

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

[Date]

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

**RE: SECOND NOTICE - OVERDUE ACCOUNT**

Project: [Project Name/Reference Number]  
Invoice Number: [Invoice Number]  
Amount Outstanding: \$[Amount]

Dear [Client Contact Name],

Our records indicate that we have not yet received payment for the above-referenced invoice, which was due on [Original Due Date]. A previous reminder was sent on [Date of First Letter], but the balance remains outstanding.

As this payment is now [Number] days overdue, we ask that you settle the account immediately. If there is a dispute regarding the completed construction work or if you have already sent payment, please contact our accounts department at [Phone Number] so we can update our records.

Please find a copy of the original invoice attached for your convenience. Payment can be made via [Payment Method: Wire Transfer/Check/Portal].

We value our working relationship and look forward to resolving this matter promptly to avoid any further administrative action or disruption to ongoing services.

Sincerely,

[Your Name]  
[Your Title]