2018

bye bye mattress®
A Program of the Mattress Recycling Council

CALIFORNIA ANNUAL REPORT

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Mattress Recycling Council®

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Contact Information

CALIFORNIA PUBLIC RESOURCES CODE AND REGULATIONS

14 CCR §18964(b)(1) — Contact information. Identify the corporate officer of the mattress recycling organization responsible for annual report submittal.

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Executive Summary

CALIFORNIA PUBLIC RESOURCES CODE AND REGULATIONS

14 CCR §18964(b)(2) — Executive Summary. The purpose of the Executive Summary is to provide a broad understanding of the mattress recycling organization's program as a whole and to put into context the data and information that will follow. Provide a brief description of the mattress recycling organization's used mattress recovery efforts during the calendar year pursuant to section 18962.

14 CCR §18964(b)(2)

Executive Summary

Overview of the Mattress Recycling Council California, LLC

California's Used Mattress Recovery & Recycling Act, SB 254 (as amended), requires that mattress producers, through a certified "mattress recycling organization," develop, implement and administer a statewide recycling program (the Program) for mattresses and foundations (units) discarded in the state and combat illegal mattress dumping.

The International Sleep Products Association (ISPA) created the Mattress Recycling Council (the Council) as a Section 501(c)(3) non-profit corporation for this purpose. The California Department of Resources Recycling and Recovery (CalRecycle) certified the Council as the mattress recycling organization and approved its statewide mattress recycling plan (the Plan). The Council launched the Program on December 30, 2015. MRC created a consumer brand for the Program known as Bye Bye Mattress.

In 2017, the Council created separate non-profit limited liability companies for each of the state-specific mattress recycling organizations it administers in California, Connecticut and Rhode Island. The California organization is called Mattress Recycling Council California, LLC (MRC).

MRC submits Annual Reports to CalRecycle to report on Program developments during the previous calendar year.

Year 3 Program Highlights

Over the last 3 years, MRC has demonstrated consistent and meaningful improvement to achieve Plan objectives and goals set by CalRecycle.

Collection Network and Program Access

In 2018, MRC focused on improving the ability of residents and businesses that collect discarded units to access the Program's collection network. In addition to continuing to expand the collection network and developing the Commercial Volume Pickup (CVP) Program (which MRC piloted in 2017 and 2018), MRC used geographic information systems (GIS) mapping techniques to measure Program accessibility.

Since California law does not set a specific accessibility standard for mattress recycling, MRC for purposes of this annual report developed a metric based on views expressed by the California State Auditor and a standard that another product recycling organization (PaintCare) uses to measure accessibility. MRC measured how many Californians live within a 15-mile drive of MRC's collection network (that is, an MRC recycler, collection site, participating curbside bulky item collection program or collection event). MRC applied the same standard to all California residents and to those residents living in rural counties and low-income communities. Using that metric, the GIS analysis found that over 90% of all Californians and those living in low-income communities could access the Program, and that over 75% of residents in rural counties had similar access:

TABLE 1: Percent of Population with Program Access in 2018

Population Category	Permanent Network Options + Collection Events
All Residents	92.7%
Residents in Rural Counties	78.5%
Residents in Low-Income Communities	95.3%

In addition, MRC surveyed residents in low-income communities and rural counties to learn what motivates them to recycle and how the Program could best help their community.

Residential Collection Opportunities

MRC increased the number of no-cost permanent collection sites in 2018 from 163 to 190 locations, bulky item collection programs from 9 to 40, and collection events from 74 to 97. MRC ended the year with permanent collection sites or collection events in all but 1 of California's 58 counties (and in 2019 extended service to that 1 remaining county).

Retailer Collection Opportunities

To make it easier for retailers to recycle the units they collect from their customers, MRC provided collection opportunities to 286 retailers and other entities by the end of 2018 with 19 permanent locations at mattress retailers and 6 consolidation locations.

TABLE 2: 2018 MRC Collection Network Highlights

Highlights	Number
Permanent Collection Sites	190
Participating Curbside Bulky Item Collection Programs	40
Collection Events	97
Permanent Sites for Retailers	19
Counties Serviced	57

Collection and Disposition

MRC increased the number of mattresses collected through the Program from 1,286,757 units in 2017 to 1,430,363 units in 2018. MRC's recyclers diverted 47,387,053 pounds of material from landfill through reuse, recycling and biomass, with 65% of all mattress materials being recycled, a 6 percentage point increase from the 59% recycled in 2017.

TABLE 3: 2018 Program Collection and Disposition Highlights

Highlights	Amount
Units Collected	1,430,363
Pounds Recycled	47,387,053
Recycling Rate	65%

Illegal Dumping

MRC continued to address illegal mattress dumping in 2018. It increased the amount of funds dedicated to the Illegally Dumped Mattress Collection Initiative (Initiative) by $250,000, raising the per unit incentive that MRC paid participating entities from $10 to $15. MRC received data from 54 entities, an increase from 47 in 2017. These entities reported the location of 52,270 illegally dumped units.

Using 2018 Initiative data, MRC completed an analysis to draw preliminary conclusions about illegal mattress dumping and correlations between illegal dumping, MRC's collection network and the availability of no-cost curbside bulky item collection programs for discarded mattresses. MRC also began work on supplemental strategies to mitigate illegal mattress dumping through the development of technical expertise, projects to address hotspots and grants to help communities prevent illegal dumping. Meanwhile, MRC engaged with communities actively combating illegal dumping, hosted mattress collection events and increased education and outreach efforts in affected areas.

TABLE 4: 2018 Illegally Dumped Mattress Collection Initiative Highlights

Highlights	Amount
Initiative Participants	54
Illegally Dumped Mattresses Reported	52,270

Research

MRC built upon 2016 and 2017 research activities to develop a more comprehensive research program in 2018. MRC's research efforts address a number of different topics, including:

- Advancing the efficient collection and transport of discarded mattresses by analyzing local access to no-cost bulky item collection programs for mattresses.
- Micro-grants for mattress collection facilities that improve mattress collection, handling and transportation.
- Identifying and promoting best practices for mattress dismantling and recycling through a Lean Manufacturing assessment of MRC recyclers and research to develop a low-cost process to efficiently separate steel springs from pocket coils.
- Research to help mattress recyclers anticipate medium and long-term changes in the material composition of discarded units, such as a mattress age study (which shows the average age of a mattress discarded today is 11.2 years).
- Identifying new and better uses for mattress components through projects, such as locating wood recycling facilities for California mattress recyclers and developing new uses/markets for hard-to-recycle materials (i.e., quilt panels and different types of foam).
- Fostering innovation, cooperation and communication between suppliers, manufacturers, dismantlers and end-market commodity buyers by working with other experts in the field and sharing information on efforts to develop technology that will make possible a circular economy for polyurethane foam.

Education and Outreach

MRC continued to promote the Program, which is known to consumers as Bye Bye Mattress. The consumer outreach focused on promoting the no-cost collection network, raising awareness of the retailer take back obligation and discouraging illegal dumping. Surveys show that 60% of California consumers are aware that mattresses can be recycled, and the number of users on ByeByeMattress.com (MRC's consumer facing website) increased in 2018 by 31% over 2017. MRC also conducted research to expand and improve multilingual community outreach and translated consumer outreach materials at retail stores into 4 additional languages.

Program Collection, Transportation, and Processing

CALIFORNIA PUBLIC RESOURCES CODE AND REGULATIONS

14 CCR §18962(a)(2)(A) — Identify program objectives consistent with California's solid waste management hierarchy as required by subdivision (a) of section 42987.1 of the Public Resources Code.

14 CCR §18964(b)(3) — A description of the methods used to collect, transport, and process used mattresses in California.

14 CCR §18964(b)(5) — Description of how consumers of mattresses in California had an opportunity to recycle and properly manage their used mattresses, including the number, location, and type of collection points in the program.

14 CCR §18964(b)(6) — May include a description of activities to ensure proper collection and management of used mattresses.

14 CCR §18964(b)(7) — A description of methods used by the mattress recycling organization to coordinate with existing used mattress collection and recycling programs with regard to the proper management or recycling of discarded or abandoned mattresses.

14 CCR §18964(b)(8)(A) — Quantitative information on subdivisions (b), (c), (d), (e), (f), (g) and (j) of section 42990.1 of the Public Resources Code, including conversion factor(s), if used. When describing the uses for the recycled materials, the annual report shall identify the secondary markets to which those materials are sold, and potential end uses of those materials.

Cal. Pub. Res. Code §42990.1(f) — The uses for the recycled materials.

Program Collection, Transportation, and Processing

Mattress Collection

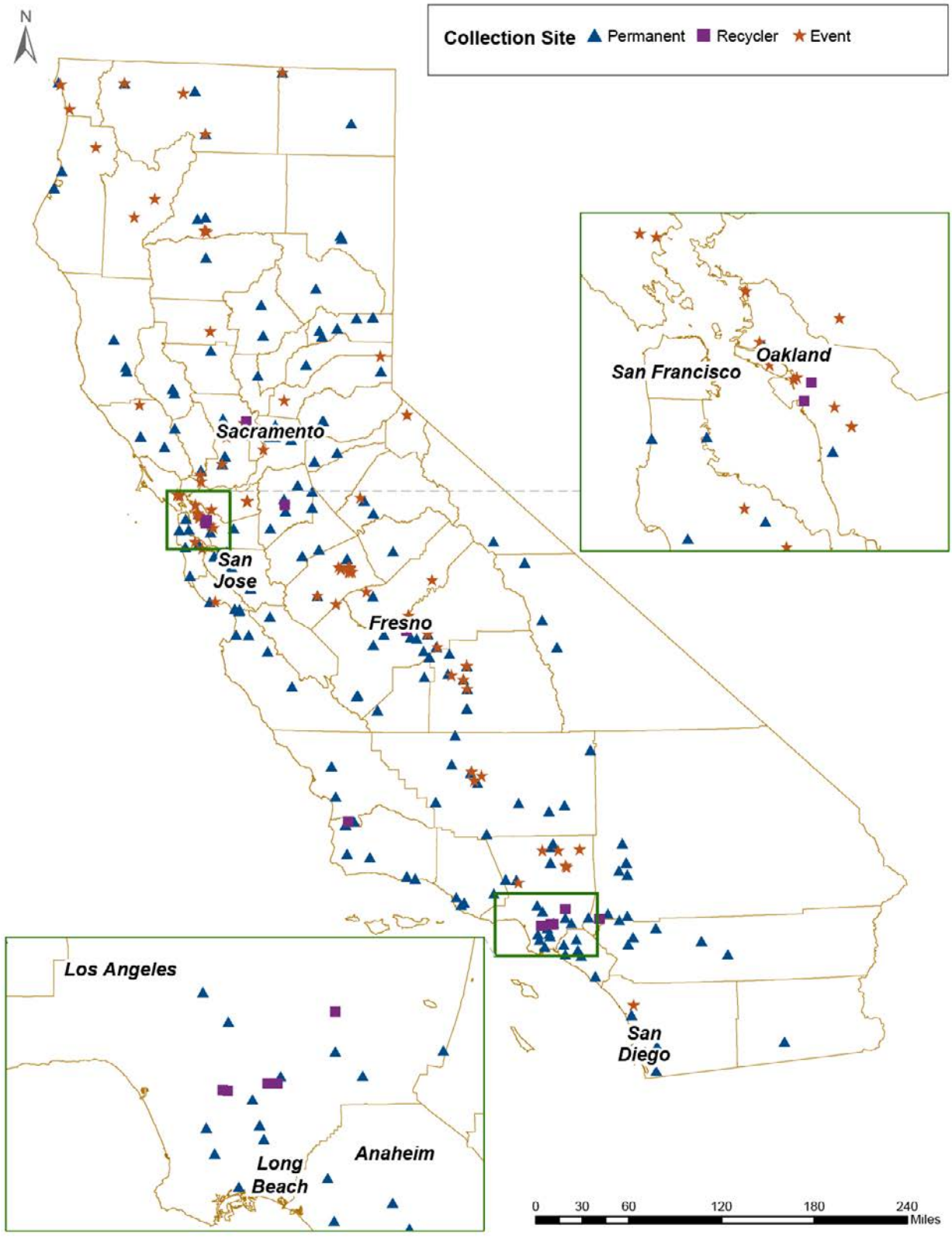
In 2018, MRC continued to expand the used mattress collection network for California residents and businesses, making drop-off more convenient and improving access. Table 5 summarizes MRC's collection network and Figure 1 geographically illustrates the network in 2018.

TABLE 5: MRC Mattress Collection Network

Collection Channel	Site Type	Source of Units	Transportation and Disposition of Units	Number of Sites/ Entities
Retailer Take Back	Mattress Retailers	Retailer's Customer	Retailer delivers units to recycler, permanent collection site, or consolidation location	N/A
			Units picked up from retailer through CVP (below) for dismantling by recycler	N/A (included with CVP below)
Permanent Collection Sites	Solid Waste Facilities (SWFs)	Residents Commercial Entities at some locations	Transported to recycler for dismantling	145
	Mattress Recyclers	Residents (CIP) Commercial Entities	Dismantled by recycler	15
	Non-profits	Residents Commercial Entities	Transported to recycler for dismantling	12
	CRV Recycling Locations	Residents Commercial Entities	Transported to recycler for dismantling	7
	Mattress Retailers	Residents Commercial Entities	Transported to recycler for dismantling	6
	Mattress Renovators	Residents Commercial Entities	Unrenovated units transported to recycler for dismantling	2
	Other	Residents Commercial Entities	Transported to recycler for dismantling	3

Collection Channel	Site Type	Source of Units	Transportation and Disposition of Units	Number of Sites/ Entities
Curbside Bulky Item Pickup Programs	Franchise Haulers and Municipalities	Customers of Franchise Haulers and Municipalities	Entity picks up units at curbside, consolidates them at entity's facility and MRC transports them to recycler for dismantling	19
	Solid Waste Facilities (SWFs)	Customers of Franchise Haulers and Municipalities	Same as above	21 (included in SWF count)
Mattress Collection Events	Temporary Event	Residents	Transported to recycler for dismantling	97
Commer-cial Volume Pickup (CVP) Program	Permanent On-Site Trailers	Mattress Retailers	Transported to recycler for dismantling	19
	Consolidation Location	Commercial Entities	Transported to recycler for dismantling	6
	Live Loads	Commercial Entities	Transported to recycler for dismantling	N/A

FIGURE 1: MRC Collection Network



Collection Channels

MRC collects used mattresses through the following channels in California:

1. Retailer take back
2. Permanent collection sites
3. Curbside bulky item pickup programs
4. Mattress collection events
5. Commercial Volume Pickup (CVP) Program

In 2018, MRC increased the number of permanent collection sites from 163 locations to 190 (see footnote on Table 6), an increase of 16.6%, and more than quadrupled its number of curbside bulky item pickup programs from 9 to 40 (19 of these are operated by franchise haulers and municipalities at a private yard, and 21 are operated by franchise haulers and municipalities at SWFs that also serve as permanent collection sites). Additionally, MRC participated in 97 collection events, a 31% increase from the 74 events in 2017. MRC also increased the number of commercial consolidation locations from 5 to 6, and established 19 permanent retail CVP locations.

In 2019, MRC is expanding the no-cost collection network to increase access for California residents and commercial entities, who can learn more about the drop-off and recycling options available to them at ByeByeMattress.com.

Collection Site Types

MRC enters into collection contracts with entities under each collection site type described in Table 5, except for retailers that are required by law to take back consumers' discarded units.

Retailer Take Back

SB 254 requires that any retailer delivering a new mattress to a California consumer must offer to take back a mattress that the consumer has discarded upon request at no cost. Consumers can use this collection channel when purchasing a new mattress. Retailers then can recycle the used mattresses at no cost through the Program (MRC bears the cost of recycling).

Permanent Collection Sites

Since the inception of the Program, MRC has created a robust, no-cost collection network throughout California where residents can discard used mattresses for recycling. MRC initially targeted solid waste facilites (SWFs) and then expanded its site recruitment efforts to focus on underserved areas by including alternative collection locations, such as non-profits and California Redemption Value (CRV) recycling centers. Except for mattress recyclers, MRC pays the site a handling fee and bears the cost of transporting the units to a contracted facility and recycling those units (recyclers receiving units are reimbursed through their blanket recycling contracts). The following provides details on the specific types of permanent mattress collection sites that the Program offers California residents and commercial entities:

- **Solid Waste Facilities:** SWFs comprise the majority of MRC's no-cost collection network. As of December 31, 2018, MRC had contracted with 145 SWFs. All of these sites accept residential mattress drop-off at no cost, and 7 accept commercial drop-off at no cost.

  In 2018, MRC used data the SWFs reported to CalRecycle to recruit potential locations. This resulted in 12 SWFs being added to the collection network. MRC is continuing this effort in 2019.

- **Mattress Recyclers:** In most cases, MRC recyclers accept mattresses directly from residential and commercial entities at no cost. In 2018, MRC's recycling network consisted of 15 physical locations throughout California. Recyclers track the number of units from each of the following sources. In the Program Collection and Disposition Data section, Table 10 shows how many units MRC collected through each:

  - *Retailer Drop-off:* This includes mattress retailers that use their own transportation or MRC's CVP services.
  - *Institutional Drop-off:* This includes hotels, school dormitories and other large-volume purchasers of mattresses that use their own transportation or MRC's CVP services.
  - *Consumer Incentive Payment (CIP):* Through MRC's CIP Program, California residents may drop off discarded mattresses at specified recyclers and receive an incentive payment of $3 per unit for as many as 5 units per vehicle per day.

- **Non-profits:** MRC contracts with organizations such as Goodwill, Habitat for Humanity, Salvation Army and Local Conservation Corps to serve as public collection sites. Depending on the site, residents and/or commercial entities may drop off units at these non-profit sites at no cost. In 2018, 12 non-profits accepted mattresses from the public through MRC's Program.
- **CRV Recycling Locations:** MRC contracts with existing collection centers for the CRV Beverage Container Recycling Program. In 2018, California residents and commercial entities could drop off mattresses at 7 CRV recycling centers throughout the state.
- **Mattress Retailers:** In an effort to increase mattress retailer and residential access to the Program, MRC contracts directly with mattress retailers to become public drop-off sites. These are located in rural areas of the state that are not served by other permanent collection sites. In 2018, California residents and commercial entities could drop off mattresses at 6 retailer locations throughout the state.
- **Mattress Renovators:** Residents and businesses may drop off discarded units at mattress renovators at no-cost. In 2018, 2 mattress renovators collected mattresses through MRC's Program. Any units they did not renovate were sent to MRC recyclers for dismantling.

  In 2019, MRC is recruiting other renovators identified through annual data reported to CalRecycle to become no-cost collection sites. At the time this report was submitted, 4 additional renovators have become no-cost collection sites.

- **Other:** MRC contracts with 1 municipal thrift store, and 2 businesses to act as no-cost public collection locations.

Curbside Bulky Item Pickup Programs

MRC contracts with entities (such as franchise haulers and municipalities) that provide curbside bulky item pickup at no additional charge to residents. Residents schedule a pickup for their discarded mattress, the hauler picks up the mattress, consolidates it with other units in an MRC-provided trailer positioned at its yard or SWF, and transports a trailer full of consolidated units to a recycler for dismantling. Units may be collected through bulky item pickups through either of 2 processes:

1. MRC contracts with a municipality or franchise hauler to recycle units collected through their existing bulky item collection program. The MRC-provided trailers in which these units are consolidated typically are located at private yards and are not publicly accessible. In 2018, MRC collected mattresses from 19 municipalities or franchise haulers in this way.
2. Some SWF operators that have contracted with MRC to serve as a permanent collection site that is accessible to the public also provide curbside bulky item pickup services. These SWFs consolidate mattresses collected at curbside in an MRC-provided trailer with other units collected at the permanent collection site. In 2018, MRC collected mattresses from 21 bulky item programs that send their mattresses to MRC SWF collection sites. To avoid double counting, these locations are counted under the SWF category, and not counted again under the curbside collection category in Tables 5 and 6.

To expand this collection channel, MRC will target entities identified in its recent study of statewide curbside bulky item pickup programs. More information on this study is provided under the Research section.

Mattress Collection Events

To supplement the permanent collection network, MRC hosts mattress collection events where California residents can drop off mattresses at no cost. MRC partners with municipalities, waste services providers, Local Conservation Corps, tribes, retailers and other interested parties to hold collection events. When hosting events, MRC provides labor, transportation, recycling and publicity.

MRC often combines mattress collection events with events accepting other products to increase convenience for residents, target underserviced areas or mitigate illegal dumping hotspots. For example, in 2018, MRC held 12 events in Alameda County to help combat illegal dumping. MRC also assisted with events in underserviced counties, including Alpine, Contra Costa, Del Norte, Glenn, San Diego and Trinity. MRC worked with Siskiyou County to hold Earth Day collection events at 4 transfer stations on the same date.

In 2018, MRC and PaintCare hosted joint used product collection events. For these events, the organizations developed co-branded advertising, and collected both

paint and mattresses. Two PaintCare-MRC events were held in 2018, collecting 351 mattresses. The events have proven to be successful, and residents have responded positively to the dual service they provide. Both parties plan to continue this relationship in 2019.

In 2018, MRC participated in 97 collection events overall, a 31% increase from 74 events in 2017.

Commercial Volume Pickup (CVP) Program

Following the results of a pilot program run in 2017 to 2018 that involved MRC positioning permanent trailers at large mattress distribution centers, MRC launched its CVP Program in April 2019. Through CVP, retailers, as well as hotels and educational institutions, can receive no-cost transportation and recycling of their mattresses. MRC requires a minimum of 100 units to pick up directly at the generating site. This service is offered in 3 ways:

1. **Permanent On-Site Trailers:** If a business generates at least 100 mattresses per month, MRC will provide a permanent trailer on-site. This arrangement works well with retail chains that consolidate at a central distribution center the discarded mattresses collected from customers of individual retail locations through the retailer take-back channel. In this manner, MRC can provide collection service for all stores within a retailer's local network. In 2018, MRC established 19 permanent retail CVP locations, providing service to at least 286 store locations.

2. **Live Load:** For businesses that generate at least 100 units at a time, but not on a monthly basis, MRC does not provide a permanent on-site trailer. Instead, MRC will pick up the units at its cost from the collector when requested. This is referred to as a "live load" pickup.

3. **Consolidation Locations:** MRC works with smaller retailers, municipalities and businesses to establish locations where they can consolidate the mattresses they collect into a centralized trailer, providing no-cost drop-off for these entities. In 2018, MRC added 1 consolidation point to its network for a total of 6 strategically placed commercial consolidation locations.

In 2018, MRC hired a dedicated staff person to implement and expand the CVP Program. MRC anticipates this collection channel will grow in 2019.

In order to not undermine mattress renovation, MRC is communicating with renovators regarding the CVP Programs. See the Reuse section for more detail.

Table 6 shows the total number of collection sites by type from 2016–2018. For a complete list of all collection sites and events, see Appendix B.

TABLE 6: Collection Network by Site Type

Site Type		2016[1]	2017[1]	2018
Permanent Collection Sites	Solid Waste Facilities (SWFs)	109	133	145
	Mattress Recycler	11	12	15
	Non-profit	2	6	12
	California Redemption Value (CRV) Locations	2	3	7
	Mattress Retailer	6	5	6
	Mattress Renovator	1	2	2
	Other	0	2	3
	Total Permanent Collection Sites	**131**	**163**	**190**
Curbside Bulky Item Pickup Programs		3	9	19
Mattress Collection Events		50	74	97
Commercial Volume Pickup Program	Permanent On-Site Trailer	N/A	N/A	19
	Consolidation Locations	4	5	6
	Live Load	N/A	N/A	0

[1] In 2016 and 2017, MRC reported the number of recyclers separately from the total number of permanent collection sites, which are included in the 2018 total. In 2016 and 2017, curbside bulky item pickup programs were included in the total number of permanent collection sites, and in 2018 they are reported separately. In 2017, MRC included consolidation locations in the total number of permanent collection sites, which are now separated under CVP. To allow for consistent year-to-year comparisons of the number of different collection types, MRC has reclassified where necessary 2016 and 2017 data to fit the current format. For reference, MRC reported 122 and 165 collection sites in its 2016 and 2017 Annual Reports, respectively.

Collection Site Mattress Management

When adding new collection sites, MRC provides on-site training and guidelines to educate staff regarding proper handling, efficient stacking techniques and best practices to increase the recyclability of mattresses received. MRC's Mattress Recycling Program Guidelines (the Guidelines) (see Appendix C) are included in all collection site and event contracts. The Guidelines define products eligible and uneligible for recycling and explain how collectors can efficiently load mattresses onto trailers. They also describe non-recyclable mattresses (e.g., those that are wet, insect-infested, excessively soiled, etc.) and how to identify bedbug-infested units.

To further assist collection sites in identifying and managing instances of bedbug contamination, MRC developed an online training video about bedbugs in 2018 that collection site staff can access on demand. See MRC's municipal resources webpage for more details and a link to the video.

MRC visits new collection sites as they are being established, and on average visits existing locations annually. During site visits, staff answer questions, confirm that the site is following the Guidelines, offer suggestions to maintain the quality of collected mattresses and provide necessary signage, invoicing support, etc.

In early 2019, MRC increased its collection site support by offering collection site grants. Grants can be used for approved projects that increase the recyclability of mattresses (such as covered/paved mattress storage area, forklift equipment, etc.). More details on these grants can be found in the Research section.

Mattress Transportation

For each MRC collector in California, MRC pays for or provides storage containers that are appropriate for the size and location of each facility. MRC uses 53-foot, 48-foot and 28-foot trailers, as well as sea containers and roll-off bins for sites with limited space or other logistical constraints. The 53-foot trailer is preferred because it can hold the most mattress units, resulting in a lower per unit transport cost. Roll-off containers, which are the smallest storage option, are the least efficient alternative, but may be the only option for collection sites with small or restricted loading areas. All containers that MRC provides are covered to reduce contamination of the mattresses and eliminate damage from weather.

To provide mattress transportation throughout the state, MRC contracts with mattress recyclers, third-party logistics companies, transportation companies and SWFs to pick up and transport mattresses from specific facilities.

Collection sites that do not transport units using their own equipment will contact a transporter provided by MRC when a full container is ready to be picked up and swapped for an empty one. For sites located in urban areas, MRC transporters have 48 hours to swap a trailer after receiving a request, and up to 5 days for sites in rural areas. High-volume locations may be assigned a regular pickup schedule to make sure transporters can keep up with the volume. MRC is available to assist with any issues that may arise regarding transportation.

Mattresses are bulky and light cargo, and as a result, efficient transportation is necessary to control costs. MRC assigns transportation and recyclers to achieve maximum efficiency throughout the collection network. In 2019, MRC will conduct a transportation study to identify how the current system can be improved and redundancies eliminated.

Mattress Processing and Recycling

Recycler Procedures

After discarded mattresses arrive at a recycling facility, the recycler unloads the container. Mattresses contaminated with bedbugs or putrescible solid waste cannot be recycled, and are separated to minimize facility contamination and worker exposure, and then landfilled.

Non-contaminated mattresses then are dismantled. The outer ticking layer is removed so each internal component material can be separated. The dismantling process varies from one recycler to the next, but most use a combination of manual and mechanical processes. Each recyclable material type is separated and sometimes compressed into bales for shipment to buyers. See the Uses for Recycled Materials section for details regarding what happens to each material type after consolidation at recyclers.

Some recyclers separate and sell high-quality used mattresses or their component materials to renovators, who use them to produce renovated mattresses for sale in secondary markets.

Uses for Recycled Materials

Recyclers sell the materials reclaimed from used mattresses and foundations into secondary markets for use in manufacturing new products. While there were no significant changes in these end markets in 2018, MRC continues to invest in research to identify new end markets to increase the Program's recycling rate and to help MRC's recyclers become more financially sustainable. MRC's research efforts target many of the product categories discussed below; see the Research section for more detail.

Steel Wire: Most used mattresses contain steel springs, either in the form of innersprings or pocket (fabric-encased) coils. Likewise, most used foundations contain a steel wire interior structure. The steel from both mattresses and foundations can be shredded or baled for sale in steel scrap markets. Steel mills then purchase the scrap steel and remelt it for use in manufacturing new steel products, such as appliances, automobiles and building products.

In 2018, some scrap metal recyclers stopped accepting pocket coils because the polypropylene fiber used to encase the coils amounted to 8% to 10% of the material's weight. As a result, some recyclers landfilled their pocket coils because they could not find scrap recyclers willing to accept the coils.

Foam: The interiors of most mattresses contain 1 or more layers of polyurethane and/or latex foam. After the outer quilt panel is removed, the recycler separates the inner foam layers for baling and sale to scrap purchasers. All post-consumer foam is sold to carpet underlayment

manufacturers to make carpet padding. The scrap foam is chopped into small pieces, mixed with rebonding adhesive and exposed to steam to cure the mixture. The result is rebond foam that then is cut into thin sheets to make carpet pad. Carpet pad is constructed primarily of post-industrial polyurethane foam, but also may contain a small percentage of used carpet pad, as well as post-consumer mattress foam and quilt panels.

Quilt Panel: The mattress sleep surface (that is, the top layer of a 1-sided ("no-flip") mattress and the top and bottom layers of a 2-sided mattress) typically is a composite material that includes a decorative outer fabric (also called ticking), 1 or more layers of fiber batting, non-woven fabric or foam (polyurethane and/or latex) and a thin backing fabric (usually a non-woven fabric). These layers usually are quilted together. Once the quilt panel has been removed from the mattress, recyclers typically bale it for sale separately from other reclaimed commodities.

Quilt panel has limited secondary demand for several reasons. First, quilt panels lack consistent construction and input materials. Second, quilt panels are more likely to become contaminated with dirt, water, bodily fluids or other environmental impurities because they are the outermost layer of a mattress. As a result, quilt panel is most commonly sold to carpet underlayment manufacturers, which chop the quilt into small pieces to make carpet pad. In this application, post-consumer quilt panel represents a small percentage of the finished product.

Foundation Wood: Most consumers use a foundation or box spring underneath their mattress. The foundation raises the sleep surface of the mattress to a comfortable height and helps prolong the life of the mattress by acting as a shock absorber. A typical foundation is composed of a wood frame assembled using nails or staples. A steel wire structure attached to the wood frame by staples or nails provides the spring support for the foundation. Some foundations contain a wood interior structure instead of a steel wire structure. The sides of the foundation typically are covered by a decorative ticking; the top and bottom typically are covered by a non-woven fabric.

To dismantle a foundation, recyclers remove the ticking and non-woven fabric, then shear or shred the unit to separate the metal from the wood. If the wood is free of significant metal or fabric contamination, it can be finely shredded for use as mulch, or burned for energy value in a biomass or waste-to-energy (WTE) facility. Wood is either sold or given away, or recyclers pay a tipping fee for the wood to be made into mulch or burned as biomass fuel.

Cotton: Depending on product construction, a mattress may contain other non-woven fiber layers such as cotton. Recyclers separate and bale the reclaimed cotton. Secondary fiber markets are limited and depend on whether the reclaimed material is co-mingled with other fibers and prevailing

market conditions. Cotton is sold to fiber recycling companies. End uses for this material include insulation and acoustic panel products for the construction and building industry.

Other Fiber: Many mattresses also contain layers made from 1 or more other types of fiber. Depending on the construction of the mattress, these fibers may include polyester, rayon and other synthetic fibers; wool, horse and other animal hair; and coconut fiber. Coconut fiber can be added to wood chips for use as ground cover. Nevertheless, recycling options for these other fibers are limited. As a result, most typically are landfilled or, at best, transformed for use in WTE facilities.

Shoddy Felt: Another common layer in mattresses is shoddy felt (also called shoddy pad or just shoddy). This material usually is placed between the metal springs and foam layers to insulate the foam from sharp points on the springs and to keep the foam from working its way into the springs during the life of the mattress. Shoddy is a non-woven material comprised of mixed shredded post-industrial fabric. Given the mixed nature of the fiber types used to make shoddy and the fact that shoddy used in mattresses is made from post-industrial material, post-consumer shoddy has little or no residual value in secondary markets. Therefore, shoddy is usually landfilled or, at best, transformed for use in a WTE facility.

Plastics: Retailers often place the discarded mattresses they collect from consumers in plastic bags (usually polyethylene) so that any bedbugs or other biological materials on the discarded units do not contaminate new units being delivered on the same truck. These bags are frequently on the discarded mattress when it arrives at the recycler. Most recyclers bale and sell this plastic to plastic recycling companies in secondary markets where the bags are converted into plastic pellets that manufacturers of new plastic products melt and use as feedstock in their manufacturing processes. Potential end uses for these pellets include composite plastic lumber and plastic film products.

Cardboard: Mattress foundations may contain a layer of cardboard that separates the wood base structure from the bottom non-woven fabric. Recyclers bale the cardboard and sell the bales in secondary markets where it is recycled by manufacturers for use in making chipboard for cereal boxes, corrugated cardboard and other packaging materials.

Materials Management/Waste Hierarchy

MRC and its recyclers implement the Program consistent with California's solid waste management hierarchy: source reduction, reuse (renovation), recycling, composting, biomass, transformation (WTE) and landfill. The following describes MRC activities undertaken for each management method in the hierarchy. Associated data is provided under the Program Disposition Data section.

Source Reduction

The mattress industry continues to manufacture durable mattresses that reduce the rate at which discarded units are generated. In its 2018 Revised Annual Report, MRC reported that it would develop and launch a Sustainability Initiative focused on reducing the consumption of energy and water, and material waste generated during the mattress manufacturing process.

After evaluating existing certification and sustainability efforts, MRC elected to license the right to use and modify an existing program developed several years ago for use in the furniture industry. MRC developed its program, called the Sleep Products Sustainability Program (SP2), in the first quarter of 2019. SP2 has been designed to help mattress manufacturers achieve sustainability objectives by creating and maintaining a strong, proactive environmental program.

SP2 is designed to help individual mattress manufacturers analyze and understand the environmental impacts of their products by examining:

- The nature and designs of the products they manufacture
- The raw materials they manage and consume in manufacturing and distributing those products
- The energy, water and other resources needed in the manufacturing and distribution processes
- How to manage and minimize waste products generated at each stage in the manufacturing and distribution processes
- How the products they manufacture today are managed at end of their useful lives by recyclers

SP2 will help mattress manufacturers develop methods to analyze their businesses, products and processes. These methods also will help mattress manufacturers identify steps they can take to reduce their environmental impacts, define metrics for measuring the effects of those changes and learn from best practices. The overarching goal is to help mattress manufacturers create voluntary, practical environmental management systems that can produce continual improvements over time, reinforced by periodic follow-up reviews by MRC.

MRC will develop a process to measure the success of this initiative and provide updates in future Annual Reports. These efforts are intended to result in:

- Improved management of resources and raw materials, such as steel, foam, fiber, fabric, wood, other components and packaging materials
- Reductions in energy and water consumption
- Reductions in both total waste generated and non-recyclable waste generated

SP2 criteria includes methods to train and audit participants. Training began with 1 manufacturer in late April 2019, with the goal of conducting additional trainings by December 2019. In the 2018 Revised Annual Report, MRC set a goal of conducting 10 trainings by December 2019, but after gaining more experience regarding the time needed to design and implement each training, 2–3 is more reasonable and will enable each training to be more comprehensive.

To publicize SP2, MRC developed a marketing strategy that will launch in the third quarter of 2019. The effort includes the distribution of a news release, social media messaging and direct mail advertising to California-based mattress manufacturers. Information also will be posted on MattressRecyclingCouncil.org and disseminated to mattress manufacturers through MRC's Monthly Highlights, MRCReporting.org portal and the International Sleep Products Association's (ISPA's) communication channels. MRC and ISPA staff also will attend industry events throughout 2019 to discuss the initiative with potential participants. In addition, MRC will develop public relations materials and messages to publicize SP2's successes and outcomes. These may include additional news releases, awards for participants or presentations at mattress industry events.

Because it can take 6 to 8 months for a manufacturer to complete its projects for certification, MRC will evaluate the results of the pilot initiative in 2020 and consider whether to expand the program to include mattress retailers and component suppliers.

Reuse (including Renovation)

Reuse follows source reduction in California's waste management hierarchy. In mattress waste management, reuse includes mattresses sold in used furniture stores and mattress renovation. Used mattress retailers and mattress renovators were active in California before MRC launched the Program and remain active today.

Statewide Renovation Trends: It was the Legislature's intent that SB 254 not interfere with existing renovation activities in California. According to data CalRecycle has collected from renovators, 150,124 units were renovated in 2016; 263,646 in 2017; and 182,220 in 2018 (these figures understate California renovation activity because they do not reflect units collected in the state and sold outside the state for renovation).

Furthermore, since renovated units tend to be low priced when sold at retail, they compete directly against low-priced imported mattresses. The mattress industry as a whole has been significantly hurt by low-priced imports of finished mattresses from China. In late May 2019, the U.S. Department of Commerce found that Chinese exporters of finished mattresses to the United States were dumping their products and imposed antidumping duties that ranged from approximately 37% to over 1300%. Renovators and manufacturers of new mattresses that are sold at low price points are especially hurt by these unfairly traded imports.

MRC also notes that the volume of materials that renovators purchased from MRC recyclers has increased since 2016: 2,454,233 pounds of units and materials were diverted for reuse and renovation in 2016; 2,787,943 pounds in 2017; and 3,225,114 pounds in 2018. Renovators are benefiting from these materials sold by MRC's recyclers in the secondary market. Therefore, the Program has not undermined renovators.

MRC Recyclers and Renovation: As discussed in the Recycler Procedures section, some recyclers sell whole mattresses and component material to renovators. MRC pays recyclers the same to dismantle units, regardless of whether the materials reclaimed from this process are sold to renovators or others in the secondary markets. MRC does not compensate recyclers when they sell whole mattresses directly to renovators. The recycler instead is paid for the unit by the renovator. This financial arrangement benefits both the recycler and renovator, allowing the renovator to buy whole mattresses and components and incentivizes adherence to the waste hierarchy.

Renovators as MRC No-Cost Drop-Off Points: MRC lists California-based renovators that contract to serve as used mattress collection locations on its Bye Bye Mattress Recycling Locator. In 2018, 2 renovators were contracted to serve as no-cost collection points for residents, retailers, and commercial entities. Unrenovated units collected at these sites are transported to MRC recyclers for dismantling. MRC has used data that renovators report to CalRecycle to identify 4 more renovators to serve as drop-off points in 2019.

Renovators on ByeByeMattress.com: In order to follow California's solid waste management hierarchy and expand collection network convenience for California consumers, MRC coordinates with renovators that comply with SB 254 and other California and federal bedding requirements to serve as no-cost collection locations. These locations are included on its Bye Bye Mattress Recycling Locator.

Renovators and Program Development: MRC considers the views of renovators and other interested stakeholders when setting Program policies. For example, when MRC developed its CIP Program, it sought input from the Mattress Advisory Committee (on which the renovator segment is represented) regarding the level of incentive that consumers should receive when dropping off discarded mattresses and foundations at an MRC recycler. After considering different incentive levels, the committee advised MRC that setting the incentive above $3 per unit could harm renovation. MRC accepted the committee's advice and capped the incentive at $3 per unit, up to 5 units per vehicle per day.

MRC also communicates with contracted renovator collectors to minimize the impact of the CVP Program on their supply chain. MRC avoids recruiting CVP participants already serviced by renovators.

Education and Outreach to Renovators: During Program development and throughout the subsequent years, MRC has informed all known renovators about their obligations and opportunities under SB 254 and renovators receive the same Program updates that MRC sends to retailers and other Program participants.

Therefore, MRC has implemented the Program consistent with this tier of the waste management hierarchy, consistent with the Legislature's stated intent that the Program not undermine used mattress resale, refurbishment and reuse operations.

Recycling

Recycling is the third priority in California's waste management hierarchy. The Program is designed to increase the number of discarded mattresses diverted from California's landfills and increase recycling of post-consumer mattress materials. To achieve this result, MRC has established a robust, diverse and geographically accessible no-cost mattress collection network that is expanding and continually improving. MRC assists this collection network with grants to improve the recyclability of mattresses and provides enclosed containers to prevent weather damage during storage and transport. Once a recycler receives a discarded mattress, it dismantles the unit and separates the component materials for sale or disposition in secondary markets. Materials for which no market exists or that cannot be recycled (because they are contaminated or mixed with other materials) are usually landfilled.

MRC's Plan outlines 9 strategies to maximize mattress recycling in the following order:

1. **SWF Compensation:** MRC compensates SWFs and other collection locations at negotiated rates for handling mattresses that they accept. MRC also pays for storage containers that SWFs may use, and can transport the collected units to recyclers for dismantling, at no charge to the participating SWF.

2. **No-Cost Retailer Recycling:** Retailers can recycle mattresses they pick up through the retailer take back obligation at no cost through MRC's Program. See the Mattress Collection and Retailer Access sections for more detail.

3. **Mattress Retailers (Retailer Take Back Obligation):** Mattress retailers must, upon request, pick up a consumer's discarded mattresses at no cost when they deliver a new mattress. As noted, MRC recyclers can recycle these units at no cost to the retailers. By diverting mattresses from the ordinary solid waste collection system in this manner, more mattresses can be recycled because it reduces the risk of contamination that occurs when units are mixed with other municipal solid waste. See the Retailer Take Back Publicity section for more detail regarding MRC's promotion of this obligation.

4. **No-Cost Business Recycling (Commercial Entities):** Commercial entities (such as hotels and educational institutions) can recycle their mattresses at no cost

through the Program. See the Mattress Collection and Commercial Volume Pickup sections for more detail.

5. **No-Cost Consumer Drop Offs at SWFs:** California residents may drop off mattresses at no cost at MRC collection locations, which include 145 SWFs statewide as well as 45 other convenient locations. See the Mattress Collection section for more detail.

6. **Consumer Incentive:** Recyclers pay an MRC-funded incentive to California residents that deliver discarded mattresses directly to an MRC recycler. The incentive is $3 per unit, limited to 5 units per vehicle per day. See the Consumer Incentive Payment section for more detail.

7. **MRC Recyclers' Target:** MRC's recyclers are responsible for dismantling discarded mattresses and foundations, selling or otherwise identifying a use for the reclaimed materials in secondary markets, and disposing of the waste or otherwise unrecyclable material (usually in landfills). A recycler has financial incentives to recycle as much of a mattress as it can because it keeps the revenue it earns from the sale of those materials in secondary markets and incurs costs when sending waste and unrecyclable materials to landfills. To further incentivize the amount of mattress materials recycled through the Program, MRC's recycler contracts require that they recycle 75% by weight of the units they process. In practice, however, some recyclers have encountered difficulty meeting this requirement. The amount of post-consumer mattress materials that a recycler actually recycles is influenced by several factors:

    - *The quality of the unit:* If the unit is seriously damaged (for example, crushed), wet, infested with bedbugs or otherwise contaminated, little or none of the unit may be recyclable.
    - *No markets:* If no viable secondary market exists for a material, it cannot be recycled. In 2018, this situation existed in some cases for wood, and the steel and polypropylene in pocket coils.
    - *Geography:* Some recyclers are located far from secondary markets, making it difficult or impossible to recycle those materials, especially if freight costs are rising or commodity prices are falling.
    - *Processing methods:* The recycler may not be completely separating the materials, either because of inadequate processing equipment or for other reasons, causing customers in the secondary markets to stop buying the material.

    Wood recycling markets and pocket coil recycling are high priority items for MRC's Research team, which is focused on short-term, high-impact projects to improve MRC's recycling rate. Additional information about these projects is found in the Research section of this report. For a discussion on MRC's recycling rate in 2018, see the Program Disposition Data section.

8. **Mitigate Illegal Dumping:** MRC compensates entities participating in its Illegally Dumped Mattress Collection Initiative in exchange for providing data about the number of illegally dumped mattresses in their communities and collecting the dumped units. This information will identify those areas of the state where illegally dumped mattresses are most prevalent and guide MRC's efforts to mitigate illegal dumping activity. See the Mitigation of Illegal Mattress Dumping section for more detail.

9. **Prevent Bedbug Contamination:** A mattress may not be recyclable if it is contaminated by bedbugs. Although bedbug contamination affects relatively few units, MRC educates recyclers and collection sites on how to prevent and properly manage bedbug contamination, and thereby increase the amount of mattress materials recycled annually. See the Collection Site Mattress Management and Recycler Procedures sections for more detail.

Composting

In 2018, MRC recyclers sent no mattress materials to compost facilities. The main material that is theoretically appropriate for composting is the foundation wood. However, the small wood particle dimensions and low metal content required for composting make this option impractical for MRC's recyclers. For efficient composting, the wood must be reduced to a particle size that has a high surface area to volume ratio and provides good structure to the compost mixture. This requires aggressive shredding or grinding to reduce the foundation wood to particles that are 3 inches or less in diameter, with most between 0.5 inches and 2 inches. In addition, the shredding process must remove most of the metal contamination. Currently, this is generally a cost-prohibitive process.

As a result, MRC's recyclers processed no foundation wood into composting material in 2018, and instead processed most of it into mulch. They also delivered a trivial amount, 0.3% of the total outbound materials, to biomass because that was their most feasible local market for the materials.

In 2019, MRC is researching alternative end markets for mattress wood, and composting will be considered in this evaluation.

Biomass

California's solid waste management hierarchy considers biomass to be recycling that is preferred over the transformation of solid waste through WTE facilities and disposal in landfills. Nevertheless, this recycling option may not be a viable long-term solution for mattresses. Low energy prices and environmental regulations may cause additional biomass plants that are accessible to MRC's recyclers to close in the coming years.

In 2018, 2 MRC recyclers sent 210,339 pounds of wood to biomass because transportation and tipping fee costs for mulching operations made biomass outlets

the most economically viable market for these recyclers, or because local mulching companies rejected the material due to metal contamination (from the staples and nails used to assemble the foundations). MRC is researching alternative wood end-use markets, taking into account the processing capabilities of individual MRC recyclers, as well as their location relative to potential wood users and other relevant factors. Details about this study will be included in the 2019 Annual Report.

Transformation (WTE)

One MRC recycler sent material to a WTE facility in 2018. The WTE facility was located near the facility and was an economically practical location for disposing of residual material for which a higher use under California's waste management hierarchy was not practical. Although MRC understands that California considers the transformation of solid waste through WTE facilities to be a form of disposal, diverting material for use in WTE facilities is preferable to landfill.

Since MRC recyclers currently do not track transformation data by material type, MRC cannot specifically identify which types of material were consumed in the WTE facility. However, MRC assumes that such material consisted of contaminated wood, foam, fiber and quilt panels.

MRC meets monthly with CalRecycle and has consulted with the Department about the 1 recycler that sent material to the WTE facility. MRC notes that only 2 WTE facilities remain in California. It is unlikely that MRC recyclers will send material to WTE facilities in future years.

Landfill

MRC's contracts with its recyclers require that they recycle 75% by weight of the units they process but recognize that this may not always be feasible. MRC recyclers dispose of non-recyclable materials and residue in environmentally safe landfills. This material may include entire mattresses or foundations and mattress materials that:

- Are severely damaged or twisted
- Are wet, frozen or heavily soiled
- Are infested with bedbugs, other living organisms or other biological contaminants that render the unit either unsafe to process or make its constituent materials unmarketable
- Have no current financially viable market

As is the case for materials sent to WTEs, MRC recyclers currently do not track landfill disposal data by material type, making it impossible for MRC to provide data regarding the exact quantity of specific materials that its recyclers landfilled in 2018. However, given that recyclers landfilled some whole units, as well as separated materials, MRC assumes that at least some quantity of every mattress material type (i.e., steel, foam, fiber and wood)

was landfilled. Although the total weight of material landfilled by MRC recyclers increased from 2017 to 2018, much of this increase is attributed to the fact that the recyclers substantially reduced the amount of material they sent to WTE in 2018. Comparing total disposal by MRC recyclers (that is WTE plus landfill) in 2017 and 2018, recyclers' overall performance has improved because the total amount of material disposed of through WTE and landfill decreased both in total (from 27,119,671 to 25,461,162 pounds) and as a percentage of total materials processed (from 40.8% to 35.0%).

Coordination With Existing Infrastructure

MRC must coordinate with existing used mattress collection programs and recycling programs, including non-profits, and meet the requirements of Cal. Pub. Res. Code §42987.1(i). During the first 3 years of Program development, MRC has made significant progress in these areas. See the Collection Site Types section for more detail.

Existing Used Mattress Collection Programs

Solid Waste Facilities

In 2015 and 2016, MRC contacted all permitted SWFs in California and contracted with all SWFs that were interested in and capable of participating in the Program. To further expand its collection network in 2017, MRC continued to contact those SWFs that were not yet contracted collection sites.

In 2018, MRC used the 2017 data that SWFs reported to CalRecycle regarding the number of mattresses they landfilled that year to target potential new collection locations. This effort resulted in MRC adding 12 SWFs to the collection network. MRC is continuing this effort in 2019. By the end of 2018, MRC had negotiated contracts with 145 SWFs in California.

Bulky Item Pickup Programs

To further coordinate with existing used mattress collection programs and increase consumer access to no-cost recycling in California, MRC began contracting with municipalities and franchised haulers that provide curbside bulky item pickup at no additional cost. By the end of 2018, MRC held contracts with 40 bulky item pickup programs. As discussed in more detail under the Research section, MRC has conducted a study to identify all bulky item pickup programs in California. In 2019, MRC will use this data to target additional bulky item pickup programs that could participate in the Program.

Retailer Take Back

Many mattress retailers collected units from their customers before the Program launched. MRC leverages this pre-existing network by working with retailers to bring these mattresses to MRC's recyclers, either by direct drop-off or through the CVP

Program. This practice benefits the mattress consumer and retailer and increases the volume of mattresses diverted from landfills. Collecting mattresses directly from retailers is also preferable to obtaining units from SWFs and bulky item pickup programs. When mattresses are mixed with regular trash and other municipal solid waste, they can be crushed and contaminated to the point that few or no parts of the units may be recyclable. Obtaining discarded units directly from retailers reduces contamination, resulting in more mattresses being recycled and the recyclers being able to sell cleaner and better quality commodities into secondary markets.

Other Relevant Parties

MRC further builds on the existing solid waste infrastructure by:

- Coordinating with municipalities and franchise haulers to hold mattress collection events
- Contracting with CRV recycling centers, local California Conservation Corps, non-profits and mattress renovators to act as collection locations.

Abandoned Mattress Management

Through its Illegally Dumped Mattress Collection Initiative, MRC coordinates with municipalities that operate illegal dumping cleanup and abatement programs. See the Mitigation of Illegal Mattress Dumping section for more detail.

Existing Recycling Programs, Including Non-profit Mattress Recyclers

In April 2015, MRC requested proposals from entities interested in providing transportation and recycling services to MRC at locations throughout the state. In requesting these proposals, MRC directly contacted all known entities that recycled mattresses in California (including non-profit recyclers) and posted the request on MRC's website to publicize the request among other existing mattress recyclers. MRC also visited all active mattress recyclers in California to assess their capabilities, interest in participating in the Program and future plans. Among the respondents were 2 existing non-profit recyclers in California. Based on a combination of factors, including price offered to provide the requested recycling services, recycling experience, quality of proposal and facility capabilities, MRC awarded contracts to 6 recyclers (including 2 non-profits). 5 were existing recyclers of mattresses and 1 was an existing recycler of other products.

