Subject: SECOND WARNING: Overdue Payment for Account [Account Number]

Date: [Current Date]

To: [Contact Name]
[Business Name]
[Business Address]

Dear [Contact Name],

Our records indicate that your account is still past due. We previously contacted you on [Date of First Warning] regarding invoice [Invoice Number], but we have not yet received payment or a response.

Account Details:

- Invoice Number: [Invoice Number]
- Invoice Date: [Invoice Date]
- Total Amount Due: [Amount]
- Days Overdue: [Number of Days]

We value your business and would like to resolve this matter immediately. Please submit your payment via [Payment Method] by [Deadline Date].

If you have already sent the payment, please disregard this notice. If you are experiencing financial difficulties or have questions regarding this invoice, please contact our billing department at [Phone Number] or [Email Address] so we can discuss a payment plan.

Failure to settle this balance may result in the suspension of your services and further collection actions.

Sincerely,

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