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U.S. House of Representatives

COMMITTEE ON WAYS AND MEANS
1139 LONGWORTH HOUSE OFFICE BUILDING
Washington, DC 20515

January 27, 2026

Philip O. Ozuah, MD, PhD
President and CEO
Montefiore Medical Center
111 E 210th St
Bronx, NY 10467

Dear Dr. Ozuah,

We write to demand documents related to recent reporting from the *New York Times* alleging that Montefiore Medical Center is transplanting organs procured from American donors into wealthy foreign recipients who are traveling to the United States for the sole purpose of receiving an organ transplant.¹ The article also states that the American hospitals transplanting organs to international patients have entered into contracts with foreign governments setting the price for organ transplants in the United States and have aggressively advertised these services abroad, while highlighting the short wait times and concierge services that they offer.² The article raises questions related to similar issues that have come to light during the Committee on Ways and Means’ (“Committee”) investigation of organ procurement organizations, including skipping the organ waiting list by allocating organs out of sequence.³

The Committee has jurisdiction over tax policy under Rule X of the Rules of the U.S. House of Representatives, including entities that are tax-exempt under 26 U.S.C. § 501.⁴ Montefiore Medical Center’s current tax exempt status is held under 26 U.S.C. § 501(c)(3) of the Internal Revenue Code (“IRC”).⁵ To qualify for tax-exempt status under IRC 501(c)(3), “an organization must be organized and operated exclusively for exempt purposes set forth in section 501(c)(3),”⁶ and violation of constitutionally valid laws is inconsistent with an exemption under IRC 501(c)(3).⁷ If more than an insubstantial part of an organization’s activities is not in

¹ Brian Rosenthal, *Hospitals Cater to ‘Transplant Tourists’ as U.S. Patients Wait for Organs*, THE NEW YORK TIMES (Dec. 16, 2025), <https://www.nytimes.com/2025/12/16/us/organ-transplants-international-patients.html>.

² *Id.*

³ *Id.*

⁴ Rule X, clause 1(t), Rules of the House of Representatives, (119th Cong.).

⁵ See U.S. DEP’T OF TREASURY, INTERNAL REV. SERV., 2024 Return of Organization Exempt from Income Tax (Form 990): Montefiore Medical Center, PROPUBLICA (2024), <https://projects.propublica.org/nonprofits/organizations/131740114/202503189349315680/full>.

⁶ INTERNAL REV. SERV., Exemption Requirements - 501(c)(3) Organizations, <https://www.irs.gov/charities-non-profits/charitable-organizations/exemption-requirements-501c3-organizations#:~:text> (last accessed Nov. 10, 2025.); 26 U.S.C. § 501(c)(3).

⁷ INTERNAL REV. SERV., *Exempt Organizations — Activities That Are Illegal or Contrary to Public Policy (EO Topic J-85)*, Publication No. 948 (Rev. March 2021), <https://www.irs.gov/pub/irs-tege/eotopicj85.pdf>.

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furtherance of a tax-exempt purpose outlined in IRC 501(c)(3), the organization is not operated “exclusively” for such exempt purpose.⁸ The Supreme Court has held that “the presence of a single [nonexempt] purpose, if substantial in nature, will destroy the exemption regardless of the number or importance of truly [exempt] purposes.”⁹

For background, the Committee issued a Request for Information (“RFI”) on April 16, 2025, to elicit public information as it relates to tax exempt organ procurement organizations (“OPOs”) and their ability to receive Medicare reimbursement for organ acquisition and transplant costs, the use of OPOs’ resources, and executive compensation.¹⁰ The Committee is seeking to better understand the extent to which OPOs have engage in Medicare fraud by billing taxpayers for unallowable costs and costs related to concerning patient safety cases, in addition to their agreements and practices with partnering hospitals in their designated service areas. Furthermore, the Committee is independently concerned about tax-exempt hospitals and their decisions regarding the allocation of taxpayer funds.¹¹

Based on information received in response to the RFI, the Committee sent a letter to the New Jersey Organ and Tissue Sharing Network (“NJTO”), Indiana Donor Network, and Lifeshare Network, Inc. on July 23, 2025, requesting documents regarding financial records, flight logs, and Medicare reimbursements.¹² Following more whistleblower reports of Medicare fraud and patient safety concerns, the Committee sent a letter on July 31, 2025, to Life Alliance Organ Recovery Center, the Miami based OPO that the Department of Health & Human Services moved to decertify on September 18, 2025.¹³ On September 3, 2025, the Committee sent a letter to Network for Hope following a damning report from the Health Resources and Services Administration.¹⁴ On November 19, 2025, the Committee sent a follow up letter to NJTO requesting documents and transcribed interviews with more than 30 employees and executives,

⁸ TREAS. REG. 1.501(c)(3)-1(c)(1).

