

[Your Company Name]
[Your Address]
[City, State, Zip Code]
[Date]

[Client Name]
[Client Company Name]
[Client Address]
[City, State, Zip Code]

RE: SECOND WARNING - OVERDUE PAYMENT FOR INVOICE #[Invoice Number]

Dear [Client Name],

We are writing to follow up on our previous notice regarding the outstanding balance on your account. According to our records, we have not yet received payment for the following invoice:

- **Invoice Number:** [Invoice Number]
- **Invoice Date:** [Date]
- **Due Date:** [Due Date]
- **Outstanding Amount:** \$[Amount]

Your account is now [Number] days past due. We requested payment in our first notice sent on [Date of First Notice], but the balance remains unpaid.

We value your business and would like to help you resolve this matter. If you are experiencing difficulties, please contact our accounting department immediately at [Phone Number] or [Email Address] to discuss a payment plan.

Please remit payment within [Number] days of the date of this letter to ensure your account remains in good standing. If payment has already been sent, please disregard this notice.

Sincerely,

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