Since the Program launched over 3 years ago, MRC's recycler network has evolved, as several of the initial recyclers have changed the locations for their facilities or added new locations, others are no longer under contract with MRC, and MRC has added new recyclers as the Program has grown. In December 2017, MRC sought to add several new recyclers and requested proposals for facilities to better serve the San Francisco Bay Area, Fresno, the City of Los Angeles, Los Angeles County and Orange County. As

a result, MRC contracted with Mat Services Recycling in Ontario, CA; R5 Recycling in Perris, CA; and Green Mattress Recycling in Livermore, CA. Likewise, in October 2018, MRC requested proposals for recyclers to serve the City of Fresno or Fresno County, Tulare County, Kings County or Madera County. As a result, MRC contracted with Rest In Peace Recycling in Fresno, CA. In deciding whether to award recycling contracts, MRC has consistently considered the same factors: price, recycling experience, quality of proposal and facility capabilities.

Although none of the new recyclers that MRC added to its network in 2017 and 2018 was an existing mattress recycler, each has experience recycling other products, both in California and elsewhere. Of the original recyclers, 2 are no longer under contract with MRC (including a non-profit), but 2 others (including a non-profit) have each added a mattress recycling location to the Program's network.

MRC's Coordination with Existing Mattress Collectors and Recyclers to Efficiently Deliver Services

As MRC established and expanded its collection and recycling network, it sought to deliver services efficiently and minimize duplication of effort by applying the following principles:

- To bring large quantities of discarded units into the Program efficiently, MRC leverages existing retailer take back practices and contracts with California's existing solid waste collection infrastructure to become convenient no-cost mattress collection sites.
- The Program encourages retailers generating large quantities of mattresses to deliver units directly to recyclers to lower transportation costs and avoid double handling.
- MRC strategically selects collectors and recyclers to build a network that both provides California residents with statewide access to recycling services and minimizes transportation costs.

Therefore, in building its mattress collection and recycling network, MRC has succeeded in coordinating with existing used mattress collection and recycling programs, including non-profits, and has supported the broader California recycling community by contracting with existing facilities that collect and recycle mattresses and other products.

Program Objectives and Activities

CALIFORNIA PUBLIC RESOURCES CODE AND REGULATIONS

14 CCR §18964(b)(8) — Description of objectives and activities based on the used mattress recovery and recycling plan, per section 18962(a)(2). State objectives from the approved plan and describe progress toward achieving those objectives during the reporting period. Describe any adjustments to objectives stated in the approved plan that may be made for the upcoming reporting period and accompanying rationale for those changes. If any changes are significant or material, as defined, the mattress recycling organization shall amend and resubmit its plan for approval by the department. The annual report shall include:

(A) Quantitative information on subdivisions (b), (c), (d), (e), (f), (g), and (j) of section 42990.1 of the Public Resources Code, including conversion factor(s), if used. When describing the uses for the recycled materials, the annual report shall identify the secondary markets to which those materials are sold, and potential end uses of those materials.

Cal. Pub. Res. Code §42990.1(b) — The quantity of mattresses disposed of in solid waste landfills.

Cal. Pub. Res. Code §42990.1(c) — The quantity of discarded used mattresses collected for recycling in the program

Cal. Pub. Res. Code §42990.1(d) — The quantity of used mattresses collected for recycling from different categories of sources.

Cal. Pub. Res. Code §42990.1(e) — The quantity of each category of materials recycled.

Cal. Pub. Res. Code §42990.1(g) — The quantity of otherwise disposed of materials.

Cal. Pub. Res. Code §42990.1(j) — The total volume, number, and weight of used mattresses collected recycled, renovated, and reused in this state during the preceding calendar year, including any conversion factor used to determine the number of mattresses recovered.

(B) Qualitative and/or quantitative information on subdivisions (g), (l), and (m) of section 42987.1 of the Public Resources Code.

Cal. Pub. Res. Code §42987.1(m) — Developing processes to collect used mattresses from low-income communities for recycling in accordance with the poverty line annually established by the Secretary of California Health and Human Services pursuant to the federal Omnibus Budget Reconciliation Act of 1981 (Public Law 97-35), as amended.

14 CCR §18964(b)(13) — Good faith effort. For annual reports submitted on and after July 1, 2019, a demonstration of good faith effort with the state mattress recycling goals established pursuant to section 42987.5 (b) of the Public Resources Code.

Cal. Pub. Res. Code §42987.5(b) — The state mattress recycling goals.

Program Objectives and Activities

Convenience

Cal. Pub. Res. Code §42987.1(d) required MRC to discuss in its Plan how it would:

> increase the number of used mattresses diverted from landfills, reduce the number of illegally dumped used mattresses, and increase the quantity of used materials recovered through this process and recycled for other uses.

Pursuant to this requirement, the Plan stated that MRC would establish no-cost mattress collection opportunities in each county in California. Toward the end of the Residential Access discussion below, MRC has described its success in 2018 and 2019 in extending its collection network to all California counties.

In addition, MRC has contracted with Customer Analytics, a demographic analytics consulting firm to evaluate the extent to which its collection network is accessible to California residents.

California law sets no specific accessibility criteria for mattress recycling. For these purposes, MRC reviewed collection network accessibility criteria used by other recycling organizations. For example, PaintCare evaluates the accessibility of its California collection network by considering how many state residents live within 15 miles of its network.

Based on this information and discussions with CalRecycle, MRC asked Customer Analytics to measure access for all California residents, residents living in rural counties and residents living in low-income communities to the Program's network using a 15-mile driving distance benchmark. MRC used driving distance because in some areas of the state, that is a more accurate (and conservative) measure of accessibility. In its analysis, the Program's mattress collection network was defined to be all drop-off locations (recyclers, collection sites, collection events) and no-cost curbside bulky item collection programs that send their mattresses to MRC recyclers for dismantling. Because collection events are not permanent collection sites, Customer Analytics also evaluated resident access by considering only permanent options (recyclers, collection sites and curbside bulky item collection programs). For a full description of the methodology used, see Appendix D.

Separately, since retailers are a large source of recycled mattresses because they often collect discarded units when they deliver new mattresses to their customers, Customer

Analytics measured retailers' ability to get those units recycled through MRC's Program. See the Retailer Access section for further details.

Table 7 shows the percentage of all California residents, those living in rural counties and low-income communities, that in 2018 lived within a 15-mile drive of MRC's mattress collection network, with regard to both (1) the permanent network options plus events, and (2) just the permanent network. These percentages are discussed in further detail in the table.

TABLE 7: Percent of California Residents Living Within a 15-Mile Drive of MRC's Collection Network

Population Category	Permanent Network Options + Collection Events	Permanent Network Options Only
All Residents	92.7%	89.6%
Residents in Rural Counties	78.5%	75.7%
Residents in Low-Income Communities	95.3%	94.0%

This analysis shows that the Program's collection network is accessible to California residents. In 2019 and beyond, MRC intends to use geographic information systems (GIS) tools to further examine residents' access to the network and to enhance access in underserved areas.

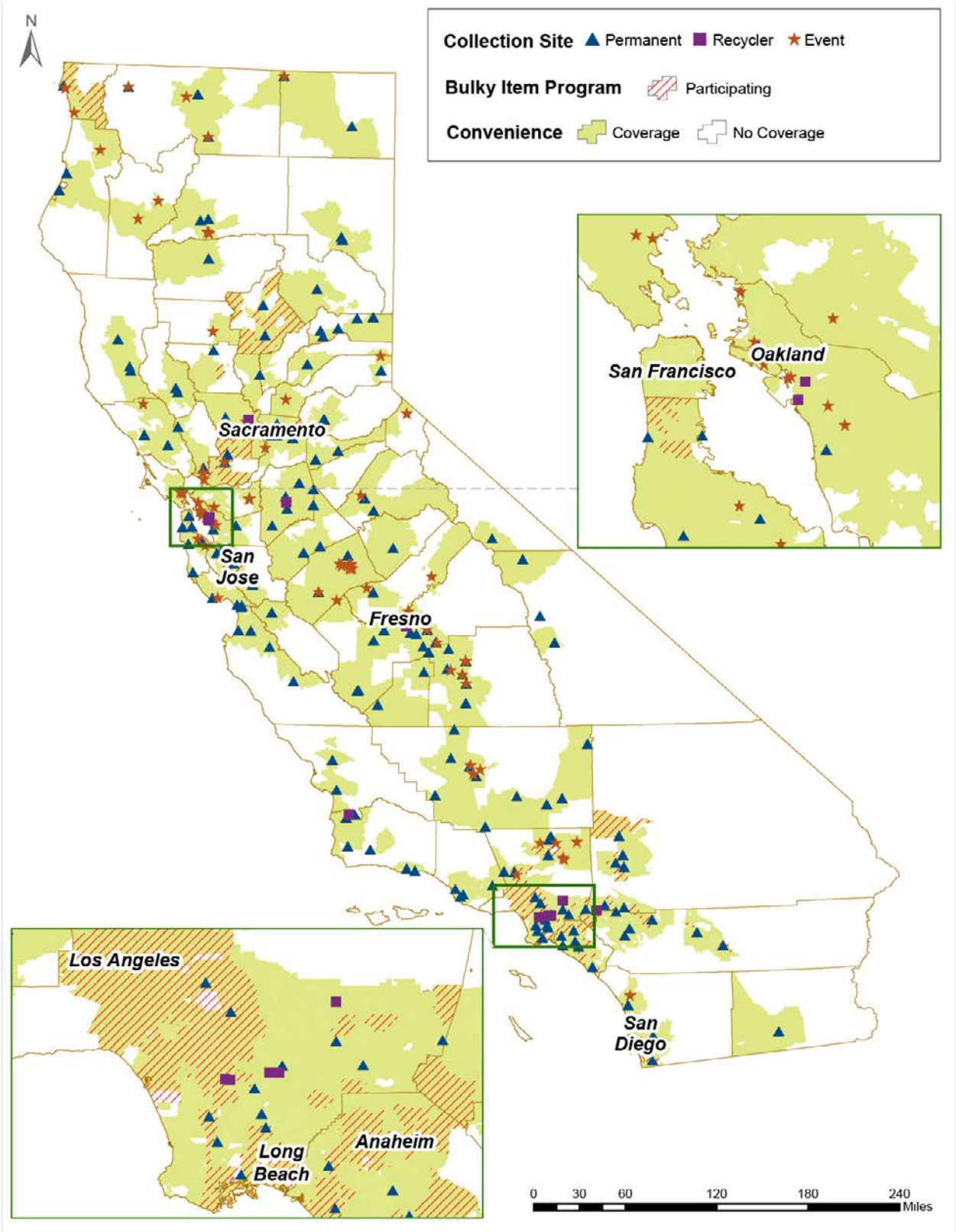
Residential Access

In 2018, 92.7% of California's residents lived within a 15-mile driving distance of MRC's mattress collection network, including recyclers, collection sites, curbside bulky item collection programs and collection events. Excluding collection events, statewide access fell slightly to 89.6%.

This analysis, however, understates the access that California residents have to no-cost mattress recycling because it does not take into consideration the impact of the retailer take back obligation. As discussed more fully in the Collection chapter, a retailer that delivers a mattress to its customer must offer to pick up the customer's discarded mattress at no cost. 25% of mattresses recycled through the Program are collected through retailers. However, the results of Customer Analytics' residential accessibility analysis summarized above does not take the retailer take back collection channel into account.

Figure 2 illustrates the geographic coverage of MRC's collection network.

FIGURE 2: 2018 Residential Access of MRC's Collection Network



One Collection Site or Event in Each County

By the end of 2018, MRC had established permanent no-cost collection sites or hosted collection events in 57 of California's 58 counties. Yuba County was the only county without service. MRC experienced contracting delays with Recology Yuba-Sutter, the local franchise hauler that serves both Yuba and Sutter counties due to significant staff turnover. These delays have been resolved, and Recology Yuba-Sutter became an MRC collection site in mid-2019, meeting the Plan's goal of providing all 58 counties with service through MRC's Program.

MRC also seeks to establish a permanent collection site in each county, but this may not be practical in sparsely populated counties. For example, officials in Alpine County (population 1,120) inform MRC that their residents are best served by biannual collection events. At the end of 2018, MRC had permanent collection sites in 52 of 58 counties. Where practical, MRC currently is seeking to establish permanent collection sites in more counties and will provide an update in the 2019 Annual Report.

Underserved Areas

In addition to showing that more than 90% of California residents have access to the Program's permanent collection options and collection events, the GIS analysis also identified underserved areas of the state. These include parts of Butte, Glenn, Imperial, Lake, Placer, Mendocino, Riverside, Trinity, Contra Costa and Marin Counties. In future years, MRC will seek to improve accessibility in these areas by targeting them for additional collection sites and events. Among other things, MRC plans to use the GIS tools and other information to identify the number and locations of additional sites needed in underserved areas, and report on the results of this work in the 2019 Annual Report.

Challenges to Expanding the Collection Network

MRC pays a participating solid waste facility (SWF) a reasonable amount for accepting, collecting, storing, transporting and handling discarded units. MRC's negotiated compensation is intended to cover a SWF's direct costs to provide these services. In addition, by sending units to MRC recyclers, the SWF does not incur the cost of landfilling the units or expend its valuable landfill space. In exchange for MRC paying the SWF's handling costs, transportation costs and the cost to recycle the units (and the SWF saving the cost of landfilling the unit), the SWF must allow for no-cost collection of residents' discarded units.

Since the Program launched in 2016, however, one unanticipated challenge that MRC has encountered is the resistance of some SWFs to participate in the Program. This is largely because some SWFs historically have charged a high disposal fee for mattresses (up to $58 per unit). MRC is prepared to pay reasonable compensation to cover the SWFs direct costs to accept, collect, store, transport and handle discarded units, but MRC will not pay the SWF an amount equivalent to the high disposal fee that

some SWFs currently charge consumers. For these reasons, some SWFs choose not to participate in the Program.

Other SWFs do not participate in the Program because:

- They lack internal resources to review and complete the contracting process
- It can be difficult for a franchise hauler operating a SWF and currently under a multiyear contract with the local municipality it serves to negotiate reasonable compensation terms with MRC while that contract remains in effect
- Participating with the Program is not logistically possible (e.g., the facility has insufficient space for a 53-foot trailer; insufficient labor to collect, store, transport and handle the units for MRC; inadequate loading equipment)

When these obstacles are encountered, MRC has developed innovative solutions by working with alternative collection entities, including:

- California Redemption Value (CRV) locations that want to become mattress collection sites
- Nonprofits, including Goodwill and Salvation Army
- Local Conservation Corps, which provides both permanent collection sites and event staffing for community collection events
- Mattress retailers that allow the public to drop off discarded units at no cost
- A moving and storage company that allows the public to drop off discarded units at no cost

The ability of these locations to participate is largely based on whether the site has enough space for a trailer to hold collected mattresses, as well as the staff to handle the units throughout the day. MRC is flexible with contracting terms to encourage these and other alternative entities to join its network and expand resident access.

Rural County Access

MRC dedicates significant resources to providing rural county residents with Program access. As part of this effort, MRC meets regularly with the Environmental Services Joint Powers Authority (ESJPA) to provide updates, coordinate with stakeholders and share strategies and ideas. In rural areas where the local SWF has decided not to participate, MRC has established permanent collection locations by working with alternative collection locations described in the Residential Access section, or by hosting local collection events.

For purposes of this report, MRC has defined a rural county to be consistent with Cal. Pub. Res. Code §40184, which in general defines a rural county as one that disposes

of less than 200,000 tons of waste annually.[1] Based on 2017 waste disposal data collected by CalRecycle[2] (the most recent data available at the time this report was submitted), the following 30 counties meet this definition: Alpine, Amador, Calaveras, Colusa, Del Norte, El Dorado, Glenn, Humboldt, Inyo, Kings, Lake, Lassen, Madera, Mariposa, Mendocino, Modoc, Mono, Napa, Nevada, Plumas, San Benito, Shasta, Sierra, Siskiyou, Sutter, Tehama, Trinity, Tuolumne, Yolo and Yuba. In 2018, these 30 counties accounted for 5.3% of California's total population. By the end of 2018, MRC had a permanent collection site or collection event in 29 of them, and has expanded this coverage to all 30 rural counties in 2019.

In 2018, 78.5% of California's rural population was within a 15-mile drive from MRC's collection network, including all permanent collection options (recyclers, permanent collection sites and curbside bulky item collection programs) and collection events. Excluding collection events, rural county accessibility falls slightly to 75.7%. Figure 3 illustrates the geographic coverage of MRC's collection network, distinguishing between urban and rural counties.

California residents in rural counties are accustomed to driving longer distances for services, such as hospitals and grocery stores, when compared with urban residents. With this in mind, MRC analyzed how many rural county residents were within a 25-mile drive of MRC's collection network. That analysis shows that 93.2% of California's rural county population lives within a 25-mile drive of the Program's collection network, demonstrating the Program's success in providing access to mattress recycling in rural counties.

MRC remains committed to further expanding the collection network in rural California in 2019.

Low-Income Access

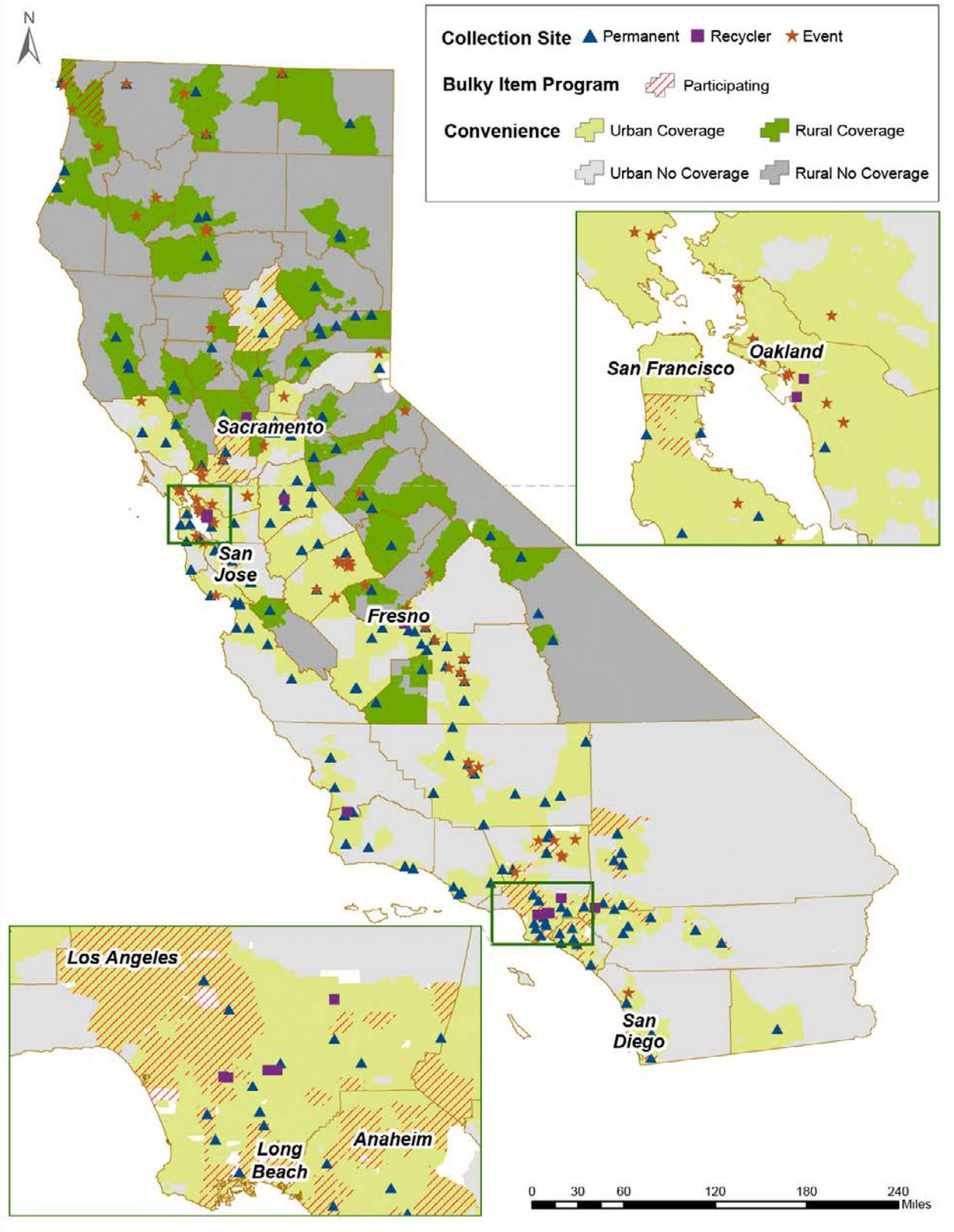
Cal Pub. Res. Code §42987.1(m) requires that the Program develop processes for collecting used mattresses for recycling from low-income communities. That section provides that low-income communities be defined in accordance with the poverty line annually established by the Secretary of California Health and Human Services pursuant to the federal Omnibus Budget Reconciliation Act of 1981 (Public Law 97-35), as amended, but is unclear from the cited provision how the federal poverty line should be used to identify low-income communities in California.

After seeking guidance on this subject from CalRecycle and stakeholders, MRC has defined low-income communities using criteria applied in an environmental mapping

[1] In previous reports, MRC defined rural counties as counties that are members of the ESJPA. MRC instead defines rural counties to be consistent with Section 40184 following discussions with CalRecycle and the ESJPA.

[2] https://www2.calrecycle.ca.gov/LGCentral/DisposalReporting/Origin/RuralCounties

FIGURE 3: Rural and Urban Access of 2018 MRC Collection Network



program used by the California Environmental Protection Agency (CalEPA), called CalEnviroScreen 3.0[3], which defines poverty as households with an income equal to twice the federal poverty level or less. That amount varies according to the size of the household. For example, in 2018, the poverty line income level based on CalEnviroScreen criteria for a 4-person household was $50,200[4].

Therefore, applying these criteria, MRC has defined a low-income community for purposes of the 2018 Annual Report as Census blocks in which at least 50% of the residents have a household income equal to or less than twice the federal poverty level. A Census block is a small geographic area defined for statistical purposes by the U.S. Census Bureau. See Appendix D for a more detailed explanation of methodology.

In 2018, 95.3% of California's residents in low-income communities lived within a 15-mile drive of MRC's collection network, including permanent collection options (recyclers, collection sites and curbside bulky item collection programs) and collection events. Excluding collection events, this number drops slightly to 94.0%. Especially in greater Los Angeles, the distance to MRC's collection network is substantially less than a 15-mile drive because many communities in that area are served by no-cost curbside collection services. In fact, of the 40 curbside collection services that have contracted with MRC to participate in the Program, 30 of them provide service in low-income communities.

Figure 4 identifies low-income communities within MRC's collection network.

Low-income communities' access to MRC's collection network is enhanced by the fact that many collection events are offered in these areas (92 in 2018). These areas are also served by retailers who must offer to take back discarded mattresses when they are dropping off new units to consumers.

Underserved Areas

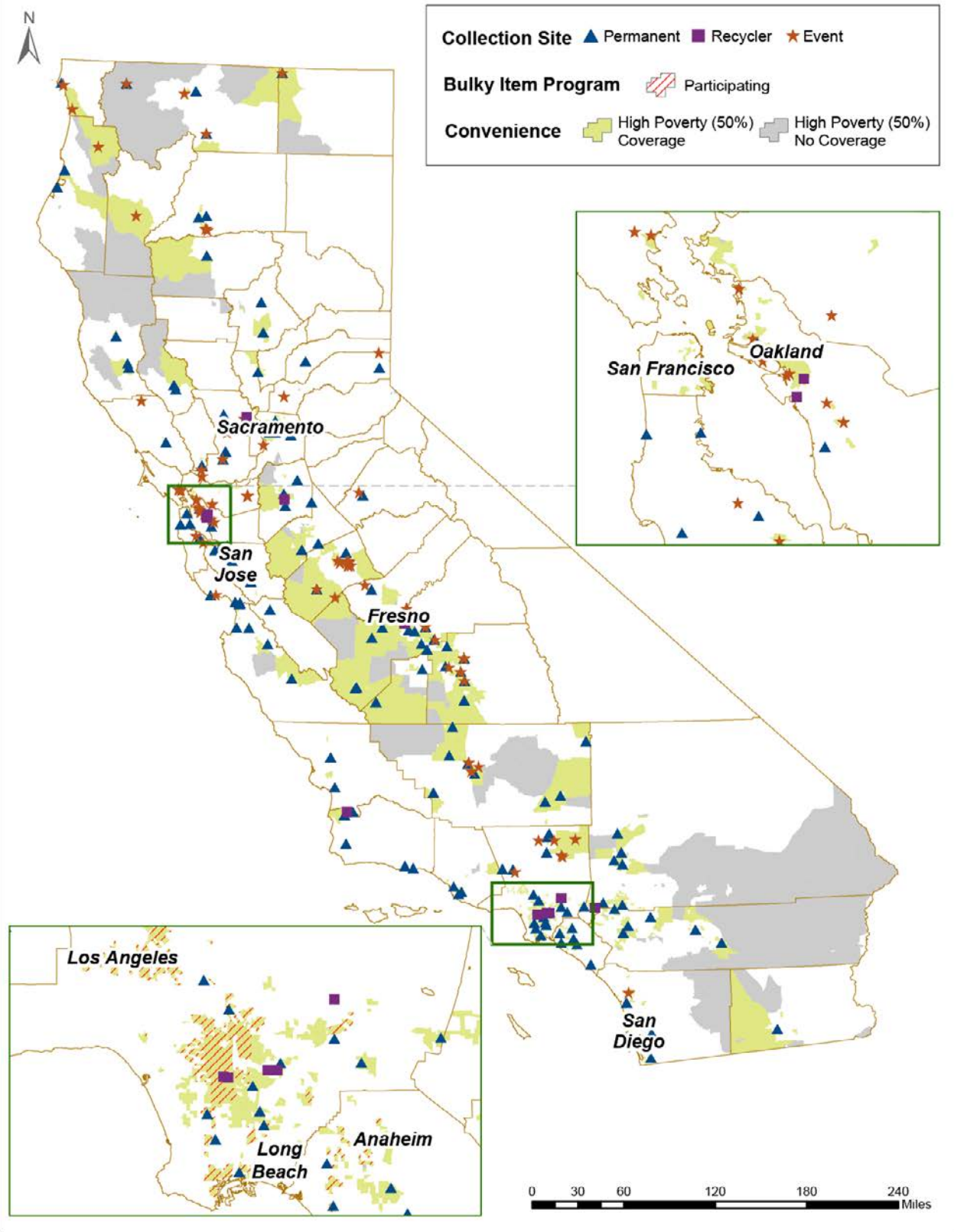
The GIS analysis identified Calaveras, Colusa, El Dorado, Glenn, Lake and Tehama counties as potential areas where access for low-income residents can be improved. As MRC determines next steps in these counties, MRC will employ the GIS tool used to prepare the accessibility results for this 2018 report and coordinate with stakeholder groups. MRC will update its progress on these points in its 2019 Annual Report.

Education and Outreach

MRC's 2018 major and local advertising campaigns reached many of the low-income areas identified in Figure 4. These campaigns often promoted local mattress recycling options, such as the nearest site, upcoming events or how to arrange a bulky item pickup. MRC also worked with elected officials, local leaders and influential groups to

[3] https://oehha.ca.gov/calenviroscreen
[4] https://aspe.hhs.gov/2018-poverty-guidelines

FIGURE 4: Low-Income Community Access of 2018 MRC Collection Network



disseminate information to residents. In addition, the publicity toolkits described in the Education and Outreach section assisted the site or event host in communicating with its community, and MRC offered to collaborate on other outreach projects, such as direct mail pieces or utility bill inserts that promote mattress recycling.

Before launching additional education and outreach in low-income areas, MRC wanted to first understand the extent to which residents in these areas were aware of mattress recycling and its advantages. One awareness survey that MRC conducted in 2018 used information about respondents' household income to establish a baseline for awareness levels among low-income households about key elements of the Program. The results of that initial analysis indicated strong awareness levels among low-income households. A second survey of residents actively disposing of mattresses at collection sites, however, showed low-income respondents demonstrated a lower level of awareness of the Program compared to other respondents. Given these inconsistent results, further surveys and analysis is warranted.

In the meantime, MRC continues to develop targeted local campaigns in collaboration with local stakeholders that inform all California residents about the Program and how to recycle their mattress. Future surveys will explore whether different messages and communications methods resonate better with different groups. MRC continues to conduct awareness surveys and collect household income level information from respondents and will discuss those results in future annual reports.

Specifically, MRC wants to determine whether strategic multilingual outreach might improve residents' awareness of mattress recycling in low-income communities. In 2019, MRC will create an awareness campaign for San Joaquin County that will implement several recommendations S. Groner Associates (SGA) based on a multicultural survey and ad message test that it conducted for MRC in 2018. SGA's recommendations are also influencing how MRC proceeds with offering customer education materials in other languages. In 2019, MRC enlisted multicultural marketing consultants to assist with building relationships among local influencers and groups in African American, Asian and Hispanic communities and to improve MRC's communications with non-English speaking audiences. See the Education and Outreach Surveys section for more details.

Environmental Justice

CalRecycle defines environmental justice (EJ) to mean "the fair treatment of people of all races, cultures, and incomes regarding the development, adoption, implementation, and enforcement of environmental laws, regulations, and policies." The California Environmental Protection Agency (CalEPA) and other stakeholder groups throughout the state work together to address environmental justice issues. CalEPA's Environmental Justice Task Force (EJ Task Force) operates under CalEPA's Enforcement Program to coordinate the compliance and enforcement work of CalEPA's boards, departments and offices in areas of California that are burdened by multiple

sources of pollution and are disproportionately vulnerable to its effects. The EJ Task Force develops new initiatives in communities where increased compliance with state and local environmental requirements has the potential to have the greatest impact. Given the significant network and resources available through these organizations, MRC is working with them to publicize how residents in low-income communities can conveniently access mattress collection and recycling services.

In 2018, MRC met with CalRecycle's EJ program staff to better understand its resources, connect with important stakeholders, learn about opportunities to promote Bye Bye Mattress through EJ events and meetings, and develop specialized projects that both support EJ Task Force Initiatives and help MRC better serve low-income communities in California. MRC attended the following events thus far in 2019:

- **5th Annual Environmental Health & EJ Enforcement Symposium (January):** Promoted MRC's Program and received training on how to use CalEnviroScreen (a mapping tool that identifies California communities most affected by pollution using environmental, health and socio-economic data)
- **Environmental Law Symposium at UC Davis (March):** EJ stakeholder networking
- **Planting the Seeds: Stockton's Environmental Transformation, a CalEPA EJ Initiative in Stockton (April):** Promoted MRC's Program and gathered feedback from community members

Through this process, MRC learned about an environmental monitoring system called Identifying Violations Affecting Neighborhoods (IVAN), which connects different California communities with government agencies to help solve local environmental problems. Each IVAN committee consists of residents and environmental enforcement agencies that review and discuss environmental complaints, including illegal dumping. MRC is establishing contacts with IVAN to promote the Program directly to the participating local communities.

MRC is using the feedback gathered through these event presentations and stakeholder conversations to work with these communities and increase the Program's effectiveness by developing ideas for reducing illegal dumping.

Stockton Environmental Justice Initiative/Illegal Mattress Dumping

MRC's work in Stockton is an example of its efforts to connect with the EJ community. CalEPA's EJ Task Force is currently coordinating an Enforcement Initiative in the City of Stockton. In early 2019, MRC and CalRecycle began working together to address

problems with illegal mattress dumping in Stockton that had been identified during community meetings. MRC has provided to CalRecycle staff Illegally Dumped Mattress Collection Initiative data and outreach materials that are tailored to Stockton (i.e., promoting the $3 Consumer Incentive Payment (CIP) offered by an MRC recycler in Stockton, other local mattress collection sites and events and bulky item collection programs). Based on feedback from the EJ Task Force, local nonprofits and community members, MRC is supporting the broader EJ efforts in Stockton by participating in community meetings/workshops, hosting a weeklong mattress collection event targeting illegal dumping hotspots in the city, supporting a dumping prevention project for local high schools, and providing targeted education and outreach about local mattress recycling options. More details on these efforts will be provided in the 2019 Annual Report.

Participation in Community Meetings and Illegal Dumping Workshop

In April 2019, MRC participated in a well-attended, high profile community meeting in Stockton coordinated by CalEPA, called "Planting the Seeds." Several prominent state and local officials participated in the workshop, including the Secretary of CalEPA, the Mayor of Stockton, the Chair of the State Water Resources Control Board and officials with local nonprofit organizations. An Illegal Dumping Workshop held after the event fostered further dialogue between MRC, the EJ community and local government officials.

During the event, MRC gave a presentation on the Program and MRC's efforts to prevent illegal dumping, hosted an outreach booth and distributed materials customized for the Stockton community that included:

- Program brochures in English and Spanish that explained how households and businesses could recycle mattresses
- A San Joaquin County information sheet highlighting the local collection network and DR3 Recycling's Stockton facility (a local MRC recycler) which offers a $3 CIP
- Spanish-language information cards listing collection locations in San Joaquin and Sacramento counties
- Examples of MRC's "Stop Illegal Dumping" PSA

To encourage local residents to provide direct feedback on the best locations for future mattress collection events, MRC's booth also featured a detailed map of Stockton.

Weeklong Collection Event

MRC will prioritize the Stockton resident's event site input when planning a weeklong collection event throughout the city that MRC will host in the fall of 2019 in collaboration with Restore the Delta, a local nonprofit whose mission is to save the San Francisco Bay-Delta estuary. MRC will use the event to promote permanent mattress collection locations in the area and the $3 CIP offered by DR3 Recycling in Stockton, an MRC recycler.

Local High School Project

MRC is also working with Restore the Delta to support a project using educational materials in Stockton high schools to reduce illegal dumping.

Targeted Education and Outreach

MRC is working with stakeholders, nonprofits and government representatives throughout the City of Stockton and San Joaquin County to improve education and outreach about illegal dumping and mattress recycling. The campaign will publicize all permanent drop-off locations, emphasize the $3 CIP at DR3 Recycling in Stockton and promote the weeklong collection event in Stockton. In addition, MRC will encourage each city in the county to use suggested content to promote the Program and the $3 CIP.

Retailer Access

Pursuant to Cal. Pub. Res. Code §42992, a retailer that delivers a new mattress to a customer must offer to take back the customer's old mattress at no added cost. To make this take back requirement a convenient means for California residents to access no-cost mattress recycling, retailers have the following options for recycling those mattresses through the Program at no cost (see the Retailer Take Back Publicity section for detail regarding how MRC promotes this provision):

- Drop off the customer's discarded mattress themselves at no cost at an MRC recycler
- Drop off the unit themselves at no cost at a MRC collection site which accepts retail volume (some sites at present do not accept units from retailers)
- Request that MRC pick up the units from the retailer through the Commercial Volume Pickup (CVP) Program
- Drop off the unit themselves at a CVP Program consolidation location

For ease of reference, we will refer to these options as the Collection Network for Retailers.

Transporting discarded units directly to MRC recyclers or permanent collection sites which accept units from retailers is a convenient option for retailers located nearby. To enhance the convenience of this option, MRC in 2019 will encourage more collection sites to accept units from retailers at no cost.

To encourage additional retailers to recycle units they collect through the Program, MRC recruits some retailers (primarily those located in rural areas or areas that are currently

underserved by the Program's collection network) to become a no-cost collection site. In exchange, MRC provides the retailer with a container, transports the units to an MRC recycler and pays the retailer for handling the mattresses collected. MRC also promotes the site by including it on the Bye Bye Mattress Recycling Locator. The retailer benefits from this relationship because MRC pays to transport the units collected to a recycler, and MRC promotes the retailer in its community as a supporter of mattress recycling in California.

As a result of changes MRC made to its collection network in April 2019, retailers can also have MRC pick up their units at no cost through the CVP Program, provided they have at least 100 units at one time. In 2018, MRC piloted this program by establishing 19 permanent retail CVP locations, providing service to over 286 store locations. Finally, for retailers located in rural areas of the state that either do not generate or lack the ability to store enough units to qualify for the CVP Program, MRC offers consolidation trailers into which one or more retailers can load their customers' discarded units. See the Mattress Collection section for further details on each of these options.

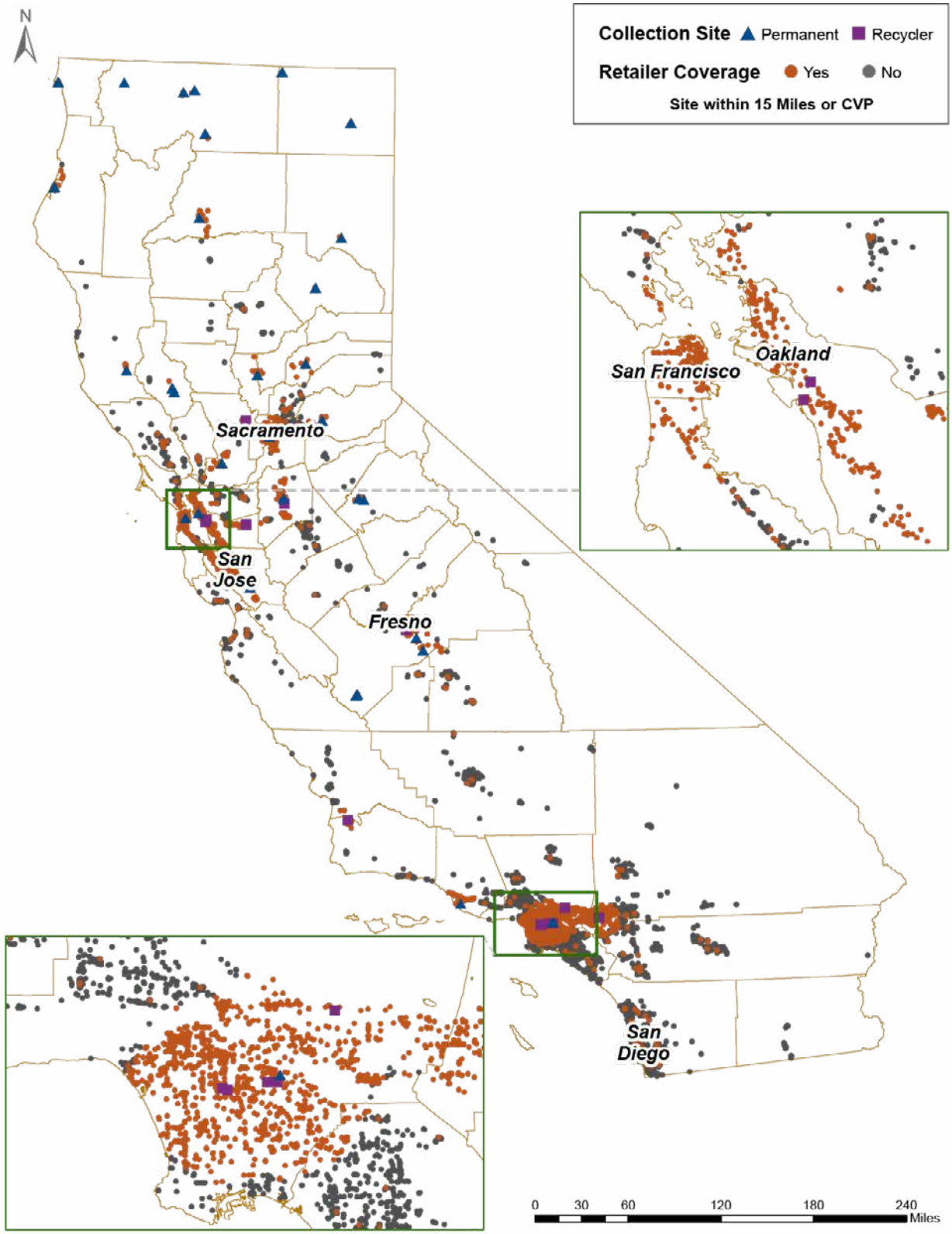
MRC has analyzed whether the above mattress collection options are convenient for mattress retailers. MRC based its analysis on partially incomplete data because it currently lacks full data on retailers that participate in the CVP Program, which is still a relatively new mattress collection type. MRC intends to fix this data gap in time for the 2019 Annual Report. Therefore, by using incomplete data (because that is the best information available), MRC's analysis actually understates retailers' overall ability to access MRC's collection network.

Nevertheless, MRC's analysis shows that in 2018, more than 50% of all mattress retailer storefront locations in California that MRC has identified had access to the Program's Collection Network for Retailers within a 15-mile drive from their store. Given that retailers use trucks and crews to deliver and pick up mattresses to and from their customers, and some of their customers are located more than 15 miles from the store, it would be reasonable to expect retailers to be able to travel longer distances to access MRC's collection network. For these reasons, MRC's analysis also evaluated collection network accessibility using 20-mile and 25-mile drive criteria, and concluded that retailer accessibility increased to 59% and 67%, respectively.

As noted in the preceding paragraph, these numbers understate actual retailer access to MRC's collection network because of data gaps in the CVP Program participant data. In addition to addressing those data gaps, MRC also intends in the future to use other statistical data to measure and improve retailers' access to MRC's collection network.

Figure 5 shows locations of all California mattress retailer storefront locations that MRC has identified and indicates whether they have access to no-cost recycling through MRC's program within a 15-mile drive. MRC expects that accessibility will improve in 2019 as the CVP Program expands and more CVP Program consolidation locations are established.

FIGURE 5: 2018 Mattress Retailer Program Access



Commercial Volume Program

In April 2019, MRC launched its Commercial Volume Pickup (CVP) Program, which it piloted in 2018. The CVP Program provides no-cost transportation and recycling of discarded units collected by hotels, retailers and educational institutions. To participate, an entity must have at least 100 units to discard.

In 2018, MRC hired a dedicated staff person to implement and expand the CVP Program and anticipates this collection channel will grow. In future Annual Reports, MRC will provide information and maps regarding the number and location of CVP permanent, live load, and consolidation locations. See the Collection chapter for further details about the CVP Program.

Residents' Access to All No-Cost Mattress Disposal Options

Some no-cost mattress disposal options in California are not currently part of MRC's collection network. For example, mattresses collected by some retailers are not recycled through the Program. Likewise, some bulky item collection programs do not send units that they collect to the Program.

To complete its analysis of how many California residents may access either no-cost mattress recycling or no-cost mattress disposal, MRC mapped its collection network, all mattress retailer storefronts and all no-cost curbside bulky item collection programs in the state, regardless of whether they participate in the Program. Based on this coverage, MRC concluded that 99% of residents lived within a 15-mile drive from these no-cost recycling or disposal options in 2018.

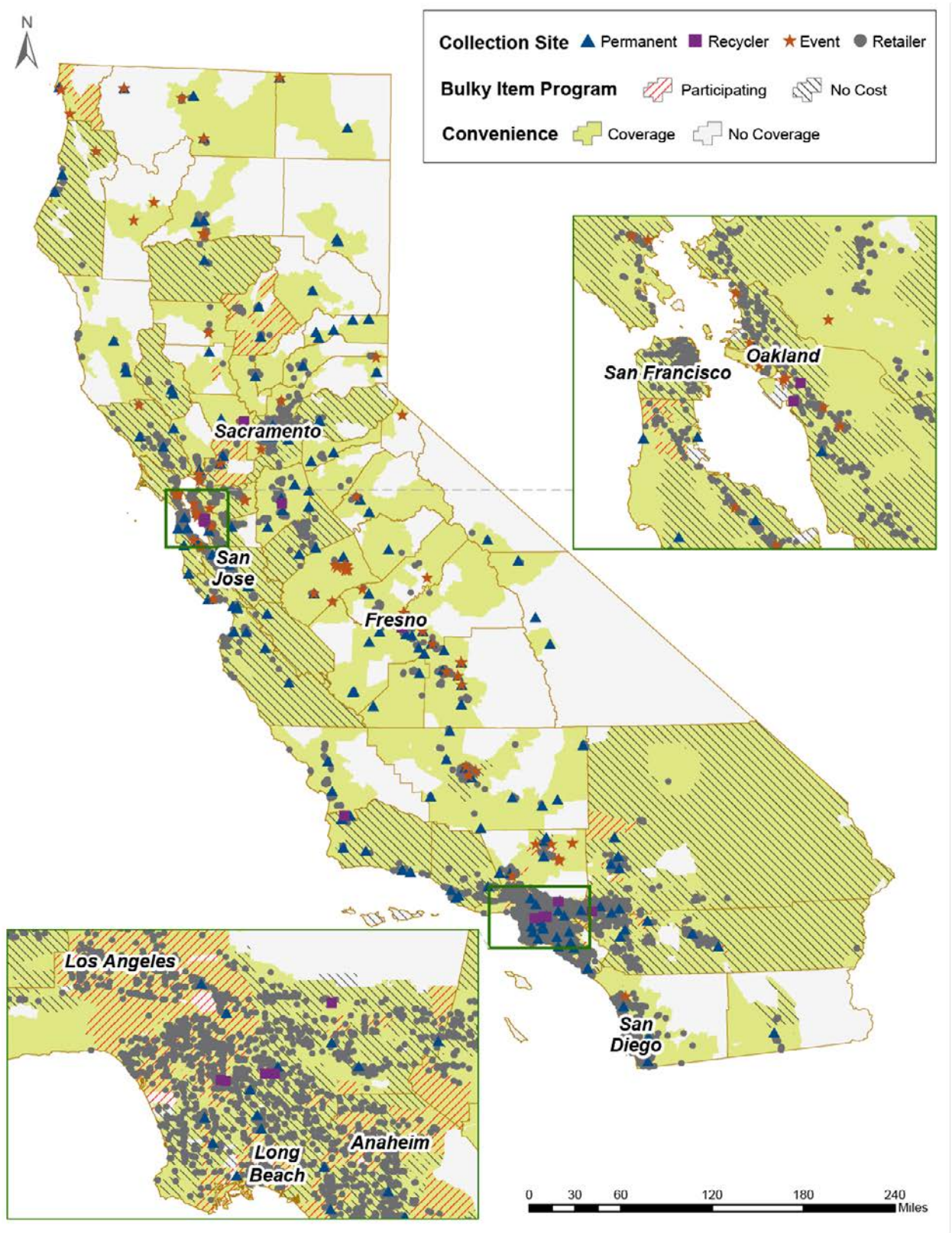
Although many mattresses are discarded when consumers purchase a new unit, MRC recognizes that some residents will discard a mattress without buying a new mattress at the same time. For those residents, MRC evaluated accessibility as described above but with mattress retailer storefronts excluded. Based only on MRC's collection network and all no-cost curbside collection programs in the state, 95.4% of California residents lived within a 15-mile drive from these no-cost recycling or disposal options in 2018.

This analysis will be useful for several reasons as MRC considers new strategies for preventing illegal dumping and improving statewide Program accessibility. For example, perhaps illegal mattress dumping in communities that have no-cost curbside pickup service can be prevented by raising residents' awareness that they can use this existing service. Likewise, MRC may be able to increase residential accessibility by focusing its recruitment efforts on retailers and communities that offer no-cost curbside collection services but do not currently participate in the Program.

MRC notes that the retail storefront variable in the above accessibility analysis assumes that all mattress retailers offer delivery services to their customers, and therefore have an obligation during delivery to take back a customer's discarded unit. But this is not always

the case. In 2019, MRC plans to survey retailers about these and related subjects, and will use that data to prepare a more refined analysis in future annual reports.

FIGURE 6: 2018 Residential Access to All No-Cost Mattress Disposal Options



Consumer Incentive Payment

MRC's Plan provides that California residents may receive a CIP when they drop off discarded mattresses at MRC recyclers. The CIP is $3 per unit for up to 5 units per vehicle per day delivered during the recycler's regular business hours. The CIP is available only to state residents, and not to businesses or government collectors. The incentive encourages California consumers to manage discarded mattresses responsibly by taking them directly to a contracted recycler for processing. In 2018, 10 of MRC's 15 recycling locations offered the consumer incentive; see Table 8.

TABLE 8: 2018 MRC Program Recyclers and CIP Status

MRC Recyclers	Location	CIP in 2018?
Blue Marble Materials	San Leandro	Yes
Blue Marble Materials	Fresno	Yes
Blue Marble Materials	Commerce	Yes
Cleaner Earth Company	Santa Maria	No, insufficient labor resources
Cristal Materials, Inc.	Los Angeles	Yes
Cristal Materials, Inc.	Los Angeles	Yes
Cristal Materials, Inc.	Commerce	Yes
DR3 Recycling	Livermore	No, permitting issues
DR3 Recycling	Woodland	Yes
DR3 Recycling	Stockton	Yes
DR3 Recycling	Oakland	Yes
Green Mattress Recycling	Livermore	No, permitting issues
Mat Services	Ontario	Yes
R5 Perris	Perris	No, insufficient labor resources
R5 Recycling	Monrovia	No, insufficient labor resources

Five recycling facilities did not offer CIPs for a variety of reasons, including lack of labor resources and permitting restrictions that prohibit public access to the site. In 2019, R5 and Cleaner Earth hired more workers and now offer CIPs.

At present, only MRC recyclers may offer CIPs. In areas where an MRC recycler does not currently offer CIPs, MRC is evaluating the feasibility of offering CIPs at permanent collection sites instead, such as Habitat for Humanity's location in Oakland. Collection sites have not offered CIP's previously because most lack the staff required to process and manage the incentive payments, an accounting system to track these transactions, cash on hand for payments, security and space to accommodate lines of consumers delivering mattresses.

The $3 per unit CIP has motivated residents to deliver significant quantities of discarded units to MRC recyclers. In 2018, 220,953 units qualified for CIPs — a 9% increase over 2017. Consumers dropped off an additional 33,898 units that did not qualify for CIPs

because the delivery either exceeded the 5 unit per day limit or occurred after the recyclers' normal operating hours. The total of 254,851 units that consumers dropped off at MRC recyclers represents approximately 18% of all units collected through the Program.

Although MRC does not intend to increase CIPs at this time, it will evaluate the risks and advantages posed by this collection channel and may expand the number of entities that offer CIP if it is persuaded that such an approach can be administered efficiently, securely and without posing a public safety risk. As part of this evaluation process, MRC will also survey residents in different parts of the state and from different communities to determine whether the CIP approach is more favorably perceived among some communities than others.

Program Collection and Disposition Data

Program Collection Data

Pursuant to Cal. Pub. Res. Code §42987.5(a)(1), CalRecycle set collection and recycling goals for the Program that became effective Jan. 1, 2018. Based on data that MRC recyclers report to MRC, MRC collected 1,430,363 Program units for recycling in 2018, exceeding the 2018 goal by approximately 0.2%. Units collected have grown by 34.7% from 2016 to 2017, and by 11.2% from 2017 to 2018.

