04:28PM

12 MS. KENNEDY: I think that might
13 be it, Your Honor. I'm going through
14 the list, right now.

15 MS. MIRE: May I make a phone
16 call to my agent, just to get a copy?
17 It'll just take one second.

04:28PM

18 THE COURT: Yeah. If you want
19 to.

20 MS. MIRE: I would rather do as
21 much as possible.

04:29PM

22 (AT THIS TIME, MS. MIRE PLACED A PHONE CALL)

23 THE COURT: All right. So that
24 just leaves credit cards and bank
25 statements?

04:30PM

26 MS. KENNEDY: Correct, Your
27 Honor.

28 THE COURT: All right. So this
29 is what I'm going to propose to do --
30 since we cannot get on the internet from
31 here -- is that Ms. Mire has indicated
32 she's going to produce them to you.

04:30PM

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She's going to have to go where she can get some internet to do that.

When do you want to take her actual examination? When do you want to question her? Do you want to do that today, or do you want to do it -- Do you want to have time to look through these documents?

04:30PM

MS. KENNEDY: Yes, please, Your Honor. That would be preferable. And the remainder of my week is traveling. I'm in Monroe tomorrow, and, then --

04:30PM

THE COURT: Okay. Well, when do you want to -- Okay. So, Ms. Mire, if you go home tonight, you're going to be able to send all that to her tonight?

04:30PM

MS. MIRE: I can send it tonight or tomorrow morning. It's been kind of an exhausting day. Can I have until noon tomorrow?

04:30PM

THE COURT: Is that okay with you, Ms. Kennedy?

MS. MIRE: That's acceptable, Your Honor.

THE COURT: Okay. So are we clear that what you're going to send to her is all of the information about your credit cards and credit card debts and your bank statements for three years? Is that what you wanted? Three or four years? What was it? Three years.

04:31PM

MS. MIRE: For my LLC?

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MS. KENNEDY: Three years, Your Honor.
MS. MIRE: Yeah. Okay.
THE COURT: Yeah. For your LLC. Okay?
MS. MIRE: Yes, ma'am.
THE COURT REPORTER: Judge, you said three years?
THE COURT: Yeah, three years. Okay. And so when do y'all want to reset her judgment debtor examination?
MS. KENNEDY: What is your -- Do you have access to your calendar?
MS. MIRE: I do.
MS. KENNEDY: Okay. What does your week look like next week? Let's look at the week of the 16th.
MS. MIRE: I'm good.
MS. KENNEDY: You're good?
MS. MIRE: Yeah. Judge Blanchet's going out of town, so I won't have court for the next four weeks.
MS. KENNEDY: Do you want to do Monday, then?
MS. MIRE: Sure.
MS. KENNEDY: What time?
THE COURT: Okay. Well, then, here's what we'll do. I'm going to have the clerk swear Ms. Mire in. And do you want to do the exam at your office? Do you want to do it here? How do you want to do it?

04:31PM
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MS. KENNEDY: It's whatever's --
Can we do it in the courthouse, Your
Honor?

THE COURT: Sure.

MS. KENNEDY: Okay.

04:32PM

THE COURT: I'm not going to be
here, because I have court in Acadia.
But you can certainly come here to do
the exam, if that's what you want to do.

MS. KENNEDY: Okay. It's
neutral, if that's okay with you.

04:32PM

MS. MIRE: The 16th? Sure.

THE COURT: Okay. All right.
If you could go ahead and swear Ms. Mire
in.

04:32PM

(AT THIS TIME, CHRISTINE M. MIRE WAS SWORN IN BY
THE DEPUTY CLERK OF COURT)

THE COURT: All right. So, Ms.
Mire, that -- we will consider that your
swearing in for purposes of the judgment
debtor examination to be taken. What
time do y'all want to do it?

04:32PM

MS. KENNEDY: 10:00 A.M.

THE COURT: At 10:00 on
October 16th. And --

04:32PM

MS. MIRE: Where do we go?

THE COURT: And you will furnish
those remaining documents to Ms. Kennedy
by noon tomorrow. Correct?

MS. MIRE: (Nodded head "Yes").

04:32PM

THE COURT: Okay. Is that
satisfactory to everybody?

1 MS. KENNEDY: Yes, Your Honor.
2 THE COURT: Okay. All right.
3 So Ms. Mire can be released tonight.
4 She has produced the documents, so she
5 can be released tonight. Okay?
6 THE BAILIFF: Are you going to
7 issue an order to the --
8 THE COURT: Let me see if
9 Janell's here, and I can get it in
10 writing. Hold on a second.
11 THE BAILIFF: Okay.
12 (AT THIS TIME, THE COURT PLACED A PHONE CALL)
13 THE COURT: So Janell's doing an
14 order. I'll give you the order, and
15 we'll put the order in the record.
16 THE BAILIFF: And I'll just get
17 it, and I'll send it over to the jail?
18 THE COURT: Yeah. Okay. Well,
19 she's bringing it up, right now.
20 Okay. And are y'all all
21 straight on everything? Did you need us
22 to make copies of any of that?
23 MS. KENNEDY: No, Your Honor. I
24 took a photo. The only thing that I'm
25 missing would be the renter's policy.
26 But, if she can get a copy of that to me
27 tomorrow --
28 MS. MIRE: Yeah. She just --
29 Well, no. My agent just emailed it.
30 MS. KENNEDY: Okay.
31 MS. MIRE: So I should be able
32 to get you that, right now. I mean, it

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doesn't have any personal liability on it.

