

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

[Date]

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

RE: SECOND NOTICE - OVERDUE ACCOUNTING FEES

Dear [Client Name],

This is a second formal notice to inform you that your account remains past due. Our records indicate that we have not yet received payment for the following invoice(s):

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

We sent an initial reminder on [Date of First Notice], but as of today, the balance of \$[Total Amount] remains unpaid. These fees are for professional accounting services provided during [Description of Period/Service].

We value our relationship with you and understand that delays can occur. However, we request that you settle this outstanding balance immediately to ensure your account remains in good standing and to avoid any interruption in future services.

Payment can be made via [Payment Methods: e.g., Check, Credit Card, Bank Transfer].

If you have already sent your payment, please disregard this letter. If you have any questions regarding this invoice or if you are experiencing financial difficulties, please contact our office at [Phone Number] so we can discuss a payment arrangement.

Thank you for your prompt attention to this matter.

Sincerely,

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