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

[Date]

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

Subject: SECOND REMINDER: Overdue Payment for Invoice #[Invoice Number]

Dear [Contact Name],

We are contacting you regarding the outstanding balance on your account. Our records indicate that 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 unpaid. As a valued commercial partner, we would like to resolve this matter promptly to ensure there are no interruptions to your service or credit terms.

Please find a copy of the original invoice attached for your convenience. If payment has already been sent, please disregard this notice.

Payment can be made via:

- [Payment Method 1: e.g., Bank Transfer Details]
- [Payment Method 2: e.g., Online Portal Link]
- [Payment Method 3: e.g., Check by Mail]

If you are experiencing any difficulties or have questions regarding this invoice, please contact our accounts department at [Phone Number] or [Email Address] immediately so we can discuss a payment arrangement.

Thank you for your prompt attention to this matter.

Sincerely,

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