THE COURT: Edie, are you still on?

THE COURT REPORTER: Yes, ma'am.

04:36PM

MS. MIRE: Here it is. I'm going to send it over to you, now.

THE MINUTE CLERK: The 16th is not a hearing date?

THE COURT: Well, it's a judgment debtor exam.

04:37PM

THE MINUTE CLERK: Oh.

THE COURT: But we're not going to be in court. They're going to be doing it outside of court.

04:37PM

THE MINUTE CLERK: Okay. I was just making sure I don't miss anything.

THE COURT: No. You don't have to put it on your calendar.

THE MINUTE CLERK: Okay.

04:37PM

THE COURT: All right. So, Edie, I think we're done. The record just needs to reflect that, as of -- whatever it is -- 4:35, I am lifting the order of imprisonment, because Ms. Mire has now produced the documents. And so that contempt, pursuant to Article 226, has been satisfied. And I'm actually entering the written judgment.

04:37PM

THE COURT REPORTER: What article?

04:37PM

THE COURT: 226 of the Code of

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Civil Procedure. And I'm putting an
order in the record to that effect.
Okay?

THE COURT REPORTER: Thank you.

THE COURT: Thank you, Edie.

You can sign off now. We're done.

X+X+X+X+X+X+X

Edie E. Suire, CSR
Official Court Reporter - Division L
Fifteenth Judicial District Court
Post Office Box 2717
Lafayette, Louisiana 70502-2717
(337) 261-5131

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C E R T I F I C A T E

STATE OF LOUISIANA
PARISH OF LAFAYETTE

I, Edie E. Suire, CSR, do hereby certify that I am a duly appointed, qualified, and acting Official Reporter for the 15th Judicial District Court, in and for the Parishes of Acadia, Lafayette, and Vermilion, the State of Louisiana.

I further certify that the foregoing 46 pages is a true and correct transcript of the proceedings held in the captioned cause and that said transcript is a true and correct transcription of my stenographic notes and the Court's audio recording then and there taken.


Edie E. Suire, CSR
Official Court Reporter



Edie E. Suire, CSR
Official Court Reporter - Division L
Fifteenth Judicial District Court
Post Office Box 2717
Lafayette, Louisiana 70502-2717
(337) 261-5131

**ATTACHMENT
PAGE 211**

Lafayette Parish
Filed Nov 09, 2023 8:41 AM
Kireston Batiste
Deputy Clerk of Court
E-File Received Nov 08, 2023 6:58 PM
C-20222976
L

J. CORY CORDOVA

15TH JUDICIAL DISTRICT COURT

VERSUS

DOCKET NUMBER: 2022-2976-L

**LAFAYETTE GENERAL HEALTH
SYSTEM, INC., ET AL.**

PARISH OF LAFAYETTE, LOUISIANA

NOTICE OF INTENT TO FILE SUPERVISORY WRIT

**TO: Honorable Marilyn Castle
15th Judicial District Court
800 South Buchanan Street
Lafayette, LA 70502**

**Mr. James Gibson
Ms. Stacey Kennedy
Gibson Law Partners, LLC
Attorneys at Law
P.O. Box 52124
Lafayette, LA 70505**

NOTICE IS HEREBY GIVEN that Christine M. Mire, counsel for J. Cory Cordova, M.D., and a non-party to these proceedings moves for an immediate supervisory writ to the Louisiana Third Circuit Court of Appeal to review the Court’s finding of contempt of court rendered on October 9, 2023. Mover files this supervisory writ request out of abundance of precaution and due to the denial of the right to appeal that has been repeatedly imposed in this case. The law is clear that a finding of contempt is a final judgment subject to immediate appeal; nevertheless, this Honorable Court has refused to allow an appeal on these exact circumstances previously. Instead, this Court denied the right to an appeal, maintained that the undersigned was required to file a supervisory writ, incarcerated Mover without the ability to purge, and/or seek appellate review of any kind. In order to ensure that the Third Circuit Court of Appeals will review the contempt finding of this Court, this Notice to is filed to preserve the right of review through an appeal and/or this supervisory writ in the event this Court maintains its position previously taken in this case.