TABLE 9: 2016-2018 Total Program Units Collected by MRC

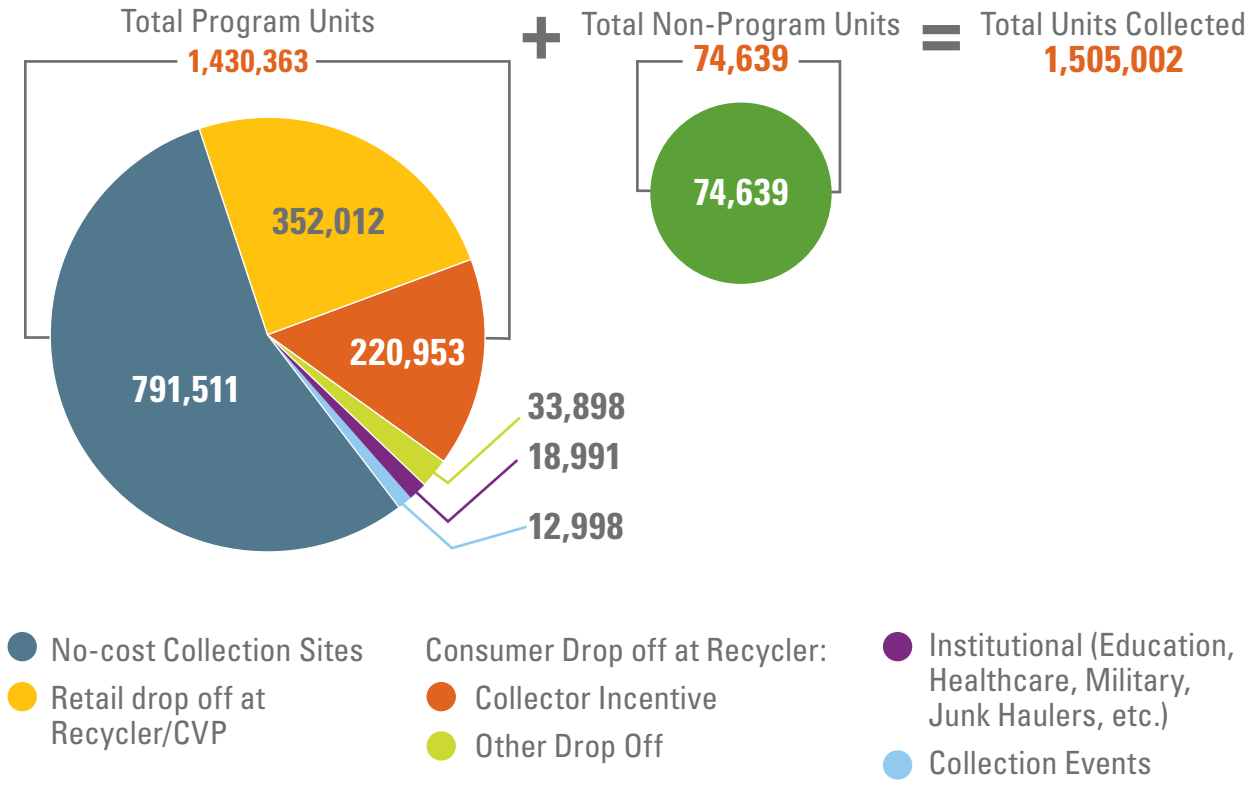
2016	2017	2018
955,059	1,286,757	1,430,363

In 2018, MRC recyclers reported that they accepted for recycling a total of 1,505,002 units (that is, both Program and non-Program units) collected from the sources shown in Table 10 and Figure 7.

TABLE 10: 2018 Units Collected by Source

Source	Units
No-cost Collection Sites	791,511
Retail drop off at Recycler/CVP	352,012
Consumer Drop off at Recycler	
Collector Incentive	220,953
Other Drop Off	33,898
Institutional (Education, Healthcare, Military, Junk Haulers, etc.)	18,991
Collection Events	12,998
Total Program	**1,430,363**
Total Non-Program	**74,639**
Total Units Collected	**1,505,002**

FIGURE 7:Units Collected by Source



MRC recyclers process both Program units and non-Program units. Non-Program units include those that a recycler obtains from franchise haulers and SWFs that do not participate in the Program, as well as mattresses manufactured by the Prison Industry Authority (which are exempt from the recycling charge and therefore are not recycled at MRC's cost) and units not collected from California sources. MRC compensates its recyclers only for processing Program units.

Although MRC recyclers separately report Program and non-Program units received at their facilities, the recyclers comingle the materials recovered through the recycling process from Program and non-Program sources and report those materials together when sold. The data provided in the Disposition section reports the totals from both Program and non-Program materials combined, as reported to MRC by its recyclers.

Program Disposition Data

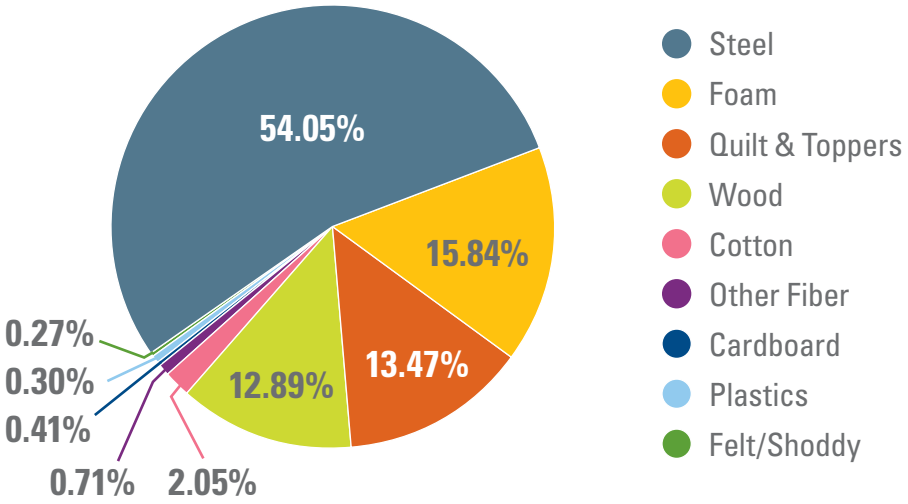
As discussed in the Materials Management/Waste Hierarchy section, MRC recyclers are expected to reuse, recycle or send to biomass as much material as is economically practical and feasible. MRC recyclers have reported to MRC that the following materials were recycled from discarded mattresses in 2018:

TABLE 11: Total Materials Recycled from Program & Non-Program Units

Materials Recycled[1]	Pounds	Percent
Steel	24,612,223	54.05%
Foam	7,215,057	15.84%
Quilt & Toppers	6,134,242	13.47%
Wood	5,871,425	12.89%
Cotton	934,107	2.05%
Other Fiber	323,444	0.71%
Cardboard	187,401	0.41%
Plastics	137,713	0.30%
Felt/Shoddy	121,351	0.27%
Commodities Total	**45,536,963**	**100.00%**
Whole Mattresses Reused/Renovated Total	1,850,090	–
Total Recycled	**47,387,053**	**–**

[1] Includes Reuse, Recycling, and Biomass.

FIGURE 8: Total Commodities Recycled From Program & Non-Program Units



MRC recyclers have reported to MRC that they reused, recycled or sent to biomass 65.0% of all mattress materials. Figure 9 shows the Program's 2018 disposition totals and percentages. The data shown for reused or renovated materials includes the whole units reused/renovated shown in Table 11 and other materials that recyclers sold to renovators. The biomass data are included under the recycled wood data in Table 11.

FIGURE 9: Disposition of Materials

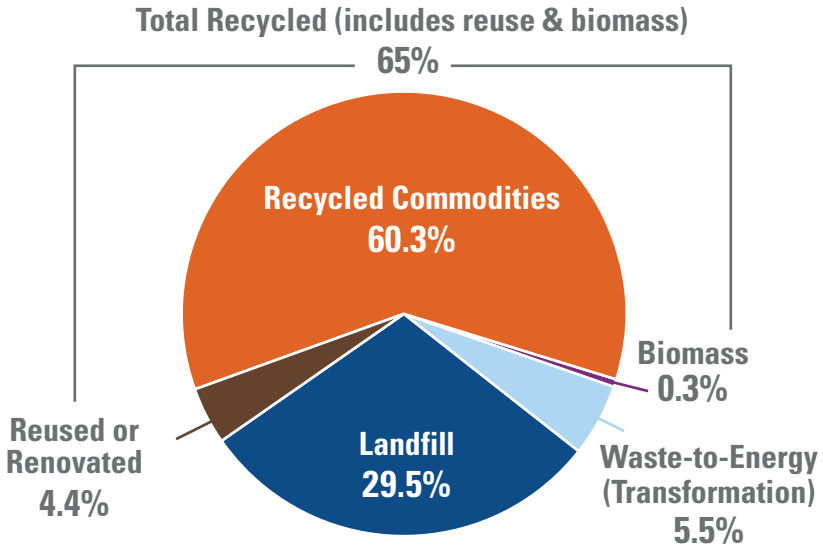


TABLE 12: 2018 Disposition of Materials

Disposition	Pounds	Percent
Total Recycled (includes reuse & biomass)	47,387,053	65.0%
Recycled Commodities	43,951,600	60.3%
Reused or Renovated	3,225,114	4.4%
Biomass	210,339	0.3%
Landfill	21,484,742	29.5%
Waste-to-Energy (Transformation)	3,976,420	5.5%
Total Outbound	**72,848,215**	**100%**

CalRecycle's 2018 recycling goal for the Program was 69%. MRC's actual 2018 recycling rate of 65% unfortunately did not meet this goal (or the 75% goal set in the Plan). Nevertheless, as Table 13 shows, the Program in 2018 achieved its highest recycling rate since the Program's inception, exceeding the 2017 rate by nearly 6 percentage points.

TABLE 13: 2016–2018 MRC's Program Recycling Rate[1]

2016	2017	2018
63.6%	59.2%	65.0%

[1] Includes reuse, recycling, and biomass.

There are several extenuating reasons for this result:

- In 2018, MRC's largest recycler had the second lowest recycling rate among all MRC recyclers, substantially reducing Program-wide performance.
- Due to a misunderstanding, MRC's third largest recycler in 2018 thought that its regional SWF was preparing all its foundation wood for use in biomass (which would have been credited toward the 69% recycling goal that CalRecycle set for 2018). In fact, the SWF landfilled all of the recycler's wood. This misunderstanding substantially reduced the recycler's recycling rate in 2018.

If these 2 recyclers had operated at the average level of MRC's other California recyclers, the Program's 2018 recycling rate would have exceeded 69%.

Furthermore, markets for some mattress materials are limited. For example, steel coils cannot at present be cost effectively removed from the fabric used to make pocket coils. As a result, some scrap metal recyclers in 2018 stopped accepting pocket coils because their customers consider the fabric to be a contaminant, which caused some recyclers to landfill this material. Likewise, outlets for biomass are becoming increasingly limited in California, making it more challenging to recycle wood from foundations through biomass.

MRC and its recyclers have taken steps to improve recycling efficiencies in 2019 and future years. For example, the miscommunications between the recycler and its SWF regarding the use of its foundation wood has been resolved. MRC is funding research to solve the pocket coil dismantling problem, find better uses and markets for foundation wood and identify and develop new uses and applications for other post-consumer mattress materials. MRC is also working with recyclers to improve the quality and cleanliness of the materials they reclaim from dismantled mattresses and to protect the mattresses from exposure to weather that can ruin their recyclability. See the Research section for more detail.

Finally, MRC has made several changes to its roster of recyclers and is working with them to improve the Program-wide recycling rate. They have also increased the Program's recycling capacity and geographic diversity so that the Program can perform at higher levels and better serve California residents in the future.

Although MRC recyclers are encountering more difficulty in finding good markets for their reclaimed mattress materials than initially anticipated, MRC remains committed to the 75% recycling rate goal set in its Plan and is taking important steps over the next several years both to increase the quality of those materials and to identify and nurture new markets for them to make this goal a long-term reality.

Management of Mattresses Abandoned by Recycler

In the third quarter of 2018, MRC undertook to divert from landfill a large quantity of units abandoned by a recycler that MRC had terminated. These efforts are ongoing.

Prior to termination, MRC became aware that 1 of its recyclers had accumulated a significant inventory of baled and loose units stored at leased warehouses in California. Under the terms of the contract in effect at the time of termination, the recycler was contractually obligated to process this inventory.

In September 2018, MRC terminated its contract with this recycler. The recycler then abandoned baled and loose units stored at its facilities as of that date. At that time, MRC assessed the situation and decided, in consultation with CalRecycle, to attempt to prevent the abandoned units from being landfilled. These efforts were complicated by 2 factors.

First, the abandoned bales and loose units were stored in leased facilities. MRC engaged in lengthy discussions with the landlords for these properties to determine whether and how MRC contracted transporters and other recyclers could obtain legal access to the bales and loose units. Those discussions concluded in early 2019, at which time other MRC contracted transporters and recyclers obtained access to most of the abandoned units.

Second, the process that the recycler used to bale the units crushed the products, rendering some of the materials potentially unrecyclable and making it significantly difficult to dismantle the units and then separate the remaining materials for recycling. As a result, MRC is in the process of analyzing how best to dismantle and recycle the baled units, taking into account how much of each unit can be recycled in light of the damage caused by the baling process. MRC has periodically informed CalRecycle of its progress on both issues.

MRC will continue to brief CalRecycle on its pending efforts to manage the abandoned bales and loose units, and will discuss the results of these efforts in the 2019 annual report. All of the recycling efforts related to these abandoned units has occurred in 2019, and therefore are not reflected in the above 2018 Program disposition data.

Good Faith Effort

CalRecycle must, in consultation with MRC, establish a state mattress recycling baseline amount and state mattress recycling goals, including a goal for renovated mattresses. Beginning with annual reports filed on and after July 1, 2019, MRC must demonstrate its good faith effort to meet the state's mattress recycling goals. Cal. Pub. Res. Code §42986(d) provides that "good faith effort" means "all reasonable and economically practical efforts by a mattress recycling organization to implement the components identified in its approved plan consistent with its annual budget."

Based on methodology and information that MRC provided in its Plan and 2016 annual report (covering the Program's first year of operation), as well as information collected through public workshops and stakeholder comments, CalRecycle established the following 2018 goals for the Program:

TABLE 14: Statewide Mattress Recycling Goals

Category	2018 Goal
Collection	1,428,000 units
Percent of Materials Recovered from Recycled Mattresses	69%
Renovation Goal	150,000 units

The Program has demonstrated consistent and meaningful improvement since its launch in late 2015. Moreover, MRC has used reasonable and economically practical means to demonstrate its good faith effort to meet these 2018 goals.

Collection

MRC collected 1,430,363 units in 2018, exceeding CalRecycle's 2018 collection goal of 1,428,000 units by 1.7%. MRC will continue its efforts to increase collection, but recognizes that opportunities to expand collection are limited. Discarded units available for collection are estimated as follows based on the Program's collection data and other data reported to CalRecycle:

TABLE 15: Estimated Statewide Discards

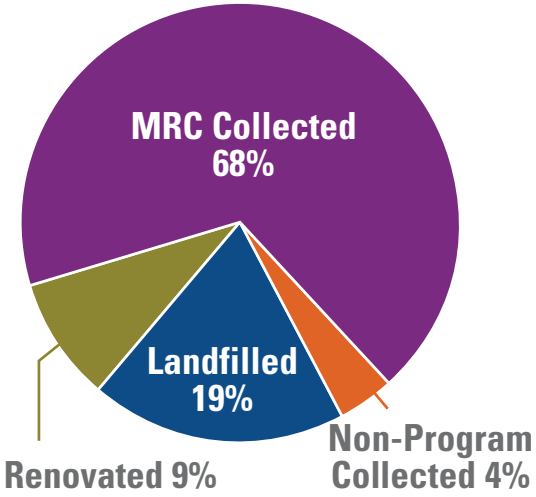
Data Source	2018 Units
Program units collected by MRC recyclers	1,430,363
Non-Program units collected by MRC recyclers	74,639
Units renovated as reported to CalRecycle	182,220
Units landfilled as reported to CalRecycle	409,052
Total	**2,096,274**

Based on this information, 81% of units discarded statewide were either recycled or renovated, and 72% of discards were collected for recycling. As a result, MRC's potential to continue to expand the number of units recycled in future years is limited for the following reasons:

- Some landfilled units are not recyclable because they are mixed with putrescible solid waste, unsafe to recycle or damaged. MRC offers micro-grants to entities in its collection network to make improvements to reduce weather-related and other damage to these units. These efforts will further reduce units landfilled and increase the Program's collection and recycling performance, but are unlikely to increase volume substantially.

- Other landfilled units are potentially recyclable, but are landfilled by SWFs that have chosen not to participate in the Program. MRC has worked diligently for 3 years to recruit these SWFs, and will continue to do so. Nevertheless, MRC's efforts will at some point hit the point of diminishing returns.
- Non-Program units fall into 3 general categories:
    - Units that are collected from sources outside of California
    - Units manufactured by the Prison Industry Authority (whose units are exempt from the recycling charge and therefore are not recycled at MRC's cost)
    - Units obtained from SWFs or franchise haulers that do not participate in the Program.

FIGURE 10: 2018 Mattress Collection and Management



Of these 3 categories, only the last is potentially eligible for collection through the Program. Given that non-Program units represented only 4% of total discards in 2018 and the growing difficulty MRC is experiencing in recruiting into the Program more SWFs that currently do not participate, the ability to expand collections in future years from the non-Program segment is increasingly limited. See the Residential Access section for more about MRC's challenges with increasing SWF participation.

- In enacting SB 254, the Legislature expressed its intent that mattress recycling not undermine existing resale, refurbishing, and reuse operations that are in compliance with state and federal law. Therefore, MRC cannot increase its units collected by encroaching on these activities without violating this Legislative intent.

See Mattress Collection for an explanation of the various sources from which MRC collected units and the reasonable steps it has taken to expand the collection network and better serve state residents and businesses.

Percent of Materials Recovered from Mattresses

MRC's 2018 recycling rate was 65%, an increase of 6 percentage points from 2017. This rate, however, fell short of CalRecycle's 2018 goal of 69%.

Nevertheless, MRC demonstrated good faith efforts in attempting to reach this goal. First, it was not economically practical for some MRC recyclers to recycle some mattress

materials. International markets for recycled commodities were in turmoil in 2018. This was partly caused by growing international trade tensions. Furthermore, China slowed its purchases of many recycled materials as its economy weakened and as the country sought to stem its reliance on imported scrap materials. These global forces affected markets for recycled mattress materials as well, with demand for some materials slackening or disappearing completely in 2018. These conditions made it economically impractical for MRC recyclers to find viable customers for some commodities.

For example, demand for steel in pocket coils has largely disappeared because demand for steel scrap in general has fallen, allowing scrap buyers to be more discriminating in what they will accept. Some now consider the fabric covering on pocket coils to be an unacceptable contaminant. Since no financially practical means for separating the steel from the fabric currently exists, large quantities of post-consumer pocket coils are currently being landfilled, rather than recycled.

Likewise, demand for latex foam and quilt panels, as well as some types of fiber, was limited in 2018. Finally, wood recycling options in California are shrinking. The limited number of biomass facilities in California have strict acceptance criteria or may be at capacity, making it increasingly difficult for MRC recyclers to recycle foundation wood. Like pocket coils, tons of latex foam, shoddy pads, quilt panels, fibers and some foundation wood cannot be recycled because MRC recyclers can find no viable market for these materials. But for these economic impracticalities, the Program would have met CalRecycle's 2018 recycling rate.

MRC is taking reasonable steps to address these obstacles. For example, MRC has begun a research project to find a practical means for separating steel coils from the fabric that encases them in pocket coils. If successful, not only will the steel be readily recyclable, but the recyclers may also be able to sell the fiber from the pocket fabric in secondary markets.

MRC is also working to identify new uses and markets for latex foam, quilt panels, foundation wood and other mattress materials so that more of these commodities can be recycled and less sent to landfills or waste-to-energy (WTE) facilities. In addition, MRC is providing micro-grants to entities in MRC's collection network that will allow them to protect the units they collect from weather and other contamination that may ruin them for recycling. This will help increase the percentage of collected units that can be properly recycled, and as a result will raise the Program's recycling rate.

Finally, MRC is working with its recyclers to improve their material separation processes. If post-consumer materials are not sufficiently separated, some potential customers will reject them because of contamination. With proper information and training, MRC hopes that recyclers can reduce their spoilage rates and increase the amounts of mattress materials that can be recycled.

These efforts will take time to succeed. MRC will report on progress achieved on these subjects in future annual reports.

MRC's good faith effort is also demonstrated in other actions it has taken to attempt to increase the Program's recycling rate. For example, MRC's largest recycler had the second lowest recycling rate in 2018. MRC has since terminated and replaced this recycler, and is actively working to improve Program-wide recycling rates.

Second, another recycler's misunderstanding about the destination of its foundation wood reduced its 2018 recycling rate. The recycler had understood that the SWF to which its wood was sent would recycle the material as biomass. In fact, the facility landfilled the material instead. MRC has worked with this recycler to emphasize the importance of following through on its disposition of recycled materials so that this mistake will not happen again.

If both the terminated recycler and the one that misunderstood that its wood would be used as biomass had recycled as well as the average of MRC's other recyclers, the Program would have exceeded 69% in 2018.

Third, even though WTE uses for non-recyclable mattress materials are considered "transformation" that does not qualify as recycling under California's waste management hierarchy, 1 MRC recycler sent material to WTE instead of landfilling it. Although the Program gets no credit for these actions relative to meeting CalRecycle's recycling rate, getting some benefit from using these materials in WTE facilities is better than landfilling them.

The multiple strategies MRC is pursuing to raise the recycling rate are discussed in further detail in the Program Disposition Data and Research sections.

Renovation

CalRecycle's 2018 goal that 150,000 units be renovated has also been exceeded. Based on information renovators reported to CalRecycle, 182,220 units were renovated in 2018, which is 21.5% over the 2018 goal.

Based on these accomplishments, it is clear that MRC has demonstrated a good faith effort, using reasonable and economically practical means, to meet CalRecycle's 2018 mattress recycling goals.

Statewide Collection & Disposition Data

14 CCR §18965–18967 requires that mattress recyclers, SWFs and renovators report to CalRecycle the number of used mattresses they collect, recycle, renovate, reuse and landfill in California each year. CalRecycle has provided MRC aggregate data that these entities reported, noting that its confidence level in this year's data was higher than for

similar data collected last year. CalRecycle also noted that it took the following actions regarding its 2018 data collection effort:

- Distributed notifications and reminder messages through the Mattress Recovery and Recycling Program Database and CalRecycle's mattress listserv.
- Distributed certified reminder letters to all entities that submitted late 2018 annual reports.
- Contacted new entities and entities that failed to report via phone calls and emails.
- Sent violation notices to all entities that failed to report by the May 1, 2019 deadline and is proceeding with progressive enforcement actions for those that have failed to report.

The number of collected/received units includes those received from both in-state and out-of-state sources (shown in Table 16). CalRecycle notes that a significant amount of double counting exists in these numbers. For example, SWFs reported receiving 1,208,014 units in 2018, but many of those were subsequently delivered to mattress recyclers, and are counted again in the recyclers' reported data.

TABLE 16: 2018 Number of Reporting Entities and Units Collected by California Recyclers, Solid Waste Facilities, and Renovators (as reported to CalRecycle)

Entity Type	Number of Entities Providing Data	Units Collected/ Received
Mattress Recyclers	12	1,556,375
Solid Waste Facilities	360	1,208,014
Mattress Renovators	31	318,108

CalRecycle provided MRC with statewide totals of units recycled, landfilled, or renovated/reused in 2018 as shown in Table 17.

TABLE 17: 2018 Units Recycled, Landfilled, Renovated and Reused in California (as reported to CalRecycle)

Mattress Management	Number of Units
Recycled (Processed)	1,472,495
Landfilled at SWFs	409,052
Renovated/Reused	226,068
Total	**2,063,767**

The number of units recycled represents whole units that were dismantled for the purpose of recycling one or more parts of the mattress or foundation. SWFs reported the number of units landfilled and renovators reported the number of units renovated/

reused. MRC converted these unit counts into cubic volume and weight using the following conversion factors:

Cubic Volume: Queen size products are the most popular size of mattresses purchased. The cubic volume of a typical queen size mattress is approximately 1.23 cubic yards. Therefore, MRC has estimated the cubic volume of the above quantities of units for 2018 as follows by multiplying the number of units by 1.23 cubic yards:

- **2018 Units Collected Data Converted to Cubic Yards:** 1,914,341 (recyclers); 1,485,857 (SWFs); 391,273 (renovators)
- **2018 Units Recycled, Landfilled, Renovated and Reused Converted to Cubic Yards:** 1,811,169 (recycled (processed)); 503,134 (landfilled at SWFs); 224,131 (renovated/reused); 2,538,433 (total)

The above figures represent the cubic volume of whole uncompressed units. When units are landfilled, however, they are compressed to some degree.

Weight: A weight study MRC conducted in 2017 showed that the average weight of mattresses and foundations being recycled by MRC recyclers in California, Connecticut and Rhode Island was approximately 55 pounds per unit. Therefore, MRC has estimated the weight of the above quantities of units for 2018 as follows by multiplying the number of units by 55 pounds:

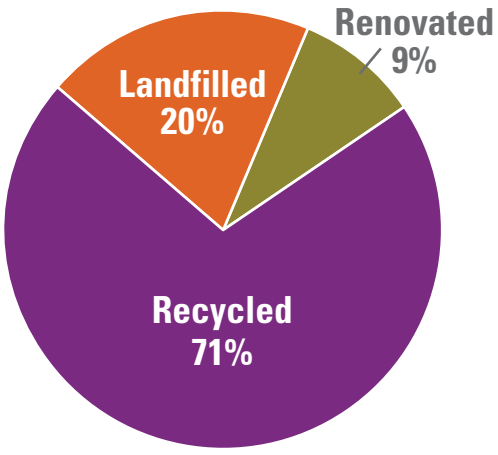
- **2018 Units Collected Data Converted to Pounds:** 85,600,625 (recyclers); 66,440,770 (SWFs); 17,495,940 (renovators)
- **2018 Units Recycled, Landfilled, Renovated and Reused Converted to Pounds:** 80,987,225 (recycled (processed)); 22,497,860 (landfilled at SWFs); 10,022,100 (renovated/reused); 113,507,185 (total)

Compression of landfilled units has no impact on the weight of a discarded unit.

If one were to assume that the units reported to CalRecycle as recycled and renovated in 2018 were diverted from landfills, these figures show that total quantity of units recycled and renovated in 2018 reduced the landfill space that would have been consumed by discarded mattresses by 80% (that is, (1,472,495 + 182,220)/(2,063,767) = 0.80).

Figure 11 shows the proportion of mattresses renovated, recycled, and landfilled in 2018.

FIGURE 11: 2018 Statewide Mattress Management



Mitigation of Illegal Mattress Dumping

CALIFORNIA PUBLIC RESOURCES CODE AND REGULATIONS

14 CCR §18964(b)(8)(B) — Qualitative and/or quantitative information on subdivisions (g), (l), and (m) of section 42987.1 of the Public Resources Code.

Cal. Pub. Res. Code §42987.1(l) — Ensuring, to the maximum extent possible, that urban and rural local governments and participating permitted solid waste facilities and authorized solid waste operations that accept mattresses are provided with a mechanism for the recovery of illegally disposed used mattresses that is funded at no additional cost to the local government, solid waste facility, or solid waste operation.

14 CCR §18964(b)(8)(B)

Mitigation of Illegal Mattress Dumping

MRC follows a three-pronged strategy to address illegal mattress dumping:

1. Intercept discarded units before they are illegally dumped by:
   - providing no cost retailer pickup of discarded units when the retailer delivers a new unit to a consumer
   - encouraging consumers to use a network of no cost drop-off locations throughout California
   - providing a financial incentive to encourage consumers to deliver discarded units directly to recyclers
2. Financially compensate participating local governments, solid waste facilities or solid waste operations to help offset their cost of managing illegally dumped units
3. Collect baseline data to measure the impact of illegally dumped units on participating communities.

To accomplish the first prong of this strategy, MRC promotes the retailer take back requirement to California retailers and consumers. To intercept more discarded units before they are illegally dumped, MRC encourages consumers to use the no-cost collection network and promotes Consumer Incentive Payment locations (see the Retailer Take Back Publicity, Mattress Collection and Consumer Incentive Payment sections for more detail).

To implement the second and third prongs, MRC launched the Illegally Dumped Mattress Collection Initiative (Initiative) in 2016. To further reduce illegal mattress dumping, MRC is developing alternative and supplemental strategies promote education and prevention, and devoting additional resources to help clean up illegally dumped units.

Illegally Dumped Mattress Collection Initiative

At the time SB 254 was enacted, available information about the nature and extent of California's illegally dumped mattress problem was either incomplete or largely anecdotal. To develop reliable data, MRC developed the Illegally Dumped Mattress Collection Initiative (the Initiative), which offers financial incentives to entities, including local governments, solid waste facilities, franchise haulers, non-profits contracted with municipalities, Joint Powers Authorities and tribes, that report data to MRC regarding illegally dumped units they collect from public rights of way (e.g., collection date,

number of units collected, disposition of collected units and collection ZIP code). To help offset costs these entities incur in participating in the Initiative, MRC paid them a $10 incentive per illegally dumped unit they picked up and reported in 2016 and 2017, and increased the incentive to $15 per unit in 2018.

2017 Baseline

Despite MRC promoting the Initiative extensively throughout California, participation and the data reported remain incomplete. Areas accounting for less than half of the state's population participated. Nevertheless, MRC extrapolated from the partial data it collected in 2017 (the first full calendar year of its data collection effort) to estimate a statewide baseline of 97,518 mattresses illegally dumped on California's public rights of way. Its calculations were based on the assumption that the incidence of illegal dumping was the same in both those parts of the state that participated in the Initiative and in the rest of the state.

MRC cautions that while this figure provides a starting point for understanding the state's illegal mattress dumping problem, its utility is limited because participating entities represented less than half of the state's population. Some entities may have declined to participate because they experience little or no illegal mattress dumping, lack resources to devote to this effort or other factors. For this reason, MRC does not know whether its assumption that non-participating parts of the state experienced the same level of illegal mattress dumping as those that did participate is valid.

2018 Results

In 2018, 54 entities participated in the initiative (a 15% increase over 2017). The results of the 2017 and 2018 full year, and 2016 partial year Initiatives are shown in Table 18.

TABLE 18: MRC's Illegally Dumped Mattress Collection Initiative 2016–2018

Initiative	2016[1]	2017	2018
Number of participants	40	47	54
Total units	23,794	42,016	52,270

[1] Partial reporting year.

The aggregate data reflects input from 21 urban and 9 rural counties that participated in 2018 (see Rural County Access for detail regarding the definition for rural county). Table 19 shows 2017 and 2018 data reported by individual participants, aggregated by county.

TABLE 19: 2017–2018 Illegally Dumped Mattress Collection Initiative Participant Data

County/Members	Units Collected 2017	Units Collected 2018
Alameda Total	**2,029**	**7,217**
Alameda County	181	351
Alameda County – Streets of Oakland	–	158
Alameda County Industries	–	130
City of Berkeley	–	889
City of Oakland	1,612	5,469
City of San Leandro	236	220
Butte Total	**137**	**59**
City of Chico	137	59
Contra Costa Total	**3,151**	**3,066**
City of El Cerrito	–	16
City of Richmond	2,882	2,859
Contra Costa County, Public Works, Maintenance Division	176	191
Republic Services, Pacheco	93	–
El Dorado Total[1]	**88**	**59**
Clean Tahoe Program	88	59
Fresno Total	**715**	**572**
City of Coalinga	5	–
City of Fresno	710	572
Glenn Total[1]	**–**	**30**
Glenn County Landfill	–	30
Kern Total	**–**	**1,505**
City of Bakersfield	–	612
Kern County Public Works Department	–	893
Kings Total[1]	**–**	**188**
Kings Waste and Recycling Authority	–	188
Lake Total[1]	**242**	**136**
City of Clearlake Public Works	242	136
Los Angeles Total	**15,864**	**17,076**
City of Culver City	570	190
City of El Monte	–	165
City of Long Beach	6,075	9,131
City of Los Angeles LA Sanitation	3,911	2,936
City of Palmdale	973	688
City of Torrance	1,402	1,783

[1] Designates rural county, as defined by PRC §40184: a county which disposes of less than 200,000 tons of waste annually.

County/Members	Units Collected 2017	Units Collected 2018
County of Los Angeles Department of Public Works	2,933	1,889
Grand Central Recycling & Transfer Station Inc.	–	294
Madera Total[1]	**754**	**664**
City of Madera	149	227
Madera County	605	437
Mendocino Total[1]	**15**	**32**
Mendocino Solid Waste Management Authority	15	32
Merced Total	**633**	**908**
City of Merced, CA	633	908
Monterey Total	**–**	**7**
City of Salinas	–	7
Napa Total[1]	**–**	**38**
Napa Recycling & Waste Services	–	38
Orange Total	**931**	**738**
City of Costa Mesa	931	738
Placer Total	**36**	**33**
Western Placer Waste Management Authority	36	33
Riverside Total	**1,284**	**1,269**
City of Eastville	18	–
City of Hemet	1,266	1,269
Sacramento Total	**3,547**	**3,055**
City of Elk Grove	31	30
City of Sacramento Recycling and Solid Waste Division	2,875	2,565
County of Sacramento, Waste Management and Recycling	575	365
Power Inn Alliance	66	95
San Bernardino Total	**1,236**	**2,376**
City of Highland	141	–
City of Twentynine Palms	216	221
City of Victorville	879	1,697
County of San Bernardino Code Enforcement	–	458
San Joaquin Total	**1,854**	**2,615**
City of Stockton	1,854	2,615
San Mateo Total	**721**	**614**
City of Redwood City	311	299
City of San Mateo	410	315
Santa Barbara Total	**217**	**199**
City of Santa Maria	217	199

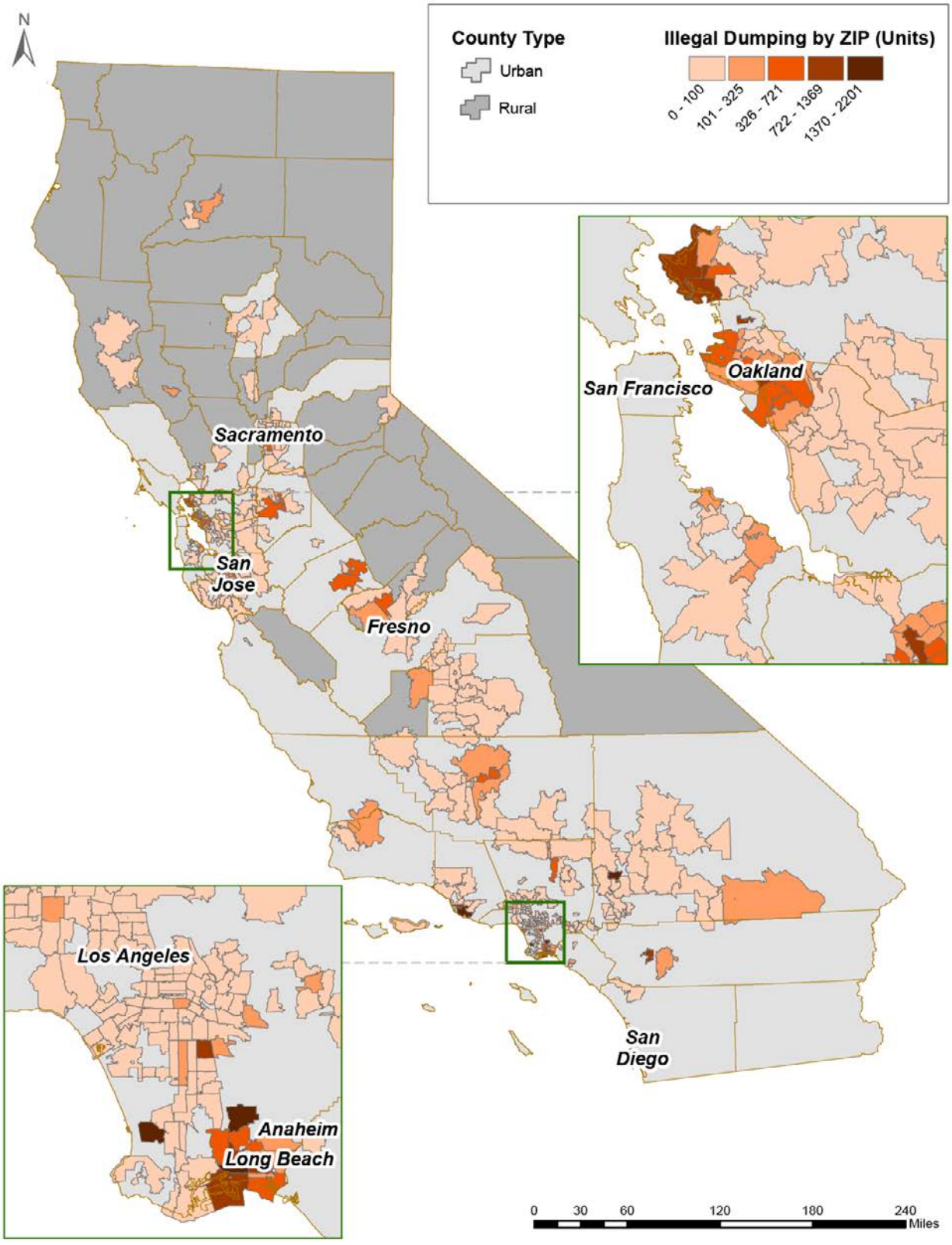
[1] Designates rural county, as defined by PRC §40184: a county which disposes of less than 200,000 tons of waste annually.

County/Members	Units Collected 2017	Units Collected 2018
Santa Clara	**4,302**	**5,181**
City of San Jose	4,302	5,181
Santa Cruz Total	**109**	**159**
City of Santa Cruz	40	–
Santa Cruz County	69	159
Shasta Total[1]	**193**	**210**
City of Redding Solid Waste	193	210
Solano Total	**296**	**163**
City of Fairfield	93	23
City of Vallejo	52	–
County of Solano	151	140
Sutter Total[1]	**17**	**15**
City of Yuba City / Development Services	17	15
Tulare Total	**1,391**	**494**
County of Tulare Solid Waste Department	1,391	494
Ventura Total	**2,254**	**3,592**
City of Oxnard – Environmental Resources Division	2,100	3,415
Ventura County Public Work Agency Transportation Dept.	154	177
Grand Total	**42,016**	**52,270**

[1] Designates rural county, as defined by PRC §40184: a county which disposes of less than 200,000 tons of waste annually.

Figure 12 illustrates geographically which jurisdictions participated in the Initiative.

FIGURE 12: Urban-Rural Classification of 2018 Illegally Dumped Mattress Collection Initiative Participation



Data Analysis

MRC hired a demographic data analysis firm (Customer Analytics) to analyze illegal dumping data collected through the Initiative. To see the full report, visit bit.ly/GISmethod.

Demographic/Socio-economic Trends

ZIP codes with higher rates of low-income households and higher concentrations of renters and multifamily dwellings experience more illegal mattress dumping. MRC plans to target illegal dumping in these areas through its environmental justice and illegal dumping projects discussed in the Low-Income Access and Supplemental Strategies sections.

Identifying Hotspots

The data reported by Initiative participants shows that the following jurisdictions have the highest per capita dumping rates:

- City of Richmond
- Alameda County (Unincorporated)
- City of Long Beach
- City of Oxnard
- City of Hemet & County of LA Unincorporated

MRC has targeted outreach and collection events to discourage illegal mattress dumping in unincorporated Alameda and Los Angeles counties, and will consider implementing illegal dumping mitigation efforts in other affected communities.

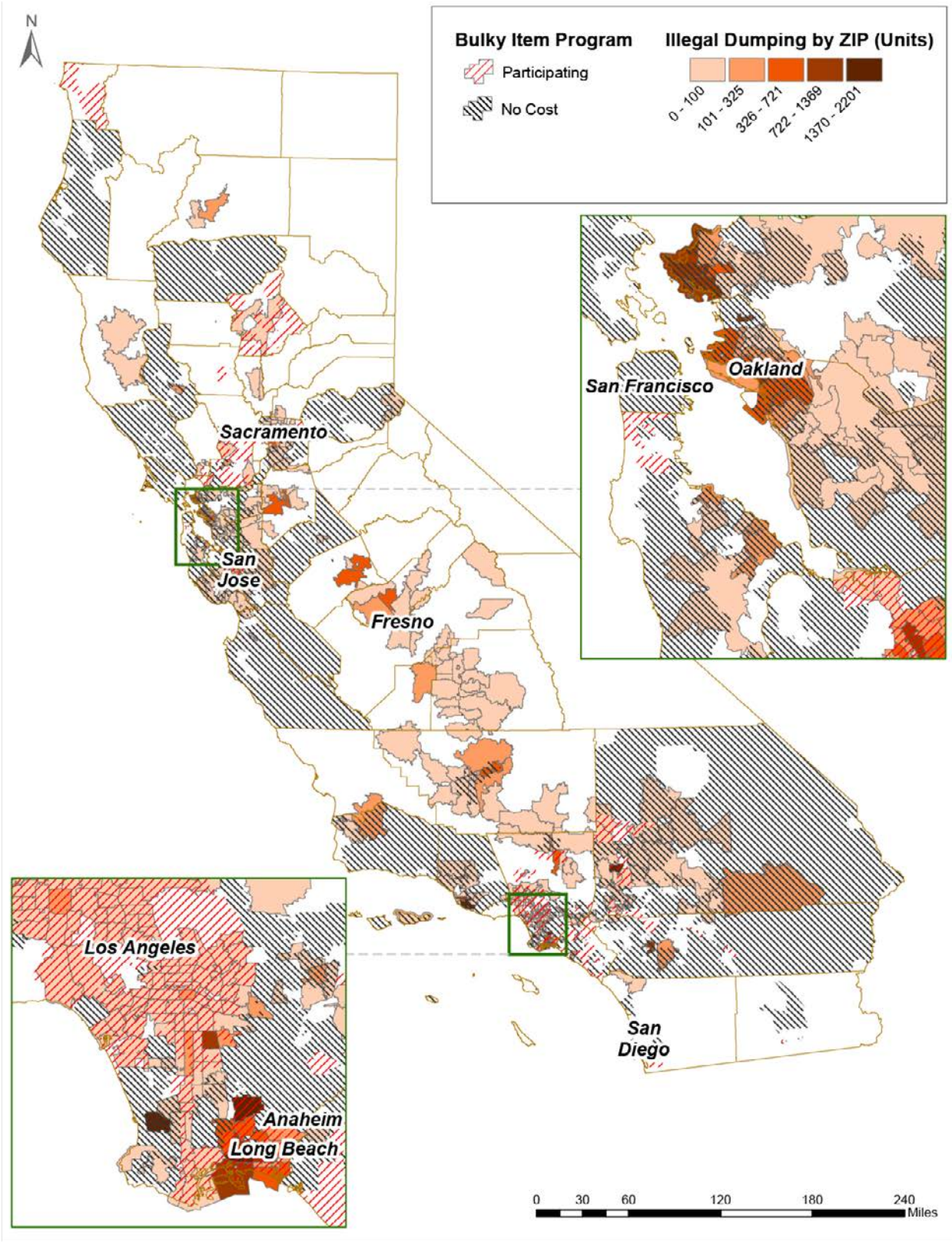
Curbside Bulky Item Collection Programs and Illegal Mattress Dumping

Using the results of a statewide bulky item collection survey (discussed in the Research section) and Initiative data, Customer Analytics concluded that a correlation exists between access to a curbside bulky item collection program and reduced illegal dumping within the same ZIP code. Although this finding is not statistically significant at present, MRC intends to monitor this relationship in future years.

MRC includes no-cost bulky item pickup programs on the Bye Bye Mattress Recycling Locator and in targeted marketing campaigns aimed at reducing illegal dumping.

Figure 13 shows where illegally dumped mattresses were collected and where curbside bulky item programs existed.

FIGURE 13: 2018 Initiative Data and Curbside Bulky Item Programs



MRC Collection Network and Illegal Mattress Dumping

Using the addresses of MRC's permanent collection sites and events, as well as Initiative data, Customer Analytics found that communities near permanent collection sites experience less illegal dumping at a statistically significant level. This is true when analyzing the correlation at a ZIP code level (relatively smaller distance) and at a 15-mile driving distance level (relatively larger distance). Because the association is stronger at the 15-miles than the ZIP code level, the findings suggest that permanent collection sites can help to reduce illegal dumping in areas beyond the ZIP code of the collection site.

Communities near events experience less dumping, but the effect is localized. For example, communities in the same ZIP code as a collection event experience reduced illegal dumping at a statistically significant level. ZIP codes within 15 driving miles of a collection event also reported less dumping, but not at a statistically significant level. This suggests that collection events may be effective at reducing illegal dumping, but at a localized, targeted level.

Overall, this analysis suggests that MRC's primary strategy of expanding the no-cost permanent collection network will be the most effective method to reduce illegal dumping, and MRC can supplement the network by holding targeted, localized collection events. Figure 14 illustrates where illegally dumped mattresses were collected in relation to MRC's no-cost collection network.

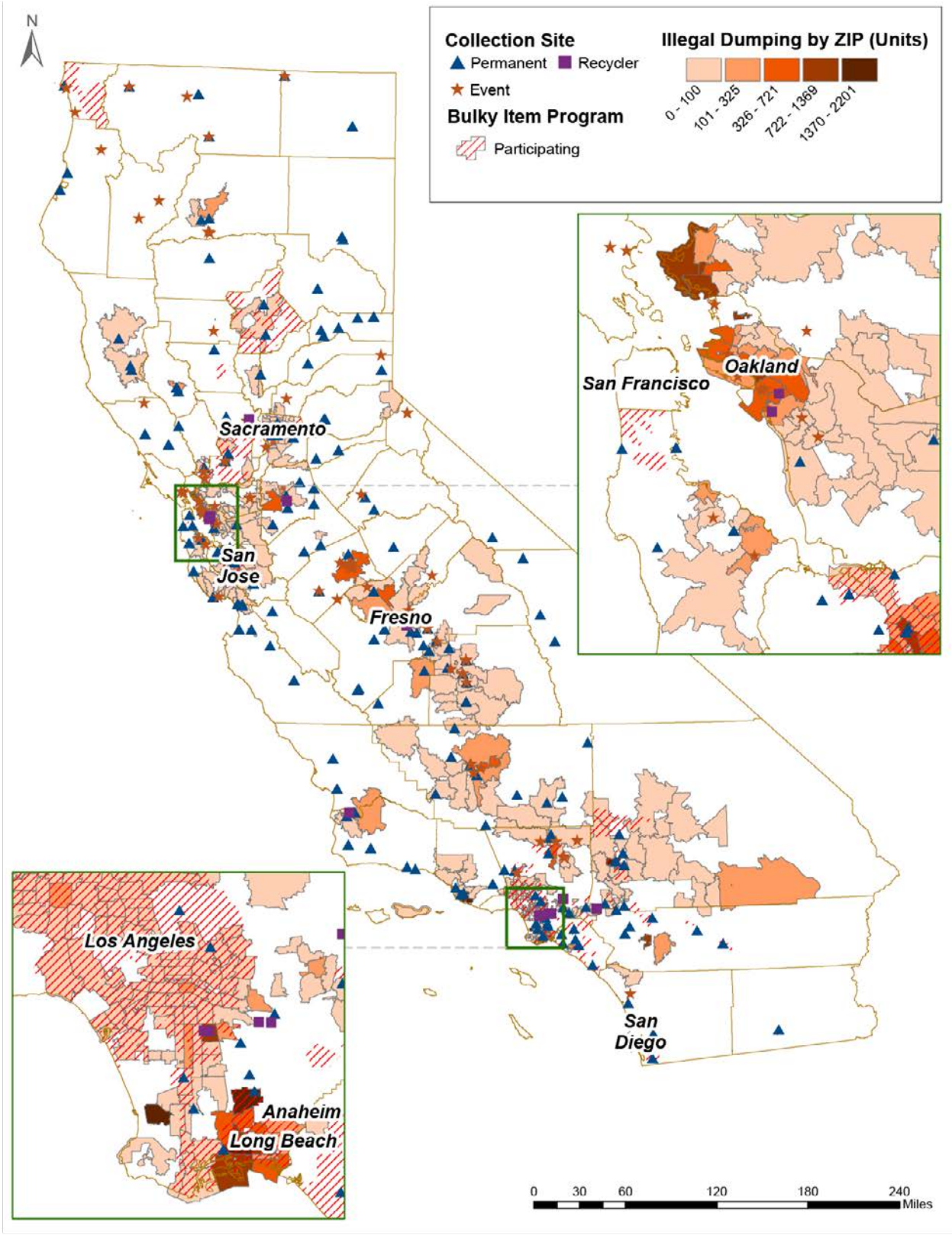
Participant Outreach and Retention

To increase participation in the Initiative and provide communities with financial resources to assist in illegally dumped mattresses clean-up, MRC increased the incentive paid to Initiative participants for each dumped unit collected and reported from $10 in 2017 to $15 in 2018.

MRC promoted the Initiative among local governments, franchise haulers and other collectors through conferences and workshops, illegal dumping working groups in Alameda County, MattressRecyclingCouncil.org and MRC's monthly Program Update. MRC also promoted the Initiative to individual contacts via emails, phone calls and in-person visits, and attended conferences and task force meetings. MRC contacted city council members and mayors of non-participating cities using postcards that explained the Initiative's benefits, how to participate and how to contact MRC.

In November 2018, MRC exhibited at the County Engineers Association of California (CEAC) Fall Conference and Annual Meeting. CEAC members and conference attendees are often involved in local efforts to address illegal dumping. To encourage their support for our efforts, MRC designed a new booth to specifically promote the Initiative, explain eligibility and participation requirements and enlist participants.

FIGURE 14: 2018 Initiative Data and MRC's Collection Network



In December 2018, MRC attended CalRecycle's Illegal Dumping Technical Advisory Committee (IDTAC) meeting in Monterey to present an update of the Program and provide an overview of the Initiative, including 2017 results. Following the presentation, MRC fielded questions from the group and discussed existing cleanup programs and grants offered by CalRecycle. At the end of the meeting, plans were made to follow up with the group at the next IDTAC meeting in May 2019.

The following day, MRC presented information about its Illegally Dumped Mattress Collection Initiative at CalRecycle's 18th Technical Training Series in Monterey and was part of a panel discussion related to improving outreach to combat illegal dumping.

To increase rural participation, MRC spoke regularly at Environmental Services Joint Powers Authorities (ESJPA) meetings, explaining MRC's efforts to address illegal dumping and promote the Initiative. MRC will continue to attend these meetings and work with ESJPA members.

Surveys

In addition to adding new participants in the Initiative, MRC wants to retain current participants and encourage them to report their data to MRC. From late 2017 to early 2018, MRC surveyed 51 entities that had initially indicated they would participate, but then did not submit data. The main barriers identified by respondents included the time needed to input data and their inability to track illegally dumped units. Some respondents suggested that reminders about reporting deadlines and assistance using the reporting system would be helpful. MRC has implemented these ideas.

Next Steps

Although many communities have not participated in the Initiative, data collected thus far continues to be useful. The 2017 data enabled MRC to estimate a statewide baseline. The 2018 data allowed MRC to identify illegal dumping hotspots. The data also highlighted correlations between the Program's mattress collection infrastructure and reduced rates of illegal dumping, as well as correlations between socioeconomic/demographic characteristics and illegal dumping rates. MRC plans to use this and other information as it evaluates where to locate future permanent collection sites and events to combat illegal dumping.

MRC's efforts to promote participation in the Initiative has raised general awareness of MRC's efforts to address this problem, even among jurisdictions not participating. For these reasons, MRC will continue to collect data on illegal mattress dumping and compensate participating entities. As part of this effort, MRC will continue to encourage other parts of the state to participate in the Initiative so that MRC can develop more complete statewide data. MRC also will continue to work with CalRecycle, the Mattress Advisory Committee, ESJPA and IDTAC to promote the Initiative, evaluate its effectiveness and consider alternatives.

