verizon

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February 13, 2026

Honorable Michelle L. Phillips
Secretary
New York State Public Service Commission
Three Empire State Plaza
Albany, NY 12223

Re: Matter 26-00098

Dear Secretary Phillips:

Enclosed please find the Response of Verizon New York Inc. to the Complaint of Talphone Inc. Certain portions of the Response are redacted on the grounds that their disclosure may violate a contractual confidentiality agreement.

The confidential version of the Response is being filed concurrently with the Records Access Officer pursuant to a request for confidential treatment under the Freedom of Information Law, and a copy will be provided to Talphone's counsel.

Respectfully submitted,

Joseph A. Post

Joseph A. Post

cc: Peretz Bronstein, Esq.

REDACTED

NEW YORK
PUBLIC SERVICE COMMISSION

Complaint of Talphone Inc. Against Verizon New York Inc. Concerning the Disconnection Notice	Matter 26-00098

**RESPONSE OF VERIZON NEW YORK INC.
TO THE COMPLAINT OF TALPHONE INC.**

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Counsel for Verizon New York Inc.

February 13, 2026

REDACTED

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**RESPONSE OF VERIZON NEW YORK INC.
TO THE COMPLAINT OF TALPHONE INC.**

Verizon New York Inc. ("Verizon") respectfully submits this response to the complaint of Talphone Inc. (the "Complaint"). As we show below, the Commission should decline to take jurisdiction of this dispute concerning billing under a commercial agreement, and instead should refer Talphone to its options under the dispute resolution provision included in that agreement. In any event, Talphone's claims that Verizon's billings were erroneous lack any merit. The so-called "missing payments" identified by Talphone were in fact properly credited to its account; Verizon's billings of late payment charges were proper and consistent with the agreement between the parties; Talphone has not been charged an unauthorized "fiber conversion fee"; and Talphone was properly billed for sales taxes following the expiration of its reseller exemption.[1]

Whether on jurisdictional or substantive grounds, the complaint should be dismissed.

I. BACKGROUND

[BEGIN CONFIDENTIAL] [redacted] **[END CONFIDENTIAL]** Wholesale Advantage was introduced

[1] If Staff or the Commission desires, Verizon can submit affidavits or declarations supporting the factual assertions set forth in this Response.

[2] **[BEGIN CONFIDENTIAL]** [redacted] **[END CONFIDENTIAL]** Although no new written agreement was ever signed by the parties, Talphone, knowing the

by Verizon contemporaneously with the FCC's decision to eliminate the obligation of ILECs to offer unbundled mass-market local switching — and therefore the combination of unbundled network elements known as the "UNE Platform," or "UNE P" — to CLECs seeking a lower-priced substitute for resale.[3] Wholesale Advantage provides CLECs with a wholesale service — one that enables them to provide dialtone services to their retail customers — on terms that preserve, to the extent practicable, the features, functionality and ordering processes previously available under Verizon's UNE-P offerings, but at alternative rates. As a voluntarily-provided substitute for a service that Verizon has been explicitly relieved of its obligation to offer, Wholesale Advantage is offered on a commercial basis, under written contracts with CLECs, and not pursuant to tariffs or product guide provisions. **[BEGIN CONFIDENTIAL]** [redacted] **[END CONFIDENTIAL]**

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terms on which Verizon was willing to offer Wholesale Advantage services, accepted that offer by performance — *i.e.*, by continuing to order the services. Verizon, in turn, continued providing such services and billing Talphone for them, consistent with the terms of the written agreement. Under New York law, this course of conduct established an agreement implied in fact under which the parties were bound by the same terms as were set forth in the original written agreement. *See, e.g., Watts v. Columbia Artists Management, Inc.,* 188 A.D.2d 799 (3d Dep't 1992):

> We are of the view that the parties' conduct after the expiration of the written contract, including defendant's continued rendition of services, plaintiff's acceptance of those services and plaintiff's payment of commissions in accordance with the terms of the written contract, clearly establish a contract implied in fact with substantially the same terms and conditions as embodied in the expired written contract between defendant and the Corporation …. The mere fact that plaintiff was not a party to the written contract does not preclude the formation of a new contract, implied in fact, between plaintiff and defendant, with terms and conditions similar to those contained in the written contract.