⁹ Better Business Bureau of Washington, D.C., Inc. v. United States, 326 U.S. 279 (1945).

¹⁰ Letter from Jason Smith et al., Chairman, H. Comm. on Ways and Means, Request for Information: Activities of Tax-Exempt Organ Procurement Organizations (Apr. 16, 2025).

¹¹ *Tax-Exempt Hospitals and the Community Benefit Standard: Hearing Before the H. Comm. on Ways and Means*, 118th Cong. (2023), <https://waysandmeans.house.gov/event/hearing-on-tax-exempt-hospitals-and-the-community-benefit-standard/>; See also *Virtue Signaling vs. Vital services: Where Tax-Exempt Hospitals are Spending Your Tax Dollars: Hearing Before the H. Comm. on Ways and Means*, 119th Cong. (2025), <https://waysandmeans.house.gov/event/oversight-subcommittee-hearing-on-virtue-signaling-vs-vital-services-where-tax-exempt-hospitals-are-spending-your-tax-dollars/>.

¹² Press Release, H. Comm. on Ways and Means, Smith, Schweikert Demand Tax-Exempt Organ Procurement Organizations Turn Over Financial Records, Flight Logs, Medicare Reimbursements, Other Documents as Part of Committee Investigation, (July 23, 2025), <https://waysandmeans.house.gov/2025/07/23/smith-schweikert-demand-tax-exempt-organ-procurement-organizations-turn-over-financial-records-flight-logs-medicare-reimbursements-other-documents-as-part-of-committee-investigation/>.

¹³ Press Release, H. Comm on Ways and Means, Chairmen Smith, Schweikert Expand Ways and Means Investigation into Organ Procurement Organizations Following Whistleblower Reports of Medicare Fraud, (Aug. 1, 2025), <https://waysandmeans.house.gov/2025/08/01/chairmen-smith-schweikert-expand-ways-and-means-investigation-into-organ-procurement-organizations-following-whistleblower-reports-of-medicare-fraud/>.

¹⁴ Press Release, H. Comm on Ways and Means, Chairmen Smith, Schweikert Launch Investigation into Tax Exempt Organ Procurement Organization “Network for Hope” Following Alarming Patient Safety Report, (Sep. 3, 2025), <https://waysandmeans.house.gov/2025/09/03/chairmen-smith-schweikert-launch-investigation-into-tax-exempt-organ-procurement-organization-network-for-hope-following-alarming-patient-safety-report/>.

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after nearly a dozen whistleblowers came forward to disclose concerning allegations related to NJTO's operations.¹⁵

The whistleblowers provided the Committee with evidence of fraud, cover-ups, and other practices that may violate applicable law, including an instance where NJTO proceeded with organ recovery from a patient showing signs of life.¹⁶ The information obtained from whistleblowers and through the document production requested by the Committee resulted in a December 2, 2025, congressional hearing at the Committee on Ways and Means on organ procurement organizations where witnesses shared shocking stories of organ donations gone terribly wrong, and testimonies that highlight the need for greater accountability and transparency.¹⁷ Most pertinent to your organization, whistleblowers also disclosed information about OPOs allegedly ignoring the national registry and allocating organs out of sequence which causes harm to organ recipients and the overall national transplant system.¹⁸

According to *The New York Times*, overseas patients make up 20 percent of lung transplant recipients at Montefiore Medical Center, which has generated tens of millions of dollars for the organization.¹⁹ In this article, Irene Gebrael, who reportedly convinced Montefiore executives to start Montefiore's international department in 2013,²⁰ stated "[y]ou make the hospital gain money, and the patients are happy, the embassies are satisfied."²¹ The article also contained concerning statements from Kyella Fonseca, a former financial coordinator for transplants at Montefiore, who told *The New York Times* that international patients were given preferential treatment at Montefiore and that her former colleagues at Montefiore would occasionally alter or omit health information in their records to ensure that they receive organs quickly saying "[w]e had patients who we'd been working with, who had been waiting their turn, and then someone from Kuwait would come and jump the line."²²

