



**Center for Drug and Health Plan Choice  
Medicare Plan Payment Group**

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Date: March 26, 2009

To: All Part D Plan Sponsors

From: Thomas Hutchinson, Director  
Medicare Plan Payment Group

Subject: 2007 Attestation of Plan-to-Plan (P2P) Reconciliation Payment Data and 2007  
Record of Plan-to-Plan (P2P) Reconciliation Payments Spreadsheet

CMS requires all Part D sponsors to submit the attestation of P2P Reconciliation Payment Data and the record of P2P Reconciliation Payments Spreadsheet for benefit year 2007. By signing the attestation of P2P Reconciliation Payment Data, the Part D Organization attests that in accordance with 1860D-24(a) of the Act which requires Part D sponsors to perform coordination of benefits activities with other providers of prescription drug coverage and with 42 CFR 423.464(a) which requires Part D sponsors to comply with all administration processes established by CMS to ensure effective coordination between plans, it has made accurate and complete P2P reconciliation payments to other Part D sponsors for contract year 2007, based on best knowledge, information and belief, as directed by the P2P Payable Report and the P2P Receivable Report.

All Part D sponsors who offered an active Part D plan in 2007 **must** complete and submit this attestation by **Friday, April 3, 2009**. **Please note that Part D sponsors may not substitute a revised or different attestation for this attestation.** Part D sponsors offering multiple contracts are to submit one attestation per Parent Organization for all contracts combined. The Part D sponsor must indicate in the appropriate space or in a referenced attachment the contract numbers (H numbers, R numbers, E numbers, and/or S numbers) which the sponsor offers and for which the sponsor is certifying. It is not necessary to list the legal entity name for each H number, R number, E number and/or S number listed. The attestation must be signed by the CEO, CFO, or an individual delegated the authority to sign on behalf of one of these officers and who reports directly to one of these officers.

Part D sponsors must also submit the 2007 Record of P2P Reconciliation Payments Spreadsheet to reflect P2P payments made from January 2007 through July 2008 for Prescription Drug Event (PDE) data **with 2007 benefit year dates of service**. The spreadsheet should document

payments only. Receivables expected from other contracts should not be documented on this spreadsheet. Instructions are provided with this memo in order to complete the spreadsheet properly. Spreadsheets that are completed incorrectly or are not in the Excel format will be returned for correction. Attachment III provides an example of how the spreadsheet should be populated. Part D Sponsors may not substitute a revised or different report for the Record of P2P Reconciliation Payments. Part D sponsors must send the Record of Plan-to-Plan Reconciliation Payments electronically (in the Excel spreadsheet format in Attachment IV) to Strategic at [PartDPaymentReview@Strategichs.com](mailto:PartDPaymentReview@Strategichs.com) by **April 3, 2009**. Please use the following verbiage in the subject line, "P2P Reconciliation Payment Spreadsheet".

The Attestation of Plan-to-Plan Reconciliation Payment Data should be mailed by the submission deadline provided above to StrategicHealthSolutions at:

StrategicHealthSolutions, LLC  
Attn: Part D Payment Review  
10040 Regency Circle, Suite 150  
Omaha, NE 68114

Faxed or electronic copies of the signed attestation are not acceptable. The signed original must be mailed to Strategic.

Please see Attachment I for detailed instructions on completing the attestation and the Record of Plan-to-Plan Reconciliation Payments Spreadsheet. Questions concerning the attestation and spreadsheet should be directed to StrategicHealthSolutions at [PartDPaymentReview@Strategichs.com](mailto:PartDPaymentReview@Strategichs.com).