[3] *Unbundled Access to Network Elements*, WC Docket No. 04-313, Order on Remand, 20 FCC Rcd 2533 (rel. February 4, 2005). Any obligation that Verizon had to offer UNE-P under state law was eliminated, following the issuance of the FCC's order, by a conforming tariff amendment. *See* Verizon Tariff PSC No. 10, §§ 5.1.1.1(C)(1), 5.1.1.1(C)(4).

As of October 16, 2025, Talphone was in default under the Agreement, having failed to pay Verizon invoiced charges in excess of $2 million. In accordance with the provisions of the Agreement related to default,[4] Verizon provided Talphone with a written notice (the "Default Notice") stating, in part, as follows:

> Talphone must pay Verizon the amount of **$2,076,583.74** on or before January 16, 2026 or Verizon will exercise its rights pursuant to the Agreement. Specifically, Verizon will suspend its acceptance and processing of all of Talphone[]'s new or pending access service orders (except disconnects) and move to terminate all services provided to Talphone on January 16, 2026 in accordance with the Agreement and applicable law. While it is not obligated to do so, Verizon is providing Talphone with this additional 90+ days through January 16, 2026 to ensure that Talphone has enough time to notify and transition its end users to another provider, or for Talphone to otherwise obtain service from another wholesale provider.

Talphone took no action in response to this notice. On January 13, 2026, the past-due amount not having been paid, and additional unpaid charges having accumulated, Verizon sent Talphone a further written notice (the "Termination Notice") stating in part as follows:

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[4] **[BEGIN CONFIDENTIAL]** [redacted]

[END CONFIDENTIAL]

> On October 16, 2025, Verizon sent Talphone a final notice of payment default … regarding undisputed, past due charges for Wholesale Advantage services. In so doing, Verizon provided Talphone with a generous three-month period to become current on its **$2,076,583.47** past due charges by January 16, 2026 or otherwise to make arrangements to transition its end users to another provider. … To date, Talphone has failed to become current and has failed to articulate a bona-fide dispute for the vast majority of such unpaid charges, which have now grown to **$2,318,401.58**.
>
> Because of these failures and in light of Talphone's brazen and longstanding breach of its obligations under the Wholesale Advantage Services Agreement, Verizon will move to terminate all services on or after January 16, 2026, as set forth in the final notice of payment default.

On January 16, 2026, Talphone submitted a "CLEC Service Operational Impairment Report" to the Department of Public Service, which was subsequently docketed in the Department's DMM system as Matter 26-00098. The Report was accompanied by a cover letter referring to "an outstanding balance that is highly inflated, based on illegitimate charges, and inaccuracies," and made four claims concerning its failure to pay Verizon:

- **Alleged missing payments**. "In their report [*i.e.*, in the schedule of invoiced amounts and payments provided as Attachment A to the Default Notice] verizon are missing some payments see attached (missing payments report)." (No such "missing payment report" accompanied Talphone's complaint, but the report was subsequently filed in this matter by Talphone's attorney.)

- **Late payment charges:** "These late payment charges are on top of the Copper to Fiber, and tax charges which shouldn't have been charged in the first place. We have always paid our full balance, minus the tax, copper to fiber, and late charges."

- **Allegedly improper charges:** "The OC&C i.e. Copper to Fiber conversion charges. Verizon has been charging us for copper to fiber conversions since forever."

- **Taxes:** "Verizon began charging us for [sales] taxes as of 4/6/2025. We were never charged for that, and we still shouldn't be."

Talphone's Impairment Report also claims that "[i]f you add the taxes, copper to fiber charges, late payment fees it amounts to $1,736,540.94," and that "[i]f you add the missing payments to the above charges that we shouldn't have been charged, we are actually up to date."

