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

[Date]

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

RE: SECOND NOTICE - PAST DUE ACCOUNT

Dear [Debtor Name],

This letter is a formal follow-up to our previous notice dated [Date of First Notice] regarding your outstanding balance of **$[Amount Due]** for Invoice #[Invoice Number].

As of today, we have not received payment or a response regarding the status of this account. This balance is now [Number] days past due. We value your business and would like to resolve this matter before it affects your credit standing or leads to further collection actions.

Please remit payment in full immediately. You can pay via the following methods:

- [Payment Method 1: e.g., Online Portal Link]
- [Payment Method 2: e.g., Check by Mail]
- [Payment Method 3: e.g., Phone Payment Number]

If you have already sent your payment, please disregard this letter. If you are experiencing financial difficulties and would like to discuss a payment plan, please contact our billing department at [Phone Number] as soon as possible.

Failure to settle this debt may result in [mention consequence, e.g., late fees or account suspension]. We look forward to receiving your payment promptly.

Sincerely,

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