Subject Line: Second Reminder of Late Payment

Dear {Client Name}

I am writing to remind you that your payment of {Amount} was due on {Date}. This is the second reminder we are sending you regarding this payment.

As a valuable customer to us, we kindly request that you make the payment as soon as possible. This payment is in accordance with the terms of the agreement you entered into or our invoices.

We value our relationship with you and hope that this delay in payment will not have any negative impact on it. Therefore, we urge you to make the payment promptly.

If you have any questions or concerns regarding this matter, please do not hesitate to contact us.

Kind regards,

{Your Name}

{Your Designation}

{Company name}

{Your Email address}

{Your Phone Number}