Attachments (4)

## **Attachment I: Instructions for Completing Attachments II and IV**

### Instructions for Attachment II: Attestation of Plan-to-Plan Reconciliation Payment Data (Due April 3, 2009)

1. “INSERT CONTRACT YEAR” – Indicate the contract year (e.g. 2007) for which the Part D sponsor is submitting the attestation.
2. “INSERT NAME OF MEDICARE PART D ORGANIZATION”- Indicate the name of the parent organization. One attestation should be submitted per parent organization per contract year. Therefore, Part D sponsors offering multiple contracts should submit one attestation for all contracts combined for each applicable contract year. It is not necessary to include the name of each legal entity for each contract list on the attestation.
3. “INSERT CONTRACT NUMBERS HERE OR REFERENCE ATTACHMENT WITH CONTRACT NUMBERS LISTED”- Indicate the contract numbers (H numbers, R numbers, E numbers, and/or S numbers) which the sponsor offered in the applicable contract year and for which the sponsor is certifying. Part D sponsors may instead list the applicable contract numbers in a separate attachment and reference the appropriate attachment in this field.
4. “INSERT SUBMISSION DATE OF RECORD OF PLAN-TO-PLAN RECONCILIATION PAYMENTS ”- Indicate the date that the Part D sponsor submitted the most recent Record of Plan-to-Plan Reconciliation Payments to CMS for the applicable contract year. If you submit the spreadsheet electronically on March 13, 2009, this is the date that would be inserted on the attestation.
5. “NAME” – Indicate name of the signer. Name of signer must be typed below the signature line.
6. “CEO, CFO, or delegate”- Indicate the title of the signer, either CEO, CFO, or delegate. These attestations must be signed by the CEO, CFO, or an individual delegated the authority to sign on behalf of one of these officers and who reports directly to one of these officers.
7. “INDICATE PART D ORGANIZATION”- Indicate the name of the parent organization.
8. “DATE” – The attestation must be signed after review of the Record of P2P Reconciliation Payments Spreadsheet. An attestation that is signed with a date prior to the “Submission date of record of P2P Reconciliation Payments” is not considered complete. The signer must review the spreadsheet for accuracy.

**Please note: This attestation may not be substituted or revised.**

Instructions for Attachment IV: Record of Plan-to-Plan Reconciliation Payments (Due April 3, 2009)

1. “Contract Number” Field- Identify the CMS Contract Number of the contract the sponsor is certifying for the applicable contract year. Part D sponsors are required to submit a separate report, using a **separate** spreadsheet for **each** of their applicable contracts. If multiple contracts are combined on one spreadsheet, the spreadsheet will be returned for correction.
2. “Contract Year” Field – Indicate the contract year for which the sponsor is certifying.
3. “Payments as of Date” Field – Indicate the date of the last P2P payments made or the date through which P2P payments have been made for the applicable contract year. If all payments were made for contract year 2007, the current date is acceptable for this field.
4. “Contract ID Paid” Column – Indicate the CMS contract number that the Part D sponsor’s contract **paid**. Each line represents the **total** P2P payments made by the Part D sponsor’s contract to the other contract for the applicable contract year. There should only be one row for each contract paid. If one contract repeats over several rows, showing monthly payments, not the total P2P payments, the spreadsheet will be returned for correction.

Document all contracts for which there was P2P activity, even if the P2P activity is for the contracts within your Parent Organization.

5. “Annual Amount Owed” Column – Indicate the **sum** of the **total** amount found on Report 41, the P2P Receivable Report, (for negative amounts only) and the total amount found on Report 43, the P2P Payable Report, which is owed to the contract indicated in the “Contract ID Paid” column. Negative amounts on Report 41, at the contract level, are amounts owed to the other contract and thus, are the amounts to be reported on the P2P Payments spreadsheet. Field 13 on the Contract of Record trailer in Report 41 shows the contract level total. If field 13 on the Contract Record trailer is negative, the amount is a payable not a receivable. Positive amounts found in field 13 on the Submitting Contract trailer on Report 43 are payables to the other contract. Negative amounts found in field 13 on the Submitting Contract trailer on Report 43 should not be reported. Negative amounts found on Report 43, at the contract level, are interpreted as receivables. Only document payables owed to the other contract. Amounts owed should come from Report 41 and Report 43 only.

To determine the **Annual Amount Owed**, take the negative amounts from Report 41 and consider them positive since they are positive amounts that the Part D sponsor’s contract paid to the other contract. Add these values to the P2P amounts from Report 43. For example, if the contract has -\$50.00 on Report 41 (field 13 on the Contract of Record trailer), and a total of \$500.00 (field 13 on the Submitting Contract trailer) on Report 43, the Part D sponsor would report a total of \$550.00 (\$50.00 + \$500) in the Annual Amount Owed column. If the contract erroneously reduces the total amount from Report 43 by the negative amount found on report 41, the spreadsheet will be returned for correction. In this example, if the contract reports \$450 instead of \$550, the spreadsheet is incorrect and will be returned for correction.