Montefiore's decision to provide foreign nationals with this critical service—and preferential treatment over American citizens—in return for massive payments far exceeding the market rate is completely inappropriate, given that over 100,000 Americans are currently waiting for an organ transplant and every year 5,600 Americans die on the wait list.²³ As an organization that claims tax-exempt status as a charitable organization under 501(c)(3), you are bound by your

¹⁵ Press Release, H. Comm. on Ways and Means, Smith Warns New Jersey Organ Procurement Organization: Compliance Is Not Optional After Alarming Whistleblower Claims, (Nov. 19, 2025), <https://waysandmeans.house.gov/2025/11/19smith-warns-new-jersey-organ-procurement-organization-compliance-is-not-optional-after-alarming-whistleblower-claims/>.

¹⁶ *Id.*

¹⁷ Press Release, H. Comm. on Ways and Means ,Five Key Moments: Hearing on Holding Tax-Exempt Organ Procurement Organizations Accountable, (Dec. 4, 2025), <https://waysandmeans.house.gov/2025/12/04/five-key-moments-hearing-on-holding-tax-exempt-organ-procurement-organizations-accountable/>.

¹⁸ *Id.*

¹⁹ Brian Rosenthal, *Hospitals Cater to 'Transplant Tourists' as U.S. Patients Wait for Organs*, THE NEW YORK TIMES (Dec. 16, 2025), <https://www.nytimes.com/2025/12/16/us/organ-transplants-international-patients.html>.

²⁰ *Supra*, note 1.

²¹ *Id.*

²² *Id.*

²³ Organ, Eye and Tissue Donation Statistics, Donate Life America (accessed on Jan. 5, 2025), <https://donatelife.net/donation/statistics/>.

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exempt status to provide charitable care and benefits to your community.²⁴ Contracting with a foreign government to provide these crucial services to foreign nationals over American citizens raises serious questions as to the nature of the community benefit that you are providing in order to maintain your tax-exempt status.

Oversight is not only warranted but necessary to uphold the public's trust in the organ transplant system and ensure the responsible stewardship of taxpayer dollars in the delivery of care. Pursuant to Rule X, clause 1(t) of the Rules of the House of Representatives, the Committee has jurisdiction over matters related to tax-exempt organizations and the Medicare reimbursement system.²⁵ Oversight authority of this jurisdiction is delegated to the Committee under Rule X clause 2.²⁶ Government oversight of highly regulated medical industries, like your own, is critical to ensuring donor and recipient safety.

Please provide the documents, data, and answers to the following questions by February 10, 2026. Failure to comply with these requests will result in the issuance of subpoenas.

1. Has Montefiore Medical Center ever received Medicare reimbursements for any service furnished to a foreign national receiving a transplant?
2. Provide any contract between your organization and any foreign government or foreign national that pertains to your organization performing organ transplantation services on a foreign citizen(s).
3. Provide an itemized list detailing any organ transplant your organization performed on foreign nationals from January 1, 2020 – January 27, 2026, including the type of organ transplanted, all payments received for the procedure, and whether the recipient was a U.S. citizen.²⁷
4. Provide the total number of transplant surgeries your organization performed on U.S. citizens vs. foreign nationals from January 1, 2020 – January 27, 2026.²⁸
5. Provide an itemized list detailing the average price for each organ transplant procedure, itemized by the specific type of organ transplanted, at your hospital separated by U.S. citizens and foreign nationals from January 1, 2020 – January 27, 2026.²⁹
6. Provide your organization's total revenue from organ transplant procedures provided to foreign nationals from January 1, 2020 – January 27, 2026.

²⁴ Rev. Rul. 69-545

²⁵ Rule X, clause 1(t), Rules of the House of Representatives, (119th Cong.).

²⁶ Rule X, clause 2, Rules of the House of Representatives, (119th Cong.).

²⁷ Redactions made solely to protect individually identifiable health information in compliance with HIPAA are permitted.

²⁸ *Id.*

²⁹ *Id.*

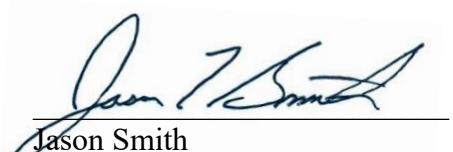
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We appreciate your prompt attention to this request. If you have any questions, please contact the Majority Committee Staff at (202) 225-3625.

Sincerely,



Jason Smith
Chairman
Committee on Ways and Means



David Schweikert
Chairman
Subcommittee on Oversight
Committee on Ways and Means