Date: [Insert Date]

To:
[Contact Name/Accounts Payable Department]
[Debtor Company Name]
[Debtor Address]
[City, State, Zip Code]

RE: SECOND NOTICE - PAST DUE ACCOUNT
Account Number: [Insert Account Number]
Invoice Number(s): [Insert Invoice Number(s)]
Total Amount Due: $[Insert Amount]

Dear [Contact Name],

We are writing to follow up on our previous notice dated [Insert Date of First Letter] regarding the outstanding balance on your account. To date, we have not received payment or a response concerning the invoices listed above.

Your account is now [Insert Number] days past due. As a valued partner, we would like to resolve this matter amicably; however, it is important that your balance is settled immediately to maintain your credit standing with us.

Please remit payment in full by [Insert Deadline Date]. If payment has already been sent, please disregard this notice.

Payment can be made via [Insert Payment Method - e.g., Wire Transfer, Check, Online Portal].

If you are experiencing financial difficulties or have questions regarding these specific invoices, please contact our billing department at [Insert Phone Number] or [Insert Email Address] so we can discuss a payment arrangement.

We look forward to receiving your payment promptly.

Sincerely,

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