6. “Amount Paid” Column – Report the total amount that was **actually paid** to the contract indicated in the “Contract ID Paid” column for the applicable contract year. If all P2P payments were made as instructed in the P2P guidance, the amount reported in the “Annual Amount Owed” column will equal the amounts reported in the “Amount Paid” column. If the columns are not equal, comments are **required** in the notes section.

7. “Report 43 Month & Year” Column – Indicate the month(s) and year(s) of the P2P Reports- Reports 43 which were used to make P2P payments for the contract indicated in the “Contract ID Paid” column for the applicable contract year. Although only one contract is listed per row, there may be multiple reports showing the amounts owed to that one contract. This cell should list the month and year for **each** Report 43 that was used to make P2P payments. This column should be populated with the ‘**as of year**’ (field 6) and ‘**as of month**’ (field 7) which are found on the **contract header of Report 43**. The as of year and the as of month on the reports indicate the processing month (month in which the PDE was processed at CMS) and year. The as of months should reflect all of the months in which the Part D sponsor’s contract **made** P2P payments to the contract indicated in the “Contract ID Paid” column for the applicable contract year. If the Part D sponsor neglected to make a payment from the P2P report- Report 43, omit this report from the column and list the report as well as the month and year of the report in the “NOTES” column. If there are **consecutive** months of P2P activity with the contract, list the P2P reports as such: March 2007 – June 2007.

Do not report the month and year in which the reports were released or the month and year in which you accessed the report (unless this information matches the information found in fields 6 and 7 on the contract of record header). Do not report financial amounts in this field. Errors found in this column will be returned to the organization for correction.

8. “Report 41 Month & Year” Column – Indicate the month(s) and year(s) of the P2P Reports- Reports 41 which were used to make P2P payments for that contract indicated in the “Contract ID Paid” column for the applicable contract year. Although only one contract is listed per row, there may be multiple reports showing the amounts owed to that one contract. This cell should list the month and year for **each** Report 41 that was used to make P2P payments. This column should be populated with the ‘**as of year**’ (field 6) and ‘**as of month**’ (field 7) which are found on the submitting **contract header of Report 41**. If there were multiple months, list those months using one line per Contract ID paid. The as of months should reflect all of the months in which the Part D sponsor’s contract **made** P2P payments to the contract indicated in the “Contract ID Paid” column for the applicable contract year. If the Part D sponsor neglected to make a payment from the P2P report- Report 41, omit this report from the column and list the report as well as the month and year of the report in the “NOTES” column. If there are **consecutive** months of P2P activity with the contract, list the P2P reports as such: March 2007 – June 2007.

Do not report the month and year in which the reports were released or the month and year in which you accessed the report (unless this information matches the information found in fields 6 and 7 on the contract of record header). Do not report financial amounts in this field. Errors found in this column will be returned to the organization for correction.

9. "Notes" Column - Any comments or further information regarding the Part D sponsor's ability to make complete, accurate, and timely payments based on the P2P Payable Report and P2P Receivable Report should be described in the "Notes" column. If the Part D sponsor neglected to make a payment from one of the P2P reports, this unpaid P2P amount must be indicated in the "Notes" Column. Specifically, the Part D sponsor must list the report, month, and year for the unpaid P2P amount. If you are listing a report in the notes section, you are required to provide an explanation as to why the payment was not made. Any additional information regarding discrepancies between the "Annual Amount Owed" and "Amount Paid" columns should also be provided in this column. If there is P2P activity between two contracts within your Parent Organization and your organization does not make P2P payments within the organization, document this information in the Notes column.

If your notes do not clearly explain your situation, you may be required to provide additional information.

In addition to following the Instructions for Attachment IV, please refer to Attachment III: Sample 2007 Record of P2P Reconciliation Payments, which is attached to this document.