

[Your Name/Department]
[Facility Name]
[Facility Address]
[City, State, Zip Code]
[Phone Number]
[Date]

[Payer Name]
[Appeals Department Address]
[City, State, Zip Code]

RE: Second Level Appeal for Emergency Room Level Downcoding

Patient Name: [Patient Name]
Patient Date of Birth: [DOB]
Policy ID Number: [Policy ID]
Claim Number: [Claim Number]
Date of Service: [Date of Service]
Total Amount Disputed: [Amount]

To Whom It May Concern,

This letter serves as a formal Second Level Appeal regarding the downcoding of the Emergency Department (ED) claim referenced above. We previously appealed this claim on [Date of First Appeal], but the denial was upheld on [Date of Denial Notice]. We maintain that the original level of service billed ([Original CPT Code]) is appropriate based on the patient's presenting symptoms and the complexity of medical decision-making required.

The claim was downcoded to [Downcoded CPT Code] based on a retrospective review of the final diagnosis. However, under the "Prudent Layperson Standard," coverage for emergency services must be determined based on the patient's presenting symptoms, not the final diagnosis. At the time of presentation, the patient exhibited [List Key Symptoms], which suggested a potential [List Potential Life-Threatening Condition].

The medical record demonstrates that the following services were medically necessary to evaluate the patient's condition:

- [Key Intervention 1]
- [Key Intervention 2]
- [Key Intervention 3]

The intensity of resources consumed and the risk associated with the patient's clinical presentation justify the original level of care billed. We have enclosed the complete medical record, the initial appeal denial letter, and [Additional Supporting Documentation] for your reconsideration.

Please review this claim again and adjust the payment to reflect the original level of service. We look forward to your response within [Number of Days] days.

Sincerely,

[Your Signature]

[Your Printed Name]

[Your Title]

Enclosures: Medical Records, First Level Denial Letter, Clinical Documentation.