RESPECTFULLY SUBMITTED:

**BY: /s/ Christine M. Mire
CHRISTINE M. MIRE (#29352)
2480 Youngsville Highway, Suite C
Youngsville, LA 70592
Telephone: (337) 573-7254
Facsimile: (337) 205-8699
Email: cmm@mirelawfirm.com**

**ATTACHMENT
PAGE 212**



**Certified True and
Correct Copy**
CertID: 2023111300406

Marilyn Castle

Lafayette Parish
Deputy Clerk Of Court

Generated Date:
11/13/2023 3:57 PM

Alteration and subsequent re-filing of this certified copy may violate La. R.S. 14:132, 133, and/or RPC Rule 3.3(a)(3).

Lafayette Parish
Filed Nov 09, 2023 8:41 AM
Kireston Batiste
Deputy Clerk of Court
E-File Received Nov 08, 2023 6:58 PM
C-20222976
L

J. CORY CORDOVA

15TH JUDICIAL DISTRICT COURT

VERSUS

DOCKET NUMBER: 2022-2976-L

LAFAYETTE GENERAL HEALTH
SYSTEM, INC., ET AL.

PARISH OF LAFAYETTE, LOUISIANA

ORDER

Considering the Notice of Intent to Seek Supervisory Writs filed by Christine M. Mire out of the abundance of precaution and in the event an appeal is denied;

The Court hereby sets a Return Date of December 7, 2023, 2023/2024 on or before which the Application for Supervisory Writs is to be filed in the Court of Appeals.

Signed on this _____ day of _____, 2023 in Lafayette, Lafayette Parish, Louisiana.

Marilyn C. Castle

HONORABLE MARILYN CASTLE
15TH JUDICIAL DISTRICT COURT
Marilyn C. Castle
SIGNED ON 11/13/2023

STATE OF LOUISIANA PARISH OF LAFAYETTE

I HEREBY CERTIFY THAT A CERTIFIED COPY
OF THIS ORDER HAS BEEN
MAILED ~~ON ALL PARTIES THIS~~
November 14, 2023
(Handwritten initials)

DEPUTY CLERK OF COURT

CC: CHRISTIME M. MIRE
JENNIE P PELLEGRIN
CEARLEY W. FONTENOT
JAMES H. GIBSON
EDIE SUIRE, CR.

**ATTACHMENT
PAGE 213**



Certified True and
Correct Copy
CertID: 2023111300408

(Handwritten initials)

Lafayette Parish
Deputy Clerk Of Court

Generated Date:
11/13/2023 3:57 PM

Alteration and subsequent re-filing of this certified copy may violate La. R.S. 14:132, 133, and/or RPC Rule 3.3(a)(3).

A 00608



Christine Mire <cmm@mirelawfirm.com>

Activity in Case 6:19-cv-01027-JDC-DJA Cordova v. Louisiana State University Health Science Center et al Order

1 message

Reply@lawd.uscourts.gov <Reply@lawd.uscourts.gov>
To: Clerk@lawddb.lawd.gtwy.dcn

Thu, Feb 22, 2024 at 1:06 PM

This is an automatic e-mail message generated by the CM/ECF system. Please DO NOT RESPOND to this e-mail because the mail box is unattended.

*****NOTE TO PUBLIC ACCESS USERS***** Judicial Conference of the United States policy permits attorneys of record and parties in a case (including pro se litigants) to receive one free electronic copy of all documents filed electronically, if receipt is required by law or directed by the filer. PACER access fees apply to all other users. To avoid later charges, download a copy of each document during this first viewing. However, if the referenced document is a transcript, the free copy and 30 page limit do not apply.

U.S. District Court

Western District of Louisiana

Notice of Electronic Filing

The following transaction was entered on 2/22/2024 at 1:06 PM CST and filed on 2/22/2024

Case Name: Cordova v. Louisiana State University Health Science Center et al

Case Number: [6:19-cv-01027-JDC-DJA](#)

Filer:

WARNING: CASE CLOSED on 04/14/2021

Document Number: 212(No document attached)

Docket Text:

ELECTRONIC ORDER re [211] USCA Judgment: The court will set briefing deadlines on the determination of sanctions following a decision on the pending [208] Second Motion to Withdraw. Signed by Judge James D Cain, Jr on 2/22/2024. (crt,Higgins, M)

6:19-cv-01027-JDC-DJA Notice has been electronically mailed to:

James H Gibson jimgibson@gibsonlawpartners.com, allisonhumphreys@gibsonlawpartners.com, amybroussard@gibsonlawpartners.com, clarissalong@gibsonlawpartners.com, deniseleblanc@gibsonlawpartners.com, maryrichard@gibsonlawpartners.com, michelleneef@gibsonlawpartners.com, nancyhartwell@gibsonlawpartners.com, stacykennedy@gibsonlawpartners.com, susanquebedeaux@gibsonlawpartners.com

Paul J Hebert pjhebert@ohllc.com, rsdupont@ohllc.com

Stacy N Kennedy stacykennedy@gibsonlawpartners.com, allisonhumphreys@gibsonlawpartners.com, amybroussard@gibsonlawpartners.com, clarissalong@gibsonlawpartners.com, deniseleblanc@gibsonlawpartners.com, maryrichard@gibsonlawpartners.com, michelleneef@gibsonlawpartners.com, nancyhartwell@gibsonlawpartners.com, susanquebedeaux@gibsonlawpartners.com

