

June 27, 2016

Susan T. West, MBA, CRM  
Chief Executive Officer  
Office of Group Benefits  
1201 N. 3rd Street  
Claiborne Bldg., Suite G-159  
Baton Rouge, LA 70802

**Re: ACA Subsidy Notice; Affordability and Minimum Essential Coverage**

Dear Ms. West,

This memo serves as documentation that for active employees within the 75% cost share structure all plans offered during the 2015 and 2016 plan years meet minimum essential coverage requirements and have actuarial value above the minimum value standards as promulgated by the Affordable Care Act.

Furthermore, the Pelican HSA 775 and the Pelican HRA 1000 plans have employee only monthly contributions of \$59.24 and \$102.46 which both pass the safe harbor affordability tests.

Based on these actuarial findings of meeting essential coverage, value and affordability safe harbor testing, any notice of employer responsibility surcharge with respect to active employees should be appealed via the employer Marketplace appeals process.

Please let us know if you have any questions about the above information.

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