

[Your Company Name]  
[Your Address]  
[City, State, Zip Code]  
[Date]

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

**RE: SECOND FORMAL NOTICE - OVERDUE ACCOUNTING FEES**

Dear [Client Name],

This is a second formal escalation regarding your unpaid balance of \$[Amount], which remains outstanding despite our previous reminders and the first formal notice sent on [Date of First Escalation].

To date, we have not received payment or a response regarding Invoice(s) #[Invoice Number(s)], originally due on [Original Due Date].

As your accounting firm, we value our professional relationship. However, we cannot continue to provide services while fees remain unsettled. Please be advised that unless payment is received within [Number] business days, we will be forced to take the following actions:

- Immediate suspension of all ongoing accounting and tax services.
- Assessment of late payment interest and administrative penalties.
- Referral of this account to a third-party collection agency or legal counsel.

Please remit payment immediately via [Payment Method/Link] to avoid these measures. If you have already sent payment, please provide the transaction details so we can update your file.

If you are experiencing financial difficulties, please contact our billing department at [Phone Number] today to discuss a temporary payment plan.

Sincerely,

[Your Name]  
[Your Title]  
[Your Company Name]