The Initiative is only 1 element of MRC's overall strategy for combating illegal mattress dumping. Tactics for intercepting discarded mattresses before they are dumped and encouraging consumers and businesses to recycle are important tools for preventing illegal dumping. Therefore, MRC will continue to publicize the retailer take back requirement, encourage residents to use no-cost collection sites and promote the consumer drop-off incentive.

In addition to collecting data on illegal mattress dumping from Initiative participants, MRC also conducted consumer behavioral research in support of its consumer communications program that identified what factors make someone more likely to illegally dump a mattress. According to this research, respondents who lived in a multi-family complex are 3.6 times more likely than those who lived in detached homes to improperly dispose of a mattress in the future. See the Education and Outreach Surveys section for more detail. MRC intends to build on this research in future years and will consult with illegal dumping experts to think broadly about strategies for encouraging residents to properly discard their used mattresses, and not dump them illegally in California communities.

Supplemental Strategies

In the 2017 Revised Annual Report and subsequent Addendum, MRC described alternative and supplemental strategies it would launch in 2019 to address illegal mattress dumping. As these ideas were researched, developed and implemented, the supplemental strategies have fallen into the following 3 categories:

1. Development of technical expertise
2. Projects to address illegal dumping hotspots
3. Grants

Development of Technical Expertise

Illegal Dumping Symposium

In the addendum to the 2017 Revised Annual Report, MRC discussed funding a study to identify the root causes of illegal mattress dumping and effective strategies for addressing the problem. The idea of the study evolved into an illegal dumping symposium to discuss causes and potential solutions for illegal mattress dumping in California. MRC will host this event in 2019, inviting participants representing various perspectives and disciplines, including local and county governments, the solid waste industry, non-governmental organizations (NGOs) (e.g., Keep California Beautiful) and academics. A third-party consulting firm will facilitate the discussions and prepare a final report on symposium findings that MRC will make public and use to guide its future efforts to address illegal dumping. An update on the symposium will be provided in the 2019 Annual Report.

Working Groups and Conferences

To develop internal expertise and provide useful information and support to others working to solve the dumping problem, MRC regularly attends working groups, task force meetings, conferences and presentations focused on illegal dumping. Events MRC attended in 2018 and 2019 (discussed in further detail in the Illegally Dumped Mattress Collection Initiative section) include:

- Oakland Illegal Dumping Task Force meetings hosted monthly by Alameda County Board of Supervisors District 4 Nate Miley (third Thursday of each month)
- CEAC and other relevant conferences (ongoing)
- IDTAC meetings (biannual)
- Illegal Dumping Workshop in San Joaquin County (May 2019)
- Illegal Dumping and Litter Abatement Task Force Meeting in Monterey (June 2019)

Information Sharing

MRC uses data analysis and research to better understand the causes of illegal mattress dumping and how to prevent it. MRC posts the results of this work online. Examples include:

- MRC worked with Customer Analytics to analyze illegal dumping data collected through the Initiative to identify possible correlations between illegal dumping and (a) demographic/socio-economic variables and (b) available discard options. These findings might be useful in addressing illegal dumping of products other than mattresses. The full report is available at bit.ly/GISmethod. In late 2019, Customer Analytics will use data collected through the Initiative to develop “heat maps” that identify specific locations where mattresses are being illegally dumped in each participating entity’s jurisdiction.
- MRC contracted with an environmental consulting firm, SCS Engineers, to conduct a comprehensive, statewide curbside bulky item collection study to learn about consumer access and costs to these services in communities throughout California. The full report is available at bit.ly/2018MattressAgeStudy.

Projects to Address Illegal Dumping Hotspots

To address illegal mattress dumping, MRC wants to intercept discarded units before they can be dumped. MRC in 2018 identified high priority areas in which to test the effectiveness of the following 2 mitigation strategies:

1. **Expand MRC’s collection network (comprised of permanent collection sites, events and curbside collection of bulky items):** Recent MRC surveys confirm that communities with access to the collection network report less illegal mattress dumping. As discussed further below, MRC in 2018 expanded its collection network

in Alameda, Kern and San Joaquin Counties, and will do the same in additional communities in 2019.

2. **Increase public outreach about MRC's collection network:** MRC must first build resident awareness about available mattress collection and recycling options before residents can be expected to act on that knowledge. In 2018, MRC actively promoted in the targeted communities the availability of recyclers, collection sites and events.

MRC will measure the effectiveness of these efforts as they continue in 2019 and beyond. Although it is premature at this point to draw conclusions as to what has worked and what hasn't, MRC will take the lessons learned from these pilot projects to improve how it addresses illegal dumping in the future.

Based on community input, MRC in 2018 identified Alameda County, as well as the City of Oakland, Kern County/City of Bakersfield and San Joaquin County/City of Stockton as high priority areas for testing the effectiveness of MRC's dumping mitigation strategies:

Alameda County and the City of Oakland

For years, local elected officials and leaders have actively urged the State of California, and now MRC, to combat illegal dumping in the Oakland area. 2018 Initiative data confirmed that the unincorporated areas of Alameda County have the second highest per capita mattress dumping rates in California, and the City of Oakland the ninth highest. MRC is actively working with Alameda County Supervisor Nate Miley, whose district covers parts of Oakland and unincorporated areas in Alameda County. Supervisor Miley is focused on efforts to educate residents, eradicate illegal dumping and enforce existing laws to change behavior and beautify Oakland.

Targeted Education and Outreach

MRC worked closely with Supervisor Miley's office to communicate with residents of Oakland and unincorporated parts of Alameda County by collaborating on ad campaigns and a Public Service Announcement (PSA) about access to no-cost mattress recycling. Supervisor Miley's office also introduced MRC to other like-minded organizations (StopWaste, Habitat for Humanity East Bay/Silicon Valley, Oakland Downtown Streets Team) that promote MRC information about illegal dumping within their communities and build awareness of mattress recycling.

In 2017, MRC launched an advertising campaign promoting collection events in San Leandro that earned more than 3 million impressions. In collaboration with Supervisor Miley's office, this campaign included print ads in local newspapers, a billboard and geo-targeted advertising on digital radio and Facebook.

In 2018, MRC worked with Supervisor Miley's office to promote more collection events in Alameda County through paid and earned media, and also developed a PSA in

conjunction with Communities United to Remove Blight (CURB) and the Alameda County Sheriff's Department. These efforts garnered approximately 2 million impressions.

MRC also provided information cards to Supervisor Miley's office explaining where and how to discard mattresses through bulky item pickup programs and MRC collection sites, recyclers and events, as well as the retailer take back obligation. These cards were first distributed at the Ashland/Cherryland FamFest 5k Fun Run. When the Oakland Bulky Item Block Parties and Alameda County Household Hazardous Waste events decided to accept mattresses for collection, MRC promoted these events and provided Bye Bye Mattress informational materials.

In addition to targeted advertising of specific events and sites, MRC incorporated San Francisco Bay Area events into the Bye Bye Mattress 2018 community booth tour, and included Oakland and unincorporated Alameda County areas in its 2018 "3 Million Mattresses" ad campaign. The booth and ad campaign are detailed in the Consumer Education section.

In April 2019, MRC launched an ad campaign announcing its collaboration with Habitat for Humanity East Bay/Silicon Valley and the opening of a mattress collection site at the Oakland ReStore. A ribbon-cutting event generated local media coverage. MRC will continue to build awareness of the site along with all Oakland area mattress collection options with summer and fall ad campaigns.

Targeted Collection Events

In 2018, MRC hosted 12 collection events in Alameda County, including 5 in Oakland, collecting 2,043 units (to put this in perspective, this quantity represents 17-20 trailer loads of discarded units). In 2019, MRC expects to hold at least 15 events in Alameda County. MRC is working with the following organizations to host collection events focused on preventing illegal dumping:

- Alameda County Household Hazardous Waste (3-4 events per year)
- Cherryland LLC in San Leandro (ongoing monthly events)
- City of Oakland (6 annual bulky item collection events)
- Supervisor Miley's Office (2 events in 2017; 3 in 2018)

Targeted Permanent Collection Sites

In 2018 and 2019, MRC focused on establishing no-cost permanent collection sites in Alameda County to provide residents with well-publicized and convenient alternatives to illegal dumping. To date, MRC has added 5 new collection sites in 2019 (Alameda County Industries, City of Berkeley Solid Waste Management Program, Fremont Recycling and Transfer Station, Habitat for Humanity ReStore in Oakland and Pleasanton Garbage Service).

Participation in Oakland Illegal Dumping Task Force Meetings

MRC has attended all monthly meetings of Supervisor Miley's Illegal Dumping Task Force since being invited in May 2018. At these meetings, MRC provides general program updates and statistical data on Alameda County mattress collection activities and illegal dumping.

Results

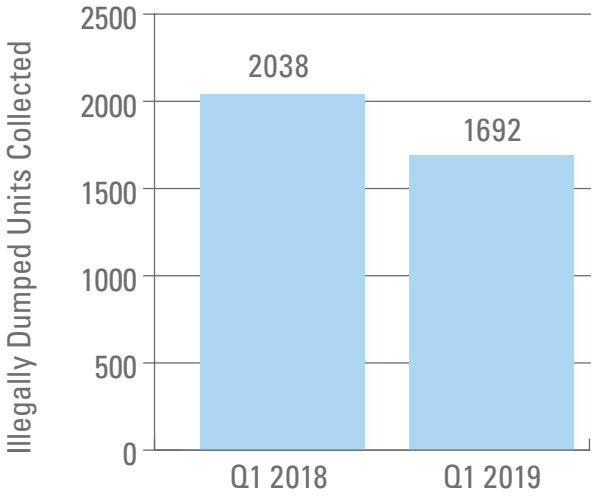
Illegal mattress dumping will diminish only through behavioral change, and this will take time. Residents need to be informed that they can use convenient collection and recycling as alternatives to illegally dumping their discarded mattresses in public rights of way. MRC's public education efforts will seek to raise residents' awareness about how illegal dumping harms their communities and the benefits of recycling and proper disposal. In 2019 and 2020, MRC will measure the impact of our efforts on the incidence of illegal mattress dumping in Alameda County and public awareness.

Although very preliminary, recent data from Alameda County that measures illegal dumping both before and after the above activities began is encouraging. For example, Figure 15 compares 1st Quarter 2018 and 2019 illegally dumped mattress data reported by entities in Alameda County that participate in the Initiative.[5]

This comparison shows that 17% fewer mattresses were illegally dumped in Q1 2019 vs. Q2 2018.

MRC recognizes that this information provides only 2 data points covering short time periods. In 2019 and future years, MRC will provide updated Initiative data specific to Alameda County and any

FIGURE 15: 2018–2019 Q1 Comparison of Illegally Dumped Mattresses Collected in Alameda County



[5] In 2018 and 2019, these entities were Alameda County, Alameda County – Streets of Oakland, Alameda County Industries, City of Berkeley, City of Oakland and City of San Leandro. Q1 2019 data could be subject to change as reporting remains open.

other information pertaining to the success of MRC's efforts to reduce mattress dumping in the county.

Kern County and the City of Bakersfield

Kern County employees report that illegal dumping is a problem in certain areas of Bakersfield. The county has been testing innovative strategies to address illegal dumping and MRC is supporting these efforts.

Targeted Education and Outreach

In 2018, MRC promoted all Kern County collection sites through a 6-week ad campaign that included print ads in local newspapers, spots on top English and Spanish radio stations, and a billboard in Bakersfield. This campaign earned 3.4 million impressions.

In 2019, MRC will include the City of Bakersfield's curbside bulky item collection program in the bulky item directory. Bakersfield will also be a target community for the fall ad campaign which will promote mattress collection options (retailer take back, drop off at a collection site/event, place at curbside for bulky item pickup or take to a recycler). MRC anticipates that increased awareness of the Program will lead to more use of the local collection sites and curbside collection program, and hopefully less illegal mattress dumping.

Targeted Collection Events

In 2018, MRC held 5 events in the City of Bakersfield, collecting 614 units. These events are continuing in 2019.

Bulky Item Drop-off Location

In November and December of 2018, MRC collaborated with Kern County to pilot a bulky item drop-off site located in a vacant County Public Works Facility in West Bakersfield. This site is open to the public at extended hours, including weekends and evenings. This self-serve location accepts a variety of commonly dumped items including mattresses. During the pilot, the county quickly noticed that dumping in the surrounding neighborhoods decreased and staff reported making less frequent trips to clean up abandoned items. Anecdotally, the project has been successful and there is a plan to replicate the model in East Bakersfield.

Results

Because the City of Bakersfield began participating in MRC's Initiative in October 2018 and Kern County Public Works Department in June 2018, it is premature to draw conclusions about the impact of these efforts on illegal mattress dumping in Kern County. In the 2019 Annual Report, MRC will provide an update on this project and Initiative data specific to Kern County.

City of Stockton Environmental Justice Project

The City of Stockton has the 14th highest per capita dumping rate reported under MRC's Initiative, with a total of 2,615 units illegally dumped in 2018. Stockton city officials have also expressed concerns about illegal dumping and their desire to promote no-cost collection for their city's residents. CalRecycle's Environmental Justice (EJ) Program staff informed MRC that the City of Stockton EJ Initiative coordinated by CalEPA's EJ Task Force identified illegal mattress dumping as a problem.

Targeted Activities

To support the EJ efforts in Stockton, MRC will participate in community meetings/ workshops, host a weeklong mattress collection event targeting illegal dumping hotspots in the city, support a project involving local high schools, and provide targeted education and outreach about local mattress recycling options. For more detail, see the Low-Income Access section.

Results

Because most of these activities are taking place in 2019, it is premature to draw conclusions about the impact of these efforts. MRC will provide updates on this project in the 2019 Annual Report.

Additional Locations

In 2019, after receiving a full analysis of the Initiative's data, MRC found that the City of Richmond, Alameda County unincorporated, City of Long Beach, City of Oxnard, City of Hemet and LA County unincorporated area among the communities in California with the highest per capita mattress dumping rates. MRC had undertaken some preliminary dumping mitigation efforts in these areas prior to receiving these results. Most notably, in 2018, MRC held 2 mattress collection events in Littlerock (an unincorporated area of LA County) and in early 2019, MRC established a new permanent collection site in the City of Richmond.

Additionally, MRC is working with Local Conservation Corps in Marin and Merced Counties on other projects. In Marin, events with the Conservation Corps North Bay and the City of San Rafael are focused on reducing illegal dumping in the Canal neighborhood (which has a large number of multifamily residences). Mattresses are among the items accepted at monthly clean-up events. MRC assists with promoting these events and providing the city and corps with information for residents. In Merced County, events are held in collaboration with city and county agencies and the Greater Valley Conservation Corps. These events target agricultural areas that have high seasonal resident turnover and need convenient disposal options. In 2019, MRC plans to expand the number of events held (from the 14 events held in 2018, where 1,753 units were collected).

MRC will provide updates regarding these additional areas in the 2019 Annual Report.

Grants

MRC is developing a grant program to address illegal dumping. Eligible applicants would include public and private entities in California (including non-profits) that are currently engaged in illegal mattress dumping prevention, collection or mitigation efforts. Projects eligible for funding should be focused on educating residents about why illegal dumping is bad for communities and the environment, eradicating illegally dumped mattresses or enforcing existing illegal dumping laws. The application process will open in 2019. Further details will be provided in the 2019 Annual Report.

Research

CALIFORNIA PUBLIC RESOURCES CODE AND REGULATIONS

14 CCR §18964(b)(8)(B) — Qualitative and/or quantitative information on subdivisions (g), (l), and (m) of section 42987.1 of the Public Resources Code.

Cal. Pub. Res. Code §42987.1(g) — Conducting research, as needed, related to improving used mattress collection, dismantling, and recycling operations, including pilot programs to test new processes, methods, or equipment on a local, regional, or otherwise limited basis.

14 CCR §18964(b)(8)(B)

Research

MRC seeks to improve the sustainability of mattress recycling by:

- Advancing the efficient collection and transport of discarded mattresses
- Identifying and promoting best practices for mattress dismantling and recycling
- Identifying new and better uses for their components
- Fostering innovation, cooperation and communication between suppliers, manufacturers, dismantlers and end-market commodity buyers

To assist in developing and managing its research efforts, MRC has hired experienced subcontractors. At the outset, MRC's goal is to identify projects that have the potential to achieve both short-term, high-impact results, as well as longer-term projects with multiyear horizons.

MRC is encouraged by its initial efforts, but is realistic, recognizing that by their nature, research outcomes are unpredictable, with some projects producing useful results and others failing. Moreover, many factors influence market acceptance of new technologies. Therefore, research is necessary to improve long-term industry performance, but should not be tied to short-term results.

With these cautions in mind, MRC defines the intended objective of each research project, identifies 1 or more innovative organizations that are qualified to undertake the defined project, provides funding and establishes structured, milestone-driven contracts with the selected organizations. MRC research program metrics are structured to:

- Reward learning
- Encourage collaboration
- Meet project milestones
- Encourage taking and managing risks

Research projects may be accelerated (or stopped entirely) if it appears the work is likely to produce valuable (or inconclusive) results.

Collection and Transport of Discarded Mattresses

The following updates several projects noted in MRC's 2017 Annual Report to evaluate and improve the efficiency of MRC's operations:

Collection of Bulky Items Statewide Study

In June 2018, MRC requested proposals for research on curbside collection services in California. MRC was interested in this topic for 2 reasons. First, it wanted to survey how these services varied from community to community. Second, MRC was interested in determining whether illegal mattress dumping is more prevalent in communities that lack this service.

MRC contracted with SCS Engineers, a national environmental consulting firm specializing in solid and hazardous waste, to survey more than 500 local and county governments, solid waste authorities, special districts and associated franchised hauling companies in California that are affiliated with the 58 counties or 454 cities and towns in California. Nearly 500 jurisdictions responded to the survey asking whether they provide bulky item collection services for mattresses (including foundations). MRC understands this is the first comprehensive, statewide analysis of bulky item collection programs. The full report is available as a PDF online.

Table 20 summarizes the results of the bulky item collection survey, conducted from August 2018 to April 2019.

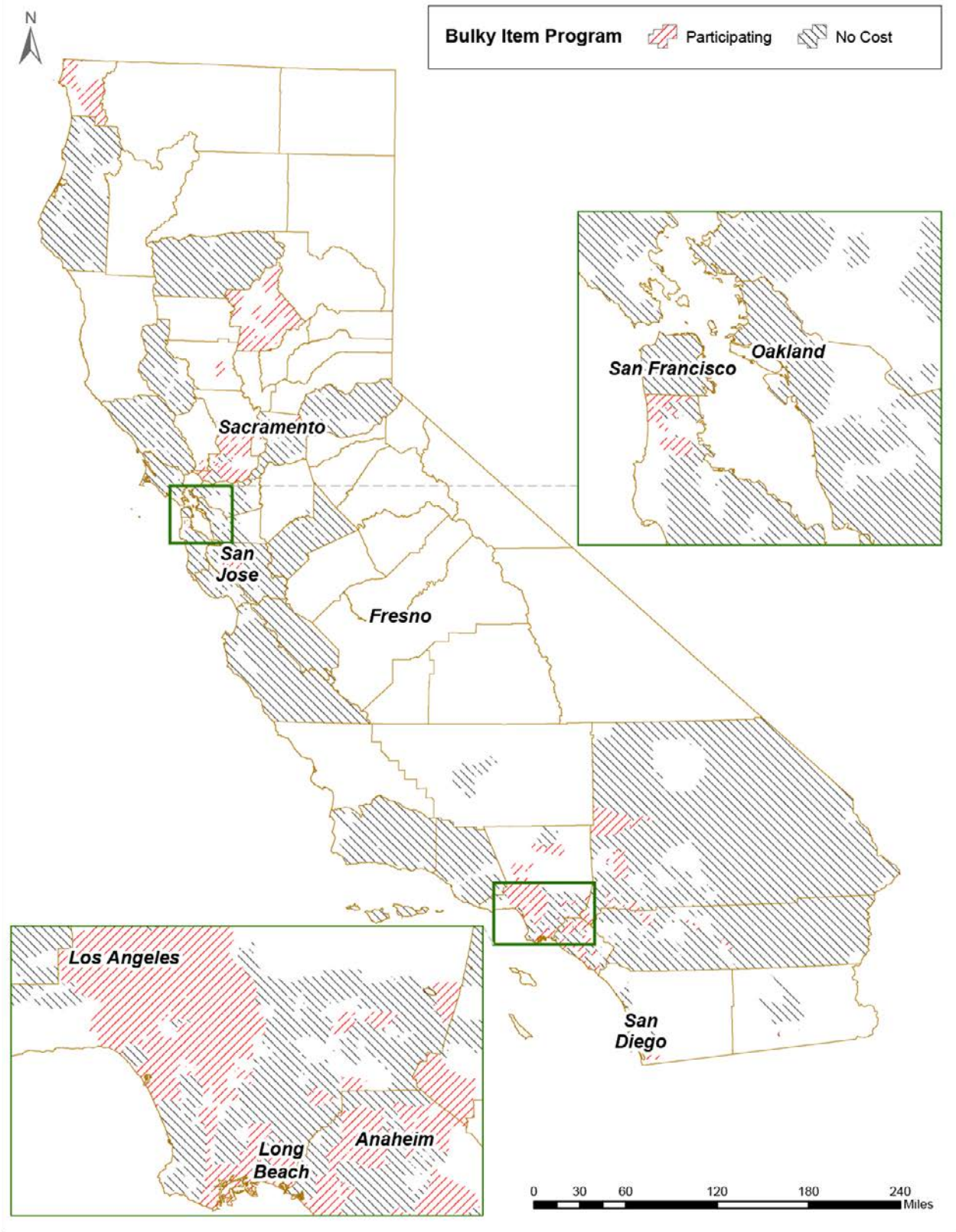
TABLE 20: 2018 Bulky Item Collection Survey Results

Survey Metrics and Questions		Total	Percent
Number surveyed		513	–
Number responding		492	96%
Do you offer bulky item collection, including mattresses?	Yes	476	97%
	No	16	3%
If yes, what do you offer?	Both curbside and drop-off	186	39%
	Curbside collection only	182	38%
	Drop-off only	108	23%
If you offer curbside collection services, do you charge extra for that?	Yes	50	14%
	No	316	86%

MRC forwarded the survey data to a data analytics consultant who analyzed the incidence of illegal dumping in jurisdictions that have permanent collection sites, collection events and mattress recycling facilities. The consultant found a correlation between illegal mattress dumping and lack of access to no-cost bulky item curbside collection (See the Mitigation of Illegal Mattress Dumping section for more detail).

Figure 16 illustrates where no-cost curbside bulky item pick-up programs are operated throughout the state.

FIGURE 16: No-cost Curbside Bulky Item Programs



In addition, MRC is using the survey data in several other ways to improve the Program and help make mattress recycling more accessible to California residents. First, MRC is recruiting those communities that do not already participate in the Program but that are served by no-cost curbside collection of mattresses and foundations, since this service is likely to collect meaningful quantities of discarded units that could be recycled. Second, MRC is adding information about the availability of services for no-cost curbside collection of mattresses and foundations to ByeByeMattress.com. Currently, the website lists only communities with curbside collection that participate in the Program.

In 2019, MRC's updated website will include a directory of all California communities that offer free bulky item curbside service for mattresses and foundations. This is intended to advance 2 of MRC's goals:

- Help residents conveniently recycle their discarded mattresses
- Reduce illegal mattress dumping

Micro-Grants for Mattress Collection Facilities

In December 2018, MRC solicited proposals for micro-grants to improve operations at facilities that collect discarded mattresses and foundations for recycling. Eligible projects included:

- Property and/or equipment improvements to help MRC recyclers protect collected units from rain and snow, thereby both reducing the number of wet units that must be landfilled because they are physically not recyclable and increasing the Program's recycling rates.
- Property improvements that create other efficiencies, such as helping collection sites transition their storage equipment from small roll-off containers to larger 53-foot trailers, which will lower the per unit cost to transport the collected units to recyclers.

MRC allocated up to $200,000 for this project. All California solid waste facilities (SWFs) and other collectors under contract with MRC were eligible to apply for these grants, with up to $10,000 to be awarded per site. MRC evaluated applications based on 5 weighted criteria: ability to complete the project in 2019 (50%), applicant's qualifications (20%), project budget (15%), project work plan (10%) and quality of application (5%).

Projects MRC funded included weather covers over collection containers and cement pads at loading/unloading areas to help keep units dry, and trailer ramps that allow the facility to accommodate larger storage containers and loading equipment (such as "scissor lifts," platforms that elevate vertically to reach high areas) that increase the collector's loading efficiency. Some of these improvements had the added benefit of improving worker safety.

MRC anticipates the weather protection improvements will reduce the number of units that cannot be recycled because they have gotten wet by approximately 12,000 units annually.

Table 21 lists those entities that will received micro-grants in 2019.

Transportation Efficiency Project

MRC's mattress collection network offers a variety of drop-off options, including SWFs, non-profits, recyclers, mattress retailers and other entities. MRC's transportation contractors haul an estimated 12,000 truckloads of mattresses annually throughout California using a variety of collection container types (ranging from small roll-off containers to large 53-foot trailers). Because discarded mattress have relatively low residual value and are light but bulky, transporting them in small quantities and over long distances is inefficient, resulting in high per unit fuel consumption and other costs.

In 2019, MRC will analyze its existing collection and transport network, and explore options for optimizing its use of trucks and fuel.

TABLE 21: Micro-Grant Recipients

Grant Recipient	Grant Amount
City of Sanger	$10,000
Coalinga Transfer Station	$10,000
Florin Perkins Disposal Site	$10,000
Foothill Transfer Station	$10,000
GWR, San Jose	$10,000
Helendale CSD	$10,000
Johnson Canyon	$3,638
Jolon Road	$3,638
Kingsburg Transfer Station	$10,000
Lovelace Transfer Station	$7,032
Neal Rd Recycling and Waste	$10,000
North County Transfer Station	$7,032
Recology Vallejo	$10,000
Sunstreet Transfer Station	$5,490
Turlock Transfer Station	$4,506
Total	**$121,336**

Mattress Dismantling and Recycling Practices

MRC took several important steps in 2018 to begin identifying best practices for mattress dismantling and recycling. First, a mattress age study allowed MRC to determine the average age of mattresses entering the recycling facilities. This metric can help MRC and its recyclers prepare for changes in this evolving consumer product. As consumers' preferences shift, materials in mattresses change and as the materials change, so may the processes needed to extract those materials and prepare them for secondary markets.

Second, MRC began a comparison of mechanical versus manual dismantling processes. While most mattress recyclers in California use a labor-intensive process, others have attempted to use technological advancements to mechanize or automate mattress dismantling or mattress materials separation. Lastly, MRC began the processes of identifying and funding research activities that will advance the mattress dismantling and recycling process.

Mattress Age Study

As mattress materials, styles and size preferences change over time, the quantity and relative mix of materials that MRC's recyclers will extract from those mattresses after they are discarded and dismantled will change. For example, a change in the relative quantities of steel, foam and wood can affect the total revenue a recycler earns when it sells those materials in secondary markets. Changes from one material to another can also pose performance challenges that may reduce the overall effectiveness of a recycler's business and affect the Program's recycling rate. For example, if future mattress discards contain more latex foam (a difficult material to recycle today) and less polyurethane foam (a readily recyclable material), the recyclers may earn less from selling the recycled materials and the Program's total recycling rate may decline unless viable markets for latex foam are identified. Furthermore, changes in mattress replacement rates may influence the total quantity of units discarded for recycling.

For these reasons, MRC is actively tracking changes in consumer preferences for new mattresses manufactured and sold today, looking at which materials and styles are growing in popularity and trying to anticipate how those changes will affect recyclers in the future. As part of that analysis, MRC in 2018 completed a study that estimated the average age of discarded units today. The study examined samples taken from mattresses and foundations processed at MRC recyclers in California, Connecticut and Rhode Island, with the goal being to measure average unit age based on manufacturing date information stated on the "Do Not Remove" tags that most states require to be affixed to new mattresses.

In conducting this study, MSW Consultants, a Florida-based solid waste and recycling consulting firm, encountered 3 data collection problems. First, it is estimated that 65% of the mattresses had no mattress tag when examined. The tag was either removed prior to processing or the discarded unit never had a tag affixed. Second, the information on mattress tags varies from state to state and over time. As a result, the information on the analyzed tags varied considerably and sometimes included no date of manufacture. Finally, even if the tag had manufacturing date information, it was not always legible. The consultant collected manufacturing date information on approximately 1,500 mattress tags. The consultant had no other basis for accurately estimating the age of those mattresses that either had no tag or an illegibly dated tag.

Despite these issues, the consultant estimated that the average age of sampled units was 11.2 years. The study provides a baseline for the current average age of discarded mattresses. MRC will repeat this study periodically to determine how this metric is changing. MRC also plans to couple this information with other mattress useful life information published by the International Sleep Products Association (ISPA), as well as changes over time in average material content of mattresses processed by MRC's recyclers.

Dismantling Methods

Most mattress recycling in California today involves a labor-intensive process that uses few automated or mechanical processes. Some recyclers have experimented with various forms of mechanical and automated separation and sorting processes, but these can be difficult to run properly. For example, they have attempted to shred whole units and then separate the steel and the various soft materials. Although mechanical processes have the potential to reduce the amount of labor needed to dismantle a mattress, the mechanical processes are more capital intensive than a more manual operation.

To gain a better understanding of the costs and benefits of these different approaches, MRC in 2018 began a study comparing the relative efficiency of manual and mechanized mattress dismantling processes. The metrics MRC sought to analyze included the relative amounts of labor, capital, energy and other factors required to dismantle units, as well as the impact that different approaches have on the quality of the materials reclaimed for recycling. For example, is the shredded steel clean enough for the scrap markets; can the fiber, foam and other soft materials be separated accurately and efficiently; and are the soft goods contaminated with metal?

The study was interrupted in 2018 because MRC's contract with the recycler whose operations were being observed ended before the study could be completed. As a result, MRC has modified its research approach in 2019, and is experimenting with several different dismantling methods. Preliminary data suggests that, given current technology, a more mechanized dismantling process tends to contaminate the recyclable materials at a higher rate than more manual processes, which would likely result in a lower recycling rate and may pose other problems.

Future Areas of Interest

Lean Manufacturing Assessment of MRC Recyclers

In January 2019, MRC requested proposals from experienced Lean Manufacturing/Six Sigma experts to help MRC recyclers evaluate their operations, identify opportunities for improvement and consider changes that could enhance their operational efficiency, reduce the amount of spoiled and non-marketable material they discard in landfills and improve the quality of their recycled materials (thereby increasing their revenue from selling such items in secondary markets). Although recycler participation in this project is voluntary, it will be a prerequisite for a recycler that intends to apply for any future equipment and facility improvement micro-grants MRC may offer.

These assessments are underway and will be completed in mid-2019. In the future, MRC may offer follow-up workshops focused on continuous improvement processes, depending on the outcome of these initial Lean Manufacturing assessments.

Pocket Coil Separation Project

The innersprings in most mattresses take 1 of 2 general forms. They are either a unit in which steel springs are connected by wire into a single innerspring unit or pocket coils. Pocket coils are mattress springs that are individually wrapped in a fabric (typically polypropylene) sleeve or pocket, and then assembled into units using ultrasonic welds, stitches or adhesives. MRC estimates that approximately 20% of mattresses discarded today in California contain pocket coils, and this percentage is expected to increase, given the growing popularity of this component.

When a recycler dismantles a mattress, the pocket coil layer is easily separated from other mattress components, but at present, it is impractical for the recycler to separate the individual coils from the fabric pocket, either manually or mechanically. Furthermore, most metal scrap dealers will not buy unopened pocket coil units because they consider the fabric to be a contaminant. As a result, MRC's recyclers often must landfill the pocket coil units because secondary markets will not buy them.

In January 2019, MRC requested proposals to develop an innovative process for economically separating the steel from the pocket fabric. Both the steel and the fabric can be recycled. The goals of this project are to increase the Program's recycling rate by preventing the whole pocket coil units from being landfilled, and to help MRC's recyclers earn more revenue from selling both materials and reduce their landfill disposal costs.

Given the importance and complexity of this problem, MRC has decided to contract with 2 contractors that have proposed very different means for solving this problem, with the hope that at least 1 of these innovations will be practical for recyclers to use. MRC expects that at least the initial work under these contracts will be completed by the end of 2019.

End Uses for Recovered Materials

Locating Wood Recycling Facilities for California Mattress Recyclers

CalRecycle has set a goal that by 2020, the Program will recycle at least 75% by weight of the mattresses collected. The immediate and longer-term ability of MRC's recyclers to recycle foundation wood through reuse, mulch, compost or biomass poses a significant obstacle to the Program meeting this goal. Currently, most foundation wood is processed into mulch or biomass. MRC is concerned, however, about the continuing viability and capacity of secondary wood markets in California (for example, biomass outlets are becoming increasingly limited).

For these reasons, in December 2018, MRC solicited proposals to conduct a study of other existing markets for foundation wood that will help recyclers identify sustainable

and financially viable outlets for this material. The contractor MRC hired for this project will conduct this work in 2 phases. Phase 1 will analyze how each MRC recycler separates the wood from the other materials in the foundation and the quality of the resulting material. The contractor then will identify steps the recycler can consider to improve the efficiency of this operation and the quality of the wood that is extracted.

In Phase 2, the contractor will prepare a report that identifies available secondary markets for recycling foundation wood in California that meet the definition of recycling under California's solid waste management hierarchy (see Cal. Pub. Res. Code §40180). The contractor will focus on potential customers for this material that have the capacity and capability to accept wood with known contamination, as well as non-traditional markets for this material. The report also will provide a regional and statewide analysis of wood recycling market conditions in general. MRC will make this study available to its recyclers so they can be better prepared for changes in recycled wood market conditions and develop additional customers for this material.

In January 2019, MRC selected SCS Engineers as its contractor for this project. MRC selected SCS based on the following weighted criteria: timeline and cost per task (50%), personnel/qualifications (20%), project plan and approach (20%) and references (10%).

MRC expects that both phases of this project will be completed by mid-2019. Details on the results of this project will be discussed in MRC's 2019 Annual Report.

New Uses/Markets for Hard-to-Recycle Materials

In 2017, students from the Georgia Institute of Technology prepared for MRC a Recycled Mattress Materials Market Assessment. In 2019, MRC is seeking to build on this work by requesting proposals that demonstrate potential new uses for several hard-to-recycle mattress components. Specifically, MRC is seeking to fund development of innovative ideas to create new markets for the following materials:

- Conventional polyurethane foam
- Viscoelastic foam
- Latex foam
- Quilt panels (the composite of fabric and other materials that are quilted together for use on the mattress sleep surface)
- Shoddy pads (non-woven material of mixed fiber used to insulate steel springs from foam and other soft layers)
- Cotton and other fibers

To date, MRC unfortunately has been unsuccessful in identifying potential contractors for this work. In an effort to explore other potential research channels, MRC has joined the REMADE Institute, a consortium of manufacturing companies, universities, trade associations and non-profits focused on developing new technologies and end markets

for recycled materials. It is funded by a grant from the U.S. Department of Energy and membership dues. As a non-profit organization, REMADE has invited MRC to join as an affiliate member at no cost.

MRC's goal is to gain access to innovators and thought leaders and learn about emerging technologies developed for other recycled materials. MRC would then evaluate whether those concepts might be applied to recycled mattress materials.

Cryogenically Freezing Foam

In the 2017 Annual Report, MRC discussed the potential for cryogenically freezing post-consumer mattress foam. MRC has concluded that although viable uses for the foam powder that could be produced from this process may exist, the energy and cost required to freeze and process the material using current technologies is cost prohibitive when contemplating large-scale processing of polyurethane foam. For this reason, MRC does not plan to devote further resources to this topic for the foreseeable future.

Fostering Innovation, Cooperation and Communication

Circular Economy for Polyurethane Foam

As polyurethane foam content in mattresses increases, MRC is dedicating time and resources to understand new and innovative processes for managing this material when mattresses are discarded.

Polyurethane foam can be converted back to its original monomers using chemical and thermal process technologies. The resulting molecules can then be used to make new polyurethane products, including foam. Some small-scale, post-industrial waste recycling facilities have been established in Europe and in the United States for this purpose. At present, however, processing post-consumer mattress foam in this manner is not economically practical because the costs involved are high and the foam feedstock is a mix of chemical compositions and contaminants, which today results in low quality chemical outputs. Fortunately, recent developments show promise in addressing some of the technical and commercial challenges associated with foam-to-foam conversion processes like this.

MRC is in preliminary discussions with a global polyurethane chemical manufacturer to collaborate on establishing a circular economy center for foam in North America. Both parties have expressed interest in pooling resources to lay the foundation for the development of commercially and environmentally viable solutions for converting post-consumer flexible foam into a wide array of useful products, potentially including "closed-loop" flexible foam (that is, converting used foam back to its chemical constituents and using those chemicals to make new foams).

MRC's contribution will be its knowledge of mattress recycling infrastructure, operations and recycled product market knowledge. The manufacturer adds its knowledge of foam chemistry, global recycling best practices, foam manufacturer relationships and supply chain capabilities.

MRC envisions that the initial collaboration will focus solely on recycling mattress foams. Once established, MRC foresees that the collaboration could evolve into a pre-competitive consortium engaging other manufacturers and supply chain participants.

In addition to these discussions, MRC is monitoring an industry-led project in Europe called PUReSmart that was established to focus specifically on chemical recycling of post-consumer foam. PUReSmart's goal is to recover 90% of all post-consumer polyurethane foam in Europe.

With these and other developments, MRC sees potential for closed-loop foam-to-foam recycling processes to become technically, economically and environmentally viable.

In the short term, however, MRC's priority is to explore new end uses for mechanically recycled flexible foam.

Gasification

Although not currently the subject of an MRC research project, gasification is potentially a viable recycling technology for post-consumer mattress materials. Gasification is a means for processing mixed plastics and organics to generate either fuels or chemicals. The relevance of this alternative will increase if existing markets for mattress materials decline, disappear entirely or become saturated. For example, consumer demand for carpet is falling, which means that demand for carpet pad is also shrinking. Although MRC's current focus is on the carpet pad sector and other potential users for post-consumer foam that is mechanically recycled, other options like gasification must be considered over the long term.

Critics of gasification cite concerns about pollutants like dioxins and heavy metals that can be generated through this process. Polyurethane foam and fibers recovered from discarded mattresses, however, were manufactured from highly refined petrochemicals that have very high BTU values and very low impurity levels. As a result, the pollutants that would be generated when these materials are gasified and consumed as fuel would be orders of magnitude lower than the pollutants that are generated when coal, heating oil and even natural gas are consumed.

Furthermore, industry is making important improvements in pyrolysis technologies, which has the potential to generate recycled chemicals with even higher processing efficiencies and lower environmental impacts. The prospect of converting waste to chemicals is of interest to MRC and sets the stage for cost-effective, closed-loop recycling strategies. Once markets for mechanically recycled foam and fibers are fully

exploited, capturing the embodied energy in those materials to produce chemicals that can be used to create new products is the next best option.

Finally, MRC recognizes that many oppose efforts like gasification that would convert waste to fuels that generate greenhouse gas emissions. Nevertheless, if confronted with the option of converting waste to fuel versus landfilling the same materials, MRC considers fuel production to be the preferable alternative because landfill is the least environmentally beneficial option.

For these reasons, MRC will continue to monitor developments in the gasification field and stands ready to collaborate with entities engaged in this work as opportunities present themselves. We will report on further developments in this regard in future annual reports.

U.S. and International Outreach

In addition to research efforts that MRC has undertaken in the United States, we are collaborating with mattress recyclers operating in other countries around the world, as well as U.S. organizations that recycle products other than mattresses. Since the Program's launch, MRC has convened or participated in regional, national and international meetings and forums with counterparts that share MRC's desire for long-term solutions to mattress recycling and identifying markets for post-consumer materials. These meetings cover a variety of topics, including best practices, research and development efforts in other markets, and insights into operational and policy successes and failures that others have experienced. These meetings include:

- **ISPA EXPO:** A biennial international mattress components trade show hosted by the International Sleep Products Association
- **ISPA Industry Conference:** A biennial mattress industry conference, also hosted by ISPA, that includes executives and management from all sectors of the mattress industry: manufacturers, suppliers and retailers
- **Interzum Cologne:** The world's largest trade fair for manufacturers of components and equipment used in mattresses and other interior home furnishings, held biennially in Cologne, Germany
- **IMM Cologne:** An annual international exhibition of finished mattresses and other interior furnishings in Cologne, Germany.

MRC will continue to be involved in these international discussions to develop relationships with other organizations that have a direct interest in mattress recycling efforts.

Finance

CALIFORNIA PUBLIC RESOURCES CODE AND REGULATIONS

14 CCR §18964(b)(9) — Financing Mechanism. Include the mattress recycling organization's total expenses and revenues associated with the implementation of the used mattress recycling program. Changes to the mattresses recycling charge shall be reflected in the annual program budget for approval by the department… If a mattress recycling organization conducts activities that are separate from the implementation and management of the California used mattress recycling program, then the annual report shall include documentation on how the collection and use of funds from the California mattress recycling charge were kept separate from other activities of the mattress recycling organization, including the methodology for distribution of shared costs. Consistent with subdivision (a) of section 42990.1 of the Public Resources Code, the annual report shall include the following:

(A) Mattress recycling charge per mattress size

(B) Capital costs

(C) Education/Outreach costs

(D) End-of-life used mattress management costs with line items, if applicable, for collection, transportation, recycling, renovating, reuse, and proper disposal

(E) Program administration costs including, but not limited to, the department's costs pursuant to subdivision (a) of section 42988.2 of the Public Resources Code, and third party legal costs. Surplus funds, if any, and detailed rationale for the specified level of surplus.

Finance

Mattress Recycling Council Inc. (MRC Inc.) operates similar mattress recycling programs in 3 states: California, Connecticut and Rhode Island. In 2017, MRC Inc. established separate limited liability companies (LLCs) for each state program. The LLC operating the California Program is Mattress Recycling Council California LLC (MRC).

Each state program's LLC maintains its own financials to reflect the receipt of the recycling charge and the direct expenses it incurs (e.g., recycling, transportation and storage expenses, marketing, etc.). MRC Inc. allocates shared expenses (such as the cost of a database, overhead, etc.) among the 3 state program LLCs based on the relative population of each state. Each state program LLC's financials also include a separate reserve for that state program.

Using the format specified in CalRecycle's regulations, a discussion of MRC's total 2018 expenses and revenues associated with the Program (compared with its actual expenses and revenues incurred in 2017, projected in 2019 and as budgeted for in 2020) are as follows.[6]

Revenue from the Mattress Recycling Charge

Cal. Pub. Res. Code §42989(b)(2) authorizes MRC to either (1) set a single recycling charge that applies to all sizes and types of mattresses and foundations, or (2) set 2 different charges "to accommodate mattress size differentials." MRC considered whether to exercise its authority to set 2 charges when it submitted its Plan in 2015 but decided to set a single charge for all sizes and types of mattresses and foundations. Factors MRC considered that supported this position included avoiding confusion among retailers and consumers, ease of consumer messaging, and simplified charge collection and reporting obligations for retailers when they collect the charge from consumers and then remit those charges to MRC.

MRC, Inc. has set a single recycling charge for mattresses and foundations sold in Connecticut and Rhode Island, the other 2 states in which it administers similar mattress recycling programs, and, like California, this arrangement has worked well in those

[6] For these purposes, all 2017 and 2018 revenue and expense amounts are based on MRC's audited financials. Projections for 2019 are based on 1st quarter 2019 actuals and forecasted revenue and expenses for the remainder of the year. The 2020 revenue and expense amounts cited in this Annual Report will be presented to CalRecycle in the 2020 budget on July 1, 2019.

states. Having a single recycling charge, regardless of size, consistent across state programs avoids confusion among multistate and online retailers.

MRC maintained a single charge in California for 2018. The Mattress Advisory Committee agreed with this approach when it met in June 2017. Given that no relevant circumstances have changed since 2018, MRC finds no compelling reason to set 2 mattress recycling charges in its next budget year of 2020. Therefore, the charge revenue reflected in MRC's 2020 budget is based on a single recycling charge that applies to all sizes and types of mattresses and foundations.

The 2018 per unit California mattress recycling charge, collected on all sales of mattresses and foundations to California residents or end users (such as hotels, educational institutions, etc.), regardless of size, was $10.50 per unit. Registered retailers and other sellers reported California sales of 4,164,112 units. As a result, MRC's 2018 revenue from the recycling fee was $43,723,176 (4,164,112 units multiplied by $10.50). This represents a 3% increase in the number of mattress units sold in California in 2017, although this is a 2% decrease in revenue due to the charge changing from $11 per unit to $10.50 per unit effective January 2018.

In addition to this amount, the Program in 2018 earned a modest amount ($38,942) in late fees on recycling charge remittance from retailers to MRC, for a total revenue of $43,762,118.

Table 22 compares MRC's 2017 and 2018 actual revenues from the recycling charge and late fee revenue, MRC's 2019 projected revenue and its budgeted 2020 revenue.

TABLE 22: Program Revenue

Category	2017 Actuals	2018 Actuals	2019 Projections	2020 Budget
Fee Revenue	$44,506,154	$43,723,176	$44,379,027	$45,266,603
Interest Income[7]	$228,330	N/A	N/A	N/A
Late Fee Revenue	$0	$38,942	$11,016	$0
Total Revenue	**$44,734,484**	**$43,762,118**	**$44,390,043**	**$45,266,603**

[7] MRC's 2017 audited financial statements included interest income as part of revenue. Effective with the 2018 financial statements, however, GAAP for non-profits requires that all investment income (including not only interest, but also dividends, realized and unrealized gains and losses, net of investment fees) be reported below operating net assets as net investment return, and not as revenue. To be consistent with how MRC's revenue and expenses are presented in its audited financials, the table above shows interest income as part of revenue only for 2017, and "N/A" for future years.

Capital Costs

Other than modest expenditures on computers, software and office equipment, MRC incurred no capital costs in 2018 related to the Program.

Education and Outreach Costs

Total cost for consumer and stakeholder education and outreach activities in 2018 was 158% above 2017 levels. MRC substantially increased its marketing and communication activities in 2018 to expand outreach to consumers throughout the state and build brand awareness of the Mattress Recycling Council and the Bye Bye Mattress Program. MRC's branding strategy used paid advertising, community events, media relations, digital marketing and social media. MRC created a new ad campaign focused on retailer take back and a new public service announcement (PSA) to discourage illegal dumping.

MRC also expanded its Spanish outreach with TV, radio and print ads, and translated targeted marketing pieces, such as direct mail and flyers. Additionally, MRC conducted consumer behavior research to understand how to best inform and motivate Chinese, Hmong, Korean and Latino communities to use the Program and expanded its consumer awareness research to measure awareness among active mattress discarders and residents in MRC's target markets. MRC also increased outreach to retailers with new direct mail pieces to help them explain mattress recycling and the charge to their customers. For more detail about these activities, see the Education and Outreach section.

MRC plans to continue to invest in educating consumers, mattress retailers, mattress producers, large-volume purchasers and other stakeholders about mattress recycling in California and to explain that:

- The mattress recycling charge is mandated by state law
- Why the charge is needed
- Opportunities for recycling discarded mattresses
- Some parties' obligations under the Program

Table 23 compares MRC's 2017 and 2018 actual costs to implement its education and outreach efforts to costs that MRC has projected in 2019 and its budgeted 2020 expenses.

End-of-Life Used Mattress Management Costs

MRC classifies these costs as "Collection (including Illegally Dumped Mattress Collection Initiative), Transportation and Recycling (Operational Costs)." As summarized in the Table 23, MRC's operational costs for end-of-life management increased by 27% over 2017.

TABLE 23: Education and Outreach Costs

Category	2017 Actuals	2018 Actuals	2019 Projections	2020 Budget
Advertising and Consumer Education	$1,289,505	$3,790,984	$5,124,293	$5,644,287
Third-Party PR Agency	$152,207	$458,940	$537,358	$620,680
Industry and Stakeholder Outreach	$96,476	$147,290	$195,442	$202,197
Community Collection Events/ Conferences and Events	$186,233	$198,400	$235,954	$244,531
Other Marketing and Communications Expenses	$11,173	$58,518	$76,494	$79,095
MRC Marketing and Communications Staff	$165,985	$253,051	$326,333	$400,765
Total Education and Outreach Costs	**$1,901,579**	**$4,907,183**	**$6,495,874**	**$7,191,555**

The following provides additional details for this expense category:

Collection Costs

- **Solid Waste Facility(SWF)/Collection Site Handling Fee:** MRC paid $1,930,486 to collection sites throughout the state to compensate them for consolidating discarded mattresses and preparing them for transport to an MRC recycling facility. This 49% increase over 2017 reflects an increase in the number of units handled by these collection sites in 2018 and an increase in the handling fees paid to them.
- **Collection Containers and Storage:** MRC incurred $1,656,613 in 2018 for leasing storage, trailers and roll-off containers used to hold and transport collected mattresses. Much of the increase in this cost in 2018 resulted from the need to reallocate and manage units from a recycler that MRC terminated.
- **Collection Site Signage/Guidelines:** MRC incurred $6,724 in providing appropriate site signage and written guidelines to collection sites. As the Program matures, MRC expects this expense will continue to be relatively modest, because signage only needs to be provided to new sites and new containers, or to replace damaged signage at existing locations.
- **Consumer Incentive:** MRC recyclers paid consumers $659,268 (at $3 per unit) to deliver discarded mattresses directly to an MRC recycling facility. MRC set the incentive amount in consultation with the Mattress Advisory Committee (taking into consideration Cal. Pub. Res. Code §42985(b), which states the Legislature's intent that the Law not undermine existing used mattress recycling, resale, refurbishing and reuse operations that are in compliance with state and federal law).

- **Illegally Dumped Mattress Collection Initiative:** MRC spent $870,466 in 2018 to address illegal mattress dumping, including financial compensation in the amount of $788,010 to participating local governments, SWFs and solid waste operations to help offset their cost of managing illegally dumped units. See the Mitigation of Illegal Mattress Dumping section for more information.

Transportation

MRC paid $5,273,982 to transport collected units to MRC recyclers. This is a 45% increase over 2017, reflecting a number of factors, including an increase in the number of units moved, higher third-party transport rates, fuel surcharges, additional pickup routes added to the network and more long-distance routes to service rural areas of the state.

Recycling

MRC contracts with recyclers to dismantle and recycle units in California. In 2018, MRC paid 8 contracted recyclers $15,295,455 for these services. MRC did not incur end-of-life management expenses related to renovation. This is an 11% increase over 2017, and reflects the fact that MRC recycled more units in 2018 than in 2017 and that its per unit recycling costs increased in 2018.

Table 24 compares MRC's 2017 and 2018 actual end-of-life management costs with those that MRC has projected in 2019 and its budgeted 2020 expenses.

