[Your Name/Organization Name]
[Tax ID Number]
[NPI Number]
[Address]
[City, State, Zip Code]
[Phone Number]

[Date]

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

RE: Second Level Appeal for Duplicate Claim Denial

Patient Name: [Patient Name]
Date of Birth: [DOB]
Member ID: [ID Number]
Claim Number: [Original Claim Number]
Date of Service: [DOS]
Total Billed Amount: [Amount]

To Whom It May Concern,

This is a formal second-level appeal regarding the denial of the above-referenced claim. The claim was denied as a "duplicate" of a previously processed claim. We have reviewed our records and determined that this denial is incorrect.

The services provided on [Date of Service] are not duplicates but represent distinct and separate services because:

[Insert specific reason here, e.g.:
- Multiple identical procedures were performed on different body sites/anatomical locations.
- The service was repeated on the same day due to medical necessity.
- The previous claim was a partial payment/incorrectly processed.]

We have enclosed the following documentation to support this appeal:

- Original Explanation of Benefits (EOB)
- First Level Appeal Denial Letter
- Medical Records/Operative Notes proving distinct services
- [Any other supporting documents]

Please re-evaluate this claim based on the attached evidence and process the payment for the services rendered. If you require further information, please contact me at [Phone Number].

Sincerely,

[Your Signature]
[Your Printed Name]
[Your Title]