

[Your Name/Company Name]

[Your Address]

[City, State, Zip Code]

[Phone Number]

[Email Address]

[Date]

[Client Name]

[Client Address]

[City, State, Zip Code]

**RE: SECOND NOTICE - OVERDUE PAYMENT FOR ACCOUNTING SERVICES**

Dear [Client Name],

We are writing to you regarding our previous communication dated [Date of First Letter] concerning the outstanding balance on your account. According to our records, we have not yet received payment for the following invoice(s):

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

Your account is now [Number] days past due. We provided [Description of Services, e.g., Tax Preparation / Monthly Bookkeeping] which were completed on [Completion Date].

We value our professional relationship and understand that oversight can happen. However, we request that you settle this balance immediately to avoid any further action or a disruption in future services.

Please remit payment via [Payment Method: e.g., Bank Transfer, Credit Card, or Check]. If you have already sent your payment, please disregard this notice.

If you are experiencing financial difficulties and would like to discuss a temporary payment plan, please contact our billing department at [Phone Number] by [Deadline Date].

Thank you for your prompt attention to this matter.

Sincerely,

[Your Name/Signature]

[Title]

[Company Name]