TABLE 24: End-of-Life Used Mattress Management Costs

Category	2017 Actuals	2018 Actuals	2019 Projections	2020 Budget
Collection Costs				
Solid Waste Handling Fee	$1,294,345	$1,930,486	$2,252,481	$2,421,483
Collection Containers and Storage	$465,910	$1,656,613	$2,421,022	$1,574,265
Collection Site Signage/ Guidelines	$32,374	$6,724	$26,477	$20,370
Consumer Incentive	$606,628	$659,268	$675,951	$763,650
Illegally Dumped Mattress Collection	$420,160	$870,466	$1,069,954	$1,280,285
Transportation	$3,635,235	$5,273,982	$6,273,675	$7,414,949
Recycling	$13,839,520	$15,295,455	$20,300,188	$19,876,204
Total Collection, Transportation, Recycling (Operational Costs)	**$20,294,172**	**$25,692,994**	**$33,019,748**	**$33,351,206**

Program Administration Costs

In 2018, MRC incurred $4,746,927 in administration and management costs. This amount is comprised of $279,734 for legal services, $777,095 billed to MRC by CalRecycle for oversight expenses (an increase of 74% over 2017) and $3,690,098 in salaries and general administrative and management expenses (an increase of 47%). Salaries rose in 2018 largely because MRC hired 3 additional California program coordinators to help oversee the growing Program.

Program administrative expenses also include costs related to MRC's initial SOC1 audit (conducted by PwC, a global audit and accounting firm), which is a necessary component of the annual audit conducted by MRC's independent auditor as required by CalRecycle's regulation 14 CCR §18964(b)(11). Among other things, that provision requires that MRC's audit be conducted in accordance with auditing standards generally accepted in the United States of America, and standards set forth in Government Auditing Standards issued by the Controller General of the United States.

In addition to routine legal expenses related to program operations and contracts between hundreds of vendors and MRC, 2018 and 2019 expenses include legal fees associated with arbitration proceedings between MRC and a vendor.

Table 25 compares MRC's 2017 and 2018 actual costs for administration, legal and CalRecycle oversight with comparable costs that MRC has projected in 2019 and its proposed 2020 expenses.

TABLE 25: Program Administration Costs

Category	2017 Actuals	2018 Actuals	2019 Projections	2020 Budget
Salaries and General Admin Management	$2,510,354	$3,690,098	$3,512,441	$3,822,511
Legal	$89,488	$279,734	$1,237,138	$ 129,250
Total Administration and Legal	**$2,599,842**	**$3,969,832**	**$4,749,579**	**$3,951,761**
California Oversight	$447,048	$777,095	$948,756	$981,014
Total Administration, Legal and Oversight	**$3,046,890**	**$4,746,927**	**$5,698,335**	**$4,932,775**

Research

MRC seeks to enhance the sustainability of California's mattress recycling Program by improving the efficiency and effectiveness of the mattress collection network, promoting best practices in mattress recycling, and identifying and developing new and better end uses for recovered materials.

In 2018, MRC incurred expenses of $448,963 for the following activities:

- Conducted a Curbside Collection of Bulky Item Study to help improve efficient collection and transport of discarded mattresses.
- Solicited proposals for micro-grants to improve operations at facilities that collect discarded mattresses and foundations for recycling. Grants were subsequently awarded in 2019.
- Undertook a mattress age study to determine the average age of mattresses entering the recycling facilities.
- Initial study of automated versus manual deconstruction methods to better understand the costs and benefits of these different approaches. Additional work is continuing on this project in 2019.
- Began the process for retaining third-party experts to develop a Lean Manufacturing program suitable for mattress recycling facilities that can be implemented at each California recycler, for the purposes of improving overall operational efficiency, removing logistical and operational bottlenecks, and improving the quality and quantity of materials recycled. Activities to continue in 2019.
- Began the process for soliciting proposals, selecting candidates and beginning work on research to develop a process for separating the metal and fabric used to make pocket coils that can be implemented at each recycler's facility. Activities to continue in 2019.
- Solicited proposals for a study to find additional markets for foundation wood that will help recyclers identify sustainable and financially viable outlets for this material. Activities to continue in 2019.
- Began the process for identifying experts to assist with identifying new uses for several hard-to-recycle mattress components, including fibers, quilt panels and latex foam. Activities to continue in 2019.
- Preliminary discussions with experts in the chemical industry to discuss possible use of new foam-to-foam conversion technology in processing post-consumer mattress foam. Activities to continue in 2019.

Detailed research activities can be found in the Research section.

Table 26 compares MRC's 2017 and 2018 actual costs for research, its projected 2019 costs and budgeted 2020 costs. MRC's 2018 research costs increased by more than 700% over 2017.

TABLE 26: Research Costs

Category	2017 Actuals	2018 Actuals	2019 Projections	2020 Budget
Research	$54,776	$448,963	$1,020,805	$1,112,128

Total Program Costs

MRC's 2018 total costs were $35,796,067. Table 27 compares MRC's total 2017 and 2018 actual costs, its 2019 projected costs and budgeted 2020 costs.

TABLE 27: Total Program Costs

Category	2017 Actuals	2018 Actuals	2019 Projections	2020 Budget
Education and Outreach	$1,901,579	$4,907,183	$6,495,874	$7,191,555
Operational Costs	$20,294,172	$25,692,994	$33,019,748	$33,351,206
Sleep Products Sustainability[1]	$0	$0	$174,250	$250,000
Administration and Legal	$2,599,842	$3,969,832	$4,749,579	$3,951,761
CalRecycle Oversight	$447,048	$777,095	$948,756	$981,014
Research and Development	$54,776	$448,963	$1,020,805	$1,112,128
Total Program Costs	**$25,297,417**	**$35,796,067**	**$46,409,012**	**$46,837,664**

[1] See Materials Management/ Waste Hierarchy section for more information

Net Assets

CalRecycle's regulations provide that MRC's Annual Report include a discussion of its "[s]urplus funds, if any, and detailed rationale for the specified level of surplus." 14 CCR §18964(b)(9)(E). For these purposes, we interpret this requirement as referring to an increase (or decrease) in net assets that MRC records at the end of a fiscal year.

For non-profit entities like MRC, generally accepted accounting principles (GAAP) define an "increase (or decrease) in net assets" to mean the difference between revenue and expenses in the current year. A non-profit's increase (or decrease) in net assets is functionally comparable to net income (or net loss) earned by a for-profit company.

MRC's increase in net assets in 2016 and 2017 significantly exceeded the amount budgeted for these initial fiscal years. Since MRC was a new entity, MRC submitted both its 2016 and 2017 budgets before the Program launched. As a result, budgeted expenses were based on little or no actual experience, but on numerous conservative assumptions concerning how many units the Program would collect during its first 2 years of operations, how many SWFs would agree to participate in the Program, how many consumers would drop off units at contracted recyclers and MRC's ability to engage in research projects before it had gained a useful level of Program understanding. With these expenses being lower than budgeted, MRC's increase in net assets, and thus its annual contributions to reserves for 2016 and 2017, exceeded budgeted amounts.

Now that we have more than 3 years of experience operating the Program, MRC has been able to adjust its budget to avoid the types of large additions to net assets (and reserves) experienced in the initial years. In 2018, MRC increased its net assets (or "surplus" as referred to in the regulations) by $7,966,051, almost 60% less than the net asset contribution in 2017. This was accomplished by expanding the collection network, increasing consumer outreach, engaging in new research activity and lowering the fee from $11 to $10.50 per unit in 2018. Furthermore, MRC anticipates a decrease in net assets in 2019 and 2020, as indicated in Table 28.

TABLE 28: Net Assets

Category	2017 Actuals	2018 Actuals	2019 Projections	2020 Budget
Total Revenue	$44,734,484	$43,762,118	$44,390,043	$45,266,603
Total Program Costs	$25,297,417	$35,796,067	$46,409,012	$46,837,664
Change in Operating Net Assets	$19,437,067	$7,966,051	($2,018,969)	($1,571,061)
Net Investment Return[1]	$141,967	($181,834)	$777,677	$707,249
Change in Net Assets	$19,579,034	$7,784,217	($1,241,292)	($863,812)
Net Assets Beginning of Year	$22,782,839	$42,361,873	$50,146,090	$48,904,798
Net Assets End of Year	$42,361,873	$50,146,090	$48,904,798	$48,040,986

[1] In 2017, interest, dividends and realized gains on investments were reported in MRC's audited financial statements as revenue and unrealized gains were reported as net investment return and these items are reflected in the same manner above. Effective with MRC's 2018 audited financial statements, however, GAAP requires that MRC report net investment income (that is, interest, dividends, realized and unrealized gains and losses, net of investment fees (or investment returns) below operating net assets on the statement of activities. Therefore, for years 2018 forward, the chart above follows this format. The breakdown of MRC's actual investment income for 2018 before fees was interest and dividends of $860,264, realized gain on investments of $72,595, and unrealized loss on investments of $980,368. GAAP now requires that unrealized gains (losses) on investments be included in this analysis, even though that amount does not reflect an actual gain or loss to MRC during the year.

Reserves

Cal. Pub. Res. Code §42988 requires MRC to maintain a reserve that is sufficient to fund the Program's operations over a multiyear period in a fiscally prudent and responsible manner. Pursuant to this requirement, MRC's 2018 audited financial statement (Statement of Financial Position) identifies MRC's reserve fund as board designated financial reserve. As of December 31, 2018, the board-designated financial reserve for the California Program is $38,543,837.

As discussed above, a non-profit entity like MRC reports the difference between its income and expenses during a fiscal year as an increase (or decrease) in net assets.

On its balance sheet, that net increase (or decrease) in net assets for the fiscal year is then added to the net assets from the prior year(s).

It is important to note that not all of these net assets are reserves. The net assets figure also includes all of the non-profit's financial assets, which include liquid assets (such as cash), as well as non-liquid assets (such as fixed assets like property and equipment, prepaid expenses and uncollected accounts receivable). A non-profit will designate a portion of its total net assets to establish a reserve fund.

That reserve fund can serve many purposes, including providing continuity of operations in times of economic downturn and funds to address unforeseen events or other financial hardships. MRC has established such a reserve, with Board approval, which is referred to on the audited financials as the board designated financial reserve. This reserve is intended for the purposes identified above. GAAP requires that MRC report this segregation of net assets on its statement of financial position.

MRC's 2018 audited financial statements reported total net assets on the statement of financial position related to its California recycling operations in the amount of $50.1 million. This reflects the sum of the annual increases in net assets from inception through 2018. On the financial statement, net assets is divided into 2 segments: Board Designated Financial Reserve and Undesignated Net Assets.

The Board Designated Financial Reserve is the reserve fund for the MRC program. Undesignated Net Assets are the remainder of MRC's net assets that are set aside to meet its short-term financial needs. MRC's Policy of Financial Reserves (Reserve Policy), as approved by the MRC Board, states that the Board Designated Financial Reserve shall seek to fall within a reserve range whose minimum is defined as no less than 75% of its annual budgeted expenses (i.e., 9 months of total expenses) and its maximum at no more than 125% of its annual expenses (i.e., 15 months of annual expenses). Furthermore, the Reserve Policy states that management will seek to maintain its reserves over a multiyear period equal to 100% of its annual budget.

In addition to the Board Designated Financial Reserve (necessary for the long-term viability of the recycling Program), MRC sets aside the remainder of its net assets as undesignated net assets, which are necessary for MRC's working capital needs and current operations. The Reserve Policy determines that undesignated net assets shall equal approximately 25% of the MRC's anticipated annual operating expenses for the upcoming year, or 3 months of expenses. Given projected 2019 expenses of $46,409,012, MRC's Board Designated Financial Reserve is $38,543,837 (equal to 83%, or approximately 10 months, of total expenses), while undesignated net assets (approximately 25%, or 3 months of expenses) are $11,602,253.

In establishing the Reserve Policy, the MRC Board considered several factors and prudently directed MRC management to be prepared in case its operational expenses increase or planned revenues decrease as a result of factors beyond MRC's control.

First, MRC must be prepared for unforeseen circumstances that could have a substantial impact on MRC's revenues and expenses, such as accidents, disasters, or failures of MRC's operational or financial systems, recyclers, retailers and other sellers that collect the charges that funds the program, etc. Significant or sudden changes in market dynamics that affect recyclers' costs revenues (e.g., fuel needed to transport units or lower prices for recycled components) or political uncertainties could require MRC to use financial reserves to continue funding the Program.

Second, the reserve protects the long-term viability of the Program by setting aside money that can fund unusual budget deficits without necessitating frequent adjustments in the recycling charge. Given the amount of time required to request a fee change and the fact that the Law requires MRC to notify the public at least 180 days in advance of a decision to raise or lower the charge, a reserve sufficient to allow MRC to operate the Program smoothly without financial disruption during such a transition is imperative.

TABLE 29: Financial Reserves

Net Assets	Amount
Undesignated Net Assets[1]	$11,602,253
Board Designated Financial Reserve[2]	$38,543,837
Total Net Assets (as of 12/31/18)	$50,146,090

[1] Undesignated Net Assets = 25% (3 months) of 2019 projected expenses for working capital needs.
[2] Board Designated Financial Reserve = 83% (10 months) of 2019 projected expenses for the reserve fund. (2019 Projected expenses = $46,409,012)

Finally, it is important to note that MRC's network of recyclers and transporters relies on rapid payment for services rendered. To keep the Program functioning, and its vendors paid and operating, it is critical that MRC hold sufficient short-term reserves to cover cash flow shortfalls. Unlike a government entity or more mature organization, a young enterprise like MRC does not have access to government or adequate bank financing that may be required to cover substantial unexpected shortfalls. Instead, MRC must rely on its own reserves to address the various financial risks it may encounter. Therefore, having less than approximately 3 months of operating cash on hand would be fiscally irresponsible.

For these reasons, MRC follows a reserve policy that allows MRC to address these and other unforeseen circumstances that may arise as the Program expands, evolves and matures now and for the next several years. This approach will provide sufficient financial resources to permit a proper response to such exigencies promptly and properly.

Education and Outreach

CALIFORNIA PUBLIC RESOURCES CODE AND REGULATIONS

14 CCR §18964(b)(10) — Education and Outreach. Provide a description of educational materials that were provided, including electronic examples of these materials. Identify any method(s) used to determine the effectiveness of educational and outreach efforts (e.g., surveys, hits on specific web pages, number of participants at events, etc.), if applicable. Describe any changes to those materials that are planned for subsequent years, if applicable.

14 CCR §18964(b)(10)

Education and Outreach

MRC's education and outreach efforts are designed to inform consumers, mattress retailers, mattress producers, large-volume purchasers and other stakeholders about mattress recycling in California and to explain more specifically:

- that the mattress recycling charge is mandated by state law
- why the charge is needed and what the charge funds
- opportunities for recycling discarded mattresses
- that some parties have obligations under the Program.

To reach these audiences, MRC uses a wide array of communications and marketing methods, including targeted direct mail and printed collateral, advertising and media relations, and websites and social media. MRC also makes site visits and participates in community and industry events. MRC uses the name "Bye Bye Mattress" as its consumer-facing identity, and "Mattress Recycling Council" and "MRC" for use with industry and other non-consumer audiences.

Consumer Education

To reach consumers and build awareness, MRC relies on its ByeByeMattress.com website, corresponding educational materials and public service announcements (PSAs). MRC's branding strategy also uses paid and online advertising, community events, media relations and social media.

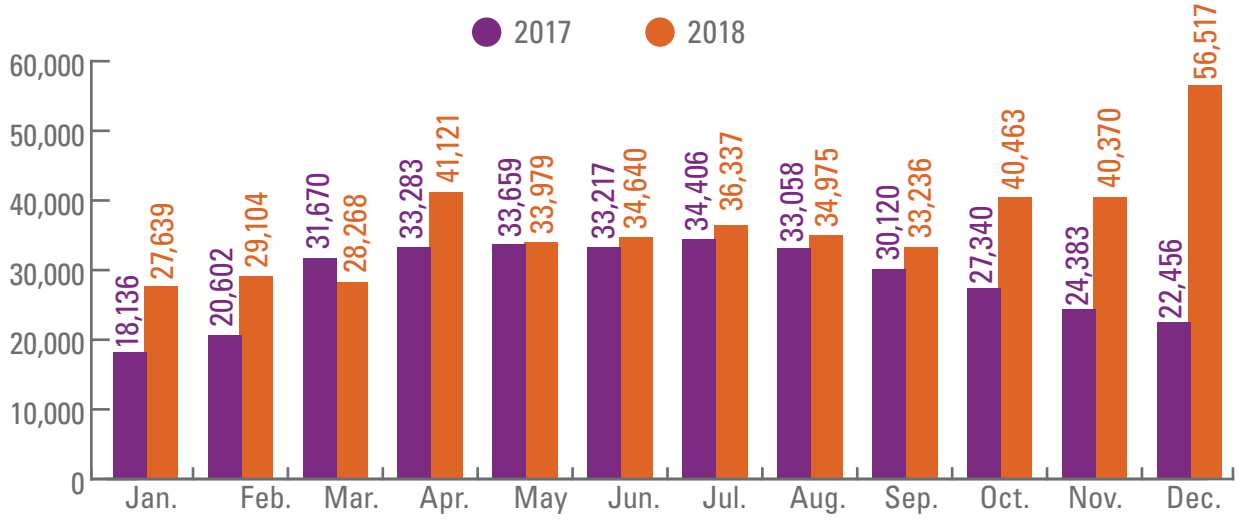
ByeByeMattress.com

Consumers easily can find no-cost mattress recycling locations in California, as well as information about the recycling charge on ByeByeMattress.com.

Although most consumers visit ByeByeMattress.com to use the Recycling Locator, the site also contains updates about the Program's performance and MRC's efforts to expand recycling in the state. In addition, the site educates the public about the mattress recycling process and its environmental benefits.

From 2017 to 2018, website sessions on ByeByeMattress.com increased 28%, as noted in Figure 17. During the same time, the number of users increased 31%. This is the second consecutive year of growth in website traffic, and 2018–2019 figures also show continued growth.

FIGURE 17: Google Analytics Traffic 2017–2018 Website Traffic (Sessions)



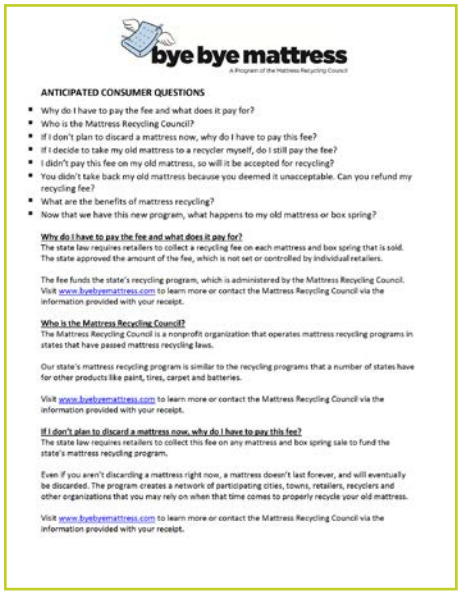
In 2019, MRC is adding a new commercial volume page and a bulky item pickup directory to ByeByeMattress.com. These changes require the redesign of the homepage and updates to the Recycling Locator.

Consumer Education Materials at Retail Stores

MRC provides retailers with no-cost point-of-sale materials to help them explain mattress recycling and the charge to their customers. Those materials include:

- **Bilingual Information Card:** This card, in English on one side and Spanish on the other, can accompany the consumer's invoice or receipt.
- **In-Store Posters:** MRC offers posters in 2 sizes to provide retailers flexibility in how and where they display them in-store.

- **Consumer FAQs:** Consumer FAQs are provided in English and Spanish to assist retailers with sales associate training. These also are available to the public on the FAQs page of ByeByeMattress.com.



bye bye mattress

ANTICIPATED CONSUMER QUESTIONS

- Why do I have to pay the fee and what does it pay for?
- Who is the Mattress Recycling Council?
- If I don't plan to discard a mattress now, why do I have to pay this fee?
- If I decide to take my old mattress to a recycler myself, do I still pay the fee?
- I didn't pay this fee on my old mattress, so will it be accepted for recycling?
- You didn't take back my old mattress because you deemed it unacceptable. Can you refund my recycling fee?
- What are the benefits of mattress recycling?
- Now that we have this new program, what happens to my old mattress or box spring?

Why do I have to pay the fee and what does it pay for?
The state law requires retailers to collect a recycling fee on each mattress and box spring that is sold. The state approved the amount of the fee, which is not set or controlled by individual retailers.

The fee funds the state's recycling program, which is administered by the Mattress Recycling Council. Visit www.byebyemattress.com to learn more or contact the Mattress Recycling Council via the information provided with your receipt.

Who is the Mattress Recycling Council?
The Mattress Recycling Council is a nonprofit organization that operates mattress recycling programs in states that have passed mattress recycling laws.

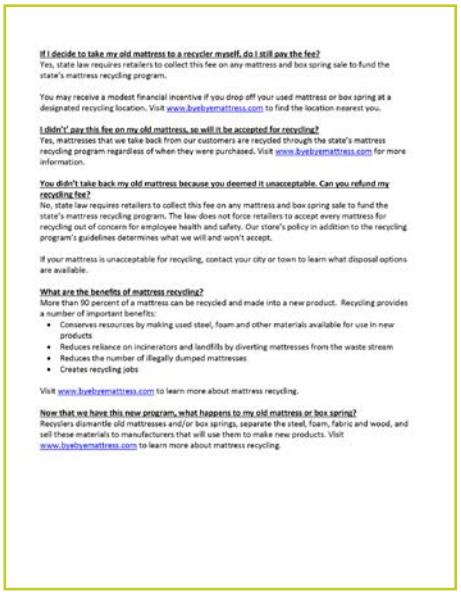
Our state's mattress recycling program is similar to the recycling programs that a number of states have for other products like paint, tires, carpet and batteries.

Visit www.byebyemattress.com to learn more or contact the Mattress Recycling Council via the information provided with your receipt.

If I don't plan to discard a mattress now, why do I have to pay this fee?
The state law requires retailers to collect this fee on any mattress and box spring sale to fund the state's mattress recycling program.

Even if you aren't discarding a mattress right now, a mattress doesn't last forever, and will eventually be discarded. The program creates a network of participating cities, towns, retailers, recyclers and other organizations that you may rely on when that time comes to properly recycle your old mattress.

Visit www.byebyemattress.com to learn more or contact the Mattress Recycling Council via the information provided with your receipt.



If I decide to take my old mattress to a recycler myself, do I still pay the fee?
Yes, state law requires retailers to collect this fee on any mattress and box spring sale to fund the state's mattress recycling program.

You may receive a modest financial incentive if you drop off your used mattress or box spring at a designated recycling location. Visit www.byebyemattress.com to find the location nearest you.

I didn't' pay this fee on my old mattress, so will it be accepted for recycling?
Yes, mattresses that we take back from our customers are recycled through the state's mattress recycling program regardless of when they were purchased. Visit www.byebyemattress.com for more information.

You didn't take back my old mattress because you deemed it unacceptable. Can you refund my recycling fee?
No, state law requires retailers to collect this fee on any mattress and box spring sale to fund the state's mattress recycling program. The law does not force retailers to accept every mattress for recycling out of concern for employee health and safety. Our store's policy in addition to the recycling program's guidelines determines what we will and won't accept.

If your mattress is unacceptable for recycling, contact your city or town to learn what disposal options are available.

What are the benefits of mattress recycling?
More than 90 percent of a mattress can be recycled and made into a new product. Recycling provides a number of important benefits:

- Conserves resources by making used steel, foam and other materials available for use in new products
- Reduces reliance on incinerators and landfills by diverting mattresses from the waste stream
- Reduces the number of illegally dumped mattresses
- Creates recycling jobs

Visit www.byebyemattress.com to learn more about mattress recycling.

Now that we have this new program, what happens to my old mattress or box spring?
Recyclers dismantle old mattresses and/or box springs, separate the steel, foam, fabric and wood, and sell these materials to manufacturers that will use them to make new products. Visit www.byebyemattress.com to learn more about mattress recycling.

MRC uses a monthly e-newsletter, email notifications, industry publications and events to regularly inform retailers that these materials are available from MRC and reorders are free.

These materials were updated in December 2017 to reflect the decreased recycling fee and include information alerting consumers about the retailer take back obligation. MRC mailed starter kits with the updated materials to every registered retailer in California and the new materials went into use on Jan. 1, 2018.

In 2018, MRC increased outreach to retailers with a direct mail piece that included a postage-paid response card. Through this effort, MRC fulfilled 167 new orders, and 140 retailers committed to automatic annual or quarterly refills.

In 2018, MRC mailed approximately 106,000 information cards and 1,700 posters in California. Retailers also may download the artwork from MRC's website and print it on-demand themselves.

MRC translated the information card, poster, and Consumer FAQ's into Chinese, Korean, Spanish, Tagalog, and Vietnamese and is currently evaluating and testing the translated material. Based on this feedback, MRC will decide whether to update these materials or retain the original translations. See the Surveys section for more detail.

Public Service Announcements

In 2018, MRC created a new PSA aimed at discouraging illegal dumping. The 30-second TV spot launched in July in both English and Spanish. MRC also continued to use its "Sandman" PSA, which is designed to raise general awareness of mattress recycling and its benefits. Specific key messages include that materials can be recycled, MRC provides free mattress drop-off locations through the state, and consumers may visit ByeByeMattress.com to learn how and where to recycle.

Together, the "Sandman" and "Stop Illegal Dumping" PSA campaigns garnered approximately $127,200 in free advertising in 2018, with Los Angeles, Sacramento and San Francisco ranking as top markets for these PSAs. MRC gained additional exposure through the co-branded illegal dumping spots it provided to interested cities and counties for use in their own websites, social media, presentations, etc.

In 2019, MRC has expanded "Stop Illegal Dumping" messages into radio, print and outdoor channels.

Watch the Sandman PSA:

- :60 PSA
- :30 PSA

Watch the Stop Illegal Dumping PSA:

- English
- Spanish

Listen to Sandman:

- :60 PSA (English)
- :30 PSA (English)
- :60 PSA (Spanish)
- :30 PSA (Spanish)

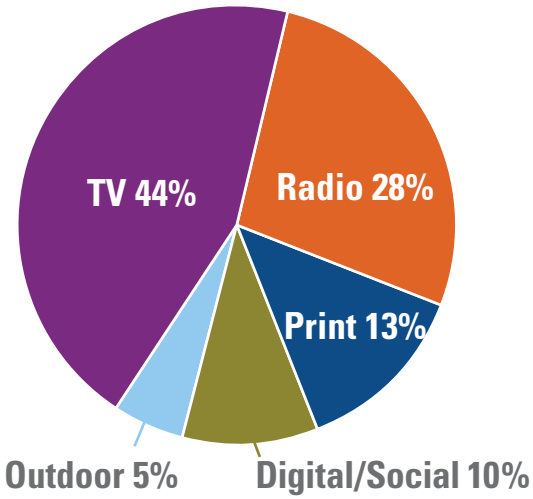
Paid Advertising Campaign

MRC supplements its other media efforts with paid advertising in markets with well-established mattress collection sites. In 2018, major market campaigns typically ran in the spring and fall and coincided with holiday weekends when retailers sell large volumes of mattresses. Throughout the year, MRC also placed ads in communities to raise awareness of new collection sites or upcoming collection events.

Through surveys conducted by the International Sleep Products Association (ISPA), MRC knows that the most likely indicator of mattress disposal is a mattress sale, and designs major ad campaigns to target the demographics and behaviors of the mattress purchaser. Local campaigns, however, reach a wider general audience.

MRC's major and local ad campaigns use a mix of television, radio, digital, outdoor and print. The relative amount of spending dedicated to each channel is summarized in the pie chart in Figure 18.

FIGURE 18: 2018 Consumer Advertising Spending



In 2018, MRC launched a new major market campaign to raise consumer awareness of retailer take back obligation (see Retailer Take Back Publicity for more detail).

Other major market campaigns in 2018 included paid placement of "Sandman" and "Three Million Mattresses" ads, which raised general awareness of recycling and encouraged consumers to visit ByeByeMattress.com to learn where and how to recycle a mattress.

In 2019, MRC is launching a new campaign that summarizes the 3 primary ways a consumer's mattress can be placed in the recycling stream: retailer take back, consumer drop-off and municipal bulky item pickup.

Retailer Take Back Ads

Print

TV

Radio

3 Million Mattresses Ads

Print ads

TV (English)

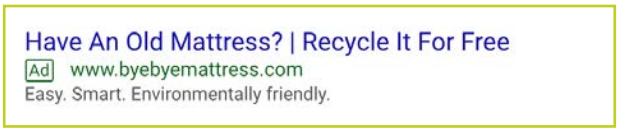
TV (Spanish)

Radio (English)

Online Advertising

In 2018, MRC purchased geographically targeted online advertising using a combination of a Google AdWords Grant (which Google offers free to qualified non-profits) and paid ads. Cumulatively, these ads garnered more than 3.6 million impressions and achieved a click-through rate above 15%. (Online paid ads typically average a 2% click-through rate.)

MRC's ads, which are prompted when a user searches the internet for "mattress recycling," "disposal" or "junk removal," directs users to the Recycling Locator at ByeByeMattress.com. In 2018, the Google AdWords Grant provided text-only ads for keywords that cost $1 per click or less. MRC's paid Google advertising included keywords that were not accessible through the grant program.



MRC added paid display advertising to its marketing strategy because online search is a critical step in consumers' understanding that mattress recycling is available in California. In fact, MRC has found in recent consumer surveys that on average 40% of people go online when they need to figure out how to dispose of their mattress. See the Surveys section for survey details.

In 2019, MRC will pursue additional efforts to leverage its use of Google AdWords and display advertising.

Community Events

In 2018, MRC continued to attend community events, using a traveling booth that features a stacking tower game that reinforces key messages, such as how consumers can recycle mattresses; which parts of a mattress are recycled; how used mattress components can be used to make new products; and the retailer take back requirement.

Booth ambassadors invite visitors to play the game, inspect samples of mattress components and take a recycling survey.

MRC exhibited at the following community events in 2018:

- Ashland-Cherryland FamFest 5K
- Earth Day Fresno
- Earth Day Santa Cruz
- Fresno America Recycles Day
- LASAN Earth Day LA
- RivCo Recycles Day
- Sacramento ECOS Earth Day
- Sanitation Districts of Los Angeles County Earth Day
- Santa Barbara Earth Day
- STAR Eco Station's Children's Earth Day
- Stockton Earth Day
- Victorville Fall Festival
- Visalia Earth Day

The 2018 events were attended by more than 55,000 people and gave MRC the opportunity to engage with a wide range of audiences. At least 1 member of the booth ambassador team was fluent in Spanish, and the recycling survey was available in Spanish, English and Chinese. The booth visitors generally provided positive comments about the Program, confirmed they had seen or heard MRC ads, or expressed satisfaction with recently using Bye Bye Mattress resources to recycle.

In 2019, MRC continues to support similar community events and festivals.

Media Relations

In 2018, MRC's media relations activities generated media coverage equivalent to approximately $500,000 in advertising value earning over 41.5 million impressions. Major activities included:

- **Earth Day Mattress Recycler Media Tour:** In conjunction with Earth Day, MRC invited media to tour its newest recycler and learn about mattress recycling. The event received coverage in print, TV and Spanish media.
- **Three Million Mattress Milestone:** The Program had collected more than 3 million mattresses in California by December 2018. A news release announcing the milestone was distributed statewide and garnered coverage across radio and print outlets.

- **Program Op-eds:** MRC developed a series of op-eds focused on the success of the Program, the innovative collaborations found throughout its network, and the overall benefits of mattress recycling. Several op-eds were placed in 2018, and MRC expects more to be published in 2019.

Collection Site and Event Toolkits

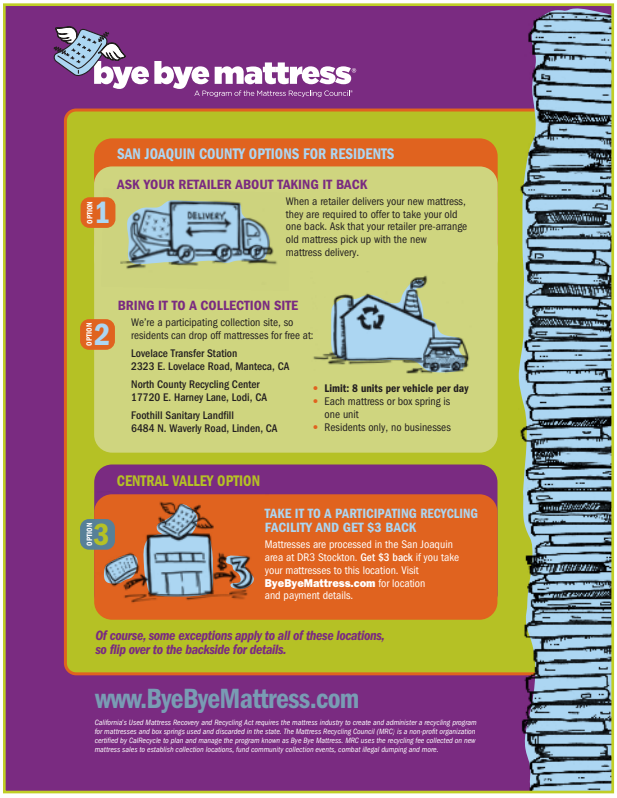
MRC provides collection sites and event hosts with a toolkit containing a template news release, flyer, signage and suggested content they can use to publicize their participation in the Program through online and social media outlets, city/organization websites and newsletters. The toolkit also allows the host to customize some messaging (hours of operation, residency restrictions, etc.).

In 2018, as MRC assisted sites and event hosts with publicity, it collaborated with these entities on items outside the scope of these toolkits, such as utility bill inserts, direct mail pieces and posters.

Read the Collection Event Toolkit.

Read the Collection Site Toolkit.

Visit mattressrecyclingcouncil.org/resources for complete toolkits.



Social Media

Bye Bye Mattress uses Twitter and Facebook, with content shared on MRC's social media channels. However, building followers is a challenge because mattress disposal is not an ongoing activity for consumers. The average life span of a mattress is about 10 years, and many consumers discard an old mattress only when they buy a new one.

Having a daily news feed of engaging, relevant information is important for maintaining a presence on both Twitter and Facebook. MRC has found social media most useful in announcing community collection events, promoting new collection sites and pointing visitors to ByeByeMattress.com for additional information. To maintain a regular rhythm of publishing content, Bye Bye Mattress likes and shares stories related to recycling, other household items and interests its followers share.

In 2018, MRC began paid boosting of Bye Bye Mattress Facebook posts to reach additional users. This earned more than 800,000 impressions and helped the page reach 600 followers. By the end of 2018, Bye Bye Mattress had earned more than 1 million impressions on Twitter and Facebook.

Industry Communications

To inform mattress retailers, manufacturers, renovators and other industry stakeholders in California about SB 254 and their obligations under the law, as well as to encourage participation in the Program, MRC works with CalRecycle and uses direct mail, phone calls, websites (MattressRecyclingCouncil.org and MRCReporting.org), industry events, industry media relations and social media.

Compliance Outreach

Prior to launching the Program, in December 2015, MRC compiled a database of mattress retailers, manufacturers and renovators that were potentially required to register and participate in the Program. MRC compiled this database from a variety of sources, including the California Bureau of Electronic and Appliance Repair, Home Furnishings and Thermal Insulation (BEARHFTI) (now referred to as the Bureau of Household Goods and Services (BHGS)), industry publication subscriber lists, Yellow Pages, Chambers of Commerce, the Better Business Bureau, online searches and other sources.

MRC continues to monitor these sources for new entrants into the mattress segment, as well non-compliant parties. When MRC identifies a party that may need to register and participate in the Program, MRC contacts the party, informs it of its potential obligations, and follows up with a phone call or email. This outreach continues until the party registers or explains why it is not obligated to participate.

MRC also monitors whether retailers and other mattress sellers submit monthly reports and remit the recycling charges they collect by the deadlines. When parties miss a deadline, MRC contacts them by email, phone and certified mail. In particularly egregious cases, MRC will involve a collections agency and legal counsel, and will refer matters to CalRecycle for action. MRC has the authority to collect late fees and impose fines for non-compliance.

Meanwhile, CalRecycle's enforcement unit randomly selects mattress retailers and renovators to evaluate compliance with SB 254 through on-site inspections and reviews of requested records.

- At retailer inspections, CalRecycle confirms whether the business is registered with MRC, collects the recycling charge from customers, visibly displays the correct charge on billing documents, properly remits those charges to MRC and complies with the no-cost retailer take back requirement. Inspectors also verify whether the mattresses and foundations offered for sale are produced by manufacturers that have approved MRC registrations.
- At renovator inspections, CalRecycle confirms whether the business is registered with MRC and evaluates documentation practices used to report annual mattress collection and disposition data (due to CalRecycle May 1 of each year).

In 2018, CalRecycle enforcement efforts included follow-ups with previously inspected retailers that had failed to correct violations by established deadlines. Additionally, CalRecycle followed up with solid waste facilities (SWFs) and renovators that had not met their annual reporting obligations. The conclusion of many enforcement cases relies on the coordination between CalRecycle and MRC, and penalties have been assessed on businesses that failed to complete corrective actions.

Throughout 2018, CalRecycle inspectors noted that small, single location retailers were less informed about SB 254 and their obligations. These businesses had higher rates of violations, such as lack of registration, incorrectly charging the recycling fee and not offering no-cost take back of consumer discarded units. CalRecycle requested that MRC continue to focus its outreach on small retailers.

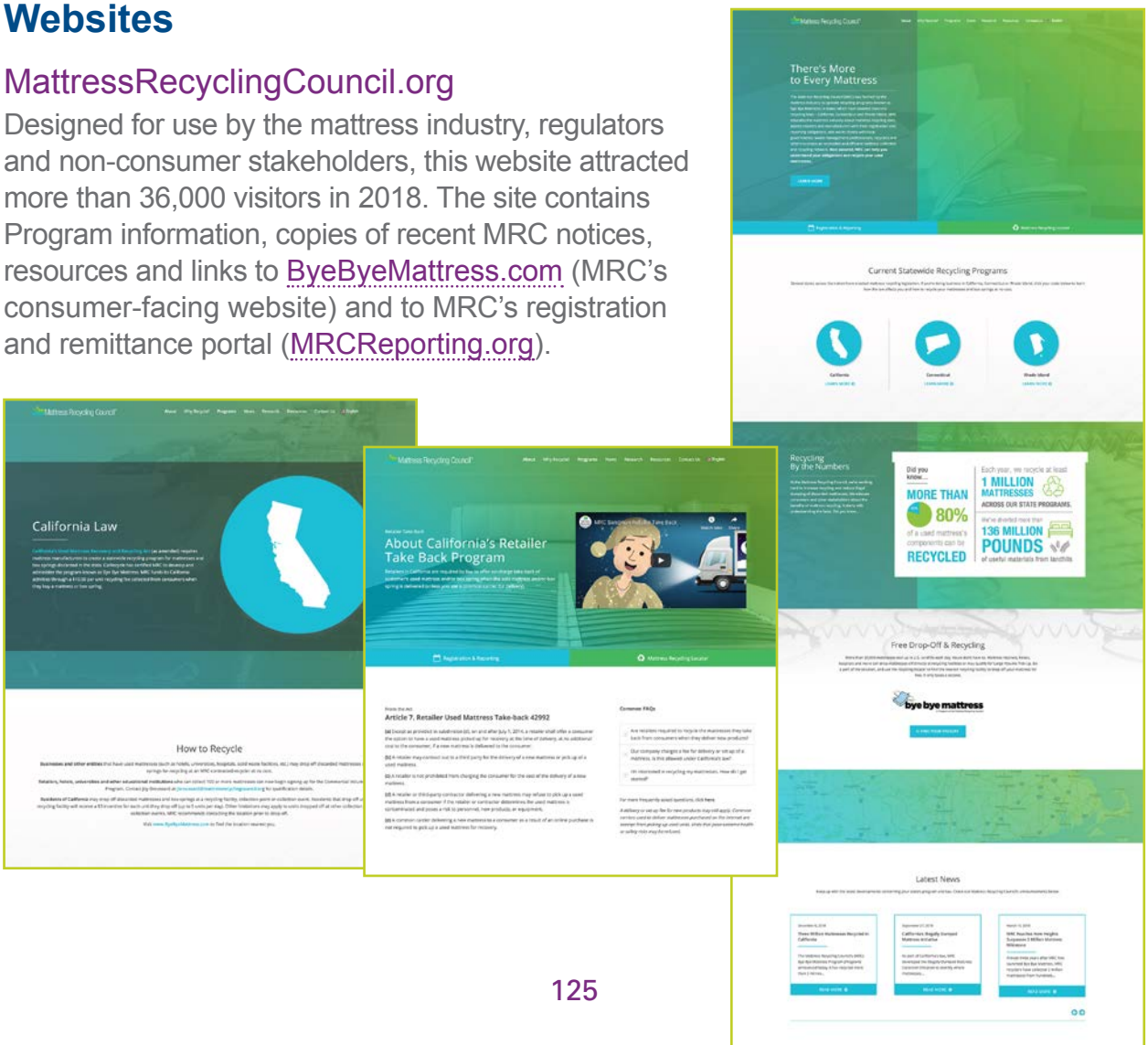
In 2019, MRC is expanding its marketing and communications team to provide more industry assistance and increase outreach.

Appendix A contains a complete list of registered retailers, manufacturers, renovators and brands through April 1, 2019, and MRC continues to provide CalRecycle updated lists on a monthly basis for posting on the Mattress Product Management webpage.

Websites

MattressRecyclingCouncil.org

Designed for use by the mattress industry, regulators and non-consumer stakeholders, this website attracted more than 36,000 visitors in 2018. The site contains Program information, copies of recent MRC notices, resources and links to ByeByeMattress.com (MRC's consumer-facing website) and to MRC's registration and remittance portal (MRCReporting.org).



All MRC announcements are posted on the homepage and archived in the News section. The California page links to information specific to the state's Program. From this page:

- Stakeholders can read SB 254 and information about the Program, including the approved Plan and current Annual Report.
- SWFs and other eligible entities can request to become collection sites or event hosts.
- Retailers and other entities can request to participate in the Program's recycling services.
- Retailers, manufacturers and renovators can link to MRC's registration and remittance portal or CalRecycle's Mattress Product Management webpage.
- Retailers, manufacturers and renovators can learn about their legal obligations under the Program.
- Site visitors can learn about MRC's Illegally Dumped Mattress Collection Initiative to compensate participating local governments, SWFs and solid waste operations for managing illegally dumped mattresses
- Stakeholders can sign up to receive MRC's monthly Program updates.

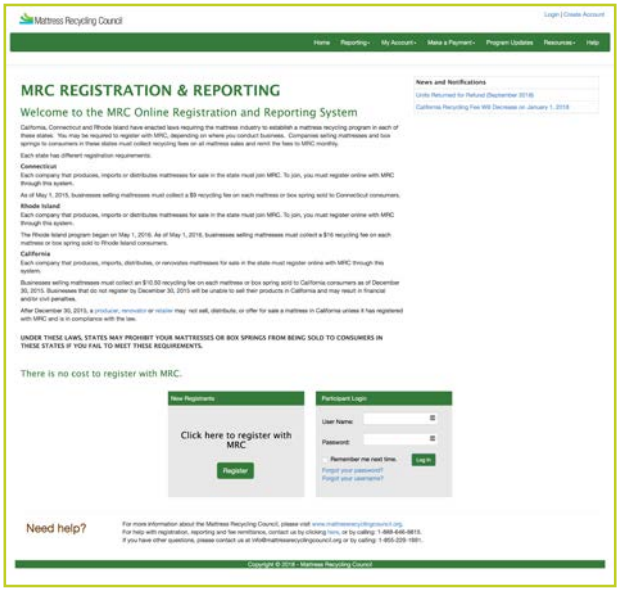
The website's Resources section contains links and information about MRC's registration and remittance portal, consumer education materials, collection site guidelines, and information sheets about recycling options for different types of entities (e.g., transfer stations, retailers, lodging establishments, etc.).

In 2018, MRC expanded the information available about the retailer take back obligation by creating a subpage on the topic. It explains the take back obligation, details how to recycle used mattresses and foundations with MRC and includes a consumer ad that retailers' customers may reference during their interactions in-store.

MRC continues to monitor website traffic patterns and user behavior to improve the information available and user experience on MattressRecyclingCouncil.org.

MRCReporting.org

Through this website, required parties may register with MRC, and retailers and other parties that sell mattresses to end users in California may report and remit the recycling charges they have collected to MRC. To encourage participants to remit their charges on time, the site emails automatic reminders. The site also e-mails Program updates to all registrants and cross-posts relevant notices and information that appears on MattressRecyclingCouncil.org.



In 2018, MRC also used the site to inform California registrants about the launch of the retailer take back campaign, explain how to order consumer education materials, explain how to recycle with the Program, and remind renovators they must file annual reports with CalRecycle.

In 2019, MRC plans changes to the portal that will improve the quality and accuracy of registrant information, collect retail store location data (i.e., storefront locations and contact information) and help MRC understand who is delivering mattresses in the state (retailer, common carrier, etc.).

Video Series

MRC wants participants and potential participants to understand the Program and the mechanics of registering with MRC, submitting monthly reports and remitting charges. To inform target audiences about the Program, MRC encourages participants to view the following short videos, which are accessible on MattressRecyclingCouncil.org and on MRC's YouTube channel:

- **"About the Mattress Recycling Council":** Provides an overview of state recycling laws, explains the mattress recycling charge and what it pays for, and encourages stakeholders to recycle with MRC.
- **"How to Register on MRCReporting.org":** Provides a step-by-step guide to help manufacturers, retailers and others determine if they must register with MRC, and if so, how to complete that process.
- **"Reporting & Remitting Your Recycling Charges":** Explains how mattress manufacturers and retailers can use the online portal to report and remit collected recycling charges.

MRC also uses these videos, which it updates annually, in presentations to industry groups and in its trade show booths.

Mattress Recycling Council video

Bye Bye Mattress video

Industry Events

In 2018, MRC participated in the following industry events:

- Home Furnishings Association INSIGHTS (annual)
- ISPA EXPO (even years)
- Las Vegas Market (held each winter and summer)
- Northern California Furniture & Accessory Market (annual)
- Southern California Furniture & Accessory Market (annual)

During both 2018 Las Vegas Markets, MRC exhibited in the Home Furnishing Association's Retailer Resource Center, and answered retailers' questions about registration, reporting, remittance and recycling. At the Summer Las Vegas Market, MRC discussed the Commercial Volume Pickup Program and introduced retailers to the new staff member who would coordinate their pickups and recycling.

In March 2018, MRC exhibited at ISPA EXPO and answered attendees' questions about the Program's progress and research projects, and how to recycle in their state. In conjunction with the event, MRC hosted a recycling summit that brought together

leaders from mattress recycling programs in Australia, Canada, the European Union, France and the United Kingdom. Participants discussed best practices, current research projects, and efforts to improve the uses and demand for the post-consumer materials that recyclers remove from dismantled mattresses.

In May and November 2018, MRC exhibited at the Northern California Furniture & Accessory Market and Southern California Furniture & Accessory Market, respectively. MRC talked with mattress and furniture retailers and distributors, and answered questions about registration, reporting, remittance and recycling.

In September 2018, MRC attended the inaugural HFA INSIGHTS conference. The event allowed MRC to discuss program details and answer questions about registration, reporting, remittance and recycling. MRC also provided consumer education materials to conference attendees.

MRC continues to attend ISPA, HFA and Las Vegas Market events to reach the bedding industry. It is researching additional events to reach online retailers and companies that mattress retailers use to deliver or pick up used units.

Program Update Monthly E-Newsletter

MRC emails a free monthly newsletter to more than 2,300 recipients, including all registered retailers, renovators, manufacturers, collection site hosts and other stakeholders that subscribe to the newsletter. MRC's newsletter averages a 40% open rate, which, according to research conducted by Constant Contact, is nearly double the average 21% open rate for emails originating from non-profits.

Examples of content in 2018 include upcoming reporting deadlines, how to order consumer education materials and where to recycle mattresses. Other content focused on Program results, MRC announcements, MRC's efforts to collect data on and address the problem of illegally dumped mattresses, and information about participant's obligations.

MRC Program Update

Mattress Recycling Council

April 12, 2018

[HOME] [ABOUT] [CONTACT]

In This Issue

MRC NEWS: MRC Increases the Budget for California Illegal Dump Initiative

Get to Know Your Recycler

Updated Customer Education Information Cards

Kern County Recycled 55,000 Mattresses The Program

MATTRESS INDUSTRY: Webinar Explains CalRecycle Reporting Requirement for California Renovators

COLLECTION SITES: Webinar Explains

MRC NEWS: MRC Increases the Budget for California Illegal Dump Program

MRC's 2015 California Program Plan proposed an Illegally Dumped Mattress Collection Initiative to understand the extent illegally dumped mattresses are impacting California communities. The Initiative was initially funded at $750,000 annually and compensated participants up to $10 for each dumped mattress reported to MRC. In 2016, registered participants reported 23,794 illegally dumped units. In 2017, this figured increased by over 75% to 42,016 units.

For 2018, MRC is increasing the amount allocated to the Initiative from $750,000 per year to $1,000,000 per year. The maximum payout per unit will increase from $10 per unit to $15 per unit.

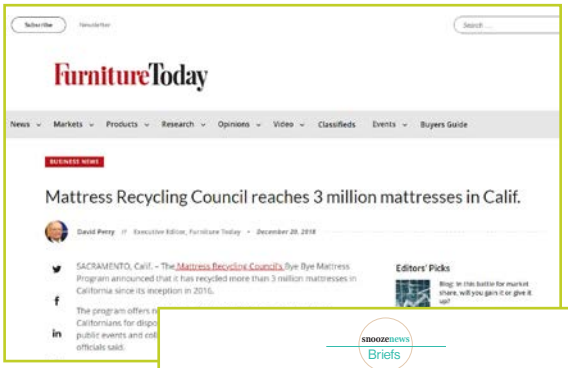
If you have questions regarding the increase or the payout per unit, contact MRC's Managing Director, Mike O'Donnell.

If you are interested in participating in the program or looking for more information and eligibility requirements, check out https://connect.re-trac.com/registration/mrc-idp or contact Mark Patti.

In 2018, MRC began revamping the newsletter to make it more compatible with mobile devices and tablets and complementary to the website. This required restructuring the design and shortening content.

Media Relations

In 2018, MRC issued separate news releases to mattress industry media announcing the Program's recycling of 3 million mattresses, launch of the retailer take back campaign, and launch of an illegal dumping PSA.


FurnitureToday

News Markets Products Research Opinions Video Classifieds Events Buyers Guide

BUSINESS NEWS

Mattress Recycling Council reaches 3 million mattresses in Calif.

David Perry // Executive Editor, Furniture Today - December 20, 2018

SACRAMENTO, Calif. – The Mattress Recycling Council's Bye Bye Mattress Program announced that it has recycled more than 3 million mattresses in California since its inception in 2016.

The program offers r... Californians for dispo... public events and col... officials said.

Editors' Picks

Blog: In this battle for market share, will you gain it or give it up?

snoozenews Briefs

MRC Launches "Retailer Take-Back" Program

Autumn campaign encourages consumers in California to ask retailers to take back used mattresses

THE MATTRESS RECYCLING Council has launched the 2018 "Retailer Take-Back" campaign, designed to encourage consumers to ask their local retailer to take back used mattresses when purchasing a new one. The eight-week campaign debuted Oct. 1 in targeted markets throughout California.

Themed "Make It Easy," the cornerstone of the campaign educates consumers and retailers on how simple it is to recycle used mattresses and box springs for free through the Bye Bye Mattress program, a public-private partnership operated by MRC.

"We want Californians to know they can ask their retailers to take their old mattress when a new one is delivered," says Mike O'Donnell, MRC's managing director. "It's part of our Bye Bye Mattress program, which removes millions of pounds of waste from California's landfills every year and reduces the state's environmental footprint."