The $1.7 million offset claimed by Talphone is based on a "Claims Template" that it provided to Verizon on January 13, 2026, and even if the offset were valid — and it is not[5] — it would not eliminate the $2.3 million indebtedness set forth in the Termination Notice.[6] Moreover, the Claims Template includes disputed charges going back to 2018, despite the fact that **[BEGIN CONFIDENTIAL]** [redacted] **[END CONFIDENTIAL]** Talphone's claim that it is "actually up to date," is, even under the most favorable view of the facts, ludicrous.

The indebtedness referred to in the Default and Termination Notices remains unpaid.

II. THE COMMISSION SHOULD DECLINE TO TAKE JURISDICTION OVER THIS DISPUTE

A. THIS IS A SIMPLE DISPUTE OVER THE INTERPRETATION AND ENFORCEMENT OF A COMMERCIAL AGREEMENT, AND DOES NOT INVOLVE ANY REGULATORY ISSUES

As noted previously, the dispute at issue here relates to payment for services that are not tariffed, and that Verizon is not required by federal or state law to provide, but that instead are provided under a commercial agreement. Talphone's disputes raise no regulatory issues, but rather fact-intensive matters with respect to which the Commission enjoys no special expertise, such as whether certain payments have been properly credited, what charges Talphone was billed for, and whether Talphone has a valid exemption from certain state and federal taxes. Accepting Talphone's invitation to become a commercial arbitrator, and to audit five years' worth of

[5] *See* Sections IV, V and VI, below.

[6] The additional offset claimed for "missing payments" is demonstrably erroneous, as showed in Section III, below.

Verizon bills and Talphone payments, would divert the Commission and the Department in general from their important work on genuine regulatory issues. The Commission has in the past properly eschewed taking jurisdiction over such disputes,[7] and it should follow that course here. As the Commission indicated in a 1997 order reviewing a proposed interconnection agreement that established a dispute resolution process that would be "overseen by the Commission":

> The dispute resolution clauses mandating Commission oversight and involvement raise the concern that they may result in numerous commercial disputes being presented to the Commission for resolution. Clearly these disputes are more appropriately resolved by the parties, and our preference is not to be involved with such disputes. To that end, we encourage the parties to pursue alternative means for resolving such disputes. With these caveats, we shall approve the provision subject to the discretion of the Commission to require the parties to refer certain disputes to a third party arbitrator.[8]

B. [BEGIN CONFIDENTIAL] [redacted]

[7] *See, e.g.,* Case 94-E-0205, "Order Denying Petition and Counter-Complaint" (issued and effective September 15, 1994), at 10-11 (refusing to decide a contract dispute even where the contract contained a clause that permitted Commission arbitration; "we will not decide breach of contract questions, and the parties may not, by contract, expand or diminish our jurisdiction. Instead, the parties are advised to negotiate the differences between them, with resort to the courts if negotiations fail.").

[8] Case 96-C-0864, "Order Approving Interconnection Agreement" (issued and effective September 24, 1997), at 5.

[redacted] [END CONFIDENTIAL]

In a 2000 order addressing issues related to the interaction of certain interconnection-agreement terms and a prior Commission order, in the context of reciprocal compensation, the Commission noted the argument made by Verizon (then known as "Bell Atlantic-New York") concerning the effect of a dispute resolution clause in the interconnection agreement:

> It contends, first, that the petition is premature, inasmuch as the dispute resolution provisions of § 29.11 apply and have not been followed. … And, contrary to Focal/Hyperion's argument that strong policy reasons warrant entertaining the petition, Bell Atlantic-New York sees strong policy reasons for following the parties' intentions (as well as those of Congress in providing, in the Telecommunications Act of 1999, for interconnection arrangements to be governed by contract rather than tariff) "to allow business disputes to be resolved in a business-like fashion by business people, rather than having results imposed by regulatory fiat."[10]

The Commission accepted that argument, concluding:

> As a general matter, and for all the sound policy reasons advanced by Bell Atlantic-New York, parties should not be permitted to bring their interconnection disputes directly to us without first pursuing the dispute resolution processes in their contracts. Nor should they be permitted to end-

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[9] **[BEGIN CONFIDENTIAL]** [redacted] **[END CONFIDENTIAL]**

[10] Case 99-C-0529, "Declaratory Ruling Regarding Interconnection Agreements and Opinion No. 99-10" (issued and effective March 27, 2000), at 6.