Jennie P Pellegrin jpellegrin@neunerpate.com, cverret@neunerpate.com, ddugas@neunerpate.com

Christine M Mire cmm@mirelawfirm.com

Rodger Gregory Green, Jr rgreen@getgordon.com, rgg@rorygreen.com, tanya@getgordon.com

Elizabeth Bailly Bloch ebb@kullmanlaw.com, cga@kullmanlaw.com, gnf@kullmanlaw.com

6:19-cv-01027-JDC-DJA Notice will not be electronically mailed to:

Check number 1480, in the amount of \$50,664.74, made payable to University Hospital & Clinics, Inc., and Gibson Law Partners, Inc., was hand delivered on February 7, 2024, to Gibson Law Partners, Inc., attorneys for the Lafayette General Defendants in the full amount of the Judgment (\$50,664.74).

RECEIVED BY: _____

DATE: _____

JOSEPH C. CORDOVA M.D. 09-13 BRANDEE L. CORDOVA 210 WIND HAVEN LANE LAFAYETTE, LA 70506	1480 84-7041/2652
Feb. 7, 2024	
Pay to the Order of University Hospital & Clinics, Inc. & Gibson Law Partners, Inc. \$ 50,664.74	
Fifty Thousand Six Hundred Sixty-Four Dollars & 74/100 ⁷⁴ / ₁₀₀	
IBERIABANK Mr. Sanchez	Brandee Cordova - Cashier
⑆ 265270413⑆ 12103109112⑆ 1480	

OCHSNER CLINIC FOUNDATION
 Spoke with Stacy, pay to
 "Ochsner Clinic Foundation"
 CW
 2-7-24

Check number 1480, in the amount of \$50,664.74, made payable to Oschner Clinic Foundation, per attorney Stacy Kennedy's instructions. Same was hand delivered on February 7, 2024, to Gibson Law Partners, attorneys for the Lafayette General Defendants in the full amount of the Judgment (\$50,664.74).

RECEIVED BY: Stacy Kennedy
DATE: 2/7/24

1481
24 7041/2652

JOSEPH C CORDOVA M.D. 09-13
BRANDEE L CORDOVA
210 WIND HAVEN LANE
LAFAYETTE, LA 70506

Feb. 7, 2024

Pay to the Order of Ochsner Clinic Foundation \$ 50,664.74
Fifty Thousand Six Hundred Sixty-Four Dollars and 74/100

IBERIABANK
For Sanctis Brandie Miguez-Cordova

⑆ 265270413⑆ 12103109112⑆ 1481

Photo Safe Deposit (this side on back)



Christine Mire <cmm@mirelawfirm.com>

Re: Cordova, M.D. v. LGMC

1 message

Christine Mire <cmm@mirelawfirm.com>

Mon, Mar 25, 2024 at 12:26 PM

To: Jim Gibson <JimGibson@gibsonlawpartners.com>

Cc: Clarissa Long <ClarissaLong@gibsonlawpartners.com>, Jim Gibson <JimGibson@gibsonlawpartners.com>, Michelle Neef <MichelleNeef@gibsonlawpartners.com>, Stacy Kennedy <StacyKennedy@gibsonlawpartners.com>

Jim,

I am in receipt of your email; however, I have been very ill and unable to advise the client as I am away from my home due to an environmental toxin that made me and 3-4 repairman very ill. Thus, I will need additional time to discuss this matter with my client due to my illness caused by this serious exposure that is currently being investigated to determine its source.

Best regards,
Christine M. Mire

On Fri, Mar 22, 2024 at 9:49 AM Jim Gibson <JimGibson@gibsonlawpartners.com> wrote:

Please see attached letter regarding judgments.

Jim



James H. Gibson

Gibson Law Partners, LLC

Attorneys at Law

[2448 Johnston Street 70503](#)

P.O. Box 52124

Lafayette, LA 70505

Phone: 337-761-6023

DD: 337-761-6025

Fax: 337-761-6061

E-mail: jimgibson@gibsonlawpartners.com

Website: <http://www.gibsonlawpartners.com>

Privileged & Confidential: This email is intended for the named recipient(s) only and may contain information that is proprietary, privileged, confidential, or otherwise legally exempt from disclosure. If you are not the named addressee, you are not authorized to read, print, retain, copy, or disseminate this message or any part of it. Nothing in this email is intended to constitute a waiver of any privilege or the confidentiality of this message. If you have received this email in error, please notify the sender immediately and delete this message.

