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

[Date]

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

Subject: SECOND NOTICE: Outstanding Professional Fees for Invoice #[Invoice Number]

Dear [Client Name],

This letter is a follow-up to our previous notice sent on [Date of First Notice] regarding your unpaid balance for professional services rendered.

As of today, our records indicate that your account remains past due. Below are the details of the outstanding invoice:

- **Invoice Number:** [Invoice Number]
- **Invoice Date:** [Date]
- **Original Due Date:** [Due Date]
- **Total Amount Due:** [Amount]

We value our professional relationship and understand that oversight can occur. However, we request that you settle this balance immediately to ensure your account is brought back into good standing. Please let us know if you have already sent payment or if there are any discrepancies we need to address.

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

If you have any questions or require a copy of the original invoice, please contact our billing department at [Phone Number/Email].

Thank you for your prompt attention to this matter.

Sincerely,

[Your Name/Signature]
[Your Title]