> run those processes by styling a request to resolve a dispute as a petition for a declaratory ruling.[11]

Although the Commission was willing to grant an exception to that policy in the case before it, that decision was based on considerations not present here: "The only issue presented is the purely legal one of how the parties' agreements are affected by our [prior order] and by Bell Atlantic-New York's compliance tariff filing; and the issue is related to questions raised by parties commenting on those tariffs."[12] In short, the dispute in that case had a legal and regulatory overlay clearly absent in Talphone's disputes. Thus, this case should clearly be governed by the Commission's general rule that "parties should not be permitted to bring their interconnection disputes directly to us without first pursuing the dispute resolution processes in their contracts."

* * *

Although for the reasons set forth above the Commission should decline to take jurisdiction over the dispute, out of an abundance of caution we address Talphone's substantive claims below. In doing so, we do not waive our position that the proper resolution of this matter is the summary dismissal of the Complaint, and the referral of Talphone to its remedies under the Agreement's arbitration provision.

III. CONTRARY TO TALPHONE'S CONTENTION, THERE ARE NO "MISSING PAYMENTS" IN VERIZON'S COMPUTATION OF TALPHONE'S INDEBTEDNESS

Talphone's "missing payments report" identifies eleven payments, totaling $1,061,413.91, that were purportedly not included in the list of invoices and payments in

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[11] *Id*. at 8.

[12] *Id*.

Attachment A to the Default Notice and therefore were not taken into account by Verizon in computing Talphone's indebtedness. In fact, *all* of the putative "missing" payments have been properly credited to Talphone.

Specifically, all except two of the payments were either included in Attachment A to the Default Notice,[13] or were properly applied to earlier unpaid invoices that preceded the date range covered by that Notice. The remaining two payments were not included in Attachment A because they were made on or after the date of the Default Notice. However, they were subsequently credited to Talphone's account, and taken into account, along with new unpaid invoices, in computing the higher level of indebtedness — $2,318,401.58 — set forth in the Termination Notice.

The application of the so-called missing payments is shown in detail in Exhibit A to this Response. The Exhibit clearly disproves Talphone's claim that these payments have not been properly credited.

IV. THE LATE PAYMENT CHARGES BILLED TO TALPHONE ARE PROPER UNDER THE AGREEMENT BETWEEN VERIZON AND TALPHONE

The Complaint objects to Verizon's imposition of late payment charges on Talphone when it fails to pay its bills on time, but it fails to provide any basis for believing that such charges are unauthorized or improper. **[BEGIN CONFIDENTIAL]** [redacted]

[redacted]

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[13] In some cases, a payment was "split" between two invoices, which may explain why Talphone did not recognize that it had been properly credited.

REDACTED

[redacted] [END CONFIDENTIAL]

There is no basis for regarding late payment charges as improper. Indeed, even in the context of tariffed services, the Commission permits Verizon to impose such a charge, and they are also allowed in commercial contexts by generally-applicable law.[15]

V. TALPHONE HAS NOT BEEN CHARGED A "FIBER CONVERSION FEE"

Talphone complains about the inclusion in its invoices of "OC&C i.e. Copper to Fiber conversion charges." It is evidently confused by the term "OC&C," which Verizon uses simply to mean "Other Credits & Charges," and which encompasses a wide variety of charges — such as new-line installation charges and record-order charges — going beyond the recurring monthly charges for Wholesale Advantage service. **[BEGIN CONFIDENTIAL]** [redacted] **[END CONFIDENTIAL]** Talphone does not identify any specific charge on any specific invoice as constituting a "Copper to Fiber conversion charge," and its filled-in Claims Template form simply disputes the entire amount of Verizon's OC&C billings.

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[14] *See* Section II(B), above.

[15] *See, e.g.,* Verizon Tariff PSC No. 15, §§ 1(J)(7), 14.1(J)(7); *Waterbury v. City of Oswego*, 251 A.D.2d 1060 (4th Dep't 1998); *Bryan L. Salamone, P.C. v. Russo*, 129 A.D.3d 879 (2d Dep't 2015); *Protection Indust. Corp. v. Kaskel*, 262 A.D.2d 61 (1st Dep't 1999).