Mattress Recycling Council

bye bye mattress

A Program of the Mattress Recycling Council

A lighthearted 30-second, digitally animated TV ad features "Mr. Sandman," who poses the question "What are old mattresses good for?" followed by a series of incorrect answers that range from surfing to use in modern art to holding off a zombie apocalypse before cleverly weaving in the correct answer – "Recycling! Totally – It's easy!" The TV spot is available at ByeByeMattress.com.

Colorful print ads depict workers loading used mattresses into a delivery truck, with the key message, "Ask your retailer to take back your old mattress when they deliver your new one" in white letters, punctuated by "And it's FREE!" in teal green print.

"This campaign is part of our commitment to increasing awareness of the importance of mattress recycling in California," O'Donnell says.

"Feeling gratitude and not expressing it is like wrapping a present and not giving it." — William Arthur Ward

SALE

I'M not waking him up. YOU wake him up.

SleepSavvyMagazine.com November/December 2018 5

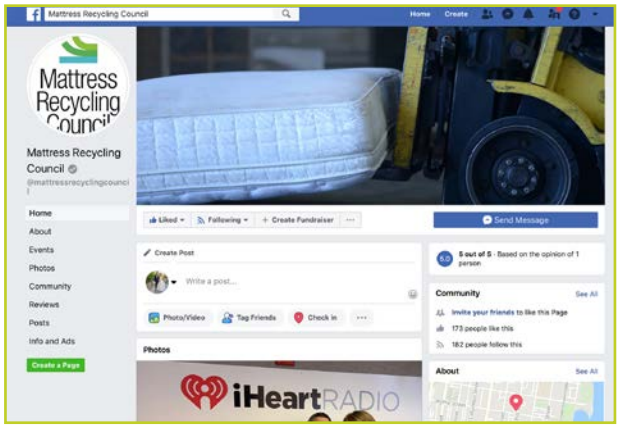
Strong relationships with Furniture Today and ISPA's publications (Sleep Savvy and BedTimes) helped these announcements reach more than 48,000 retailers and manufacturers in the mattress and home furnishings industries.

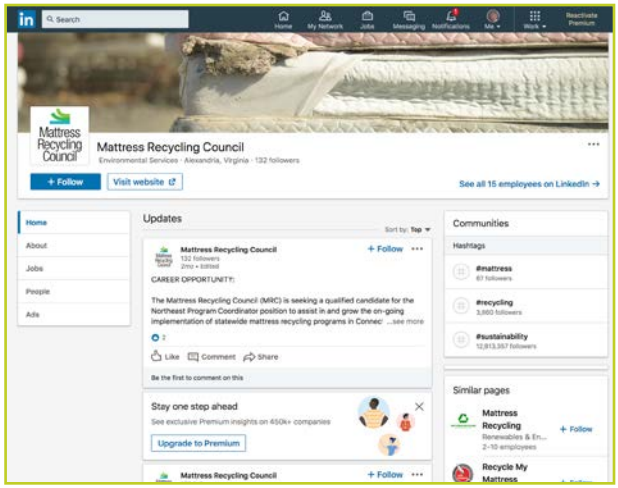
MRC also contributes editorial content to Sleep Savvy and BedTimes. These articles appear in each magazine's Sustainability department, and range from information about the recycling charge and its collection to updates about the Program to information about other recycling trends.

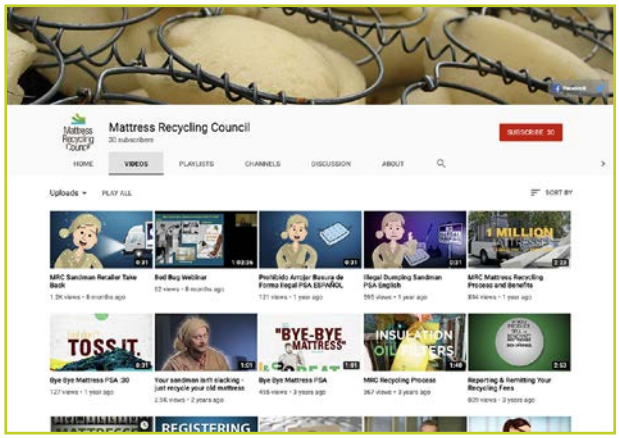
Other industry media, including Home Furnishings Business, RetailerNOW and Sleep Retailer, also publish news about MRC and mattress recycling.

Social Media

Having a regular feed of news is important to remaining relevant on social media. MRC uses Twitter, Facebook, LinkedIn and YouTube. Across the social channels, MRC has more than 600 followers on social media, comprised of a mix of individuals, civic/environmental groups, retailers, local and state governments, waste haulers and recyclers. In 2018, MRC's Facebook and Twitter accounts received more than 100,000 impressions.







In addition to sharing Bye Bye Mattress content, MRC uses its social media accounts to announce Program developments, promote MRC's presence at industry events, distribute marketing collateral, interact with industry stakeholders and monitor industry news.

MRC will continue to use social media and will evaluate its effectiveness in driving traffic to MRCReporting.org, MattressRecyclingCouncil.org and ByeByeMattress.com.

Retailer Take Back Publicity

In 2018, MRC dedicated more of its education and outreach resources to promoting the retailer take back obligation both to consumers and mattress retailers. Consumer outreach focused on raising awareness, so consumers know to ask about retailer take back during the mattress purchase or delivery process. Industry outreach focused on informing retailers about their obligations and how they can recycle mattresses with MRC.

Consumer

As noted in the Consumer Education section, in 2018, MRC added take back information to its consumer education materials and created a statewide advertising campaign dedicated to the topic. This campaign included a 30-second TV spot, a 30-second radio spot, print ads for major daily newspapers and billboards. MRC also created a Retailer Take Back page for ByeByeMattress.com, which features the 30-second TV spot and provides additional details about retailers' obligation and exceptions described in SB 254. Throughout the remainder of 2018, MRC used Google Ads and social media to promote retailer take back, and during community events, Bye Bye Mattress booth ambassadors talked to attendees about retailer take back as a key message point.

According to MRC's consumer awareness survey in early 2019 (see the Surveys section), 24% of respondents indicated knowing that retailers must offer to take back an old mattress during the delivery of a new one. After repeating the retailer take back ad campaign, MRC followed up with consumers in May 2019 and will share results and a more complete analysis in the next Annual Report.

In the fall of 2019, MRC will launch a new consumer campaign that promotes retailer take back, in addition to municipal curbside pickup and drop-off sites. This ad campaign will be complemented by major changes to the ByeByeMattress.com homepage designed to elevate the take back message.

Industry

As noted in the Industry Communications section, MRC expanded the retailer take back information available on MattressRecyclingCouncil.org and advertised the take back obligation in industry publications. During mattress industry conferences, MRC makes it a priority to discuss the take back obligation and provides information regarding no-cost recycling options to retailers who visit MRC's booth. CalRecycle's enforcement team also discusses the obligation during retailer site visits and random inspections.

In 2018, MRC conducted a retail survey to better understand how many retailers deliver mattresses and are therefore potentially obligated to take back the old one. In 2019, the survey will be updated to better identify how many retailers are complying with this provision. See the Surveys section for more detail.

In April 2019, the statewide launch of MRC's Commercial Volume Pickup (CVP) Program provided additional opportunities to remind retailers about the take back obligation and assist them with recycling used mattresses.

Surveys

In 2018, MRC measured consumer awareness among various groups in California using 3 surveys. First, MRC completed a consumer awareness survey in areas of the state where the Program had been advertised. Second, MRC completed a pilot survey to interview California residents discarding mattresses at collection sites. Lastly, MRC undertook a survey to measure Program awareness, as well as Program use motivators and barriers among those in Chinese, Hmong, Korean and Latino communities. For each of these projects, work continued into 2019. In 2018, MRC also conducted a survey of retailers about mattress delivery and used mattress pickup. See Appendix D for the survey questionnaires.

Consumer Awareness Survey

In 2017, MRC completed a 2-year education plan designed to increase consumer awareness of mattress recycling, its benefits and recycling availability in California. To assess the plan's effectiveness and help MRC better understand residents' mattress discard behaviors, MRC in 2018 contracted with KB Insights, a 30-year marketing consultant and experienced analyst, to create and implement a 2-phase consumer awareness survey, conducted through an online questionnaire in March 2018 (N=371) and again in May 2018 (N=405).

The 2018 sample included respondents living in California ZIP codes (both urban and rural) where Bye Bye Mattress advertisements or PSAs had been placed.

Overall, consumer awareness increased from March 2018 to May 2018 for all of MRC's key performance indicators — awareness of mattress recycling, awareness of the mattress recycling law, awareness of how to discard a mattress for recycling, recalling the Bye Bye Mattress name, and recalling seeing or hearing a Bye Bye Mattress ad. However, of these increases, only 2 were statistically significant — awareness of mattress recycling (54% in March to 60% in May) and awareness of how to discard a mattress for recycling (31% in March to 36% in May). Encouraged by these initial results, MRC will continue to develop ads in a similar manner. However, given that the Bye Bye Mattress name recall indicator did not show a statistically significant increase, MRC will increase the prominence and repetition of the Bye Bye Mattress logo/name. MRC also will repeat the survey annually. In 2019, MRC repeated the survey before and after MRC's spring 2019 ad campaign. The 2019 survey questionnaire was modified slightly to make certain questions easier to read and refine response options. The survey population was expanded to include respondents in ZIP codes where MRC had not yet advertised. At the time of filing this report, the 2019 survey data had been collected but a full analysis had not been completed. MRC will share these results in the 2019 Annual Report.

Mattress Discarder Intercept Surveys at Collection Sites

In 2018, MRC selected California-based TrendSource, a leader in market research, onsite inspection services and consulting, to conduct in-person interviews of residents discarding mattresses at MRC collection sites. To confirm proof of concept, 150 surveys were conducted at 5 sites in October 2018. Given that lower volumes of mattresses are discarded in winter months and there were various California wildfires at the time, MRC decided to resume the project in February 2019. This also allowed MRC time to improve the survey and secure additional participating sites to improve the sample size. The survey was completed in April 2019 and the data analyzed in May 2019.

Specifically, the survey was designed to:

1. gather demographic details about the mattress discarder,
2. gauge awareness of the Bye Bye Mattress program at urban and rural collection sites, as well as among low-income residents (annual income below $50,000),
3. learn how the discarder became aware of Bye Bye Mattress program and
4. explore Bye Bye Mattress' influence in recycling decisions.

Overall, 314 participants were interviewed at collection sites in 17 ZIP codes, and the survey achieved a 90% confidence level. MRC considered the following factors as it selected sites for the survey:

- **Discard Volume:** The sample included low-, medium- and high-volume sites.
- **Rural/Urban Classification:** The sample included both rural and urban sites. Counties with membership in the Environmental Services Joint Powers Authority were considered rural.
- **Regional Geography:** The sample included sites in the northern, southern and central regions of the state.
- **Previous Ad Spending:** The sample included sites with and without previous targeted ad spending.
- **Willingness to Participate:** MRC asked sites for permission to interview their discard customers. If a site declined, a site with a similar profile was included.

The discarder generally was male (N=235), Caucasian (N=206), English speaking (N=300) and over 40 years of age (N=178). The survey sample was split: 48% renters (N=149) and 52% owners (N=165). Of the respondents, nearly 40% (N=125) reported a household income below $50,000 and, of those, 35% (N=44) had incomes below $25,000. More than three-quarters of respondents came from a 2-person household (N=241). The typical discard consisted of 1 or 2 units (79%).

More than one-third of respondents (N=113) had heard of Bye Bye Mattress, and of those, 88% (N=99) reported that it had influenced their decision to recycle their mattress at the collection site. When asked how they learned about mattress recycling, 42%

cited online search. This was followed by mattress retailers (22%), newspaper/TV/radio (12%), word-of-mouth sources, such as friends, family, colleagues or neighbors (10%) and social media (4%). The remaining 10% of respondents gave a mix of answers in the "other" category.

In terms of awareness of the Program, the survey did not find statistically significant differences between renters and owners, or by gender or by age. However, awareness did vary by ethnicity and household income. Caucasians were most aware (44%), and American Indians/Alaska Natives (0%), Asians (17%) and Hispanics (19%) were least aware. Forty-five percent of respondents with annual incomes above $50,000 had heard of the Program versus 22% of respondents with incomes below $50,000.

Overall, this survey's results confirmed that:

- The Bye Bye Mattress program is influencing consumers' discard decisions.
- The internet is an effective tool for educating consumers about mattress recycling and informing them about how and where to recycle.
- Retailers are helping to promote mattress recycling.

Therefore, MRC will continue to promote the Bye Bye Mattress program using a combination of consumer education materials, PSAs, paid advertising campaigns (with growing emphasis on digital and social media) and community events. MRC also will continue supporting collection sites and collection event hosts with marketing and publicity materials.

In other next steps based on these results, MRC also will consider campaigns that target renters, low-income residents and/or ethnic groups. After further multicultural research (explained below) is completed, MRC will design campaign materials for these purposes. In the meantime, in 2019, MRC already is working with PaintCare on joint marketing efforts in rural counties and exploring ideas for pilot campaigns targeted at low-income areas and renters in San Joaquin and Marin counties. Furthermore, as explained below in the Multicultural Survey & Message Testing section, MRC continues to increase its understanding of how best to communicate with non-English-speaking audiences.

Multicultural Survey & Message Testing

In November 2018, MRC worked with the California-based community outreach and strategic communications agency S. Groner Associates Inc. (SGA) to conduct in-person interviews of residents in predominately Chinese, Hmong, Korean and Latino communities to assess their mattress recycling knowledge and recycling behaviors. Based on those results, MRC tested various advertising messaging with Latinos, the largest of these ethnic groups, in December 2018 and January 2019.

Multicultural Survey

MRC conducted 662 interviews at 12 locations, including grocery stores, churches, shopping malls, a bus stop and a swap meet. Latino and Korean groups were reached in the Los Angeles area, Hmong in the Fresno area, and Chinese in the San Francisco area. Site selection was based on these factors:

- Amount of foot traffic
- Likelihood of having a wide cross-section of the priority population
- The area's average income level. The sample included ZIP codes in low- medium-, and high-income areas
- Amount of illegal mattress dumping. The sample included ZIP codes with high and low rates of illegal mattress dumping as reported to MRC through the Illegally Dumped Mattress Collection Initiative. (Note: This information was not available for all ZIP codes because not all cities participate in the initiative.)

Before developing the survey questionnaire, a limited literature review was conducted to analyze the recycling and discard preferences of people in these communities. The questionnaire was created in English and field tested before being translated into Chinese, Hmong, Korean and Spanish, and then field tested again.

The survey assessed past and future mattress discard behaviors, barriers and motivators, preferred sources of information related to mattress discard, awareness of mattress recycling and attitudes related to mattress recycling. Other questions captured the respondent's demographic information, including language preference, ethnicity, age, housing type and income.

Almost two-thirds (63%) of the surveys were conducted in a language other than English. The proportion of respondents who completed the survey in English decreased with age and income, suggesting that translated material will be helpful in reaching low-income communities.

Five-sixths (85%) of respondents provided information about income. Of those, 35% reported a household income below $25,000, 29% reported household income between $25,000 and $50,000, 22% between $50,000 and $100,000 and 14% reported a household income above $100,000. Latino and Hmong respondents reported the lowest household income of all racial/ethnic groups, with 69% and 61% of respondents, respectively, reporting annual household incomes below $50,000. Korean respondents had higher household incomes, on average, with more than one-fifth of respondents reporting an annual household income over $100,000. Chinese respondents were somewhere in the middle.

Other key findings included:

- Nearly three-quarters (71%) of respondents had previously discarded a mattress. The most common discard method (36%) was curbside pickup through a trash hauler or municipal bulky item pickup.
- Respondents 18-24-years-old were approximately twice as likely as any other age group to report previously dumping a mattress illegally. Respondents who lived in an apartment/condo were 3.6 times more likely than those who lived in detached homes to intend to illegally discard a mattress in the future.
- Latinos were more than twice as likely as any other ethnic group to report reusing mattresses as a preferred discard method. More than one-fifth of Latino respondents had previously discarded a mattress by donating, selling or giving it away.
- Among 3 groups, protecting the environment was cited as the most significant motivator for properly discarding a mattress (47% of Chinese, 32% of Koreans and 42% of Latinos). Only 17% of Hmong selected the environment as a top motivator instead indicating maintaining a clean neighborhood as their discard priority (23%).
- Top barriers to mattress discard also varied by ethnic group. Among Chinese respondents, the top barriers were lack of time (34%) and the lack of a vehicle to use for mattress transport (31%). Korean (36%) and Latino (31%) respondents cited a lack of a transport vehicle as their top barrier. For Hmong respondents, lack of awareness about how to recycle a mattress topped all other barriers (32%).
- Respondents' preferred source of information about mattress discard varied widely, depending on a number of factors, including ethnicity, age and income.
- Respondents' level of awareness of the mattress recycling law had no bearing on the likelihood that they would discard their mattress properly in the future.

The sample included 229 men (35%) and 433 women (65%) and was divided nearly evenly by ethnicity: 176 Chinese (27%), 117 Hmong (24%), 156 Korean (24%) and 151 Latino (23%) participants. Participants ranged from 18 to 86 years of age, with a mean age of 43.54.

Message Testing

Based on the survey results, MRC message tested Spanish online search ads containing "key motivator" and "barrier" messages related to mattress recycling using placement and tracking of Google Ads. Ads that addressed top motivators (protecting the environment and keeping a clean neighborhood) and barriers (lack of a vehicle and lack of awareness about what to do with an unwanted mattress) were based on the Latino survey results.

The click-through rate (total clicks/total impressions) was tracked per ad to measure the level of engagement with each message and to compare how the messages fared against one another.

The audience was comprised of online users who prefer to speak Spanish, who live in ZIP codes with a permanent mattress recycling facility or collection site, and who are over the age of 18. The audience was further segmented into 2 types of users:

1. **Interested Audience:** People who were actively considering mattress discard or a new mattress purchase.
2. **General Audience:** People who may or may not be thinking about a mattress purchase or discarding an old unit.

Message testing was conducted over a period of 4 weeks from December 2018 to January 2019. Notable findings included:

- Ads performed reasonably well with all age groups and especially well with income earners in the lower 50th percentile (below $64,000).
- Barrier-themed rather than motivator-themed messages were more popular, especially with an interested audience (i.e., those actively researching mattress disposal or purchases on the internet).
- Motivators varied. “Save Landfill Space” (for example: Don’t dump your mattress. Conserve landfill space. Recycle your mattress today. Find your nearest facility) was popular with a general audience and “It’s the Norm” (for example: Don’t dump your mattress. 3 million recycled in California. Find your nearest location.) was popular with an interested audience.
- Convenience is a bigger barrier to proper mattress discard than cost, especially for an interested audience.
- Targeting the general population increases awareness, but to prompt people to action, reaching an interested audience is key.

These messages were tested on people who use the internet. According to a 2018 Pew Research study, the internet is close to surpassing television as a primary source of news for U.S. Latinos (74% vs. 79%, respectively). While it may be difficult to apply findings to people who do not go online, the results provide insights into mattress recycling motivators and barriers for Spanish-speaking Californians and may help inform MRC messaging that extends beyond online advertising.

Currently, MRC is working to evaluate and test translations of MRC consumer education materials and may ultimately pursue creating targeted campaigns for Chinese, Hmong, Korean and Latino communities.

Mattress Retailer Survey

The retailer take back obligation applies to retailers that are delivering new mattresses using their own in-house employees or a third party. Retailers that don’t deliver new mattresses and retailers that use a common carrier for delivery (e.g., an online-only

retailer that delivers through a courier delivery service) are not obligated to take back used mattresses from customers.

To measure compliance among retailers, MRC must first know how many retailers deliver new mattresses. In 2018, MRC contracted with Customer Analytics, a market research company that has assisted global leaders in retail and consumer goods with store analytics and customer intelligence, to design and test a survey that would help MRC assess the number of retailers offering mattress delivery and offering to pick up old units. This data also would provide MRC a better understanding of the universe of operating storefronts within the state. (This information could also be useful to CalRecycle's enforcement activities.)

A 9-question phone survey confirmed whether the retailer sold mattresses/foundations, delivered them, picked up used ones and recycled the picked-up units. The survey also confirmed the respondent's name, company and contact information.

The sample was based on data from MRC's registration portal and CalRecycle's enforcement team's research. Therefore, the list of 5,546 survey targets included retailers known to sell mattresses and be properly registered with MRC, as well as unregistered retailers assumed to sell mattresses. Of the total, 2,863 were reached successfully by phone and 2,102 completed the entire survey.

Of the 1,441 retailers confirmed to be selling mattresses, 92% (N=1,327) reported delivering new products and 64% (N=924) reported picking up used units. The survey did not ask whether delivery was done through a method requiring compliance with the take back obligation (for example, delivery via common carrier is exempt from the obligation). MRC will consider adding this question in 2019.

MRC intends to relaunch the survey in 2019 with improvements to the questionnaire, expanded methods of data collection, an online response form and better publicity to encourage more participation in the survey.

MRC also is updating its registration portal to require registrants to report all storefronts throughout California. This should provide MRC and CalRecycle more accurate data regarding the number and location of mattress retail stores in the state.

In the meantime, the survey provided actionable information for MRC. Mattress sellers contacted through the survey were cross-referenced with MRC's registration portal, and MRC is determining how best to communicate about the take back obligation with retailers that reported delivering new mattresses but did not pick up old units.

Appendices

Appendix A: Registered Manufacturers, Renovators and Retailers, and Brands

14 CCR §18964(b)(4)

Registered Manufacturers, April 1, 2019

Account	DBA Name	Address	City	State	Zip	Country
AC Mattress Manufacturing	AC Mattress Manufacturing	7245 Madison St.	Paramount	CA	90723	USA
AC Pacific Corp.	AC Pacific Corp.	10661 Business Dr.	Fontana	CA	92337	USA
Air Dreams Mattress	Air Dreams Mattress	3266 Rosemead Blvd.	El Monte	CA	91731	USA
Airweave LLC	Airweave LLC	380 Lexington Ave., 17th Floor	New York	NY	10168	USA
Alessanderx SpA	Alessanderx SpA	Via San Leonardo Da Porto Mauizio	Prato	–	59100	Italy
All American Frame Bedding Corp.	All American Frame	4641 Ardine St.	Cudahy	CA	90201	USA
All Sleep Products, Inc.	A BetterBed Mattress Factory	2686 N. Clovis Ave.	Fresno	CA	93727	USA
Allied Aerofoam LLC	Allied Aerofoam LLC	216 Kelsey Ln.	Fresno	FL	33619	USA
American Deluxe Mattresses	American Deluxe Mattresses	15506 Minnesota Ave.	Paramount	CA	90723	USA
American National Manufacturing	American National Manufacturing	225 Mariah Cir.	Corona	CA	92879	USA

Account	DBA Name	Address	City	State	Zip	Country
American Pacific Plastic Fabricators Inc	Sterling Sleep Systems	7311 Doig Dr.	Garden Grove	CA	92841	USA
Americanstar International LLC	Americanstar International LLC	6418 E. Washington	Commerce	CA	90040	USA
AMF Support Surfaces, Inc.	Restex	13455 Estelle St.	Corona	CA	92879	USA
Anodyne Medical Device, Inc.	Tridien Medical	4200 N.W. 120th Ave.	Coral Springs	FL	33065	USA
Apartment Furnishings Co. Inc.	Apartment Furnishings Co. Inc.	1200 W. Risinger Rd.	Fort Worth	TX	76134	USA
Apex Health Care Manufacturing, Inc.	Apex Health Care Manufacturing, Inc.	No.6, Gongye Rd.	Minxiong Township	Chiayi County	621	China
Armando Lopez	Eureka Mattress Co.	975 E 31st St.	Los Angeles	CA	90011	USA
Asayesh, Inc.	Relex	101 E. 8th St., Ste. 120	Vancouver	WA	98660	USA
Ascion LLC	Reverie	750 Denison Ct.	Bloomfield Hills	MI	48302	USA
Ashley Furniture Industries, Inc	Ashley Furniture Industries, Inc.	1 Ashley Way	Arcadia	WI	54612	USA
Azul Natural Holding	The Natural Bedroom by Vivetique	4266 Puente Ave.	Baldwin Park	CA	91706	USA
Banner Mattress, Inc.	Banner Mattress	1501 E. Cooley Dr.	Colton	CA	92324	USA
Barnhardt Manufacturing Co.	BedInABox	1100 Hawthorne Ln.	Charlotte	NC	28205	USA
Bedgear LLC	Bedgear	1953 Langston St.	Rock Hill	SC	29730	USA
Bedinabox LLC	Bedinabox.com	220 E Millard St.	Johnson City	TN	37601	USA
Berkeley Ergonomics Inc.	Berkeley Ergonomics	2126 S. Green Privado	Ontario	CA	91761	USA
Best Price Mattress, Inc.	Best Price Mattress	30310 Whipple Rd.	Union City	CA	94587	USA
Bestar, Inc.	Bestar Inc.	4220 Villeneuve	Lac-Mégantic	QC	G6B 2C3	Canada

Account	DBA Name	Address	City	State	Zip	Country
Bigolbed, Inc.	Bigolbed	1865 Sampson Ave.	Corona	CA	92879	USA
Bio Sleep Concept, Inc.	Bio Sleep Concept	5919 Intervale Dr.	Riverside	CA	92506	USA
Bob Barker Co., Inc.	Bob Barker Co., Inc.	134 North Main St.	Fuquay-Varina	NC	27526	USA
Bourdon's Institutional Sales, Inc.	Bourdon's Institutional Sales, Inc.	85 Plains Rd.	Claremont	NH	03743	USA
Boyd Flotation, Inc.	Boyd Specialty Sleep	2440 Adie Rd.	Maryland Heights	MO	63043	USA
Brentwood Home LLC	Silver Rest Sleep Products	8350 Red Rd., Unit 8	Pico Rivera	CA	90660	USA
Brick Church Manufacturing LLC	Brick Church Manufacturing	2618 Brick Church Pike	Nashville	TN	37207	USA
Brooklyn Bedding LLC	Dreamfoam Bedding & Brooklyn Bedding	4455 W. Camelback Rd.	Phoenix	AZ	85031	USA
Brookstone	Brookstone	91 Stanford Shopping Ctr.	Palo Alto	CA	94304	USA
California Bedding	California Bedding	16020 E 14th St.	San Leandro	CA	94578	USA
Campbell Mattress Co.	SleepFast	100 S. Minnesota	Cape Girardeau	MO	63703	USA
Campus Loft Co., Inc.	Campus Loft Co.	34 Westcliff	Laguna Niguel	CA	92677	USA
Capitol Bedding Co., Inc.	Capitol Bedding Co., Inc.	2238 N. Grand River Ave.	Lansing	MI	48906	USA
Carico International, Inc.	Carico or Carico International, Inc.	2851 Cypress Creek Rd.	Fort Lauderdale	FL	33309	USA
Carmona Mattress	Carmona Mattress	10117 S. Main St.	Los Angeles	CA	90003	USA
Carpenter Co.	Carpenter Co.	5016 Monument Ave.	Richmond	VA	23230	USA
Childhood Shoes LLC	Home Explorer	380 Barneveld Ave.	San Francisco	CA	94124	USA
Children's Products LLC	Simmons Juvenile Furniture	114 W. 26th St.	New York	NY	10001	USA

Account	DBA Name	Address	City	State	Zip	Country
Civilized Sleep Solutions Inc	Ivy Organics	4707 E. 49th St.	Vernon	CA	90058	USA
Classic Brands LLC	Classic Brands	8214 Wellmoor Ct.	Jessup	MD	20794	USA
Comfort Bedding Manufacturing Inc.	Comfort Bedding Manufacturing, Inc.	11680 Wright Rd.	Lynwood	CA	90262	USA
Comfort Revolution LLC	Comfort Revolution LLC	187 Hwy. 36	West Long Branch	NJ	07764	USA
Comfort-Pedic Mattress USA	Comfort-Pedic Mattress	9080 Charles Smith Ave.	Rancho Cucamonga	CA	91730	USA
Corsicana Bedding LLC	Corsicana Mattress Co.	3001 S. Hwy. 287	Corsicana	TX	75109	USA
Cosmos Comfort Mattress	Cosmos Comfort Mattress	5914 E. Olympic Blvd.	Los Angeles	CA	90022	USA
Sleep Bedding, Inc.	Sleep Bedding, Inc.	1215 S. Eastern Ave.	Los Angeles	CA	90022	USA
Cuevas Mattress, Inc.	Spring Pedic, Inc.	503 E. Weber Ave.	Compton	CA	90222	USA
Custom Comfort Mattress Co., Inc.	Custom Comfort Mattress	579 N. Batavia St.	Orange	CA	92868	USA
Puffy LLC	Puffy Mattress	13070 Saticoy St.	North Hollywood	CA	91605	USA
CVB, Inc.	Lucid® Mattress, Wellsville®, Linenspa®	1525 West 2960 South	Logan	UT	84321	USA
D&A Marketing, Inc.	Designers Resource Collection	2915 Red Hill Ave.	Costa Mesa	CA	92626	USA
Daniel K Denevan	Bay Bed & Mattress	1378 Soquel Ave.	Santa Cruz	CA	95062	USA
Denver Mattress Co. LLC	Denver Mattress Co.	5651 Broadway	Denver	CO	80216	USA
Deseret Manufacturing	Furniture and Bedding Manufacturer	1680 S. Industrial Rd.	Salt Lake City	UT	84104	USA
Desert Imports LLC	Easy Rest	11700 W. Charleston Blvd.	Las Vegas	NV	89135	USA
Diamond Mattress Co., Inc.	Diamond Mattress Co., Inc.	3112 E. Las Hermanas St.	Rancho Dominguez	CA	90221	USA

Account	DBA Name	Address	City	State	Zip	Country
Dorel Home Products	Ameriwood Industries, Inc.	12345 Albert Hudon	Montreal	QC	H1G3L1	Canada
Dormlife LLC	Dormlife	320 Oceanview Dr.	San Marcos	CA	92078	USA
Dream and Rest Mattress, Inc.	Dream and Rest Mattress, Inc.	6333 S. Broadway Ave.	Los Angeles	CA	90003	USA
Dream Bedding, Inc.	Dream Bedding, Inc.	812 E. 59th St.	Los Angeles	CA	90001	USA
Dream Innovations, Inc.	Dream Innovations, Inc.	9477 Opal Ave.	Mentone	CA	92359	USA
Dura-Pedic Bedding, Inc.	Dura-Pedic Bedding, Inc.	P.O. Box 60785	Pasadena	CA	91116	USA
DUX Interiors, Inc.	DUX Interiors, Inc.	235 E. 58 St.	New York	NY	10022	USA
E.S. Kluft & Co., LLC	Aireloom Mattress	11096 Jersey Blvd.	Rancho Cucamonga	CA	91730	USA
E.V.Rife Enterprises, Inc.	Square Deal Mattress Factory & Upholstery	1352 Humboldt Ave.	Chico	CA	95928	USA
Easy Rest, Inc.	Easy Rest	13200 N.E. Whitaker Way	Portland	OR	97230	USA
Eco Bedroom Solutions LLC	Ergovea Natural Mattress	13346 Combie Rd.	Auburn	CA	95602	USA
Ecobaby Organics Inc.	Purerest Organics	9541 Ridgehaven Ct.	San Diego	CA	92123	USA
Eight Sleep Inc.	Eight Sleep, Inc.	146 Duane St., Ste. 5A	New York	NY	10013	USA
Electropedic Manufacturing Corp.	Electropedic Manufacturing Corp.	637 4th St.	San Fernando	CA	91340	USA
Elite Foam, Inc.	Elite Foam, Inc.	76 Sprayberry Rd.	Newnan	GA	30263	USA
Elyzeht Pena & Gerardo Pena	RG Real Good Mattress	4466 Worth St.	Los Angeles	CA	90063	USA
Emerald Home Furnishings LLC	Emerald Home Furnishings LLC	3025 Pioneer Way	Tacoma	WA	98443	USA
Engineered Sleep LLC	Engineered Sleep LLC	627 Congaree Rd.	Greenville	SC	29607	USA
Ergomotion, Inc.	Ergomotion Inc.	6750 Navigator Way	Goleta	CA	93117	USA

Account	DBA Name	Address	City	State	Zip	Country
Escondido Mattress	Escondido Mattress	432 Venture	Escondido	CA	92029	USA
Esme's Furniture	Esme's Furniture	8551 S. Broadway	Los Angeles	CA	90003	USA
Quality Padilla Mattress	Quality Padilla Mattress	4650 Ardine St.	Cudahy	CA	90281	USA
Ethan Allen Retail, Inc.	Ethan Allen	25 Lake Ave. Ext.	Danbury	CT	06811	USA
Euro-Flex Luxury Sleep Systems, Inc.	Euro-Flex Luxury Sleep Systems, Inc.	4250 Morena Blvd., #A	San Diego	CA	92117	USA
Eve Sleep, Inc.	Eve Sleep, Inc.	2140 S. Dupont Hwy.	Camden, Kent	DE	19934	USA
Everrest, Inc.	Danican	8784 Plata Ln., Unit B	Atascadero	CA	93422-5340	USA
Excellence Mattress	Excellence Mattress	740 E. 59th St.	Los Angeles	CA	90001	USA
Exel Inc.	Exel, Inc.	570 Polaris Pkwy.	Westerville	OH	43082	USA
Expo Mattress	Expo Mattress	1202 E. Slauson Ave.	Los Angeles	CA	90001	USA
Ezine, Inc.	Eastern Accents	4201 W. Belmont Ave.	Chicago	IL	60641	USA
F&W Mattresses, Inc.	Sleep-N Aire Mattress	1812 Lincoln Blvd.	Santa Monica	CA	90404	USA
Factory Direct, Inc.	Lady Americana SW	3920 W I-40 Service Rd.	Oklahoma City	OK	73108	USA
Famous Foam, Inc.	Famous Foam Factory	2397 San Pablo Ave.	Berkeley	CA	94702	USA
Flex-A-Bed, Inc.	Flex-A-Bed	P.O. Box 568	LaFayette	GA	30728	USA
Foam Fabrication Commerce, Inc.	foam order, foamorder.com, the foam store,the foam store of marin	4096 Piedmont Ave., Unit 719	Oakland	CA	94611	USA
foamorder.com inc.	foamorder.com	3455 Collins Ave.	Richmond	CA	94806	USA
Fredman Bros. Furniture Co., Inc.	Glideaway Sleep Products	8226 Lackland Rd.	St. Louis	MO	63114	USA
Fresno Comfort Sleep	Fresno Comfort Sleep	4000 E. California Ave.	Fresno	CA	93725	USA
Friendship Upholstery Co., Inc.	Friendship Upholstery Co., Inc.	6035 Church Rd.	Taylorsville	NC	28681	USA
Future Foam, Inc.	Future Foam, Inc.	3803 Comanche Rd.	Archdale	NC	27263	USA

Account	DBA Name	Address	City	State	Zip	Country
Future Foam, Inc.	Foam Craft	2441 Cypress Way	Fullerton	CA	92831	USA
FXI, Inc.	FXI, Inc.	1400 N. Providence Rd., #107	Media	PA	19063	USA
Gateway Mattress Co., Inc.	Gateway Mattress Co., Inc.	624 S. Vail Ave.	Montebello	CA	90640	USA
GF Health Products, Inc.	GF Health Products, Inc.	2935 Northeast Pkwy.	Atlanta	GA	30360	USA
Golden Pedic Inc.	Golden Mattress Co.	2939 Vail Ave.	Commerce	CA	90040	USA
Good Mattress Inc.	Spinal Care Bedding	1550 W. 132nd St.	Gardena	CA	90249	USA
Greatime Home Collections Inc.	Greatime Home Collections Inc.	15110 E. Nelson Ave.	City of Industry	CA	91744	USA
Hammer Bedding Corp.	Shifman Mattress	1 Mott St.	Newark	NJ	07105	USA
Health Care Co. Ltd.	Health Care Co. Ltd.	999 Gaonan Rd.	Rugao	Jiangsu	226521	China
Heartland Mattress LLC	Heartland Mattress	1770 N. 500 W.	Shipshewana	IN	46565	USA
HH Products LLC	Supremus Mattress	P.O. Box 5051	Santa Ana	CA	92704	USA
Hickory Springs Manufacturing Co.	HSM	235 2nd Ave. N.W.	Hickory	NC	28601	USA
High St. Fabrication Inc.	High St. Fabrication Inc.	15300 Valley View Ave.	La Mirada	CA	90638	USA
Hill-Rom, Inc.	Hill-Rom Co., Inc.; Hill-Rom Holdings, Inc.; Hill-Rom DTC, Inc.	1069 State Route 46 E.	Batesville	IN	47006	USA
Homeglance, Inc.	Homeglance, Inc.	48200 Fremont Blvd.	Fremont	CA	94538	USA
Hospitality Sleep Systems, Inc.	Hospitality Sleep Systems	107 E. Rialto Ave.	San Bernardino	CA	92408	USA
Hummer Mattress Manufacturing	Hummer Mattress Manufacturing	2660 River Ave.	Rosemead	CA	91770	USA
Imperial Mattress Spm Inc.	Imperial Mattress Spm, Inc.	3440 La Grande Blvd.	Sacramento	CA	95820	USA

Account	DBA Name	Address	City	State	Zip	Country
Inncor, Inc.	Sleep Innovations, Inc.	187 Route 36	West Long Branch	NJ	07764	USA
Innovative Bedding Solutions, Inc.	IBS	6560 Caballero Blvd.	Buena Park	CA	92692	USA
Invacare Corp.	Invacare Corp.	1 Invacare Way	Elyria	OH	44035	USA
Isaac Mattress	Isaac Mattress	6238 Maywood Ave.	Bell	CA	90201	USA
J.S. Mattress	J.S. Mattress	1937 E. 23rd St.	Oakland	CA	94606	USA
James S. Kotrous	Mattress Factory	4301 Power Inn Rd.	Sacramento	CA	95826	USA
Marat Dimitshteyn	Bay Area Patio and Mattress	21615 Hesperian Blvd.	Hayward	CA	94541	USA
Jeffco Fibres Inc.	Jeffco Fibres, Inc.	12 Park St.	Webster	MA	01570	USA
Jiaxing Taien Springs Co., Ltd.	Jiaxing Taien Springs Co., Ltd.	No. 363 Xinyonglian Rd.	Jiaxing	Zhejiang	314024	China
Jussi Beds	Colet & Scandinavian Bed Co. & Carpe Diem	508 Main Ave.	Norwalk	CT	06851	USA
Keetsa, Inc.	Keetsa	68 Division St.	San Francisco	CA	94103	USA
King Koil Manufacturing West LLC	King Koil	7501 S. Quincy St.	Willowbrook	IL	60527	USA
Kingsdown, Inc.	Kingsdown, Inc.	126 W. Holt St.	Mebane	NC	27302	USA
Kinsino Vallin	Mia Bedding Co.	13832 Paramount Blvd.	Paramount	CA	90723	USA
Klaussner Home Furnishings, Inc.	Enso Sleep Systems	P.O. Box 220	Asheboro	NC	27204	USA
Latex Foam International LLC	Talalay Global	510 River Rd.	Shelton	CT	06484	USA
Leader Mattress, Inc.	Leader Mattress, Inc.	2827 Supply Ave.	Commerce	CA	90040	USA
Leggett & Platt, Inc.	Leggett & Platt, Inc,	1914 S. Baker Blvd.	Carthage	MO	64836	USA

Account	DBA Name	Address	City	State	Zip	Country
Linon Home Decor Products, Inc.	Linon Home Decor Products, Inc.	22 Jericho Turnpike	Mineola	NY	11501	USA
Lippert Components, Inc.	Lippert Components, Inc.	3501 County Rd., 6	Elkhart	IN	46514	USA
Live and Sleep, LLC.	Live and Sleep	7620 W. Azure Dr.	Las Vegas	NV	89130	USA
Luen Tai Global Ltd.	Luen Tai Global Ltd.	Flat 2616, 26F	34 Tai Yao ST San Po	Kong	518011	Hong Kong
M&R Mattress	M&R Mattress	1408 S. Santa Fe Ave.	Compton	CA	90221	USA
M.B. & G. Marketing	M.B. & G. Marketing	82613 Indio Blvd.	Indio	CA	92201	USA
Made Rite Bedding Co.	Made Rite Bedding	11221 Melrose Ave.	Franklin Park	IL	60131	USA
Magniflex USA Ltd.	Magniflex USA Ltd.	3050 Biscayne Blvd.	Miami	FL	33137	USA
Mantua Manufacturing Co.	Mantua Manufacturing Co.	7900 Northfield Rd.	Walton Hills	OH	44146	USA
Mardav Manufacturing Inc.	Select Sleep Mattress	30540 Union City Blvd.	Union City	CA	94587	USA
Matrix Mattress	Matrix Mattress	2919 N. Santa Fe Ave.	Compton	CA	90222	USA
Mattress Xpress – Palm Springs	Mattress Xpress – Palm Springs	425 S. Sunrise Way, #B	Palm Springs	CA	92262	USA
Maxim Fine Mattress	Maxim Fine Mattress	2553 Garfield Ave.	Commerce	CA	90040	USA
MBC Mattress Co., Inc.	MBC Mattress Co., Inc.	19270 Envoy Ave.	Corona	CA	92881	USA
McRoskey Mattress Co.	McRoskey Mattress Co.	1400 Minnesota St.	San Francisco	CA	94107	USA
Medical Depot, Inc.	Dr. Medical Design and Manufacturing	99 Seaview Blvd.	Port Washington	NY	11050	USA
Medline Industries, Inc.	Medical Device Manufacturer and Distributor	1 Medline Place	Mundelein	IL	60060	USA
Melvin Custom Mattress, Inc.	Melvin Custom Mattress, Inc.	9345 Melvin Ave. #2	Northridge	CA	91324	USA

Account	DBA Name	Address	City	State	Zip	Country
Mengshen Furniture Factory Direct, Inc.	Dreamland Mattress	2012 Farallon Dr.	San Leandro	CA	94577	USA
MFL, Inc.	MFL, Inc.	P.O. Box 19161	Topeka	KS	66619	USA
Milton Greens Stars, Inc.	Milton Greens Stars, Inc.	3375 De Forest Cir.	Jurupa Valley	CA	91752	USA
Miracle Bedding Corp.	Miracle Bedding Corp.	518 E. Dewey Ave.	San Gabriel	CA	91776	USA
Modern Age Trading, Inc.	Modern Age Trading, Inc.	1115 Webster St.	Oakland	CA	94607	USA
Naders Furniture Store, Inc.	Naders La Popular	2201 Marine Ave.	Gardena	CA	90249	USA
National Mattress Corp.	National Mattress Corp.	1214 E. Florence Ave.	Los Angeles	CA	90001	USA
Naturally Beds, Inc.	Arizona Premium Mattress	22201 N. 24 Ave.	Phoenix	AZ	85027	USA
Nature Sleep System LLC	Jazvin	3510 Hobson Rd.	Woodridge	IL	60517	USA
Neverland Comfort	Neverland Comfort	2728 Supply Ave.	Commerce	CA	90040	USA
New Generation Mattress Manufacturing Inc.	NGMM	355 W. Oak St.	San Bernardino	CA	92401	USA
Nipponflex LLC	Nipponflex LLC	3745 Park Central Blvd. N.	Pompano Beach	FL	33064	USA
Nitori USA, Inc.	Aki Home	4655 Mills Cir.	Ontario	CA	91764	USA
Noble House Home Furnishings LLC	Noble House Home Furnishings LLC	21325 Superior St.	Chatsworth	CA	91311	USA
Nor Cal Mattress	Nor Cal Mattress	477 Sequoia Pacific Blvd.	Sacramento	CA	95811	USA
Norix Group Inc.	Norix Furniture	1800 W. Hawthorne Ln.	West Chicago	IL	60185	USA
Octaspring US, Inc.	Dormeo Octaspring	1901 10th St.	Plano	TX	75074	USA
Oddello Industries LLC	Oddello Industries LLC	430 Berg Ln.	Morristown	TN	37813	USA

Account	DBA Name	Address	City	State	Zip	Country
Old West Mattress Co. LLC	Old West Mattress Co.	1055 S. Jason St.	Denver	CO	80223	USA
Oregon Mattress Acquisition Co.	Restonic West Coast	2751 Wynooksi Rd. N.E.	Newberg	OR	97132	USA
Organic Mattresses, Inc.	Organic Mattresses Inc.	1335 Harter Pkwy.	Yuba City	CA	95993	USA
Sterling Mattress Manufacturing LLC	Kings Rest	391 S. Alta Ave., Ste. 102	Dinuba	CA	93618	USA
Pacific Sleep Design, Inc.	Pacific Sleep Design	1806 Goodyear Ave.	Ventura	CA	93003	USA
Pacific Urethanes LLC	Pacific Urethanes	1671 S. Champagne Ave.	Ontario	CA	91761	USA
Pacific West Furniture, Inc.	Royal Mattress	688 Arrow Grand Cir.	Covina	CA	91722	USA
Palmpring USA Inc.	Palmpring Organic Mattress	110 W. Green St.	Pasadena	CA	91105	USA
Paramount Industrial Cos., Inc	Paramount Sleep	1112 Kingwood Ave.	Norfolk	VA	23502	USA
Paramount Mattress, Inc.	Paramount Mattress, Inc.	2900 E. Olympic Blvd.	Los Angeles	CA	90023	USA
Pleasant Mattress, Inc.	Cannon Sleep Products	375 S. West Ave.	Fresno	CA	93706	USA
PPJ LLC	Customatic Adjustable Bedz	2 Carsha Dr.	Natick	MA	01760	USA
Pragma Corp.	Pragma Corp.	94 County Line Rd.	Colmar	PA	18915	USA
PranaSleep, LLC	PranaSleep	12660 Bonita Beach Rd.	Bonita Springs	FL	34135	USA
Prestige Fabricators Inc.	Prestige Fabricators, Inc.	905 Hwy. 49 S.	Asheboro	NC	27205	USA
Primo Literie Inc	Primo International	7000 Hochelaga E.	Montreal	QC	H1N1Y7	Canada
Progressive Products, Inc.	Progressive Products, Inc.	1650 7th St.	Riverside	CA	92507	USA
Purple Innovation, LLC	Purple	123 E. 200 N.	Alpine	UT	84004	USA
Quality Bedding, Inc.	The Good Bed Guys	1922 Placentia Ave.	Costa Mesa	CA	92627	USA

Account	DBA Name	Address	City	State	Zip	Country
Quality Sleep Shop	My Green Mattress	1519 W. 55th St.	La Grange Highlands	IL	60525	USA
Juanita Alvarado	R Imperial Mattress	8419 S. Central Ave.	Los Angeles	CA	90001	USA
Rainbow Bedding Co. Ltd.	Rainbow Bedding Co. Ltd.	3417 TR 166	Sugarcreek	OH	44681	USA
Raul Lopez	Coast to Coast Mattress	168 Williams Rd.	Salinas	CA	93905	USA
ReliefMart, Inc.	ReliefMart. Inc.	755 Lakefield Rd., Ste. H	Westlake Village	CA	91361	USA
REM Sleep Solutions, Inc.	REM Sleep Solutions, Inc.	355 W Crowther Ave., Ste. E	Placentia	CA	92870	USA
Rest Easy LLC	Pacific Mattress Co.	645 W. 9th St., #726	Los Angeles	CA	90015	USA
Rest-Medic Sleep Products	Rest-Medic Sleep Products/Luen Tai Global Ltd.	318 S. Lemon Ave.	Walnut	CA	91789	USA
Restwell Mattress Co.	Restwell Mattress Factory	9901 W. 74th St., #120	Eden Prairie	MN	55344	USA
Rex Mattress and Furniture	Rex Mattress and Furniture	7725 Stockton Blvd.	Sacramento	CA	95823	USA
Richfield Bedding, Inc.	Richfield Bedding, Inc.	5722 Union Pacific Ave., Unit #A	Commerce	CA	90022	USA
Rio Home Fashions, Inc.	Rio Home Fashions	9601 John St.	Santa Fe Springs	CA	90670	USA
Roger Keeling	Santa Cruz Natural Mattress	1804 Mission St., Ste. 102	Santa Cruz	CA	95060	USA
Royal-Pedic Mattress Manufacturing LLC	Royal-Pedic Mattress Manufacturing LLC	341 N. Robertson Blvd.	Beverly Hills	CA	90211	USA
S & M Furniture	S & M Furniture	2435 Albatross Way, Ste. 116-B	Sacramento	CA	95815	USA
Sacramento Valley Mattress, Inc.	Sacramento Valley Mattress Inc.	4160 14th Ave.	Sacramento	CA	95820	USA

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Safavieh International LLC	Safavieh	40 Harbor Park Dr.	Port Washington	NY	11050	USA
Safe For Home Products LLC	Naturepedic	16925 Park Circle Dr.	Chagrin Falls	OH	44023	USA
Salinas Mattress Co.	Salinas Mattress Co.	540 Brunken Ave., Ste. A	Salinas	CA	93901	USA
SBL LLC	SBI LLC	5645 W. 31st St.	Cicero	IL	60804	USA
Seahawk Designs, Inc.	Seahawk Designs, Inc.	6550 Van Buren Blvd., Ste. G	Riverside	CA	92503	USA
Sealy Mattress Manufacturing Co. LLC	Sealy Mattress Manufacturing Co.	1000 Tempur Way	Lexington	KY	40511	USA
Select Comfort Retail Corp.	Sleep Number	9800 59th Ave. N.	Minneapolis	MN	55442	USA
Select Comfort SC Corp.	Comfortaire	103 Shaw St.	Greenville	SC	29609	USA
Sentient Enterprises, Inc.	Sentient Enterprises, Inc.	3482 Calyton Rd.	Concord	CA	94519	USA
Serta Simmons Bedding LLC	Serta and Simmons	3560 Lenox Rd.	Atlanta	GA	30326	USA
Shen Zhen L&T Industrial Co. Ltd.	Luen Tai Global Ltd.	Luen Tai Industrial Park	Guanming Shenzhen	Guang-Dong	518107	China
ShenZhen Yun Lee Sponge Products Co. Ltd.	Luen Tai Global Ltd.	Room 2616, New Tech Plaza	San Po Kong	Kowloon		Hong Kong
Shepherd's Dream,LLC	Shepherd's Dream LLC	101 Siskiyou Ave.	Mount. Shasta	CA	96067	USA
Sherwood West LLC	Sherwood West LLC	2830 N.E. 29th St.	Ft. Lauderdale	FL	33306	USA
Shevick Sales Corp.	Sleep on Latex	3536 W. Potomac Ave.	Chicago	IL	60651	USA
Sinomax USA, Inc.	Sinomax USA, Inc.	2901 Wilcrest Dr.	Houston	TX	77042	USA
Slagle's Mattress Factory, Inc.	Slagle's Mattress Factory	5727 Rosedale Hwy.	Bakersfield	CA	93308	USA
SleepAir Mattress	SleepAir Mattress	5411 Telegraph Rd.	Commerce	CA	90040	USA

