



MEDICARE ENROLLMENT & APPEALS GROUP

DATE: March 31, 2026

TO: All Medicare Advantage, Cost, Health Care Prepayment, PACE, and Demonstration Organizations

FROM: Jennifer Smith, Acting Director, Medicare Enrollment and Appeals Group

SUBJECT: Part C Independent Review Entity (IRE) Contract Award and Transition Notification

The Centers for Medicare & Medicaid Services (CMS) awarded the Part C Independent Review Entity (IRE) contract to C2C Innovative Solutions, Inc. (C2C) on February 26, 2026.

Effective May 1, 2026, C2C will be responsible for conducting appeals of adverse reconsiderations issued by Part C plans, as well as reviews of plan dismissals of appellant reconsideration requests.

The existing Part C IRE, MAXIMUS will continue to process appeal requests received on or before April 30, 2026. Appeal requests received on or after May 1, 2026, will be processed by C2C. There will be a short period of time when both MAXIMUS and C2C will be issuing decisions.

C2C will post important updates on its website (<https://www.c2cinc.com/>) regarding the procedures for submitting appeals case files (such as secure portal registration and usage information, mailing address, etc.) as well as other communication protocols beginning on April 1, 2026, and continuing throughout the transition. Plans should visit the C2C website on or after April 1st and regularly thereafter to obtain additional information about portal registration, case mailing instructions, and related updates.

All plans are required to access the C2C website (link provided above) and review and complete the online Medicare Part C Reconsiderations Key Contact Form by April 17, 2026.

Questions for CMS regarding this change may be submitted to: <https://appeals.lmi.org>.