Talphone has not identified any specific "Copper to Fiber conversion charges" because it cannot do so — Verizon has not imposed such a charge on Talphone. Where Verizon retires its copper loop plant in an area, and migrates a CLEC from copper-based Wholesale Advantage to fiber-based Wholesale Advantage, the process, including the installation of an Optical Network Terminal at the end-user's premises, is free of charge to the CLEC. (This mirrors Verizon's policy for POTS-to-POTS copper-to-fiber conversions for its retail customers.)

Verizon has carefully reviewed the non-recurring charges billed to Talphone, and has determined that Talphone has not been charged for anything that could properly be considered a "Copper to Fiber conversion charge."[16]

VI. TALPHONE WAS PROPERLY BILLED FOR SALES TAXES FOLLOWING THE EXPIRATION OF ITS SALES-TAX EXEMPTION

Talphone claims that it is improperly being charged for certain unspecified taxes.[17] A comparison of the amounts listed as taxes in the Claims Template with Talphone's billings suggests that the specific tax charges that Talphone is objecting to are for the Federal Excise Tax and the New York State Sales and Gross Receipts taxes.

The Complaint states that "Verizon began charging us for taxes as of 4/6/2025. We were never charged for that, and we still shouldn't be. One of Verizon reps explained that it's due to

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[16] **[BEGIN CONFIDENTIAL]** [redacted] **[END CONFIDENTIAL]**

[17] A January 26, 2026 email from Talphone's attorney to Ms. Lauriann Mullen of DPS Staff states that the amount of disputed tax charges is $160,000. It is unclear where this amount came from. Talphone's Claims Template only identifies tax disputes amounting to $104,064.44. In any event, the disputed tax charges are a relatively small fraction of the over $2 million in unpaid charges at issue in this proceeding.

not finding our sales tax ID number online. We attached it for your convenience." In fact, a recent search of the State Department of Taxation and Finance's "Registered Sales Tax Vendor Lookup" database for the number provided by Talphone (82-3097979) generated the response "Our system didn't find the sales tax identification number you entered. Check the number and try again." (*See* Exhibit B to this response.) The Vendor Lookup record filed in this proceeding by Talphone is undated, but it is certainly not the result of a current search.

As part of a review that Verizon conducted in 2024, customers with certificates older than five years — including Talphone — were asked to submit current certificates so that Verizon would have adequate support for tax exemptions. Talphone did not comply with that request. Verizon then checked Talphone's vendor registration number in the above-mentioned database, and could not verify it. As indicated in the Complaint, Verizon thus began billing Talphone for these taxes in April 2025. This action was a proper response to Talphone's failure to provide a valid and current exemption certificate or number. Indeed, Talphone still has not done so, despite a renewed request later in 2025. There is no basis for Talphone's dispute of Verizon's tax billings.

VII. SUMMARY AND CONCLUSION

For the reasons set forth above, the Complaint should be dismissed summarily for lack of jurisdiction, or because Talphone's substantive arguments lack merit.

Respectfully submitted,

Joseph A. Post

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State Regulatory Affairs

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Counsel for Verizon New York Inc.

February 13, 2026

EXHIBIT A

APPLICATION OF ALLEGED MISSING PAYMENTS

Payment Date	Payment Amount	Explanation	Att. A Line Refs
January 26, 2024	$109,100.65	Appears on default notice, applied to 10/2023 invoice	47
April 12, 2024	$111,045.19	Appears on default notice, applied to 11/2023 invoice	45
May 22, 2024	$110,306.92	Appears on default notice, applied to 12/2023 invoices	43, 44
October 31, 2024	$103,107.25	Applied to 2022 invoices that preceded the date range of the default notice	N/A
November 27, 2024	$102,538.43	Appears on default notice, applied to 4/2024 and 5/2024 invoices	33, 36
January 10, 2025	$93,536.31	Appears on default notice, applied to 5/2024 and 6/2024 invoices	31, 34
April 11, 2025	$90,043.00	$87,864.49 of the payment was applied to a 11/2022 invoice that preceded the date range of the default notice. Remaining $2,178.51 appears on default notice, applied to 7/2024 invoice	30
July 2, 2025	$84,079.57	Appears on default notice, applied to 5/2025 invoices	9, 10
September 4, 2025	$96,800.88	Appears on default notice, applied to 9/2024 invoices	25, 26
October 16, 2025	$80,344.00	Received after default notice	N/A
November 25, 2025	$80,511.71	Received after default notice	N/A

