



## U.S. House of Representatives

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

July 23, 2025

Jeff Orlowski  
President and CEO  
LifeShare Network Inc.  
4705 NW Expressway  
Oklahoma City, OK 73132

Mr. Orlowski:

We write to inquire about the corporate structure and financial records of your company, LifeShare Network Inc., and its subsidiaries, LifeShare Transplant Donor Services of OK, The LifeShare Foundation, and the LifeShare Tissue Services Inc. (the “LifeShare Companies”). Given the nature of the LifeShare Companies’ intertwined corporate leadership, the Committee on Ways and Means (the “Committee”) is seeking information related to potential conflicts of interest, related party financial transactions, and financial decision-making processes of the LifeShare Companies.

As you are aware, the Committee issued a Request for Information (“RFI”) on April 16, 2025, to elicit public information as it relates to 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.<sup>1</sup> The Committee received responses which highlighted additional issues related to corporate structure and related party financial transactions between OPOs and their sister organizations. The Committee is concerned that there are not only potential risks of conflicts of interest between such related organizations, but that the Medicare reimbursement model for OPOs could allow cost shifting between these related parties to seek profitable tissue at the expense of taxpayers. The Committee is further concerned that certain foundations connected to OPOs may be used outside of their charitable purpose, as investment organizations, rather than supporting the OPOs’ mission.

Notably, each of the LifeShare Companies list yourself and James Sharrock as executives or board members at all four organizations, and Dr. Steve Miller for his part, is an executive at three of the four organizations.<sup>2</sup> Additionally, you are noted as the “owner” of the LifeShare

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<sup>1</sup> Letter from Jason Smith et al., Chairman, H. Comm. on Financial Serv., Request for Information: Activities of Tax-Exempt Organ Procurement Organizations (April 16, 2025).

<sup>2</sup> See U.S. DEP’T OF TREASURY, INTERNAL REVENUE SERVICE, 2023 Return of Organization Exempt from Income Tax (Form 990): LifeShare Network Inc., PROPUBLICA (2023), <https://projects.propublica.org/nonprofits/organizations/882584105/202423209349303842/full>; U.S. DEP’T OF TREASURY, INTERNAL REVENUE SERVICE, 2023 Return of Organization Exempt from Income Tax (Form 990): LifeShare Transplant Donor Services of Oklahoma Inc., PROPUBLICA (2023),

Transplant Donor Services of OK, the OPO in the LifeShare Companies corporate family, from 2019-2022, but were not listed as such beginning in 2023.<sup>3</sup> While serving on the board of directors or in executive positions at several entities may be typical in the private business, the unique structure of OPOs as a tax-exempt organization that can receive 100 percent reimbursement for allowable cost under Medicare<sup>4</sup> raises concerns that such intertwined business structures could be ripe for abuse. While the Committee is aware of the inquiry conducted by the Committee on Senate Finance that began in 2023,<sup>5</sup> it is apparent that the current issues plaguing the industry surrounding conflicts of interest and related-party transactions require further review.

We commend the work of your organization, and many others like yours, who provide such a vital service to our communities. However, the corporate structure of your organization requires further review. The Committee wants to ensure that the finite resources of OPOs are focused on serving the designated service areas to the fullest extent possible. We are concerned that conflicts of interest and related-party transactions could redirect OPO resources away from your tax-exempt purpose – to procure organs and save lives. To help the Committee better understand the LifeShare Companies’ potential conflicts of interest, related party financial transactions, and financial decision-making processes, please provide the documents requested and answers to the following questions by August 6, 2025.

1. Please provide an organization chart for each of the LifeShare Companies.

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<https://projects.propublica.org/nonprofits/organizations/731281589/202443209349306069/full>; U.S. DEP’T OF TREASURY, INTERNAL REVENUE SERVICE, 2023 Return of Organization Exempt from Income Tax (Form 990): LifeShare Tissue Services Inc., PROPUBLICA (2023),

<https://projects.propublica.org/nonprofits/organizations/882596670/202413209349305696/full>; U.S. DEP’T OF TREASURY, INTERNAL REVENUE SERVICE, 2023 Return of Organization Exempt from Income Tax (Form 990): LifeShare Foundation Inc., PROPUBLICA (2023),

<https://projects.propublica.org/nonprofits/organizations/821003338/202443209349303849/full>

