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

[Date]

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

RE: SECOND NOTICE - PAST DUE ACCOUNT

Dear [Debtor Contact Name],

We are contacting you regarding your outstanding balance of $[Amount], which is now [Number] days overdue. This is our second formal request for payment.

Despite our previous notice dated [Date of First Notice], we have not yet received payment or a response regarding the following invoice(s):

- Invoice #[Number] - [Date] - $[Amount]
- Invoice #[Number] - [Date] - $[Amount]

Total Balance Due: $[Total Amount]

We value our business relationship and wish to resolve this matter amicably. Please remit the full payment immediately to avoid further collection actions or a disruption in your services.

If payment has already been sent, please disregard this notice. Otherwise, please contact our accounts department at [Phone Number] today to confirm payment or to discuss a payment arrangement.

Sincerely,

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