INVOICED CHARGES AND PAYMENTS INCLUDED IN ATTACHMENT A TO DEFAULT NOTICE

	FAMILY_NAME	BAN	INV_NBR	INV_DT	INV_AMT	PMT_AMT
1	TALPHONE INC.	'212Y400011647	'Y40001164725249-NY	9/6/2025	$145,807.93	$0.00
2	TALPHONE INC.	'845Y400022747	'Y40002274725249-NY	9/6/2025	$2,348.08	$0.00
3	TALPHONE INC.	'212Y400011647	'Y40001164725218-NY	8/6/2025	$137,424.72	$0.00
4	TALPHONE INC.	'845Y400022747	'Y40002274725218-NY	8/6/2025	$1,986.57	$0.00
5	TALPHONE INC.	'212Y400011647	'Y40001164725187-NY	7/6/2025	$131,479.46	$0.00
6	TALPHONE INC.	'845Y400022747	'Y40002274725187-NY	7/6/2025	$2,657.50	$0.00
7	TALPHONE INC.	'212Y400011647	'Y40001164725157-NY	6/6/2025	$135,448.77	$0.00
8	TALPHONE INC.	'845Y400022747	'Y40002274725157-NY	6/6/2025	$1,586.52	$0.00
9	TALPHONE INC.	'212Y400011647	'Y40001164725126-NY	5/6/2025	$131,613.41	($81,856.69)
10	TALPHONE INC.	'845Y400022747	'Y40002274725126-NY	5/6/2025	$1,964.58	($2,222.88)
11	TALPHONE INC.	'212Y400011647	'Y40001164725096-NY	4/6/2025	$139,185.39	$0.00
12	TALPHONE INC.	'845Y400022747	'Y40002274725096-NY	4/6/2025	$2,336.11	$0.00
13	TALPHONE INC.	'212Y400011647	'Y40001164725065-NY	3/6/2025	$120,374.51	$0.00
14	TALPHONE INC.	'845Y400022747	'Y40002274725065-NY	3/6/2025	$2,004.41	$0.00
15	TALPHONE INC.	'212Y400011647	'Y40001164725037-NY	2/6/2025	$127,712.76	($96,662.86)
16	TALPHONE INC.	'845Y400022747	'Y40002274725037-NY	2/6/2025	$2,073.95	$0.00
17	TALPHONE INC.	'212Y400011647	'Y40001164725006-NY	1/6/2025	$134,316.76	$0.00
18	TALPHONE INC.	'845Y400022747	'Y40002274725006-NY	1/6/2025	$2,023.58	$0.00
19	TALPHONE INC.	'212Y400011647	'Y40001164724341-NY	12/6/2024	$126,915.80	$0.00
20	TALPHONE INC.	'845Y400022747	'Y40002274724341-NY	12/6/2024	$2,212.78	$0.00
21	TALPHONE INC.	'212Y400011647	'Y40001164724311-NY	11/6/2024	$121,544.00	$0.00
22	TALPHONE INC.	'845Y400022747	'Y40002274724311-NY	11/6/2024	$2,045.83	$0.00
23	TALPHONE INC.	'212Y400011647	'Y40001164724280-NY	10/6/2024	$121,727.54	$0.00
24	TALPHONE INC.	'845Y400022747	'Y40002274724280-NY	10/6/2024	$2,105.50	$0.00
25	TALPHONE INC.	'212Y400011647	'Y40001164724250-NY	9/6/2024	$121,048.06	($94,652.13)
26	TALPHONE INC.	'845Y400022747	'Y40002274724250-NY	9/6/2024	$2,148.75	($2,148.75)
27	TALPHONE INC.	'212Y400011647	'Y40001164724219-NY	8/6/2024	$106,309.60	$0.00
28	TALPHONE INC.	'845Y400022747	'Y40002274724219-NY	8/6/2024	$2,222.88	$0.00
29	TALPHONE INC.	'212Y400011647	'Y40001164724188-NY	7/6/2024	$107,652.44	($105,576.21)
30	TALPHONE INC.	'845Y400022747	'Y40002274724188-NY	7/6/2024	$2,178.51	($2,178.51)
31	TALPHONE INC.	'212Y400011647	'Y40001164724158-NY	6/6/2024	$117,168.46	($91,463.78)
32	TALPHONE INC.	'845Y400022747	'Y40002274724158-NY	6/6/2024	$2,159.35	($2,159.35)
33	TALPHONE INC.	'212Y400011647	'Y40001164724127-NY	5/6/2024	$110,616.08	($100,233.23)
34	TALPHONE INC.	'845Y400022747	'Y40002274724127-NY	5/6/2024	$2,072.53	($2,072.53)
35	TALPHONE INC.	'212Y400011647	'Y40001164724097-NY	4/6/2024	$118,819.20	$0.00
36	TALPHONE INC.	'845Y400022747	'Y40002274724097-NY	4/6/2024	$2,305.20	($2,305.20)
37	TALPHONE INC.	'212Y400011647	'Y40001164724066-NY	3/6/2024	$117,714.27	$0.00
38	TALPHONE INC.	'845Y400022747	'Y40002274724066-NY	3/6/2024	$2,258.82	($2,258.82)
39	TALPHONE INC.	'212Y400011647	'Y40001164724037-NY	2/6/2024	$119,892.40	$0.00
40	TALPHONE INC.	'845Y400022747	'Y40002274724037-NY	2/6/2024	$2,359.25	($2,359.25)
41	TALPHONE INC.	'212Y400011647	'Y40001164724006-NY	1/6/2024	$120,340.25	$0.00
42	TALPHONE INC.	'845Y400022747	'Y40002274724006-NY	1/6/2024	$2,314.68	($2,314.68)
43	TALPHONE INC.	'212Y400011647	'Y40001164723340-NY	12/6/2023	$120,019.30	($107,590.23)
44	TALPHONE INC.	'845Y400022747	'Y40002274723340-NY	12/6/2023	$2,716.69	($2,716.69)
45	TALPHONE INC.	'212Y400011647	'Y40001164723310-NY	11/6/2023	$121,824.30	($111,045.19)
46	TALPHONE INC.	'845Y400022747	'Y40002274723310-NY	11/6/2023	$2,582.85	$0.00