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Sleep Studio,LLC	Authentic Comfort	295 Fifth Ave., Ste. 1121	New York	NY	10016	USA
Sleepco Mattress	Sleepco Mattress	4620 Brooks St.	Montclair	CA	91763	USA
Sleeping Pure LLC	Sleeping Pure	4545 Skyway Dr.	Olivehurst	CA	95961	USA
Sleeprite Industries, Inc.	Restonic San Francisco	1492 Rollins Rd.	Burlingame	CA	94010	USA
Sleeptek Manufacturing Ltd.	Sleeptek Manufacturing Ltd.	155 Colonnade Rd., Unit 1	Nepean	ON	K2E 7K1	Canada
Soaring Heart Natural Bed Co.	Soaring Heart Natural Bed Co.	101 Nickerson St.	Seattle	WA	98109	USA
Solstice Sleep Products, Inc.	Solstice Sleep Products, Inc.	2652 Fisher Rd., Ste. A	Columbus	OH	43204	USA
Sommex Bedding Corp.	Sommex Bedding Corp.	53 Bakersfield St.	Toronto	ON	M3J 1Z4	Canada
Somnium Inc.	Somnium, Inc.	P.O. Box 1804	Venice	CA	90294	USA
Sound Sleep Products Inc.	Sound Sleep Products, Inc.	P.O. Box 1390	Sumner	WA	98390	USA
South Bay International Inc.	South Bay International, Inc.	13169 Slover Ave., Ste. #B	Fontana	CA	92337	USA
Southerland Inc	Southerland, Inc.	1973 Southerland Dr.	Nashville	TN	37207	USA
Span America Medical Systems, Inc.	Span America Medical Systems	70 Commerce Center	Greenville	SC	29615	USA
Spring Comfort	Spring Comfort	13220 Florence Ave.	Santa Fe Springs	CA	90670	USA
Stress O Pedic Mattress Co.	Stress O Pedic Mattress Co.	2060 S. Wineville Ave., Ste. A	Ontario	CA	90761	USA
Yaasa Studios, Inc.	Yaasa Studios, Inc.	511 Olive St.	Santa Barbara	CA	93101	USA
Suite Sleep, Inc.	Suite Sleep	1501 Lee Hill Rd.	Boulder	CO	80304	USA
Switlik Parachute Co., Inc.	Switlik Comfort Technology	1325 E. State St.	Trenton	NJ	08609	USA

Account	DBA Name	Address	City	State	Zip	Country
Technogel US, Inc.	Technogel US	401 Wood St., Ste. 1400	Pittsburgh	PA	15222	USA
Teh Tai Bed Co., Inc.	Teh Tai Bed Co., Inc.	701 E. Valley Blvd.	San Gabriel	CA	91776	USA
Tempur Sealy International, Inc.	Tempurpedic, Tempur, Sealy, Stearns & Foster	1000 Tempur Way	Lexington	KY	40511	USA
The Bedding Group, Inc.	The Bedding Group, Inc.	2350 5th St.	Rock Island	IL	61201	USA
The Foam Store of Marin	The Foam Store of Marin	813 A St.	San Rafeal	CA	94901	USA
Moonlight Slumber LLC	University Sleep Products	60 Ann St.	Elgin	IL	60120	USA
The Mattress Man	The Mattress Man	11727 Washington Blvd.	Whittier	CA	90606	USA
The Natural Mattress Store LLC	The Natural Mattress Store	816 4th St.	San Rafael	CA	94901	USA
The Original Mattress Factory, Inc.	The Original Mattress Factory	4930 State Rd.	Cleveland	OH	44134	USA
The Princess Mattress, Inc.	The Princess Mattress	327 S. Mount Vernon Ave.	San Bernardino	CA	92410	USA
Therapedic of New England LLC	Therapedic of New England	135 Spark St.	Brockton	MA	02302	USA
Tualatin Sleep Products, Inc.	Englander	12225 S.W. Myslony St.	Tualatin	OR	97062	USA
Turner Express Co., Inc	FloBeds	234 E. Redwood Ave.	Fort Bragg	CA	95437	USA
U S Mattress	U S Mattress	477 Sequia Pacific Blvd.	Sacramento	CA	95811	USA
Ultracomfort, Inc.	Qomfort	177 E Colorado Blvd.	Pasadena	CA	91105	USA
United Mattress Factory	United Mattress Factory	3923 E Belmont Ave.	Fresno	CA	93702	USA
University Loft Co.	University Loft Co.	2588 Jannetides Blvd.	Greenfield	IN	46140	USA
Urban Sleep Products LLC	Urban Sleep Products LLC	1550 Wewatta St.	Denver	CO	80202	USA

Account	DBA Name	Address	City	State	Zip	Country
Ureblock S.A. DE C.V.	Ureblock	Calle 4 Num 300	Zapopan	Jalisco	45134	Mexico
US Sleep Products	US Sleep Products	3407 W. MacArthur Blvd.	Santa Ana	CA	92704	USA
Variety Bedding Manufacturing Corp.	Variety Bedding Manufacturing Corp.	1622 E. Nadeau St.	Los Angeles	CA	90001	USA
Venture Products LLC	Venture Products LLC	376 Hollywood Ave.	Fairfield	NJ	07004	USA
Vinyl Products Manufacturing, Inc.	Vinyl Products Manufacturing, Inc.	P.O. Box 649	Carson City	NV	89702	USA
Visionary Sleep LLC	Visionary Sleep	2060 S. Wineville, Ste. A	Ontario	CA	91761	USA
Vispring Ltd.	Vispring Ltd.	Ernesettle Ln.	Plymouth	Devon		UK
Vi-Spring LImited	Vispring	9550 S. Eastern Ave.	Las Vegas	NV	89123	USA
Washabelle LLC	Washabelle LLC	1610 Avenue N	Council Bluffs	IA	51501	USA
Werner Media Partners LLC	Ghostbed	7143 W. Broward Blvd.	Plantation	FL	33317	USA
White Dove Mattress Ltd.	White Dove Mattress Ltd.	3201 Harvard Ave.	Newburgh Heights	OH	44105	USA
Wickline Bedding Enterprises	Wickline Bedding Enterprises	455 N. Quince	Escondido	CA	92025	USA
YPY International, Inc.	YPY International, Inc.	14555 Griffith St.	San Leandro	CA	94577	USA
Zhejiang Alright Home Textiles Co., Ltd.	Zhejiang Alright Home Textiles Co., Ltd.	501-98, Dongrui Fourth Rd.	Hangzhou	Zhejiang	311201	China
Zhejiang Glory Home Furnishings Co., Ltd.	Zhejiang Glory Home Furnishings Co., Ltd.	No. 555 W. Kangxing Rd.	Jiashan	Zhejiang	313300	China
Zinus Inc.	Zinus Inc.	1951 Fairway Dr., Ste. A	San Leandro	CA	94577	USA

Renovators, May 15, 2018

Account	DBA Name	Address	City	State	Zip	Country
ABC Liquidators	ABC Liquidators	1687 Lincoln St.	Anaheim	CA	92801	USA
Air Dreams Mattress	Air Dreams Mattress	3266 Rosemead Blvd.	El Monte	CA	91731	USA
Asayesh, Inc.	Relex	101 E. 8th St., Ste. 120	Vancouver	WA	98660	USA
Cloud 9 comfort	Cloud 9 comfort	11220 Wilmington Ave.	Los Angeles	CA	90059	USA
Comfort Bedding Manufacturing, Inc.	Comfort Bedding Manufacturing, Inc.	11680 Wright Rd.	Lynwood	CA	90262	USA
Contreras Recycling	Contreras Recycling	181 E. Orange Ave., #E-2	Chula Vista	CA	91911	USA
Cosmos Comfort Mattress	Cosmos Comfort Mattress	5914 E. Olympic Blvd.	Los Angeles	CA	90022	USA
Cuevas Mattress, Inc.	Spring Pedic, Inc.	503 E. Weber Ave.	Compton	CA	90222	USA
Dorado Mattress Co.	Dorado Mattress	3519 E. Pico Blvd.	Los Angeles	CA	90023	USA
Dream and Rest Mattress, Inc.	Dream and Rest Mattress, Inc.	6333 S. Broadway Ave.	Los Angeles	CA	90003	USA
Dream Bedding, Inc.	Dream Bedding, Inc.	812 E. 59th St.	Los Angeles	CA	90001	USA
Dream Innovations, Inc.	Dream Innovations Inc.	9477 Opal Ave.	Mentone	CA	92359	USA
Elyzeht Pena & Gerardo Pena	RG Real Good Mattress	4466 Worth St.	Los Angeles	CA	90063	USA
Esme's Furniture	Esme's Furniture	8551 S. Broadway	Los Angeles	CA	90003	USA
Quality Padilla Mattress	Quality Padilla Mattress	4650 Ardine St.	Cudahy	CA	90281	USA
Fresno Comfort Sleep	Fresno Comfort Sleep	4000 E. California Ave.	Fresno	CA	93725	USA
Fresno Mattress Factory	Fresno Mattress Factory	745 G St.	Fresno	CA	93706	USA
Gateway Mattress Co., Inc.	Gateway Mattress Co., Inc.	624 S. Vail Ave.	Montebello	CA	90640	USA
Gonzalez Mattress Factory	Gonzalez Mattress Factory	3620 E. Townsend Ave.	Fresno	CA	93702	USA

Account	DBA Name	Address	City	State	Zip	Country
Homeland Furniture Corp.	Landeros Furniture Outlet/Casa Grande Furniture	7030 McKinley Ave.	Los Angeles	CA	90001	USA
Horacio Mattress Co.	Horacio Mattress Co.	2929 E. Imperial Hwy.	Lynwood	CA	90262	USA
Hospitality sleep systems, Inc.	Hospitality Sleep Systems	107 E. Rialto Ave.	San Bernardino	CA	92408	USA
Hotel Services, Inc.	West Coast Hotel Installation Liquidation & FF&E	1045 E. 4th St.	Santa Ana	CA	92701	USA
Iginio Martinez	Mattress and Furniture Land	1500 Brundage Ln.	Bakersfield	CA	93307	USA
Imperial Mattress Spm, Inc.	Imperial Mattress Spm, Inc.	3440 La Grande Blvd.	Sacramento	CA	95820	USA
James S. Kotrous	Mattress Factory	4301 Power Inn Rd.	Sacramento	CA	95826	USA
M&R Mattress	M&R Mattress	1408 S. Santa Fe Ave.	Compton	CA	90221	USA
Matrix Mattress	Matrix Mattress	2919 N. Santa Fe Ave.	Compton	CA	90222	USA
Mattress Shop	Mattress Shop	1025 N. Blackstone Ave.	Fresno	CA	93701	USA
Mattress Xpress – Palm Springs	Mattress Xpress – Palm Springs	425 S. Sunrise Way, #B	Palm Springs	CA	92262	USA
MBC Mattress Co, Inc.	MBC Mattress Co, Inc.	19270 Envoy Ave.	Corona	CA	92881	USA
National Mattress Corp.	National Mattress Corp.	1214 E. Florence Ave.	Los Angeles	CA	90001	USA
Nor Cal Mattress	Nor Cal Mattress	477 Sequoia Pacific Blvd.	Sacramento	CA	95811	USA
Ohio Mattress Recycling	Ohio Mattress Recycling	38209 Wilson Ave.	Willoughby	OH	44094	USA
Sterling Mattress Manufacturing LLC	Kings Rest	391 S. Alta Ave., Ste. 102	Dinuba	CA	93618	USA
Pedro Leal Ortega	Anthony's Furniture	1338 N. Blackstone Ave.	Fresno	CA	93702	USA
Juanita Alvarado	R Imperial Mattress	8419 S. Central Ave.	Los Angeles	CA	90001	USA
Raul Lopez	Coast to Coast Mattress	168 Williams Rd.	Salinas	CA	93905	USA

Account	DBA Name	Address	City	State	Zip	Country
Rex Mattress and Furniture	Rex Mattress and Furniture	7725 Stockton Blvd.	Sacramento	CA	95823	USA
S & M Furniture	S & M Furniture	2435 Albatross Way, Ste. 116-B	Sacramento	CA	95815	USA
Sacramento Valley Mattress, Inc.	Sacramento Valley Mattress, Inc.	4160 14th Ave.	Sacramento	CA	95820	USA
Sleepco Mattress	Sleepco Mattress	4620 Brooks St.	Montclair	CA	91763	USA
Teleforo Castillo	Superior Mattress Co.	3015 S. Elm Ave.	Fresno	CA	93706	USA
U S Mattress	U S Mattress	477 Sequia Pacific Blvd.	Sacramento	CA	95811	USA
United Mattress Factory	United Mattress Factory	3923 E. Belmont Ave.	Fresno	CA	93702	USA
Worldwide Platinum Corp.	Valley Mattress	2180 Wible Rd.	Bakersfield	CA	93304	USA

Retailers

Account	DBA Name	Address	City	State	Zip	Country
1800Mattress.com, LLC	1800Mattress.com	1000 S. Oyster Bay Rd.	Hicksville	NY	11801	USA
3 Gooses	Custom Fundraising Solutions of San Jose	307 N. Third St., #3	Campbell	CA	95008	USA
5 Little Monkeys Bedding, Inc.	5 Little Monkeys Bedding, Inc.	5959 Corvette St.	Commerce	CA	90040	USA
5 Star Furnishings, Inc.	5 Star Furnishings, Inc.	501 W. St.	Sacramento	CA	95818	USA
55 Trading	In Mode	1071 S. La Brea Ave.	Los Angeles	CA	90019	USA
67 Properties, LLC	Quality Comfort Mattress	133 W. Orangethorpe	Fullerton	CA	92832	USA
800 Main Land, LLC	800 Main Land, LLC	577 Burke St.	San Jose	CA	95112	USA
805mattresspros	805mattresspros	185 E. Easy St.	Simi Valley	CA	93065	USA
88 Furniture	88 Furniture	38322 30th St. E.	Palmdale	CA	93550	USA

Account	DBA Name	Address	City	State	Zip	Country
9 Ten Design, Inc.	9 Ten Design, Inc.	22061 Capistrano Ln.	Huntington Beach	CA	92646	USA
A & E Santagati, Inc.	A & E Santagati, Inc.	144 E. 5th St.	Oxnard	CA	93030	USA
A La Carte	A La Carte	230-H E. Betteravia Rd.	Santa Maria	CA	93454	USA
A Royal Suite, Inc.	A Royal Suite Home Furnishings and Select Home Furnishings	26536 Carl Boyer Dr.	Santa Clarita	CA	91350	USA
A to Z Furniture Outlet	A to Z Furniture Outlet	9457 Firestone Blvd.	Downey	CA	90241	USA
A&B Comfort Furniture	Comfort Furniture	1966 Hacienda Dr.	Vista	CA	92081	USA
A&C Mattress Pros, LLC	Best Los Angeles Mattress Sale	11766 W. Pico Blvd.	Los Angeles	CA	90064	USA
AAA Ideal Mattress, Inc.	AAA Ideal Mattress, Inc.	1310 N. Melrose Dr., Ste. I	Vista	CA	92083	USA
Aadvi, LLC	Bedandwood.com, Shenall.com	3851 Inverness Rd.	Fairfax	VA	22033	USA
AAG U.S.A., LLC	Relax The Back	445A Madonna Rd.	San Luis Obispo	CA	93405	USA
Aaron's, Inc.	Aaron's, Inc.	400 Galleria Pkwy. S.E.	Atlanta	GA	30339	USA
Abaud, Inc.	Michaels Superstore	14502 Whittier Blvd.	Whittier	CA	90605	USA
Ace Furniture	Ace Furniture	1595 Holiday Ln., #A3	Fairfield	CA	94534	USA
Action Appliance, Inc.	Action Appliance & Mattress	26810 Ynez Ct., #A	Temecula	CA	92591	USA
Adir International, LLC	Curacao	1605 W. Olympic Blvd.	Los Angeles	CA	90015	USA
ADJAR Inc.	The Mattress Store	2375 Sepulveda Blvd.	Torrance	CA	90501	USA
Affordable Furniture	Affordable Furniture	701 Baker St.	Bakersfield	CA	93305	USA
Affordable Furniture	Affordable Furniture	5800 S. Central Ave.	Los Angeles	CA	90011	USA
Affordable Home Furniture, Inc.	Affordable Home Furniture	7300 Valjean Ave.	Van Nuys	CA	91406	USA
A-Ideal Furniture	A-Ideal Furniture	1345 W. Holt Blvd.	Ontario	CA	91762	USA

Account	DBA Name	Address	City	State	Zip	Country
Air Dreams Mattress	Air Dreams Mattress	3266 Rosemead Blvd.	El Monte	CA	91731	USA
Airport Appliance, Inc.	Airport Home Appliance	3525 Arden Rd.	Hayward	CA	94545	USA
Airweave, LLC	Airweave	380 Lexington Ave., 17th Floor	New York	NY	10168	USA
AIT Group Inc	Tucked In	218 Washington St.	Auburn	CA	95603	USA
Al Davis Furniture, Inc.	Mattress World	1601 University Ave.	San Diego	CA	92103	USA
Aladdin Sleep Center, Inc.	Aladdin Sleep Center, Inc.	5539 E. Stearns St.	Long Beach	CA	90815	USA
Alanis' Furniture	Alanis' Furniture	3958 International Blvd.	Oakland	CA	94601	USA
Alejandra Gonzalez	Alejandra's Furniture	119 E. Tulare St.	Dinuba	CA	93618	USA
Ali Abdullad	US Furniture and Cost U Less Furniture	5048 N. Blackstone St., 112	Fresno	CA	93710	USA
All American Mattress & Recliners	All American Mattress and Recliners	680 Beaumont Ave.	Beaumont	CA	92223	USA
All N One Move	All N One Furniture	504 S. Main St.	Yreka	CA	96097	USA
All Sleep Products, Inc.	A BetterBed Mattress Factory	2686 N. Clovis Ave.	Fresno	CA	93727	USA
All World Furniture, Inc.	All World Furniture	981 Stockton Ave.	San Jose	CA	95136	USA
Allen's Furniture	Allen's Furniture	1205 S. Main St.	Lakeport	CA	95453	USA
Allen's Furniture	Allen's Furniture	427 S. Harbor	Fullerton	CA	92632	USA
Al's Furniture	Al's Furniture	1072 E. Santa Clara St.	San Jose	CA	95116	USA
Al's Furniture, Inc.	Al's Furniture, Inc.	6340 McHenry Ave.	Modesto	CA	95356	USA
Altitude Collection, LLC	Allswell	702 S.W. 8th St., MS 0555	Bentonville	AR	72716	USA
AM Orange County, Inc.	Americas Mattress OC	1915 E. Katella Ave.	Orange	CA	92867	USA
Amanda Paul	Mattress By Appointment	1376 Broadway	Placerville	CA	95667	USA
Amazing Finds, LLC	Amazing Finds	3551 S. Market St.	Redding	CA	96001	USA
Amazon.com, LLC	Amazon.com LLC	P.O. Box 81207	Seattle	WA	98108	USA

Account	DBA Name	Address	City	State	Zip	Country
Ambiance Unlimited, Inc.	Ambiance Unlimited, Inc.	P.O. Box 14050	Palm Desert	CA	92255	USA
Ambience, Inc.	Ambience, Inc.	2111 Moffat Blvd.	Manteca	CA	95336	USA
American Custom Fundraising	Custom Fundraising Solutions	9380 7th St.	Rancho Cucamonga	CA	91730	USA
American Fine Furnishing	American Fine Furnishing – Hammer Ln	1789 E. Hammer Ln.	Stockton	CA	95210	USA
American Furniture Gallery, Inc.	American Furniture Galleries	8301 Belvedere Ave., #200	Sacramento	CA	95826	USA
American Hotel Register Co.	American Hotel Register Co.	100 S. Milwaukee Ave.	Vernon Hills	IL	60061	USA
American Medical & Equipment Supply, Inc.	American Medical & Equipment Supply, Inc.	3725 Union Ave.	San Jose	CA	95124	USA
American National Manufacturing	American National Manufacturing	225 Mariah Cir.	Corona	CA	92879	USA
American Oak Wholesalers and Auction Co., Inc.	American Oak Furniture	2650 Ramada Dr.	Paso Robles	CA	93446	USA
American Pacific Plastic Fabricators, Inc.	Sterling Sleep Systems	7311 Doig Dr.	Garden Grove	CA	92841	USA
American Tex-Chem Corp.	American Tex-Chem Corp.	P.O. Box 431	San Bernardino	CA	92402	USA
American United Furniture, Inc.	Payless Furniture	26755 Jefferson Ave.	Murrieta	CA	92562	USA
American Way Management, Inc.	American Way Thrift Store	8237 Sepulveda Pl.	Panorama City	CA	91402	USA
American Wholesale Furniture	American Wholesale Furniture	28075 Jefferson Ave.	Temecula	CA	92590	USA
America's Discount Furniture, Inc.	America's Discount Furniture, Inc.	2520 Dominic Dr., Ste. E	Chico	CA	95928	USA

Account	DBA Name	Address	City	State	Zip	Country
Amore Beds, LLC	Amore Beds	P.O. Box 388555	Chicago	IL	60638	USA
Amparo's Home Furniture, Inc.	Amparo's Home Furniture, Inc.	7252 Reseda Blvd.	Reseda	CA	91335	USA
Ana Enterprise Inc. – San Francisco	Ana Furniture	570 Townsend St.	San Francisco	CA	94103	USA
Ana Enterprise Inc. – San Jose	Ana Furniture	5353 Almaden Expressway, C25	San Jose	CA	95118	USA
Ana Enterprise Inc. – Union City	Ana Furniture	32111 Union Landing Blvd.	Union City	CA	94587	USA
Ana Global, Inc.	Ana Furniture	3011 S. El Camino Real	San Mateo	CA	94403	USA
Ana L. Rodriguez	Ana's Furniture	1688 N. Beale Rd.	Marysville	CA	95901	USA
Andrew's Furniture, Inc.	Andrew's Furniture	7811 Lichen Dr.	Citrus Heights	CA	95621	USA
Angel View, Inc.	Angel View, Inc.	64669 Dillon Rd.	North Palm Springs	CA	92258	USA
Angel's Mattress Co.	Angel's Mattress Co.	1016 E. Florence Ave.	Los Angeles	CA	90001	USA
Angelus Furniture Outlet, Inc.	West Coast Living	12622 Monarch St.	Garden Grove	CA	92841	USA
Anhoa Corp.	Payless Furniture Source	4295 University Ave.	San Diego	CA	92105	USA
Anika Furniture	Anika Furniture	4949 Stevenson Blvd., #P	Fremont	CA	94538	USA
Ann Charlie, Inc.	United Furniture Club	10075 E. Estates Dr.	Cupertino	CA	95014	USA
Anna's Furniture	Anna's Furniture	1574 N. Blackstone Ave., Ste. 106	Fresno	CA	93703	USA
Annette Honeywell	Saatva, Inc.	19-02 Whitestone Expressway	Whitestone	NY	11357	USA
Anodyne Medical Device, Inc.	Tridien Medical	4200 N.W. 120th Ave.	Coral Springs	FL	33065	USA
Anthony's Furniture	Anthony's Furniture	130 Union Ave.	Bakersfield	CA	93307	USA

Account	DBA Name	Address	City	State	Zip	Country
AP Furniture	AP Furniture	7895 Broadway	Lemon Grove	CA	91945	USA
Apartment Furnishings Co. Inc.	Apartment Furnishings Co. Inc.	1200 W. Risinger Rd.	Fort Worth	TX	76134	USA
Apollo Mattress, Inc.	Luma Sleep	235 Apollo Beach Blvd.	Apollo Beach	FL	33572	USA
Appliance Wholesale Outlet	Alexander's	6336 Pacific Ave.	Stockton	CA	95207	USA
Arcata Exchange, Furniture on the Plaza	Arcata Exchange, Furniture on the Plaza	813 H St.	Arcata	CA	95521	USA
Arhaus, LLC	Arhaus Furniture	51 E. Hines Hill Rd.	Boston Heights	OH	44236	USA
Ariakam, Inc.	Aria Furniture	5701 Stockton Blvd.	Sacramento	CA	95824	USA
Ariana Manufacturing Enterprises, Inc.	Comfort Zone	P.O. Box 20238	Oxnard	CA	93034	USA
Arias Furniture	Arias Furniture	4402 S. Vermont	Los Angeles	CA	90037	USA
Arkitektura Insitu, LLC.	Arkitektura	560 Ninth St.	San Francisco	CA	94103	USA
Arlo Enterprises Inc.	Fretwell's Ethan Allen Home Interiors	2080 Diamond Blvd.	Concord	CA	94520	USA
Armandi Babyland Inc.	Babyland	7134 Topanga Cyn	Canoga Park	CA	91303	USA
Armandos Furniture Warehouse	Armandos Furniture Warehouse	14523 7th St.	Victorville	CA	92395	USA
Art of Sleep, LLC	2920 sleep	P.O. Box 1471	Mammoth Lakes	CA	93546	USA
Artak Rostomyan	California Mattress Stores	900 W. Glenoaks Blvd.	Glendale	CA	91202	USA
Arte Fina Inc	Arte Fina, Inc.	13830 Ventura Blvd.	Sherman Oaks	CA	91423	USA
Arte Finest Furniture	Arte Finest Furniture	1804 E. Artesia Blvd.	Long Beach	CA	90805	USA
ASAP Mattress, Inc.	ASAP Mattress & Furniture	1812 W. Ave. J	Lancaster	CA	93534	USA
Ascion, LLC	Reverie	750 Denison Ct.	Bloomfield Hills	MI	48302	USA

Account	DBA Name	Address	City	State	Zip	Country
Ashcom, LLC	Ashley Furniture HomeStore	1 Ashley Way	Arcadia	WI	54612	USA
Ashlyn Furniture	Ashlyn Furniture	11395 Folsom Blvd., #200B	Rancho Cordova	CA	95742	USA
Atlas Furniture	Atlas Furniture	1205 W. Morena Blvd.	San Diego	CA	92110	USA
ATOZ	ATOZ	15214 Whittier Blvd.	Whittier	CA	90603	USA
Aurora Sanchez	S C Mattress	2800 S. Central Ave.	Los Angeles	CA	90011	USA
AVBEDS, LLC	Luna Mattress	3145 Rancho Vista Blvd., Ste. C	Palmdale	CA	93551	USA
Axel Bloom, LLC	Axel Bloom	1105 Gayley Ave.	Los Angeles	CA	90024	USA
Ayon's Furniture & Mattress	Ayon's Furniture & Mattress	1505 S. Riverside Ave., Ste. B	Rialto	CA	92337	USA
B & B Furniture	B & B Furniture	404 National City Blvd.	National City	CA	91950	USA
B and B Auction Inc	Partners Home Decor	7372 Sycamore Canyon Blvd.	Riverside	CA	92508	USA
B R and S Enterprises, Inc.	Muebleria Plaza Furniture	4686 E. Kings Canyon Rd.	Fresno	CA	93702	USA
B&O Furniture	B&O Furniture	17049 Valley Blvd., Ste. G	Fontana	CA	92335	USA
Baker Bros Appliance	Baker Bros Appliance	31 E. Fifth St.	Watsonville	CA	95076	USA
Balboa Mattress & More	Balboa Mattress & More	830 Los Vallecitos Blvd.	San Marcos	CA	92069	USA
Banner Mattress, Inc.	Banner Mattress	1501 E. Cooley Dr.	Colton	CA	92324	USA
Barclay Butera, Inc.	Barclay Butera, Inc.	17335 Mount Wynne Cir.	Fountain Valley	CA	92708	USA
Barnhardt Manufacturing Co.	BedInABox	1100 Hawthorne Ln.	Charlotte	NC	28205	USA
Barrons Furniture and Appliance	Barrons Furniture and Appliance	17617 Grand Ave.	Lake Elsinore	CA	92530	USA
Barr's Furniture, Inc.	Barr's Furniture	5664 Mission Blvd.	Riverside	CA	92509	USA
Bassett Direct NC, LLC	Bassett Direct NC, LLC	4501 Landover Rd.	Greensboro	NC	27407	USA

Account	DBA Name	Address	City	State	Zip	Country
Bay Area Furniture	Bay Area Furniture	1861 Whipple Rd.	Hayward	CA	94544	USA
BCS Furniture	BCS Furniture	440 S. E St.	San Bernardino	CA	92401	USA
BDF Acquisition Corp.	Bob's Discount Furniture	428 Tolland Turnpike	Manchester	CT	06042	USA
Bear Creek Furniture	Bear Creek Furniture	3008 E. Hammer Ln., 117	Stockton	CA	95212	USA
Bear Mattress, LLC	Bear Mattress	720 Monroe St.	Hoboken	NJ	07030	USA
Beck's Furniture	Beck's Furniture	11840 Folsom Blvd.	Rancho Cordova	CA	95742	USA
Bed Bath & Beyond, Inc.	Bed Bath & Beyond, Inc.	650 Liberty Ave.	Union	NJ	07083	USA
Bed Mattress Etc.	Bed Mattress Etc.	5501 N. Figueroa St.	Los Angeles	CA	90042	USA
Bedding Pros, LLC	US-Mattress	35799 Industrial Rd.	Livonia	MI	48150	USA
Bedgear, LLC	Bedgear	1953 Langston St.	Rock Hill	SC	29730	USA
BedGuys, Inc.	Comfort Zone	3541 S. Market St.	Redding	CA	96001	USA
Bedinabox, LLC	Bedinabox.com	220 E. Millard St.	Johnson City	TN	37601	USA
Bedquarters, Inc.	Manteca Bedquarters	115 W. Yosemite Ave.	Manteca	CA	95336	USA
Bedroom & More, Inc.	Bedroom & More, Inc.	1676 Market St.	San Francisco	CA	94102	USA
Bedroom and Sofa Discounters	Bedroom and Sofa Discounters	2690 Sunrise Blvd.	Rancho Cordova	CA	95742	USA
Bedroom Express, Inc.	Home Gallery Bedroom Express	426 El Camino Real	San Bruno	CA	94066	USA
Bedroom Outlet	Bedroom Outlet	2901 Geary St.	San Francisco	CA	94118	USA
Beds 4 U, LLC	Beds 4 U, LLC	5959 Hollister Ave.	Goleta	CA	93117	USA
Beds 'N' Rooms Furniture	Beds 'N' Rooms Furniture	1150 Callens Rd.	Ventura	CA	93003	USA
Beds Unlimited, Inc.	Beds Unlimited	6949 Topanga Canyon Blvd.	Canoga Park	CA	91303	USA
Bedtime Mattress & More, Inc.	Bedtime Mattress & More, Inc.	523 W. Arrow Hwy.	San Dimas	CA	91773	USA
Berkeley Ergonomics Inc.	Berkeley Ergonomics	2126 S. Green Privado	Ontario	CA	91761	USA

Account	DBA Name	Address	City	State	Zip	Country
Berkeley Kids Room	Berkeley Kids Room	6022 College Ave.	Oakland	CA	94605	USA
Bespoke Sleep, LLC	Staya Sleep	6420 Rea Rd.	Charlotte	NC	28277	USA
Best Deal	Best Deal	12353 Mariposa Rd., C-1	Victorville	CA	92394	USA
Best Deal Mattress	Best Deal Mattress	494 W. Orange Show Rd., Ste. B1	San Bernardino	CA	92408	USA
Best Furniture, LLC	Best Furniture, LLC	385 Tully Rd.	San Jose	CA	95111	USA
Best Home Furniture	Best Home Furniture	570 W. Holt Ave.	Pomona	CA	91768	USA
Best Price Furniture	Best Price Furniture	3009 Middlefield Rd.	Redwood City	CA	94063	USA
Best Price Furniture & Mattress, LLC	Best Price Furniture & Mattress	3141 Bechelli Ln.	Redding	CA	96002	USA
Best Price Mattress, Inc.	Best Price Mattress	30310 Whipple Rd.	Union City	CA	94587	USA
BestPrice Furniture	Furniture Retailer	5424 International Blvd.	Oakland	CA	94601	USA
Bianca's Furniture	Bianca's Furniture	298 E. Bellevue Rd.	Atwater	CA	95301	USA
BIF Furniture, Inc.	BIF Furniture, Inc.	965 S. Western Ave.	Atascadero	CA	90006	USA
Big Als Furniture Discount	Big Als Furniture	1515 Harbor Blvd.	West Sacramento	CA	95691	USA
Big Lots Stores, Inc.	Big Lots	300 Phillipi Rd.	Columbus	OH	43228	USA
Big Outlet	Big Outlet	8472 Otis St.	South Gate	CA	90280	USA
Bigolbed, Inc	Bigolbed	1865 Sampson Ave.	Corona	CA	92879	USA
Bio Sleep Concept, Inc.	Bio Sleep Concept	5919 Intervale Dr.	Riverside	CA	92506	USA
Birnbaum, Inc.	Mattress By Appointment	700 Front St.	San Diego	CA	92121	USA
Black's Home Furnishings, Inc.	Black's Home Furnishings, Inc.	204 S. Broadway St.	Yreka	CA	96097	USA
Blue Blossom Corp.	Stephie's Furniture	158 E. 58th St.	Los Angeles	CA	90011	USA
Bluestem Sales, Inc.	Bluestem Sales, Inc.	7075 Flying Cloud Dr.	Eden Prairie	MN	55344	USA
BML Superior168, Inc.	B Plus Furniture	1001 S. San Gabriel Blvd.	San Gabriel	CA	91776	USA
Bob Barker Co., Inc.	Bob Barker Co., Inc.	134 N. Main St.	Fuquay-Varina	NC	27526	USA
Bob Manoff	Mattress Bob	9434 Kearny Mesa Rd.	San Diego	CA	92126	USA

Account	DBA Name	Address	City	State	Zip	Country
Bodega Boys Liquidators	Bodega Boys Liquidators	1665 N. Glassell	Orange	CA	92867	USA
Boll & Branch, LLC	Boll & Branch LLC	1 Prospect St.	Summit	NJ	07901	USA
Bordonas Oakdale Furniture, TV & Appliances, Inc.	Bordonas Oakdale Furniture, TV & Appliances, Inc.	102 W. F St.	Oakdale	CA	95361	USA
Borislav Paunovic	BoxDrop. Riverside	11651 Sterling Ave., Ste. G	Riverside	CA	92503	USA
Boston Trade International, Inc.	Boston Trade International	9 Bonazzoli Ave.	Hudson	MA	01749	USA
Bourdon's Institutional Sales, Inc.	Bourdon's Institutional Sales, Inc.	85 Plains Rd.	Claremont	NH	03743	USA
BoxDrop El Cajon	BoxDrop El Cajon	762 N. Johnson Ave.	El Cajon	CA	92021	USA
BoxDrop Mattress of the Central Coast	BoxDrop Mattress of the Central Coast	1540 W. Branch St.	Arroyo Grande	CA	93420	USA
BoxDrop Oceanside LP	BoxDrop Oceanside LP	1411 N. Coast Hwy	Oceanside	CA	92054	USA
Boyd Flotation, Inc.	Boyd Specialty Sleep	2440 Adie Rd.	Maryland Heights	MO	63043	USA
BP Kids, Inc.	Beds Plus Kids Stuff	23451 Avenida de la Carlota	Laguna Hills	CA	92653	USA
Brawley Superior Furniture Co., Inc.	Brawley Superior Furniture	534 E St.	Brawley	CA	92227	USA
Brentwood City Furniture, Inc.	City Furniture Gallery	2410 Sand Creek Rd.	Brentwood	CA	94513	USA
Brentwood Home, LLC	Silver Rest Sleep Products	8350 Rex Rd.	Pico Rivera	CA	90660	USA
Brian Pangburn Enterprises, LLC	Superior Mattress	24831 Jefferson Ave., #101	Murrieta	CA	92562	USA
Briganti Enterprise, Inc.	Mattress Central	3319 Glendale Blvd.	Los Angeles	CA	90039	USA

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Broadway Furniture Corp.	Furniture Depot	7551 Broadway	Lemon Grove	CA	91945	USA
Broadway Furniture Corp.	Mattress N' More	639 Broadway	Chula Vista	CA	91910	USA
Bront	Bront Mattress	22110 Ventura Blvd.	Woodland Hills	CA	91364	USA
Brooklyn Bedding, LLC	Dreamfoam Bedding & Brooklyn Bedding	4455 W. Camelback Rd.	Phoenix	AZ	85031	USA
Brookstone	Brookstone	91 Stanford Shopping Ctr.	Palo Alto	CA	94304	USA
Brothers' Furniture	Brothers' Furniture	1103 El Camino Real	South San Francisco	CA	94080	USA
Brothers' Furniture Warehouse	Brothers' Furniture Warehouse	777 E. Francisco Blvd.	San Rafael	CA	94901	USA
Brothers Home Furnishings LLC	House to Home Furniture	2198 N. Lakewood Blvd.	Long Beach	CA	90815	USA
Brunswick Mattress Warehouse	Brunswick Mattress Warehouse	1021 Bay Blvd., Ste. J	Chula Vista	CA	91911	USA
BSF Furnishings LLC	Hollywood Mattress	545 N. Azusa Ave.	West Covina	CA	91791	USA
BT USA Group, Inc.	Mattress America	2269 Arden Way	Sacramento	CA	95825	USA
Budget Furniture	Budget Furniture Outlet	1050 Highland Ave., #G	National City	CA	91950	USA
Budget Furniture Corp.	My Budget Furniture	7854 Ronson Rd., #B	San Diego	CA	92111	USA
Bush Interiors, Inc.	Bush Interiors, Inc.	169 N. La Brea Ave.	Los Angeles	CA	90036	USA
C & A Swinney, Inc.	Evans' Furniture Galleries	379 Epley Dr.	Yuba City	CA	95991	USA
C & H Furniture, Inc.	Furniture City	14237 San Pablo Ave.	San Pablo	CA	94806	USA
C K & Lila Hansen, Inc.	Hansen's Furniture	6109 Winton Way	Winton	CA	95350	USA
C&M Trade	Retail Trade	1603 Capitol Ave., Ste. 314	Cheyenne	WY	82001	USA
Cal Closets Retail, Inc.	California Closets	1414 Harbour Way S.	Richmond	CA	94804	USA
Cal Deals	Cal Deals Furniture	149 Granada Dr., Unit A	San Luis Obispo	CA	93401	USA

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California Contemporary	Kelly's Future	57220 29 Palms Hwy.	Yucca Valley	CA	92284	USA
California Furniture Depot	California Furniture Depot	44201 10th St. W.	Lancaster	CA	93534	USA
California Furniture Outlet	Warehouse Furniture Outlet	1600 S. Azusa Ave., Ste. 201	City of Industry	CA	91748	USA
California Mattress	California Mattress	2627 S. Bascom Ave.	Campbell	CA	95008	USA
Calvin Furniture	Calvin Furniture	8558 Westminster Blvd.	Westminster	CA	92683	USA
Campus Loft Co., Inc.	Campus Loft Co.	34 Westcliff	Laguna Niguel	CA	92677	USA
Canclini TV & Appliance	Canclini TV & Appliance	636 S. Franklin St.	Fort Bragg	CA	95437	USA
Cantoni Orange County, Inc.	Cantoni	4800 Alpha Rd.	Dallas	TX	75244	USA
Canyon Mattress and More	Canyon Mattress and More	31592 Railroad Canyon Rd.	Canyon Lake	CA	92587	USA
Capital Furniture, Inc.	Furniture Town Plus	3307 Northgate Blvd.	Sacramento	CA	95834	USA
Caprice Furniture	Caprice Furniture	5529 Cahuenga Blvd.	North Hollywood	CA	91601	USA
Caracor, Inc.	Beautiwood Unfinished Furniture	7183 N. Abby St.	Pinedale	CA	93650	USA
Carl Johnson Co.	Carl Johnson Co.	3950 Jacobs Ave.	Eureka	CA	95501	USA
Carlos Chavez	Salinas Furniture Gallery	656 E. Alisal St.	Salinas	CA	93905	USA
Carthage Trading. Inc.	Century Furniture	2004 Solothum Way	Manteca	CA	95337	USA
Carve Media, Inc.	2Modern	35 Miller Ave.	Mill Valley	CA	94941	USA
Casa Bella Furniture	Casa Bella Furniture	718 N. Main St. #103	Corona	CA	92879	USA
Casa Bella Galleria	Casa Bella Galleria	1511 Del Paso Blvd.	Sacramento	CA	95815	USA
Casa Bonita Enterprises, Inc.	Casa Bonita Enterprises, Inc.	500 W. Main St.	Santa Maria	CA	93458	USA
Casa Leaders HP Inc.	Casa Leaders Furniture	7000 Pacific Blvd.	Huntington Park	CA	90255	USA
CASA Leaders, Inc.	CASA Leaders, Inc.	1200 W. Pacific Coast Hwy.	Wilmington	CA	90744	USA

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Casa Linda Furniture, Inc.	Casa Linda Furniture	10720 Valley Mall	El Monte	CA	91731	USA
Casamia Furniture Plus	Casamia Furniture Plus	9525 Van Nuys Blvd.	Panorama City	CA	91402	USA
Casanova Furniture, Inc.	Casanova Furniture, Inc.	15914 E. Whittier Blvd.	Whitter	CA	90603	USA
Casper Sleep, Inc.	Casper	45 Bond St., Floor 2	New York	NY	10012	USA
Castillo Furniture	Castillo Furniture	13402 Woodruff Ave.	Bellflower	CA	90706	USA
CC of San Diego, Inc.	California Closets	12254 Lavelli Way	Poway	CA	92064	USA
CCF Properties, Inc.	The Sleep Squad	600 Central Ave.	Lake Elsinore	CA	92530	USA
Cecilia's Place	Cecilia's Place	2301 Chester Ave.	Bakersfield	CA	93301	USA
Celina Martinez	Lolitas Furniture	4525 Rhapsody Way	San Jose	CA	95111	USA
Central Valley Business Development	Mattress by Appointment	1613 E. Main St.	Visalia	CA	93292	USA
Century Furniture, Inc	Furniture Clearance Outlet	3215 Fairview Dr.	Antioch	CA	94509	USA
Century Home Furnishings	Warehouse Furniture Outlet	12410 Amargosa Rd., Ste. D	Victorville	CA	92392	USA
Cescar, Inc.	Furniture 4 Less	552 W. Foothill Blvd., Ste. B	Rialto	CA	92376	USA
Chairmart Enterprise	Town Square Furniture	295 E. Hamilton Ave.	Campbell	CA	95008	USA
Charles Constantine	Box Drop Mattress Camarillo	4073 Calle Tesoro	Camarillo	CA	93012	USA
Charles Industries	Charles Furniture Co.	4500 S. Broadway	Los Angeles	CA	90037	USA
Cheryl Ann Gonzales	The Hanford Bargain Center	308 E. 6th St.	Hanford	CA	93230	USA
Cheryl L Beck	Half Price Mattress	4100 W. Imperial Hwy.	Inglewood	CA	90304	USA
Cheryl L Beck	Half Price Mattress Warehouse	4707 Artesia Blvd.	Lawndale	CA	90260	USA
Chico Mattress BoxDrop	Chico Mattress BoxDrop	940 Mangrove Ave.	Chico	CA	95926	USA
Chinh La	Chinh La	1122 Stanley Blvd.	Livermore	CA	94550	USA

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Christians Solid Wood Furniture Inc.	Christians Mattress Xpress	1315 S. Bradley	Santa Maria	CA	93454	USA
Cindy Marie Davis	Clearlake Oaks Mattress Outlet	12570 E. Hwy. 20	Clearlake Oaks	CA	95423	USA
City Furniture & Appliance	City Furniture & Appliance	1700 E. Highland Ave., Ste. B	San Bernardino	CA	92404	USA
City Furniture Gallery, Inc.	City Furniture Gallery	3262 N. Tracy Blvd.	Tracy	CA	95376	USA
City Sleep Furniture	Sale Furniture & Mattress	561 Tully Rd.	San jose	CA	95111	USA
CLAJ Enterprises, LLC	Discount Mattresses & More	320 S. Pacific St.	San Marcos	CA	92078	USA
Clayton Furniture, Inc.	Clayton Furniture, Inc.	3400 Clayton Rd.	Concord	CA	94519	USA
CLC Partners, Inc.	Consignment Classics Home Furnishings	1895 Hancock St.	San Diego	CA	92110	USA
Cloud 9 Comfort	Cloud 9 Comfort	11220 Wilmington Ave.	Los Angeles	CA	90059	USA
CLP Home Furnishings, Inc.	Sofas 2 Furnishings	2494 Stearns St.	Simi Valley	CA	93063	USA
CM Max, Inc.	Furniture Liquidation	2140 Wardlow Rd.	Corona	CA	92880	USA
CM Wilson's, LLC	Stylehouse Furnishings	8965 El Camino Real	Atascadero	CA	93422	USA
Cocoon International Sales, LLC.	Cocoon International Sales, LLC	1000 Tempur Way	Lexington	KY	40511	USA
Comfort Furniture, Inc.	Comfort Furniture, Inc.	11415 Folsom Blvd., #120	Rancho Cordova	CA	95742	USA
Comfort Plus	Comfort Plus	1520 W. Holt Blvd.	Ontario	CA	91762	USA
Comfort Plus Mattress & Furniture	Comfort Plus Mattress & Furniture	10050 4th St.	Rancho Cucamonga	CA	91730	USA
Comfort Zone Futons & Furniture Inc.	Comfort Zone Futons & Furniture Inc.	2455 Vista Way	Oceanside	CA	92054	USA
Comfort Zone Mattress & Home Decor	Comfort Zone Mattress & Home Decor	15609 Beach Blvd.	Westminster	CA	92683	USA

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Comfort-Gallery 3, Inc.	Comfort Gallery Mattress	31896 Plaza Dr., Ste. D1	San Juan Capistrano	CA	92675	USA
Comfort-Pedic Mattress USA	Comfort-Pedic Mattress	9080 Charles Smith Ave.	Rancho Cucamonga	CA	91730	USA
Comfy Bed Furniture	Comfy Bed Furniture	8342 Topanga Canyon Blvd.	Canoga Park	CA	91333	USA
Conejo Valley Mattress	Conejo Valley Mattress	3200 E Thousand Oaks Blvd.	Thousand Oaks	CA	91362	USA
Consign It	Consign It Home Furnishings	11415 Folsom Blvd., Ste. 115	Rancho Cordova	CA	95742	USA
Consumers Furniture Gallery, Inc.	Consumers Furniture Gallery, Inc.	21048 Golden Triangle Rd.	Saugus	CA	91350	USA
Contempo Furniture, Inc.	Contempo Furniture	1696 Monterey Rd.	San Jose	CA	95112	USA
Contreras Recycling	Contreras Recycling	181 E. Orange Ave., #E-2	Chula Vista	CA	91911	USA
Cook’s Furniture	Cook’s Furniture	133 West Grantline Rd.	Tracy	CA	95376	USA
Corona Furniture Co.	Corona Furniture Co.	3161 National Ave.	San Diego	CA	92113	USA
Corp. of The Presiding Bishop	Deseret Industries	1415 North State St.	Provo	UT	84604	USA
CORT Business Services	CORT Furniture Rental	15000 Conference Center Dr.	Chantilly	VA	20151	USA
Cosmos Comfort Mattress	Cosmos Comfort Mattress	5914 E. Olympic Blvd.	Los Angeles	CA	90022	USA
Cost Less Mattress And Furniture	Cost Less Mattress And Furniture	10720 Woodside Ave.	Santee	CA	92071	USA
Costco Wholesale Corp.	Costco Wholesale Corp.	P.O. Box 34331	Seattle	WA	98134	USA
Costrite Furniture, Inc.	Costrite Furniture	541 Bliss Ave.	Pittsburg	CA	94565	USA
Costrite Furniture, Inc.	Costrite Furniture	2931 Railroad Ave.	Pittsburg	CA	94565	USA
CostRite Furniture, Inc.	Costrite Furniture	3686 Sonoma Blvd.	Vallejo	CA	94590	USA

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Cottage House, Inc.	Wallbeds n More	3303 Harbor Blvd., #F7	Costa Mesa	CA	92626	USA
Couches Etc., Inc.	Sleep City	180 Professional Center Dr.	Rohnert Park	CA	94928	USA
Couch Potato & Naturesway Bedding	Couch Potato & Naturesway Bedding	2304 E. Main St.	Ventura	CA	93003	USA
Country Oak Furniture	Factory Outlet Furniture	17439 Bellflower Blvd.	Bellflower	CA	90706	USA
Covina Trading Post, Inc.	Covina Trading Post, Inc.	611 E. San Bernardino Rd.	Covina	CA	91723	USA
Cozy Beds Sleep Center	Cozy Beds Sleep Center	807 E. 5th Ave.	Chico	CA	95926	USA
Cozy Home Furniture	Cozy Home Furniture	4821 E. Olive Ave.	Fresno	CA	93727	USA
Craig D. Winter	Designs In Oak Furniture	2750 N. Clovis Ave.	Fresno	CA	93727	USA
Crazy Bernie	Crazy Bernie	4224 W. Shaw Ave.	Fresno	CA	93722	USA
Critelli Enterprises Ltd.	The Mattress Stop	2115 W. Florida Ave.	Hemet	CA	92545	USA
Crown Furniture Co.	Retail furniture	1121 Webster St.	Oakland	CA	94607	USA
CSC Generation	DirectBuy	8450 Broadway	Merrillville	IN	46410	USA
CTF Enterprises, Inc.	Wallbeds “n” More, Rocklin	4415 Granite Dr., Ste. 800	Rocklin	CA	95677	USA
CTPJ Furniture	LA Heart Furniture	3139 N. San Fernando Rd.	Los Angeles	CA	90065	USA
Cuenca Enterprises	Michaels Furniture	5949 Pacific Blvd.	Huntington Park	CA	90255	USA
Cuevas Mattress, Inc.	Spring Pedic, Inc.	503 E. Weber Ave.	Compton	CA	90222	USA
Custom Art Gallery Inc.	Orange County Mattress	17401 Eastman St.	Irvine	CA	92614	USA
Custom Comfort Mattress Co. Inc	Custom Comfort Mattress	579 N. Batavia St.	Orange	CA	92868	USA
Custom Fundraising Solutions of San Diego Inc.	Custom Fundraising Solutions of San Diego Inc.	2338 Auto Park Way	Escondido	CA	92029	USA

Account	DBA Name	Address	City	State	Zip	Country
CVB Inc.	Lucid® Mattress, Wellsville®, Linenspa®	1525 West 2960 South	Logan	UT	84321	USA
Cymax Stores USA, LLC	www.cymax.com	#310-4170 Still Creek Dr.	Burnaby	BC	V5C 6C6	Canada
D & L Furniture, LLC	D & L Furniture, LLC	6020 Florin Rd.	Sacramento	CA	95823	USA
D & M Furniture	D & M Furniture	1337 N. Mount Vernon	San Bernardino	CA	92411	USA
D&J Mattress Place	D&J Mattress Place	15162 Goldentwest St.	Westminster	CA	92683	USA
D&J Mattress Place	D&J Mattress Place	1111 E. Katella Ave.	Orange	CA	92867	USA
Dale Gingerich Built Mattress	Gingerich-Built Mattress/Monterey Mattress™	26384 Carmel Rancho Ln.	Carmel	CA	93923	USA
Damon Capital, LLC	Vispring on Beverly, Hastens on Beverly and Hastens on Montana	8825 Beverly Blvd.	West Hollywood	CA	90048	USA
Daniel K Denevan	Bay Bed & Mattress	1378 Soquel Ave.	Santa Cruz	CA	95062	USA
Daniger Furniture	Daniger Furniture	4 W Lodi Ave.	Lodi	CA	95240	USA
Danilov Home Furnishings, Inc.	Danilov Home Furnishings	6119 Skyway	Paradise	CA	95969	USA
Danna's Mattress Inc.	Danna's Mattress	188 N. Central Ave.	Upland	CA	91786	USA
Danny D. Nguyen	Dunhill Furniture	901 N. Carpenter Rd., #72	Modesto	CA	95351	USA
Danros, LLC	Mega Daniel's Home Center	255 S. Euclid St.	Anaheim	CA	92802	USA
Darrell Hood	Furniture Warehouse	1008 34th St.	Bakersfield	CA	93301	USA
Dastmalchi, LLC	Tuck Mattress	31 E. MacArthur Cres.	Santa Ana	CA	92707	USA
David Coffman	Coffman's Carmichael Sofa Center	6443 Fair Oaks Blvd.	Carmichael	CA	95608	USA
David Rostov Upholstery Supplies, Inc.	The Foam Store of Marin	P.O. Box 3180	San Rafael	CA	94912	USA

