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

[Date]

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

RE: SECOND NOTICE - PAST DUE INVOICE #[Invoice Number]

Dear [Contact Name],

We are contacting you regarding the outstanding balance of $[Amount Due] for Invoice #[Invoice Number], which was due on [Due Date]. This is our second attempt to reach you concerning this payment.

As of today, our records indicate that we have not yet received payment or a response to our previous reminder sent on [Date of First Letter]. Your account is now [Number] days past due.

We value your business and would like to resolve this matter quickly. Please remit the full payment immediately via [Accepted Payment Methods].

If you have already sent the payment, please disregard this notice. If there is a discrepancy or a reason why payment is being delayed, please contact our accounts receivable department at [Phone Number] or [Email Address] so we can assist you.

Thank you for your prompt attention to this overdue account.

Sincerely,

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