[Your Name]
[Your Address]
[City, State, Zip Code]
[Phone Number]
[Email Address]
[Date]

[Insurance Company Name]
[Appeals Department Address]
[City, State, Zip Code]

RE: Second Level Formal Appeal for Diabetic Testing Supplies
Patient Name: [Patient Name]
Member ID Number: [Member ID]
Group Number: [Group Number]
Claim/Reference Number: [Claim Number]
Prescribed Supplies: [List specific supplies, e.g., Continuous Glucose Monitor, Test Strips]

To Whom It May Concern:

I am writing to formally request a second-level appeal regarding the denial of coverage for the diabetic testing supplies mentioned above. This appeal follows the initial denial and the subsequent upholding of that decision during the first-level appeal process on [Date of first appeal denial].

My physician, [Doctor's Name], has prescribed these specific supplies because they are medically necessary for the effective management of my [Type 1 or Type 2] Diabetes. The denial of these supplies poses a significant risk to my health, including potential hypoglycemia or hyperglycemia episodes that could lead to emergency hospitalization.

The previous denial stated [Briefly state reason for previous denial, e.g., "item is not a covered benefit" or "clinical criteria not met"]. However, I am requesting a reconsideration based on the following:

- **Clinical Necessity:** [Describe why the specific brand or type is required over alternatives].
- **Failure of Alternatives:** [List any other supplies tried and why they were unsuccessful or clinically inappropriate].
- **Documentation:** Attached you will find updated medical records and a formal Letter of Medical Necessity from my endocrinologist.

Please review this second-level appeal with an independent medical reviewer who specializes in endocrinology. I look forward to your timely response within the [State/Federal] mandated timeframe of [Number] days.

Sincerely,

[Your Signature]
[Your Printed Name]

Enclosures:
Letter of Medical Necessity from Dr. [Doctor's Last Name]
Blood Glucose Logs/CGM Reports
Copy of First Level Appeal Denial Letter