--
Best Regards,
Christine M. Mire, J.D./B.C.L.
Attorney at Law
Telephone: (337) 296-0831
cmm@mirelawfirm.com

--CONFIDENTIALITY NOTICE--

This message and all attachments may be confidential and protected by the attorney-client and other privileges. Any retention, review, use, dissemination, forwarding, printing, copying, disclosure or distribution by persons other than the intended recipients is prohibited and may be unlawful. If you have received this communication in error, please contact the sender and delete this message and any copy of it (in any form) without disclosing it. Unless expressly stated in this email, nothing in this message should be construed as a digital or electronic signature. Thank you for your cooperation.



ATTORNEYS AT LAW

March 22, 2024

Ms. Christine M. Mire
2480 Youngsville Highway, Suite C
Youngsville, LA 70592

Via email and & U.S. Mail

Re: J. Cory Cordova, M.D. v. Louisiana State University Health Science Center, et al
Docket No. 2022-2976-L, 15th JDC
Third Circuit Docket No. CA 23-353 c/w CA 23-354

Dear Ms. Mire:

On January 31, 2024, the Third Circuit affirmed the trial court's judgments sustaining the Lafayette General Defendants' exception of res judicata and affirmed the sanctions award against Dr. Cordova and assessed an additional \$15,000 in attorney fees against Dr. Cordova for frivolous appeal. Those judgments are now final as to Dr. Cordova. You did not appeal the judgments on your own behalf, so they became final as to you after your appeal delays expired.

Accordingly, the Lafayette General Defendants make demand upon you and Dr. Cordova for payment of the **\$98,390.17** on or before April 5, 2024, barring which the Lafayette General Defendants will execute on the judgments.

Likewise, the Lafayette General Defendants make demand upon Dr. Cordova for payment of **\$15,000.00** assessed by the Third Circuit for his frivolous appeals on or before April 5, 2024, barring which the Lafayette General Defendants will execute on the judgments.

Very truly yours,

A handwritten signature in blue ink, appearing to read 'J. Gibson', is written over a light blue horizontal line.

James H. Gibson
Stacy N. Kennedy
Direct Dial # 337-761-6025
Fax # 337-761-6061
Email: jimgibson@gibsonlawpartners.com
Email: stacykennedy@gibsonlawpratners.com

2448 Johnston Street - P.O. Box 52124 (70505) Lafayette, LA 70503
Telephone: 337-761-6023 Facsimile: 337-761-6061

A 00615

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF LOUISIANA
LAFAYETTE DIVISION

J. CORY CORDOVA, M.D.

DOCKET NO.: 6:19-cv-01027

VERSUS

JUDGE JAMES D. CAIN

LOUISIANA STATE UNIVERSITY
HEALTH SCIENCE CENTER, ET AL

MAGISTRATE JUDGE DAVID J. AYO

STATEMENT OF NO OPPOSITION

Defendants, UNIVERSITY HOSPITAL & CLINICS, INC., LAFAYETTE GENERAL MEDICAL CENTER, INC., and LAFAYETTE GENERAL HEALTH SYSTEM, INC. (collectively “Defendants”), respectfully withdraw their opposition to the “Motion to Withdraw” filed by Christine M. Mire (“Mire”) and respectfully aver as follows:

1.

On February 6, 2024, Mire filed a motion to withdraw as counsel of record for Plaintiff, J. Cory Cordova, M.D. (“Cordova”). [R. Doc. 208.]

2.

That same day, Defendants filed an opposition to Mire’s motion to withdraw. [R. Doc. 209.] The opposition was premised in large part on Cordova’s failure to pay sanctions awards ordered by this Honorable Court. [See *id.*]

3.

On February 7, 2024, Cordova paid Defendants \$50,664.74 in sanctions and the funds have now cleared. Accordingly, Defendants take no opposition on Mire’s motion to withdraw.

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing was filed electronically with the Clerk of Court using the CM/ECF system. Notice of this filing will be sent to all counsel of record by operation of the Court's electronic filing system.

Lafayette, Louisiana, this 5th day of March, 2024.

/s/ James H. Gibson
JAMES H. GIBSON



DEPARTMENT OF HEALTH AND HUMAN SERVICES

OFFICE OF INSPECTOR GENERAL

WASHINGTON, DC 20201



FOIA Request 2023-0511

Freedom of Information Act Office
Cohen Bldg., Suite 5527
330 Independence Ave., SW
Washington DC 20201

April 10, 2023

By Email.

Christine Mire
Law Office of Christine Mire
2480 Youngsville Highway, Ste C
Youngsville, LA 70592
Email: cmm@mirelawfirm.com

Dear Christine Mire:

This is in response to the April 6, 2023, Freedom of Information Act (FOIA) request you submitted to the Department of Health and Human Services (HHS), Office of Inspector General (OIG), seeking the status of the complaint you submitted regarding pervasive healthcare fraud in Louisiana.

Your request poses a question, which are outside the scope of the Freedom of Information Act (FOIA), through which individuals may request records. Nonetheless, we conducted a search of the OIG Hotline Operations, located your complaint and since your complaint was closed, we have processed your request under the FOIA.

