DATE: [Current Date]

TO:
[Contact Name]
[Debtor Company Name]
[Address Line 1]
[City, State, Zip Code]

RE: SECOND DEMAND FOR PAYMENT - PAST DUE ACCOUNT

Dear [Contact Name],

This letter serves as a second formal demand for the outstanding balance on your account. Our records indicate that your account remains unpaid despite our previous notice sent on [Date of First Demand Letter].

As of today, the following amount is strictly overdue:

- **Invoice Number(s):** [List Invoice Numbers]
- **Invoice Date(s):** [List Dates]
- **Total Outstanding Balance:** $[Amount]

We value our business relationship; however, we require immediate payment to avoid further action. Please remit the full balance of $[Amount] within [Number, e.g., 7] business days of the date of this letter.

Payment Methods:
[Insert Payment Instructions: e.g., Check, Wire Transfer, or Online Portal Link]

If you have already sent payment, please disregard this notice. If there is a discrepancy regarding this balance, please contact our accounts department immediately at [Phone Number] or [Email Address].

We look forward to resolving this matter promptly.

Sincerely,

[Your Name/Signature]
[Your Title]
[Your Company Name]
[Your Phone Number]