

[Your Accounting Firm Name]  
[Street Address]  
[City, State, Zip Code]  
[Phone Number]  
[Email Address]

[Date]

[Client Name]  
[Client Business Name]  
[Street Address]  
[City, State, Zip Code]

**RE: SECOND DEMAND NOTICE - OVERDUE ACCOUNT**

Dear [Client Name],

Our records indicate that we have not yet received payment for the outstanding balance of \$[Amount Due] on your account, despite our previous notice sent on [Date of First Letter].

This balance relates to the following professional accounting services:

- Invoice #[Number] - Date: [Date] - Amount: \$[Amount]
- Invoice #[Number] - Date: [Date] - Amount: \$[Amount]

As these services were completed and invoiced more than [Number] days ago, your account is now seriously past due. We value our professional relationship; however, we require immediate payment to maintain your account in good standing.

Please remit the full payment of \$[Total Amount] by [Deadline Date] to avoid further collection actions or the suspension of future services.

**Payment Options:**

- Check: Payable to [Firm Name]
- Online/Credit Card: [Link or Instructions]
- Bank Transfer: [Account Details]

If you have already sent payment, please disregard this notice. If you are experiencing financial difficulties and wish to discuss a short-term payment plan, please contact our billing department immediately at [Phone Number].

Sincerely,

[Your Name/Signature]  
[Your Title]  
[Your Accounting Firm Name]