This office located seven (7) pages responsive to your request; I have determined to partially release all seven (7) pages with portions withheld under FOIA Exemptions (b)(6), (b)(7)(C), (b)(7)(E) and (b)(7)(F).

Exemption (b)(6) permits the withholding of information that if released, would constitute a clearly unwarranted invasion of personal privacy. Additionally, I have reviewed and weighed the public interest in disclosure of this information against the privacy interest in nondisclosure and found that the privacy interest outweighs the public's interest in disclosure.

Exemption (b)(7)(C) permits the withholding of investigatory records compiled for law enforcement purposes when disclosure could reasonably be expected to constitute an unwarranted invasion of personal privacy.

Exemption (b)(7)(E) permits the withholding of law enforcement information which "would disclose techniques and procedures for law enforcement investigations or prosecutions or would disclose guidelines for law enforcement investigations or prosecutions if such disclosure could reasonably be expected to risk circumvention of the law."

Exemption (b)(7)(F) permits the withholding of law enforcement-related information necessary to protect the physical safety of a wide range of individuals. This exemption provides broad protection to "any individual" when disclosure of information about him "could reasonably be expected to endanger life or physical safety."

A 00619


There is no charge for FOIA services in this instance because billable fees are under the Department's \$25.00 cost effective threshold.

If you have reason to believe that any denied portions should not be exempt from disclosure, you may appeal. Your appeal must be electronically transmitted within 90 days from the date of this letter using the HHS [Public Link](#) or email [HHS FOIA Public Liaison@hhs.gov](mailto:HHS_FOIA_Public_Liaison@hhs.gov) with a courtesy copy to [OIG FOIA Appeal](#). Clearly include in your subject line "Freedom of Information Act Appeal".

In addition, you may contact our FOIA Requester Service Center at 202.619.2541 or FOIA@oig.hhs.gov, for any further assistance or to discuss any aspect of your request. Additionally, you may contact the Office of Government Information Services (OGIS) at the National Archives and Records Administration to inquire about the FOIA mediation services they offer. The contact information for OGIS is as follows: Office of Government Information Services, National Archives and Records Administration, Room 2510, 8601 Adelphi Road, College Park, Maryland 20740-6001, ogis@nara.gov; telephone at 202-741-5770; toll free at 1-877-684-6448; or facsimile at 202-741-5769.

For your information, Congress excluded three discrete categories of law enforcement and national security records from the requirements of the FOIA. See 5 U.S.C. § 552(c) (2006 & Supp. IV (2010)). This response is limited to those records that are subject to the requirements of the FOIA. This is a standard notification that is given to all our requesters and should not be taken as an indication that excluded records do, or do not, exist.

Sincerely,


Robin R. Brooks
Director
Freedom of Information

Report Title: Hotline Complaint Details
Run Date and Time: 2023-04-06 09:23:54 Eastern Daylight Time
Run by: (b)(6), (b)(7)c
Table name: x_hhsoo_hotline_complaint

Hotline Complaint

Hotline Number:	I121523	Status:	Closed
Number:	CMPL0821037	Assigned to:	(b)(6), (b)(7)c
Received Date:	2022-05-22 14:25:13	Reassignment Notes:	
Complaint Type:	I - Internet/Website/Electronic Communication	Assignment Group:	Hotline Analysts-Tier 2
GAO Sequence Number:			
Complaint Source:			
Complaint Date:	2022-05-23		
High Priority:	false		
HHS Org:	Centers for Medicare and Medicaid Service		
Other:			
Program:	Medicare		
Other:			
Primary Allegation:	Other		
Allegation Details:	utilization fraud		
Secondary Allegation:			
Allegation Details:			
Project:			
Narrative:			

This complaint is filed via this online portal with a more detailed complaint being sent via facsimile to this agency on this same date. The complaint provides information relevant to this agency's previous determinations in Reference File # LA/2014/001/MAP which relied upon incomplete/deceptive representations and documentation. Despite receiving incomplete/deceptive representations, this agency determined that in May of 2013, nine (9) Louisiana owned charity hospitals collaborated with private hospitals and accepted impermissible provider-related donations in conjunction with a hold harmless agreement linked to increased Medicare/Medicaid payments subject to disallowance. Moreover, the information and documentation presented in this complaint reveal a far more complicated scheme exposing prohibited and complex structures by which University Hospital & Clinics "UHC" (a shell corporation formed on April 18, 2013 wholly owned and funded by Lafayette General Health Systems and Lafayette General Medical Center) collaborated with various Louisiana state entities to receive Medicare/Medicaid benefits to which they were not entitled. The documentation attached to this complaint further illuminates how the private/public partnership between Louisiana State University ("LSU") and UHC in Lafayette, Louisiana: 1.) was explicitly prohibited; 2.) provided incomplete/deceptive information to this agency; 3.) failed to disclose it could not take corrective action as required by this agency; 4.) continues to accept impermissible provider related donations through a hold harmless arrangement linked to increased Medicare/Medicaid payments subject to disallowance; and 5.) expropriated billions of tax payor dollars by accepting Medicare/Medicaid benefits improperly utilizing Louisiana State University's Medicare and Medicaid provider agreements and corresponding provider numbers 190006 and 1720429 from May of 2013 to the present date.