INVOICED CHARGES AND PAYMENTS INCLUDED IN ATTACHMENT A TO DEFAULT NOTICE

	FAMILY_NAME	BAN	INV_NBR	INV_DT	INV_AMT	PMT_AMT
47	TALPHONE INC.	'212Y400011647	'Y40001164723279-NY	10/6/2023	$115,905.89	($109,100.65)
48	TALPHONE INC.	'845Y400022747	'Y40002274723279-NY	10/6/2023	$2,451.54	$0.00

EXHIBIT B

Department of Taxation and Finance   Support   Contact us

Home   Help

Registered Sales Tax Vendor Lookup

Vendor Information

Use this online service to verify that the vendor is currently an active registered sales tax vendor with the New York State Department of Taxation and Finance. Enter the vendor number below and select Continue.

*** Required fields** **- Select to learn more about a particular field**

Our system didn't find the sales tax identification number you entered. Check the number and try again.

Vendor information

Sales tax identification number: * **82-3097979**

Continue

Instructions

Sales tax identification number

Enter the sales tax identification number provided by the vendor. (This is the same number that appears on the Certificate of Authority.) If our system doesn't find the sales tax identification number provided by the vendor, we suggest that you:

- contact the vendor to confirm that they provided the correct number
- call our Sales Tax Information Center and a representative can search by the vendor's name.

Accessibility   Disclaimer   Privacy   Security   Email/Phishing