<sup>3</sup> See U.S. DEP’T OF TREASURY, INTERNAL REVENUE SERVICE, 2023 Return of Organization Exempt from Income Tax (Form 990): LifeShare Transplant Donor Services of Oklahoma Inc., PROPUBLICA (2023),

<https://projects.propublica.org/nonprofits/organizations/731281589/202443209349306069/full>; U.S. DEP’T OF TREASURY, INTERNAL REVENUE SERVICE, 2022 Return of Organization Exempt from Income Tax (Form 990): LifeShare Transplant Donor Services of Oklahoma Inc., PROPUBLICA (2022),

<https://projects.propublica.org/nonprofits/organizations/731281589/202333179349309108/full>; U.S. DEP’T OF TREASURY, INTERNAL REVENUE SERVICE, 2021 Return of Organization Exempt from Income Tax (Form 990): LifeShare Transplant Donor Services of Oklahoma Inc., PROPUBLICA (2021),

<https://projects.propublica.org/nonprofits/organizations/731281589/202203199349307470/full>; U.S. DEP’T OF TREASURY, INTERNAL REVENUE SERVICE, 2020 Return of Organization Exempt from Income Tax (Form 990): LifeShare Transplant Donor Services of Oklahoma Inc., PROPUBLICA (2020),

<https://projects.propublica.org/nonprofits/organizations/731281589/202143199349313484/full>; U.S. DEP’T OF TREASURY, INTERNAL REVENUE SERVICE, 2019 Return of Organization Exempt from Income Tax (Form 990): LifeShare Transplant Donor Services of Oklahoma Inc., PROPUBLICA (2019),

<https://projects.propublica.org/nonprofits/organizations/731281589/202003219349317005/full>.

<sup>4</sup> See 42 U.S.C. § 273.

<sup>5</sup> Letter from Senator Grassley, et. al., Member, S. Comm on Finance, to Jeff Orlowski, President and CEO, LifeShare Network, (Sep. 5, 2023); See also, SENATE COMMITTEE ON FINANCE, OPERATION TRANSPLANT: EXAMINING THE NEED FOR OVERSIGHT IN THE ORGAN DONATION SYSTEM, (2025).

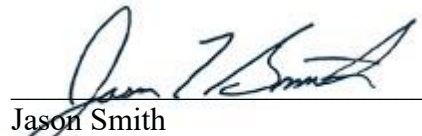
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2. Please provide data related to the financial transactions between the LifeShare Companies.
3. Please provide information related to the change in ownership of LifeShare Transplant Donor Services OK, as reported on its' 2023 Form 990.
4. Please provide the conflict of interest policy of each of the LifeShare Companies and a list of each individual at the respective LifeShare Companies that is bound by those policies.
5. Describe all personal financial interests or business relationships you and/or other board members, executives, or senior management at the LifeShare Companies, or any related entity (such as foundations, institutes, and other non-profit organizations not previously defined as the "LifeShare Companies") had from 2015 to the present, with any for-profit or non-profit organization that conducts business with or maintains, or has maintained, service contracts with LifeShare Companies or other OPTN member.
6. For each personal financial interest and business relationship described in question 6, please provide all records. "Records" include all written, recorded, or graphic material of any kind, including letters, memoranda, reports, notes, electronic data (e-mails, email attachments, and any other electronically-created or stored information), calendar entries, inter-office communications, meeting minutes, phone/voice mail or recordings/records of verbal communications, and drafts (whether they resulted in final documents).

Thank you in advance for your time and responses. If you have any questions, please contact Ways and Means Majority Committee staff at (202) 225-3625.

Pursuant to Rule X, clause 1(t) of the Rules of the House of Representatives, the Committee on Ways and Means has jurisdiction over matters related to tax-exempt organizations and the Medicare reimbursement system.<sup>6</sup> Oversight authority of this jurisdiction is delegated to the Committee under Rule X clause 2.<sup>7</sup>

Sincerely,

  
Jason Smith  
Chairman  
Committee on Ways and Means

  
David Schweikert  
Chairman  
Subcommittee on Oversight  
Committee on Ways and Means

<sup>6</sup> Rule X, clause 1(t), Rules of the House of Representatives, (119<sup>th</sup> Cong.).

<sup>7</sup> Rule X, clause 2, Rules of the House of Representatives, (119<sup>th</sup> Cong.).