

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

[Date]

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

Subject: SECOND REMINDER: Overdue Payment for Accounting Services

Dear [Client Name],

According to our records, we have not yet received payment for invoice [Invoice Number], which was due on [Due Date]. We sent a preliminary reminder on [Date of First Reminder], but the balance of [Amount Due] remains outstanding.

We understand that things can get busy, but we request that you settle this account immediately to avoid any disruption to your services or the accrual of late fees. A copy of the original invoice is attached for your reference.

Please remit payment via [Payment Method: e.g., Bank Transfer, Credit Card, or Check].

If payment has already been sent, please disregard this letter. If you are experiencing difficulties or have questions regarding this invoice, please contact our billing department at [Phone Number] so we can discuss a payment arrangement.

Thank you for your prompt attention to this matter.

Sincerely,

[Your Name]
[Your Title]