The complicated organizational structure created by the public/private partnership at UHC in Lafayette, LA is explicitly prohibited due to the circuitous formation of UHC on April 18, 2013 and the deceptive representations to this agency that LSU owns the building from which UHC operates an outpatient clinic, medical residency program, and inpatient hospital services. Although the Louisiana Department of Health and Human Resources ("DHH") was removed from the Amended Collaborative Endeavor agreements approved by this agency, the public records attached herein affirm that DHH is the true owner of the building operated by UHC. The ownership deception enabled remittance of rental payments to LSU allegedly reflecting fair market value without a transfer of title by DHH or ownership interest by LSU. DHH further repeatedly represented to CMS that it had obtained independent appraisals for the lease arrangements which would require title examination. In addition to the rental payments which are clearly non bona fide provider related donations linked to increased Medicaid/Medicare payments, LSU receives other provider related donations purporting to be fair market value for other services that are either not actually rendered or do not represent fair market value. More importantly, these impermissible provider related donations are directly linked to increased Medicare/Medicaid payments to UHC and LGMC utilizing LSU's provider agreements with this agency.

The documentation presented herein is relevant to the private public partnership at UHC in Lafayette, Louisiana; however, based upon information and belief, the issues presented in this complaint likely exist in the remaining nine (9) public private partnerships which were all formed to bail out the economically unstable charity hospital system in Louisiana using funding from private hospitals who are then repaid through the increased Medicaid/Medicare benefits. This complaint contains information and/or documentation obtained through litigation on behalf of (b)(6), (b)(7)c who was wrongfully discharged from (b)(6), (b)(7)c medical residency program at UHC after (b)(6), (b)(7)c raised numerous patient health care concerns, billing practice concerns, and anomalies regarding the relationship between LSU and UHC. Much of the information contained herein has been reported to the Lafayette FBI and another federal agent working for the DEA, an assistant U.S. Attorney for the Western District of Louisiana, United States Western District Court in Lafayette, Louisiana, United States Fifth Circuit Court of Appeals, and United States Supreme Court and no action has been taken. (b)(6), (b)(7)c federal lawsuit has been dismissed at (b)(6), (b)(7)c (b)(6), (b)(7)c has been effectively silenced in the judicial system. The complainants fear further retaliation against them for attempting to obtain and/or expose information/documentation contained in (b)(6), (b)(7)c lawsuit and this complaint. This fear of abuse of power and lack of access to the judicial system is further supported by the dismissal of his lawsuit without the opportunity to be heard by any court, overt antagonism by those involved, and fear of professional retaliation. Therefore, we respectfully request that this complaint remain confidential and that this agency provide any support available in this matter.

Evidence Description:

Cross Reference:

Grant Number:

Principle Investigator/Executive Director:

Contract Number:

Principle Investigator/Executive Director:

Child Support

State/Country Residency:

Valid Court Order for Child Support: false

Child Resides in the Same State: false

Court Name:

Child Age:

Court Case Number:

Estimated Amount of Child Support Owed:

Date of First Court Order:

Previously Reported: false

Reported To:

Other:

First Name:	First Reported:
Middle Name:	Phone Number:
Last Name:	Email Address:

Close Complaint

Close Action:	Close Reason:
Comments:	

Activity

Created:	2022-05-22 14:25:14	Updated:	2022-05-23 16:10:10
Created by:	external.hotline	Updated by:	(b)(6), (b)(7)c

(b)(7)e created at:	(b)(7)e updated at:
(b)(7)e created by:	(b)(7)e updated by:

Work Notes:

Related List Title: Complainant List
Table name: x_hhsoo_hotline_complainant
Query Condition: Complaint = I121523
Sort Order: Name in ascending order

1 Complainants

▲ Name	Identity Disclosure Consent
Christine M Mire	Remain confidential

Related List Title: Subject List
Table name: x_hhsoo_hotline_subject
Query Condition: Complaint = I121523
Sort Order: Name in ascending order

1 Subjects

▲ Name	Type
University Hospital & Clinics, Inc.	Business

Case Summary: COMPLAINANT ALLEGES (9) LOUISIANA OWNED CHARITY HOSPITALS COLLABORATED WITH PRIVATE HOSPITALS AND ACCEPTED IMPERMISSIBLE PROVIDER-RELATED DONATIONS IN CONJUNCTION WITH A HOLD HARMLESS AGREEMENT LINKED TO INCREASED MEDICARE/MEDICAID PAYMENTS SUBJECT TO DISALLOWANCE

Region: DALLAS

Field Office: BATON ROUGE, LA

Case Year: 2022

Case Type: CRIMINAL

Program Class: CMS

Receive Date: 05/22/2022 **Pre Inv Begun Date:** **Opening IM Date:**

Reopen IM Date: **Interim Date:** **FBI Letter Date:**

Major Source: FEDERAL LAW ENFORCEMENT(INCLUDING OIG)

