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

[Date]

[Recipient Name]
[Recipient Title]
[Customer Company Name]
[Customer Address]
[City, State, Zip Code]

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

Dear [Recipient Name],

This is a formal reminder that we have yet to receive payment for invoice #[Invoice Number], which was due on [Due Date]. We previously contacted you on [Date of First Notice] regarding this balance, but our records show that the amount of [Amount Due] remains outstanding.

We value our business relationship and understand that delays can occur. However, we request that you settle this account immediately to avoid further collection actions or potential service interruptions.

Please find a copy of the original invoice attached for your reference. Payment can be made via [Payment Method: Bank Transfer/Credit Card/Check].

If payment has already been sent, please disregard this notice. If there is a reason for the delay or if you have questions regarding the invoice, please contact our accounts receivable department at [Phone Number] or [Email Address] as soon as possible.

Thank you for your prompt attention to this matter.

Sincerely,

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