Sub Source: HHS - HOTLINE

District: LOUISIANA-WESTERN

HHS Org: CENTRS FOR MEDICARE & MEDICAID SERVICES

Qui-Tam: NO

Qui-Tam Status:

Qui-Tam Project:

Joint Involvement:

Admin Close Date: 07/26/2022 **Admin Close Reason:** DEFERRED BASED ON OTHER AGENCY AUTHORITIES

Closing Date: **Closing Reason:**

MIR Submit Date: **MIR Approve Date:** **MIR Approve #:**

Fraud Submit Date: **Fraud Approve Date:** **Fraud Approve #:**

Programs

CMS-MEDICAID/MEDICAL ASSISTANCE

Allegations

GENL-MISMANAGEMENT
GENL-CONCEALMENT/FAILURE TO REPORT INFORMATN

Projects

Audits

Joint Agencies

Cross References

Hotlines

I121523
(b)(6),(b)(7)(C), (b)(3)

Subjects

<u>Subject #</u>	<u>Subject Name</u>	<u>Address</u>	<u>Subject Type</u>	<u>Subject Sub-Type</u>
1	UNIVERSITY HOSPITAL & CLINICS, INC.	2390 WEST CONGRESS LAFAYETTE, LA 70506-0000 UNITED STATES OF AMERICA	OTHER BUSINESS	HOSPITAL

Investigators

<u>Responsibility</u>	<u>Investigator</u>	<u>Date Assigned</u>
1	(b)(6).(b)(7)(C)	06/16/2022

Attorneys

6e List

Restriction List

Referrals

<u>Referral</u>	<u>Referred To (General)</u>	<u>Referred To (Specific)</u>	<u>Sent Date</u>	<u>Return Date</u>	<u>Cross Reference</u>	<u>Subject</u>
TO PROVIDE INFORMATION	FEDERAL GOVERNMENT(NOT LAW ENFORCEMENT)	HHS - CMS	5/2022 12:00:(UNIVERSITY HOSPITAL & CLINICS, INC.

Remarks

FORWARDED IMOD PACKAGE AND ALL ATTACHMENTS TO CMS-DALLAS FOR FURTHER DEVELOPMENT

Significant Events

SIR Numbers

ECF Documents

<u>Sequence</u>	<u>Restriction</u>	<u>Document Type</u>	<u>Description</u>	<u>Event Date</u>
1-0	STANDARD	HOTLINE RELATED DOCUMENT	IMOD PACKAGE - I121523	05/23/2022 12:
1-1	STANDARD	HOTLINE RELATED DOCUMENT	IMOD PACKAGE - ATTACHMENTS	05/23/2022 12:

(b)(3), (b)(6),(b)(7)(C)

Related List Title: Attachment List
Table name: sys_attachment
Query Condition: Table name = x_hhsoo_hotline_complaint AND Table sys ID = c4294ef21bebc1100f4f404fe54bcb8c
Sort Order: Created in descending order

19 Attachments

File name	Size bytes	Created
complaint_details.pdf	8004	2022-05-22 14:25:34
Exhibit Number 16.pdf	3333608	2022-05-22 14:25:34
Exhibit Number 17.pdf	180475	2022-05-22 14:25:31
Exhibit Number 14.pdf	508329	2022-05-22 14:25:30
Exhibit Number 15.pdf	558126	2022-05-22 14:25:30
Exhibit Number 12.pdf	593644	2022-05-22 14:25:29
Exhibit Number 13.pdf	92994	2022-05-22 14:25:28
Exhibit Number 11.pdf	282296	2022-05-22 14:25:27
Exhibit Number 9.pdf	916975	2022-05-22 14:25:26
Exhibit Number 10.pdf	420015	2022-05-22 14:25:25
Exhibit Number 8.pdf	362396	2022-05-22 14:25:24
Exhibit Number 6.pdf	2681390	2022-05-22 14:25:24
Exhibit Number 7.pdf	1993419	2022-05-22 14:25:21
Exhibit Number 4.pdf	545615	2022-05-22 14:25:19
Exhibit Number 5.pdf	103196	2022-05-22 14:25:18
Exhibit Number 3.pdf	409862	2022-05-22 14:25:18
Exhibit Number 2.pdf	446551	2022-05-22 14:25:17
Exhibit Number 1.pdf	444375	2022-05-22 14:25:16
Confidential Complaint.pdf	544426	2022-05-22 14:25:15

Related List Title: Routing List
Table name: x_hhsoo_hotline_routing
Query Condition: Hotline Complaint = I121523
Sort Order: Routing Number in descending order

1 Routings

Routing Number	Routing Group	Routing Location	Status	Assigned to
CMPRTG0497518	OI Region	DALLAS RO	Accepted	(b)(6), (b)(7)c, (b)(7)f