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DavisTrading Outet	Sonora Mattress Outlet	730 S. Washington St.	Sonora	CA	95370	USA
Debra Wickman	Camarillo Mattress Warehouse	2177 Pickwick Dr.	Camarillo	CA	93010	USA
Decorative Sleep LLC	Decorative Sleep	257 N. Robertson Blvd.	Beverly Hills	CA	90211	USA
Del Monte Furniture Rental Inc.	Signature Furniture Galleries and Legacy Fine Furniture	1688 N. Main St.	Salinas	CA	93940	USA
Del Monte Furniture Rental Inc.	Ashley Furniture Homestore	1688 N. Main St.	Salinas	CA	93906	USA
Delhart's Home Furnishings	Delhart's Fome Furnishings	2960 4th St.	Ceres	CA	95307	USA
Delta Bedding and Furniture	Delta Bedding and Furniture	4241 Sunset Ln.	Shingle Springs	CA	95682	USA
Denver Mattress Co., LLC	Denver Mattress Co.	5651 Broadway	Denver	CO	80216	USA
Derek B Riley	Coast Home Furnishings	1040 N. H St.	Lompoc	CA	93436	USA
Desert AIDS Project	Revivals	1695 N. Sunrise	Palm Springs	CA	92262	USA
Desert View Home Furnishings	Moms Furniture	741 N. China Lake Blvd.	Ridgecrest	CA	93555	USA
Design Galleria by Valentine, Inc.	Design Galleria by Valentine, Inc.	2280 Fair Oaks Blvd.	Sacramento	CA	95825	USA
Design Source	Design Source	1058 N. Ontare Rd.	Santa Barbara	CA	93105	USA
Design Within Reach	Design Within Reach	711 Canal St.	Stamford	CT	06902	USA
Devon Diane Fritsch	Furniture Warehouse	17827 Bear Valley Rd. Unit A & B	Hesperia	CA	92345	USA
Diamond Furniture	Diamond Furniture	44749 N. Sierra Hwy	Lancaster	CA	93534	USA
Diamond Mattress Co., Inc.	Diamond Mattress Co., Inc.	3112 E. Las Hermanas St.	Rancho Dominguez	CA	90221	USA

Account	DBA Name	Address	City	State	Zip	Country
Dimensional Design Furniture	Dimensional Design Furniture	2201 International Blvd	Oakland	CA	94606	USA
Dimensional Outlet Furniture	Dimensional Outlet Furniture	115 Bellam Blvd.	San Rafael	CA	94901	USA
Dimensional Outlet Furniture	Dimensional Outlet Furniture	2953 San Pablo Ave.	Oakland	CA	94608	USA
Direct Purchase Programs, Inc.	Simmons Guest Purchase	3408 Olandwood Ct., #203	Olney	MD	20832	USA
Direct Supply, Inc.	Direct Supply; Direct Supply Equipment & Furnishings; Direct Supply of Wisconsin	6767 N. Industrial Rd.	Milwaukee	WI	53216	USA
Dires, LLC	Personal Comfort Bed	3411 Lake Breeze Dr.	Orlando	FL	32808	USA
Discount Furniture	Discount Furniture	1611 E. Main	Barstow	CA	92311	USA
Discount Furniture	Discount Furniture	544 San Benito	Hollister	CA	95023	USA
Discount Furniture Center	Discount Furniture Center	520 E. Holt Ave.	Pomona	CA	91767	USA
Discount Home Furnishings	Discount Home Furnishings	12889 Hwy. 145, Ste. 8	Madera	CA	93637	USA
Discount Mattress & Furniture	Discount Mattress & Furniture	326 S. Euclid St.	Anaheim	CA	92802	USA
Discount Mattresses & Furniture, Inc.	Discount Mattresses & Furniture	7995 La Mesa Blvd.	La Mesa	CA	91942	USA
Discount Sleep Shop, Inc.	Sleep Shop	1972 N. Texas St.	Fairfield	CA	94533	USA
Distinctive Interior Design	Wallbeds “n” More	1350 Dell Ave.	Campbell	CA	95032	USA
Diva Inc.	Diva Inc.	8801 Beverly Blvd.	West Hollywood	CA	90048	USA

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DJM Retail, Inc.	Martinis Home Furnishings	6061 D Lone Tree Way	Brentwood	CA	94513	USA
DLBL Enterprises	Vern's Furniture	515 G St.	Eureka	CA	95501	USA
Doble G Furniture	Doble G Furniture	330 6th St.	Orland	CA	95963	USA
Donnas Interiors, Furniture & Designs, Inc.	Donnas Interiors, Furniture & Designs, Inc.	1069 E. Grand Ave.	Arroyo Grande	CA	93420	USA
Don's Furniture Warehouse	Don's Furniture Warehouse	1531 Franklin Rd.	Yuba City	CA	95993	USA
Dorado Fine Furniture	Dorado Fine Furniture	903 Celis St.	San Fernando	CA	91340	USA
Dorel Home Furnishings, Inc.	Dorel Home Furnishings, Inc.	410 E. First St. S.	Wright City	MO	63390	USA
Doria Furniture Mattress Outlet	Doria Furniture Mattress Outlet	6121 Pacific Blvd.	Huntington Park	CA	90255	USA
Dormlife, LLC	Dormlife	320 Oceanview Dr.	San Marcos	CA	92078	USA
Dorothy C. Thorpe, LLC	Dorothy C. Thorpe, LLC	15250 Ventura Blvd.	Sherman Oaks	CA	91403	USA
Douglas Green	Douglas Furniture	23661 Newhall Ave.	Newhall	CA	91321	USA
Dove Home Decor	Dove Home Furniture	2067 Torrance Blvd.	Torrance	CA	90501	USA
Dowd Interiors, Inc.	Dowd Interiors, Inc.	10165 Live Oak Blvd.	Live Oak	CA	95953	USA
Dream and Rest Mattress Inc.	Dream and Rest Mattress Inc.	6333 S. Broadway Ave.	Los Angeles	CA	90003	USA
Dream Enough, Inc.	Lido Furniture	10306 Hawthorne Blvd.	Inglewood	CA	90304	USA
Dreamcloud Brand, LLC	Dreamcloud Sleep	801 California St.	Mountain View	CA	94041	USA
Dreamland Discount Mattress	Dreamland Discount Mattress	1007 N. Azusa Ave.	Covina	CA	91722	USA
Dreamtime Events, LLC	A Star Furniture	4660 San Fernando Rd.	Glendale	CA	91204	USA
Dreamzzz Mattress Warehouse	Dreamzzz Mattress Warehouse	473 Vernon Way	El Cajon	CA	92020	USA

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Drewek, Inc.	Creson's Mattress Gallery	2355 Athens Ave.	Redding	CA	96001	USA
DSJ Furniture, Inc.	Furniture 4 U	17510 Castleton St.	City of Industry	CA	91748	USA
Dung Thi Le	Yuba City Furniture	1165 Colusa Ave., Ste. C	Yuba City	CA	95991	USA
Dupree's Furniture, Inc.	Dupree's Furniture	1900 E. 14th St.	San Leandro	CA	94577	USA
Duran furniture	Duran Furniture	980 N. State St.	Hemet	CA	92543	USA
DZINE, Inc	DZINE	128 Utah St.	San Francisco	CA	94103	USA
E.V.Rife Enterprises, Inc.	Square Deal Mattress Factory & Upholstery	1352 Humboldt Ave.	Chico	CA	95928	USA
East Bay Furniture Outlet, Inc.	East Bay Furniture Outlet	1912 A St.	Antioch	CA	94509	USA
East Bay Furniture Traders	East Bay Furniture Warehouse	401 Sunset Dr., Ste. A	Antioch	CA	94509	USA
East West Bedding, LLC	EasyRest	1401 S. Edgewood St.	Baltimore	MD	21227	USA
Eastern Wholesale Furniture Co. of California, Inc.	Eastern – The Furniture Co.	1231 Comstock St.	Santa Clara	CA	95054	USA
Echelbarger Essentials	CFS North LA	1719 Federal Ave., Apt. 10	Los Angeles	CA	90025	USA
ECHZ, LLC	Urban Mattress of Berkeley	1325 San Pablo Ave.	Berkeley	CA	94702	USA
Eco Carmel	Eco Carmel	P.O. Box 41	Carmel	CA	93921	USA
EcoChoices	EcoChoices	P.O. Box 1491	Glendora	CA	91740	USA
Economy Mattress	Economy Mattress	7837 Stockton Blvd., #100	Sacramento	CA	95823	USA
Economy Mattress & Furniture	Economy Mattress & Furniture	2980 National Ave.	San Diego	CA	92113	USA
Eight Sleep, Inc.	Eight Sleep, Inc.	146 Duane St., Ste. 5A	New York	NY	10013	USA

Account	DBA Name	Address	City	State	Zip	Country
EJR Enterprises	South Coat Furniture	109 Calle de Los Molinos	San Clemente	CA	92673	USA
El Alacran Furniture	El Alacran Furniture	6434 Whittier Blvd.	East Los Angeles	CA	90022	USA
El Capitan Furniture, Inc.	El Capitan Furniture, Inc.	1031 Mount Vernon Ave.	Bakersfield	CA	93306	USA
El Corazon Gallery, Inc.	El Corazon Gallery, Inc.	4889 Mission St.	San Francisco	CA	94112	USA
El Segundo Furniture	El Segundo Furniture	1417 W. El Segundo Blvd.	Compton	CA	90222	USA
Elbert Siegel	Al's Discount Furniture	4900 Lankershim Blvd.	North Hollywood	CA	91601	USA
Electropedic	Electropedic	907 Hollywood Way	Burbank	CA	91505	USA
Electropedic Manufacturing Corp.	Electropedic Manufacturing Corp.	637 4th St.	San Fernando	CA	91340	USA
Elegant Home Furnishings	Elegant Home Furnishings	1177 W. Hammer Ln.	Stockton	CA	95209	USA
Elite Furniture For Less	Elite Furniture For Less	2248 Main St., Ste. #1	Chula Vista	CA	91911	USA
Elite Sleep Mattress Co.	Elite Sleep Mattress Co.	4208 Rosedale Hwy.	Bakersfield	CA	93308	USA
Em Le	McFadden Furniture	3643 W. McFadden Ave.	Santa Ana	CA	92704	USA
Emerald City Organic Sleep Solutions, Inc.	ECO Sleep Solutions	25 E. 8th Ave.	Eugene	OR	97401	USA
Emma Mattress Inc.	Emma Mattress	160 Greentree Dr., Ste. 1010	Dover	DE	19904	USA
EMS Home Furnishings, Inc.	EMS Home Furnishings	2350 Athens Ave.	Redding	CA	96001	USA
Encanto Furniture Co. Inc.	Encanto Furniture Co. Inc.	3508 E. First St.	Los Angeles	CA	90063	USA
Epperson Furniture	Epperson Furniture	2920 East St.	Anderson	CA	96007	USA
Ergo Customized Comfort	Ergo Beds	23811 Aliso Creek Rd.	Laguna Niguel	CA	92677	USA

Account	DBA Name	Address	City	State	Zip	Country
Ergo Sleep Systems LLC	Ergo Sleep Systems	801 Delaware St.	Berkeley	CA	94710	USA
Eric Dung Dang	Sale Furniture and Mattress	10873 Folsom Blvd.	Rancho Cordova	CA	95670	USA
Eric Mathiasen	Poor Honey's	4250 San Leandro St.	Oakland	CA	94601	USA
Escondido Mattress	Escondido Mattress	432 Venture	Escondido	CA	92029	USA
Esme's Furniture	Esme's Furniture	8551 S. Broadway	Los Angeles	CA	90003	USA
Esperanza M. Hernandez	Hernandez Furniture	2500 W. Redondo Beach Blvd.	Torrance	CA	90504	USA
Espinoza's Furniture, Inc.	Espinoza's Furniture	607 E. Market St.	Salinas	CA	93905	USA
Esplanade Furniture, Inc.	Esplanade Furniture	1750 Esplanade	Chico	CA	95926	USA
Esraa Alqudah	i Home Furniture	15 S. Chester Ave.	Bakersfield	CA	93301	USA
Essentia Natural Memory Foam, Inc.	Essentia Natural Memory Foam, Inc.	405 Plaza Real Mizner Park	Boca Raton	FL	33432	USA
Et Oyeblikk: Retail Strategies, LLC	Sleep.	300 Santana Row	San Jose	CA	95128	USA
Ethan Allen Retail, Inc.	Ethan Allen	25 Lake Ave Ext.	Danbury	CT	06811	USA
Euro-Flex Luxury Sleep Systems, Inc.	Euro-Flex Luxury Sleep Systems, Inc.	4250 Morena Blvd., #A	San Diego	CA	92117	USA
Eurohaus	Eurohaus Modern Furniture	350 S. Winchester Blvd.	San Jose	CA	95128	USA
Euromarket Designs, Inc.	Crate & Barrel	1250 Techny Rd.	Northbrook	IL	60062	USA
European California Furniture	Roche Bobois	1460 Beachey Pl.	Carson	CA	90746	USA
European Sleep Design, Inc.	European Sleep Design	6606 Folsom Auburn Rd., Ste. 5	Folsom	CA	95630	USA
Eve Sleep, Inc.	Eve Sleep, Inc.	2140 S. Dupont Hwy.	Camden	DE	19934	USA

Account	DBA Name	Address	City	State	Zip	Country
Everlay, Inc.	Everlay	20761 Lugano Way	Northridge	CA	91326	USA
Everrest, Inc.	Danican	8784 Plata Ln., Unit B	Atascadero	CA	93422	USA
Evon's Furniture, Inc.	Evon's Furniture, Inc.	1711 Prescott Rd.	Modesto	CA	95350	USA
Excellence Mattress	Excellence Mattress	740 E. 59th St.	Los Angeles	CA	90001	USA
EZJD, LLC	Williams Furniture	13320 Pinney St.	Pacoima	CA	91331	USA
F&W Mattresses, Inc.	Slepp-N Aire Mattress	1812 Lincoln Blvd.	Santa Monica	CA	90404	USA
Factory Mattress Outlet	Factory Mattress Outlet	3650 Main St.	Cottonwood	CA	96022	USA
Fairfield Furniture Solutions, Inc.	Ashley Furniture HomeStore	25125 Madison Ave., Ste. 106	Murrieta	CA	92562	USA
Famous Foam, Inc.	Famous Foam Factory	2397 San Pablo Ave.	Berkeley	CA	94702	USA
Fantastic Deals, Inc.	Fantastic Deals, Inc.	1355 W. 190th St.	Gardena	CA	90248	USA
Fashionaire Furniture, Inc.	Custom House Furniture	706 Trancas St.	Napa	CA	94558	USA
Fawzat Investments	Furniture City	5355 N. Blackstone Ave.	Fresno	CA	93710	USA
Fedde Furniture Co.	Fedde Furniture Co.	2350 E. Colorado Blvd.	Pasadena	CA	91107	USA
Fenton MacLaren Ltd.	Fenton MacLaren Furniture	1071 Hensley St.	Richmond	CA	94801	USA
Fi Furniture Plus	Fi Furniture Plus	14750 E. 14 St.	San Leandro	CA	94578	USA
Filemon Landeros	Landeros Furniture	1482 E. 2nd St.	Beaumont	CA	92223	USA
Fine Concept Furniture	Fine Concept Furniture	1106 5th Ave.	Oakland	Ca	94606	USA
Fine Elite Furniture, Inc.	Fine Elite Furniture	6390 Artesia Blvd.	Buena Park	CA	90620	USA
Five Points Furniture	Five Points Furniture	119 E. Wooley Rd.	Oxnard	CA	93030	USA
Florence Furniture	Furniture Store	2401 McHenry Ave.	Modesto	CA	95350	USA
Foam Fabrication Commerce, Inc.	foam order, foamorder.com, the foam store,the foam store of marin	4096 Piedmont Ave., Unit 719	Oakland	CA	94611	USA
foamorder.com inc	foamorder.com	3455 Collins Ave.	Richmond	CA	94806	USA

Account	DBA Name	Address	City	State	Zip	Country
Foodservice Marketing, Inc.	Hill Associates	1925 Aspen Dr., #201-A	Santa Fe	NM	87505	USA
For Your Home Furniture	For Your Home Furniture	443 E. Main St.	Ventura	CA	93001	USA
Fort Bragg Furniture Mart Inc.	Fort Bragg Furniture Mart	235 N. Franklin St.	Fort Bragg	CA	95437	USA
Fortino Tobon	Jonathan's Furniture #2	2531 E 115th Pl.	Los Angeles	CA	90059	USA
Fosbrooke, Inc.	Tuft & Needle	735 Grand Ave.	Phoenix	AZ	85007	USA
Frank & Ron Hotel-Motel Supply, Inc.	Frank & Ron Hotel-Motel Supply, Inc.	3448 Depot Rd.	Hayward	CA	94545	USA Minor Outlying Islands
Frankly Sleeping, LLC	Sleep Frankly	5865 North Point Pkwy.	Alpharetta	GA	30022	USA
Frank's Carpet & Furniture Co., Inc.	Frank's Carpet & Furniture Co., Inc.	209 S. Howard St.	Alturas	CA	96101	USA
Frank's Furniture, Inc.	Frank's Furniture	16418 S. Hawthorne Blvd.	Lawndale	CA	90260	USA
Fresno Comfort Sleep	Fresno Comfort Sleep	4000 E. California Ave.	Fresno	CA	93725	USA
Fresno Fashion Sales Corp.	Fashion Furniture	255 W. El Paso Ave.	Fresno	CA	93711	USA
Fresno Mattress Factory	Fresno Mattress Factory	745 G St.	Fresno	CA	93706	USA
FresnoMattress.com	FresnoMattress.com	4233 W. Sierra Madre Ave., Warehouse #110	Fresno	CA	93722	USA
Fry's Electronics, Inc.	Fry's Electronics Inc.	600 E. Brokaw Rd.	San Jose	CA	95112	USA
Furnitalia, Inc.	Furnitalia	5252 Auburn Blvd.	Sacramento	CA	95841	USA
Furniture "N" Mattress City	Furniture "N" Mattress City	5440 Mission Blvd.	Riverside	CA	92509	USA
Furniture & Accessory Retail Group, Inc.	Bassett Home Furnishings	180 Knoll Rd.	San Marcos	CA	92069	USA
Furniture 2000, Inc.	Furniture 2000, Inc.	3170 Range Ave.	Santa Rosa	CA	95403	USA

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Furniture 4 Less Outlet	Furniture 4 Less Outlet	1043 N. Main St.	Salinas	CA	93906	USA
Furniture and Beyond	Furniture and Beyond	40675 California Oaks Rd., Ste. G	Murrieta	CA	92562	USA
Furniture and Mattress Warehouse	Furniture and Mattress Warehouse	3121 Main St.	Chula Vista	CA	91911	USA
Furniture and Mattress86, Inc.	Furniture and Mattress 86	2330 Churn Creek Rd.	Redding	CA	96002	USA
Furniture and More for Less	Furniture and More for Less	1700 Mchenry Ave.	Modesto	CA	95350	USA
Furniture Ann	Furniture Ann	715 N. Harbor Blvd.	Gullerton	CA	92832	USA
Furniture at Work, Inc.	Techline Studio	2538B Mercantile Dr.	Rancho Cordova	CA	95746	USA
Furniture Bargain Annex	Furniture Bargain Annex	721 8th St.	Modesto	CA	95354	USA
Furniture Corner II, Inc.	Furniture Corner II, Inc	21703 Sherman Way	Canoga Park	CA	91303	USA
Furniture Corner, Inc.	Furniture Corner	8660 Reseda Blvd.	Northridge	CA	91324	USA
Furniture Depot I, Inc.	Furniture Depot I, Inc.	568 Broadway	Chula Vista	CA	91910	USA
Furniture Design Center	Furniture Design Center	1716 5th St.	Eureka	CA	95501	USA
Furniture Design Center	Furniture Design Center	1205 Airport Park Blvd.	Ukiah	CA	95482	USA
Furniture Discounter	Furniture Discounter	1287 Simpson Way	Escondido	CA	92029	USA
Furniture Dreams	Furniture Dreams	203 N. Euclid Ave.	Ontario	CA	91762	USA
Furniture Empire	Furniture Empire	4940 N. Blackstone Ave.	Fresno	CA	93726	USA
Furniture Expo, Inc.	Furniture Expo, Inc.	930 S. Main St.	Salinas	CA	93901	USA
Furniture Factory Closeouts	Furniture Factory Closeouts	7440 El Camino Real	Atascadero	CA	93451	USA
Furniture For Less	Furniture For Less	13760 San Pablo Ave.	San Pablo	CA	94596	USA
Furniture Gallery Mattress	Furniture Gallery Mattress	1680 Broadway, #K	Chula Vista	CA	91911	USA
Furniture Liquidation	Furniture Liquidation	11881 Valley View St., Ste. A & B	Garden Grove	CA	92845	USA

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Furniture Love, Inc.	Furniture Love, Inc.	630 N. Western Ave.	Los Angeles	CA	90004	USA
Furniture Mart of San Bernardino	Furniture Mart of San Bernardino	424 W. Orange Show Rd.	San Bernardino	CA	92408	USA
Furniture of City of Industry, Inc.	Furniture of City of Industry, Inc.	14730 Valley Blvd.	La Puente	CA	91746	USA
Furniture Pop Ups limited	Furniture Pop Ups	9197 Central Ave.	Montclair	CA	91763	USA
Furniture Rewards, LLC	Furniture Rewards	135 Poplar St.	Highland	IL	62249	USA
Furniture Store	Furniture Store	15584 Bear Valley Rd.	Victorville	CA	92395	USA
Furniture Super Discount	Furniture Super Discount	999 N. 10th St., #3	San Jose	CA	95112	USA
Furniture To Go	Furniture To Go	12205 Whittier Blvd.	Whittier	CA	90602	USA
Furniture Today	Furniture Today	1950A Market St.	Concord	CA	94520	USA
Furniture Town Plus, Inc.	Furniture Town Plus	4550 Cutter St	Los Angeles	CA	90039	USA
Furniture USA Inc.	Furniture USA	6700 Mack Rd.	Sacramento	CA	95823	USA
Furniture Zone	Furniture Zone	2775 W. Lincoln Ave.	Anaheim	CA	92801	USA
Furniture & Mattress Superstore	Furniture & Mattress Superstore	4559 E. Kings Canyon Rd.	Fresno	CA	93702	USA
Furniture+	Furniture+	1222 Commerce Center Dr.	Lancaster	CA	93534	USA
FurniturePlusMattress	Furniture Plus	38417-A 20th St. E.	Palmdale	CA	93550	USA
FurniturEssence	FurniturEssence	3450 Airway Dr., Ste. G	Santa Rosa	CA	95403	USA
Futon City	Futon City	15109 S. Western Ave.	Gardena	CA	90249	USA
G.M.Harrington, Inc.	The Furniture Depot	222 W. Main St.	Santa Maria	CA	93458	USA
Gala Furniture	Gala Furniture	654 I St.	Los Baños	CA	93635	USA
Galt Furniture	Mai Nhu Phan	835 C St., Ste. 100	Galt	CA	95632	USA

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Gary's Cheap Mattress Sales	Gary's Cheap Mattress Sales	2325 Sonoma Blvd.	Vallejo	CA	94590	USA
Gates Adams Consulting	GAC Furniture	15421 Red Hill Ave.	Tustin	CA	92780	USA
Gateway Mattress Co., Inc.	Gateway Mattress Co., Inc.	624 S. Vail Ave.	Montebello	CA	90640	USA
George Kilker	Curry's Furniture	245 E. Standley St.	Ukiah	CA	95482	USA
Gerald A. & Shirley Rae Fendon	Fendon Furniture & Upholstering Co.	175 E. Pine St.	Bishop	CA	93514	USA
Giorgi Bros Furniture	Giorgi Bros. Furniture	211 Baden Ave.	South San Francisco	CA	94080	USA
Gjemeni, Inc.	Gjemeni, Inc.	6955 Mowry Ave.	Newark	CA	94560	USA
Glenn Earle Schottman	Mattress Express Cali	1260 Lake Blvd., Ste. 106	Davis	CA	95616	USA
Glenn T. Manley	Mattress Brothers	120 W. Redlands Blvd.	Redlands	CA	92373	USA
GNGB DBA Heidi Furniture	Heidi Furniture	9435 Firestone Blvd.	Downey	CA	90241	USA
Go to Sleep, LLC	America's Mattress – Amador	12030 Industry Blvd., #11	Jackson	CA	95642	USA
Golden West Furniture, Inc.	Golden West Furniture, Inc.	3451 El Cajon Blvd.	San Diego	CA	92104	USA
Gonzalez Furniture	Gonzalez Furniture	15171 7th St.	Victorville	CA	92395	USA
Gonzalez Furniture	Gonzalez Furniture	400 Kansas Ave	Modesto	CA	95350	USA
Good Deal Furniture	Good Deal Furniture	1544 International Blvd.	Oakland	CA	94606	USA
Good Night Naturals, LLC	Good Night Naturals	5979 W. 3rd St., Ste. 102	Los Angeles	CA	90036	USA
Goodwill Central Coast	Goodwill Central Coast	1566 Moffett	Salinas	CA	93905	USA
Goodwill Industries of Orange County	Goodwill Industries	410 N. Fairview	Santa Ana	CA	92703	USA

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Goodwill Industries of Sacramento Valley & Northern Nevada, Inc.	Goodwill Industries Sacramento Valley Northern Nevada	8001 Folsom Blvd.	Sacramento	CA	95826	USA
Govinda, LLC	Tucked In Folsom	49 Natoma St Ste. B	Folsom	CA	95630	USA
Granada Furniture	Granada Furniture	1324 E. Los Angeles Ave.	Simi Valley	CA	93065	USA
Green Cradle, LLC	Green Cradle	13344 Ventura Blvd.	Sherman Oaks	CA	91423	USA
Greenspace Co., Inc.	Greenspace	719 Swift St., 56A	Santa Cruz	CA	95060	USA
Griffins Furniture Outlet	Griffins Furniture Outlet	1286 5th St.	Crescent City	CA	95531	USA
Griffin's Furniture Outlet	Griffin's Furniture Outlet	14409 Lakeshore Dr.	Clearlake	CA	95422	USA
Groupon Goods, Inc.	Groupon Goods, Inc.	600 W. Chicago Ave.	Chicago	IL	60654	USA
GRW Furniture	GRW Furniture	923 E. Venture Blvd.	Oxnard	CA	93036	USA
H Discount Furniture	H Discount Furniture	8462 Sunland Blvd.	Sun Valley	CA	91352	USA
H&M Furniture Discounters, Inc.	Furniture Discounters	3660 Thomas Rd.	Santa Clara	CA	95054	USA
Habitat for Humanity of Ventura County	Habitat for Humanity of Ventura County	1850 Eastman Ave.	Oxnard	CA	93030	USA
Hacienda Furniture And Appliance Corp.	Hacienda Furniture And Appliance Corp.	3200 S. Saviers Rd.	Oxnard	CA	93033	USA
Hafers Home Furnishing, Inc.	Hafers Home Furnishing, Inc.	1030 W. Yosemite Ave.	Manteca	CA	95337	USA
Hall's Furniture and Appliances	Hall's Furniture and Appliances	7752 Mariposa Ave.	Citrus Heights	CA	95610	USA
Happimart Furniture	Happimart Furniture	1970 W. El Camino Real	Mountain View	CA	94040	USA
Happy2ez, Inc.	Happy2ez, Inc.	14191 Beach Blvd., Ste. B	Westminster	CA	92683	USA
Harkins Family Mattress	Harkins Family Mattress	2040 Eastridge Ave.	Riverside	CA	92507	USA
Harold Earl Perry Jr.	Furniture Express	4224 E. Belmont Ave.	Fresno	CA	93702	USA

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Harrington Home, Inc.	Harrington Home Furniture	2560 El Camino Real	Atascadero	CA	93422	USA
Hastens Beds, Inc.	Hastens Beds	500 Seventh Ave.	New York	NY	10018	USA
Hates, Inc.	Empire Furniture Home Decor & Gifts	3160 Gold Valley Dr.	Rancho Cordova	CA	95742	USA
Haus and Home, Inc.	Big Bear Mattress	P.O. Box 2811	Big Bear Lake	CA	92315	USA
Hayneedle Inc.	Hayneedle.com	9394 W. Dodge Rd.	Omaha	NE	68114	USA
HB Homestyle Furniture, Inc.	Homestyle Furniture	3037 Sisk Rd., #D	Modesto	CA	95350	USA
Healthy Back Brand Holdings, LLC	Healthy Back Store	10300 Southard Dr.	Beltsville	MD	20705	USA
Healthy Child Enterprises, LLC	Healthy Child	8144 Speer Ranch Rd.	Forestville	CA	95436	USA
Heavenly Mattress	Heavenly Mattress	16061 Bear Valley Rd., #1	Hesperia	CA	92345	USA
Hector Mares	Monrovia Mattress Depot	1705 S. Monrovia Ave.	Monrovia	CA	91016	USA
Hector's Furniture, Inc.	Hector's Furniture	341 E. Whittier Blvd.	La Habra	CA	90631	USA
Helix Sleep, Inc.	Helix Sleep, Inc.	1123 Broadway	New York	NY	10010	USA
Hello Furniture, LLC	The Sleep Broker	2222 Amherst Way	El Dorado Hills	CA	95762	USA
Herbert D. Buttercup L.P.	HD Buttercup	3225 Helms Ave.	Los Angeles	CA	90034	USA
Heritage Furniture Corp.	Laurels Fine Furniture	2606 W. Sepulveda Blvd.	Torrance	CA	90505	USA
Heritage Home Furnishings, LLC	Minerva's Furniture Gallery	250 Market St.	Turlock	CA	95380	USA
Heritage Home Group	Thomasville Furniture	1240 Galleria Blvd., Ste. 100	Roseville	CA	95678	USA
Herobed, LLC	Herobed	7702 FM 1960 E.	Humble	TX	77346	USA
Heroic Companies, LLC	Shop Heroic Wholesale Outlet	9744 Dino Dr.	Elk Grove	CA	95624	USA

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HH Products, LLC	Supremus Mattress	P.O. Box 5051	Santa Ana	CA	92704	USA
Hi 5 Home Furnishing	Hi 5 Home Furnishing	421 Richards Blvd.	sacramento	CA	95811	USA
Hi Desert Furniture Inc.	Hi Desert Furniture, Inc.	15300 Palmdale Rd.	Victorville	CA	92392	USA
Hibshman Trading Corp.	Mattress Liquidation	9843 6th St. #103	Rancho Cucamonga	CA	91730	USA
Highland Furniture	Highland Furniture	4135 Chicago Ave., Ste. 120	Riverside	CA	92507	USA
Hill-Rom, Inc.	Hill-Rom Co., Inc.; Hill-Rom Holdings, Inc.; Hill-Rom DTC, Inc.	1069 State Route 46 E.	Batesville	IN	47006	USA
Hoi Quoc Tang	U Save Discount Furniture	2137 Mission St.	San Francisco	CA	94110	USA
Holbrook's Clearance Center, Inc.	Furniture Retailer	1408 Park Ave.	Chico	CA	95928	USA
Hollywood Galleria	Hollywood Galleria	559 N. Western Ave.	Los Angeles	CA	90004	USA
Home Center Furniture	Home Center Furniture	17250 Foothill Blvd., Ste. A	Fontana	CA	92376	USA
Home Furniture	Home Furniture	2330 Mall Loop Rd.	Lancaster	CA	93536	USA
Home Furniture	Home Furniture	740 E. 8th St.	National City	CA	91950	USA
Home Furniture	Home Furniture	4775 El Cajon Blvd.	San Diego	CA	92115	USA
Home Furniture Co., Inc.	Home Furniture	1369 Del Norte Rd.	Camarillo	CA	93010	USA
Home Furniture Outlet	Home Furniture Outlet	5009 Brightside Ln.	Roseville	CA	95661	USA
Home Interiors Furniture	Home Interiors Furniture	1 Sunvalley Mall	Concord	CA	94520	USA
Home Living Furniture	Home Living Furniture	517 N. Western Ave.	Los Angeles	CA	90004	USA
Home Styles Furniture Store	Home Styles Furniture	1125 Waterloo Rd.	Stockton	CA	95205	USA
Home Stylist	Home Stylist	1053 Clarendon St.	West Sacramento	CA	95691	USA

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Homeland Furniture Corp.	Landeros Furniture Outlet/Casa Grande Furniture	7030 McKinley Ave.	Los Angeles	CA	90001	USA
Homelife, LLC	Homelife	25582 S. Schulte Ct.	Tracy	CA	95377	USA
Homestyle Furniture	Homestyle Furniture	405 W. Highland Ave.	San Bernardino	CA	92405	USA
Homestyle Furniture Corp.	Homestyle Furniture Corp.	261 E. Main St.	El Cajon	CA	92020	USA
Hoot Judkins, Inc.	Hoot Judkins Furniture	1269 Veterans Blvd.	Redwood City	CA	94063	USA
House of Furniture	House of Furniture	1435 M.L. King Jr. Way	Merced	CA	95340	USA
House of Furniture & Mattress, Inc.	House of Furniture & Mattress	6980-C Monterey St.	Gilroy	CA	95020	USA
House of Furniture & Mattress, Inc.	Econo Furniture	7390 Monterey St.	Gilroy	CA	95020	USA
House of Values, Inc.	House of Values, Inc.	2565 S. El Camino Real	San Mateo	CA	94403	USA
House2Home Furniture, Inc.	House2Home Furniture	7959 Broadway	Lemon Grove	CA	91945	USA
Howard's Appliances, Inc.	Howard's Appliances, Inc.	901 E. Imperial Hwy., Ste. E	La Habra	CA	90631	USA
HSNi, LLC	Home Shopping Network	1 HSN Dr.	St. Petersburg	FL	33729	USA
Huber Gutierrez	United Furniture	13373 Perris Blvd., #B117	Moreno Valley	CA	92553	USA
Hugo Rene Carpio	The Good Price Furniture & More	829 S. Vermont Ave.	Los Angeles	CA	90005	USA
Humble Abode, Inc.	Humble Abode	981 Airway Ct.	Santa Rosa	CA	95403	USA
Huong Thy Nguyen	Ocean 2 Furniture	5318 Long Beach Blvd.	Long Beach	CA	90805	USA
Hyphen Sleep, LLC	Hyphen	3112 E. Las Hermanas	Rancho Dominguez	CA	90221	USA
Ian Winterbotham	Furnishing America	301 E. Stevens Ave.	Santa Ana	CA	92707	USA

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Ideal Furniture, Inc.	Ideal Furniture, Inc.	853 R St.	Fresno	CA	93721	USA
Idecor Furniture	Town Furniture	1053 Hacienda Blvd.	La Puente	CA	91744	USA
Idlers, Inc.	Idlers Home	2361 Theatre Dr.	Paso Robles	CA	93446	USA
Iginio Martinez	Mattress and Furniture Land	1500 Brundage Ln.	Bakersfield	CA	93307	USA
Ignacio Padilla	Padillas Furniture	2577 Casa Linda Dr.	Sacramento	CA	95822	USA
IKEA North America Services, LLC	IKEA North America Services, LLC	420 Alan Wood Rd.	Conshohocken	PA	19428	USA
Inhome Furniture Gallery, Inc.	Inhome Furniture Gallery	12463 Mariposa Rd.	Victorville	CA	92395	USA
Innovation Furniture, Inc.	Rapport International Furniture	435 N. La Brea Ave.	Los Angeles	CA	90036	USA
Interiors Made Eezzy Inc.	Interiors Made Eezzy	10730 Washington Blvd.	Culver City	CA	90232	USA
Interiors, Inc.	Interiors	41968 Fox Farm Rd.	Big Bear Lake	CA	92315	USA
International Design Furniture	International Design Furniture	1700 International Blvd.	Oakland	CA	94606	USA
Invacare Corp.	Invacare Corp.	1 Invacare Way	Elyria	OH	44035	USA
Irene C. Sanchez	Irene's Hope Chest & Consignment	206 N. K St.	Tulare	CA	93274	USA
Isaac Mattress	Isaac Mattress	6238 Maywood Ave.	Bell	CA	90201	USA
ITAL-WEST, Inc.	La Furniture Store	4615 Alcoa Ave.	Vernon	CA	90058	USA
J Park Enterprises, Inc.	Jinglebell Thrifty Store	2534 W. Pico Blvd.	Los Angeles	CA	90006	USA
J&N Tejano, Inc.	Furnish 123	39 S. Sacramento St.	Lodi	CA	95240	USA
J. Carlos Angeles	Angeles Furniture	923 Bucky Ln.	National City	CA	91950	USA
J. D. M. Enterprises, Inc.	Azteca Furniture	34212 Date Palm Dr.	Cathedral City	CA	92234	USA
J. Kenyon Designs	J. Kenyon Designs	830 Watson Ave.	Wilmington	CA	90744	USA
J. L. Rollins, Inc.	Wallbeds n More	4415 Granite Dr., Ste. 800	Rocklin	CA	95677	USA

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J7 Investments, LLC	Rooms4Kids San Diego	7340 Miramar Rd., Ste. 105	San Diego	CA	92126	USA
Jaime Flores	Oasis Furniture	20341 Bear Valley Rd.	Apple Valley	CA	92308	USA
James S. Kotrous	Mattress Factory	4301 Power Inn Rd.	Sacramento	CA	95826	USA
Jamie Britt	Comfort Mattress	525-9 S. Hwy 49	Jackson	CA	95642	USA
Jamil Awad	Quality Comfort Mattress & Furniture	133 W. Orangethorpe Ave.	Fullerton	CA	92832	USA
JCPenney Corp., Inc.	JCPenney	310 S. Main St.	Salt Lake City	UT	84101	USA
JEBS Management, Inc.	Woodland Furniture	7921 Rosedale Hwy.	Bakersfield	CA	93308	USA
Jeffrey J Lyle	Good Life Home Furnishings	7769 Broadway	Lemon Grove	CA	91945	USA
Jerome's Furniture Warehouse	Jerome's Furniture Warehouse	16960 Mesamint St.	San Diego	CA	92127	USA
JJMD Inc.	IronHorse Home Furnishings	990 Grant St.	Benicia	CA	94510	USA
Joerns Healthcare, LLC	Joerns Healthcare	2430 Whitehall Park Dr.	Charlotte	NC	28273	USA
Johnny's Furniture, Inc.	Furniture Outlet	217 N. La Brea Ave.	Inglewood	CA	90301	USA
Jordan Home Furniture, LLC	Jordan Home Furniture	2630 Niles St.	Bakersfield	CA	93306	USA
Joseph and Courtney Beltran	Dreamland Family Mattress	1007 N. Azusa Ave.	Covina	CA	91722	USA
Jr's Furniture	Jr's Furniture	1004 Main St.	Delano	CA	93215	USA
JSB&T Group, Inc.	Renaissance Furniture	1901 Douglas Blvd.	Roseville	CA	95661	USA
Juan Navarro Gamez	Don's Trading Post	203 Green Valley Rd.	Freedom	CA	95019	USA
Juanita Alvarado	R Imperial Mattress	8419 S. Central Ave.	Los Angeles	CA	90001	USA
Juanita R. Quintero	Bonanza Furniture	4478 E. Belmont Ave.	Fresno	CA	93702	USA
Just Like The Model, Inc.	Retail Home Furnishings	17391 Murphy Ave.	Irvine	CA	92614	USA
Juvenile Shop	Juvenile Shop	13356 Ventura Blvd.	Sherman Oaks	CA	91423	USA

Account	DBA Name	Address	City	State	Zip	Country
JWK & MKO Corp.	John's Furniture	5201 1/2 Hollywood Blvd.	Los Angeles	CA	90027	USA
K & A Home Hurnishings	K & A Home Hurnishings	935 W. Texas St.	Fairfield	CA	94533	USA
Kashiwa Inc.	Poppleton's	299 Lighthouse Ave.	Monterey	CA	93940	USA
KC Furniture Co.	KC Furniture Co.	2011 Auto Center Dr., Ste. 109	Oxnard	CA	93036	USA
kcdiscountfurniture	kcdiscountfurniture	4769 Holt Blvd.	Montclair	CA	91763	USA
Kds Inc.	Kids Furniture	2751 Colorado Blvd.	Los Angeles	CA	90041	USA
Keetsa, Inc.	Keetsa	68 Division St.	San Francisco	CA	94103	USA
Keith Cross	New National Mattress Discount Center	21354 Foothill Blvd.	Hayward	CA	94541	USA
KEJO Corp.	Contract Furnishings USA	6021 Matina Dr.	Elk Grove	CA	95757	USA
Kenneth Dixon Anglin	Anglin Second Hand	2016 Broadway	Eureka	CA	95501	USA
Kenneth R Banuelos	Betterbeds And Furniture	201 W. Ocean Ave.	Lompoc	CA	93436	USA
Kevin Do, LLC	Bedroom and More	280 El Camino Real	San Carlos	CA	94070	USA
Kids N Cribs, Inc.	Kids N Cribs	1741 Contra Costa Blvd.	Pleasant Hill	CA	94523	USA
Kids Only Furniture	Kids Only Furniture	1801 W. Verdugo	Burbank	CA	91506	USA
KidsRoom	Kidsroom	13931 Carroll Way	Tustin	CA	92780	USA
King Ta	Furniture Galleries	12634 Central Ave.	Chino	CA	91710	USA
Kinsino Vallin	Mia Bedding Co.	13832 Paramount Blvd.	Paramount	CA	90723	USA
KJ Solomon-Zimmerman, LLC	Houston Mattress King/ California Mattress King	1420-A S. Euclid Ave.	Ontario	CA	91762	USA
Kmart Corp.	Kmart Corp.	3333 Beverly Rd.	Hoffman Estates	IL	60179	USA
Kohl's Department Stores, Inc.	Kohl's Department Stores, Inc.	N56W17000 Ridgewood Dr.	Menomonee Falls	WI	53051	USA
Kojigian Enterprises, Inc.	JK Furniture	3909 E. Ventura Ave.	Fresno	CA	93702	USA

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KPL Wallbeds, Inc.	Wallbeds N More	4006 Sawtelle Blvd.	Culver City	CA	90066	USA
Kraft Furniture Co., Inc.	Kraft Furniture Co., Inc.	3567 El Camino Real	Palo Alto	CA	94306	USA
Kuebler's Furniture, Inc.	Kuebler's Furniture, Inc.	1894 Churn Creek Rd.	Redding	CA	96002	USA
Kunke Corp.	The Sleep Shoppe	1010 Lawrence Dr.	Newbury Park	CA	91320	USA
Kutson, Inc.	Kutson, Inc.	1968 S. Coast Hwy.	Laguna Beach	CA	92651	USA
L&S Furniture Outlet	L&S Furniture Outlet	28052 Camino Capistrano, #105	Laguna Niguel	CA	92677	USA
La Barata Furniture	La Barata Furniture	5280 Fruitridge Rd.	Sacramento	CA	95823	USA
La Casa Ventures, Inc.	CasaOne	5815 Fremont St.	Oakland	CA	94608	USA
Lacey & Sons, Inc.	Rent-A-Center	2240 E. Plaza Blvd. #D	National City	CA	91950	USA
La Hacienda Muebleria	La Hacienda Muebleria	800 W. Inyo Ave.	Tulare	CA	93274	USA
Lakeport Furniture and Design	Lakeport Furniture and Design	302 S. Main St.	Lakeport	CA	95453	USA
Lan Nguyen	Ashlyn Furniture	8585 Elk Grove Blvd., #100	Elk Grove	CA	95624	USA
Lancaster Mattress Warehouse	Lancaster Mattress Warehouse	359 W. Ave. I	Lancaster	CA	93534	USA
Lanzafame Furniture Co.	Lanzafame Furniture Co.	711 Railroad Ave.	Pittsburg	CA	94565	USA
Laurel Fine Furniture	Wallbeds n More	2551 San Ramon Valley Blvd.	San Ramon	CA	94583	USA
Laurel Wood, Inc.	Ramos Furniture	577 Burke St.	San Jose	CA	95112	USA
Laverde S35, Inc.	H&A Discount Furniture	11024 Victory Blvd.	North Hollywood	CA	91606	USA
Lavin Industries	European Sleep Works	2966 Adeline St.	Berkeley	CA	94703	USA
LBC, Ltd. Partnership	Mathis Brothers Furniture	234 Quadrum Dr.	Oklahoma City	OK	73108	USA
Lee Home Furnishings of San Francisco	Lee Home Furnishings of San Francisco	609 Pacific Ave.	San Francisco	CA	94133	USA

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Leeds Mattress Factory, LLC	Leeds Mattress Factory	1126 Crenshaw Blvd.	Torrance	CA	90501	USA
Lee's Mattress Inc.	HB Mattress Stores	19431 Beach Blvd.	Huntington Beach	CA	92648	USA
Leesa Sleep, LLC	Leesa Sleep, LLC	3200 Pacific Ave., 2nd Floor	Virginia Beach	VA	23451	USA
Legacy Furniture & Mattress	Legacy Furniture & Mattress	30 Lake Blvd.	Redding	CA	96003	USA
Legacy Mattress and Furniture, LLC	Legacy Mattress	3757 Overland Ave.	Los Angeles	CA	90034	USA
Lenders Furniture & Appliance	Lenders Furniture & Appliance	2320 Lander Ave.	Turlock	CA	95380	USA
Leo's Furniture	Leo's Furniture	906 Niles St.	Bakersfield	CA	93305	USA
Level Sleep Brand, LLC	Level Sleep	579 First St. W.	Sonoma	CA	95476	USA
LFG, Inc.	Lifestyle Furniture Gallery	620 N. Broadway	Santa Maria	CA	93454	USA
Lifekind, Inc.	Lifekind, Inc.	333 Crown Point Circle	Grass Valley	CA	95945	USA
Lifestyle Concepts, Inc.	Hold It Contemporary Home	7700 Ronson Rd.	San Diego	CA	92111	USA
Lifestyle Furniture Home Store	Lifestyle Furniture Home Store	21 E. Shaw Ave.	Fresno	CA	93710	USA
Lifestyle Home Furnishings	Lifestyle Home Furnishings	6400 Artesia Blvd.	Buena Park	CA	90620	USA
Lilcyn, Inc.	Real Deal Mattress	7636 Clairemont Mesa Blvd.	San Diego	CA	92111	USA
Lippert Components, Inc.	Lippert Components, Inc.	3501 County Rd. 6	Elkhart	IN	46514	USA
Live and Sleep, LLC	Live and Sleep	7620 W. Azure Dr.	Las Vegas	NV	89130	USA
Live Life Ventures, LLC	Mattress Makers	7919 Silverton Ave.	San Diego	CA	92126	USA

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Living Spaces Furniture, LLC	Living Spaces	14501 E. Artesia Blvd.	La Mirada	CA	90638	USA
Livingstyle Furnniture	Livingstyle Furnniture	565 N. Tustin St.	Orange	CA	92867	USA
L-Jem Enterprises, Inc.	Jem Furniture Liquidators	2236 S. Vineyard Ave.	Ontario	CA	91761	USA
LJL Group, Inc.	Atmosphere Interiors	2221 S. Sepulveda Blvd.	Los Angeles	CA	90064	USA
Loblolly Sleep Products, LLC	Loblolly Sleep Products	P.O. Box 20261	Atlanta	GA	30325	USA
Loc Hieu Cao	Whittier Furniture	6036 Whitter Blvd., #2	Los Angeles	CA	90022	USA
LOG Enterprises, LLC	The Mattress Store	10246 Indiana Ave., Ste. B	Riverside	CA	92503	USA
Lompoc Furniture Mart, Inc. & Sleep Shop	Lompoc Furniture Mart, Inc. & Sleep Shop	125 South H St.	Lompoc	CA	93436	USA
Lori's Half Price Mattresses	Lori's Half Price Mattresses	958 Gravenstein Hwy. S.	Sebastopol	CA	95472	USA
Los Altos Furniture	Los Altos Furniture	680 S. State St.	San Jacinto	CA	92583	USA
Los Angeles Mattress Plus, Inc.	Los Angeles Mattress Store	12306 Ventura Blvd.	Studio City	CA	91604	USA
Los Vega Furniture	Los Vega Furniture	6418 Lankershim Blvd.	North Hollywood	CA	91606	USA
LSE Management, Inc.	Furniture Innovation	1635 Indiana St.	San Francisco	CA	94124	USA
Lucy Tran	Capitol Furniture	1325 S. El Dorado St.	Stockton	CA	95206	USA
Lueft, LLC	Mission Furniture Home Center	635 N. Euclid Ave.	Ontario	CA	91762	USA
Lull Ventures, LLC	Lull	3905 State St.	Santa Barbara	CA	93105	USA
LuxeClub, LLC	Fin Bed	170 N.E. 2nd St.	Boca Raton	FL	33432	USA
Luxury Home Furnishings, LLC	Star Furniture	4209 Rosedale Hwy.	Bakersfield	CA	93308	USA
MAC-CHIM, Inc.	Design Center	2321 W. Whittier Blvd.	La Habra	CA	90631	USA

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Macy's Retail Holdings, Inc.	Macy's	7 W. 7th St.	Cincinnati	OH	45202	USA
Made Rite Bedding Co.	Made Rite Bedding	11221 Melrose Ave.	Franklin Park	IL	60131	USA
Madison Materials	Madison Materials	1035 East 4th St.	Santa Ana	CA	92701	USA
Magic Group, Inc.	Magic Mattress	12093 Brookhurst St., #G	Garden Grove	CA	92840	USA
Mancini's Sleepworld, Inc.	Mancini's Sleepworld	599 Hawthorne Pl.	Livermore	CA	94550	USA
Maple and Modern Furniture Inc.	M&M Furniture	7703 Pacific Blvd.	Huntington Park	CA	90255	USA
Marat Dimitshteyn	Bay Area Patio and Mattress	21615 Hesperian Blvd.	Hayward	CA	94541	USA
March Enterprises, Inc.	Roomax	1355 Fitzgerald Ave.	San Francisco	CA	94124	USA
Marco Padilla	BedCo	6513 Folsom Blvd.	Sacramento	CA	95819	USA
Mardav Manufacturing Inc.	Select Sleep Mattress	30540 Union City Blvd.	Union City	CA	94587	USA
Margarito Guerrero Garcia	Furniture Town	2390 W. Cleveland Ave., #1	Madera	CA	93637	USA
Maria Villasenor	Treasure Hunt Furniture & More	865 Abbott St.	Salinas	CA	93901	USA
Maria's Home Furnishings, Inc.	Maria's Home Furnishings, Inc.	2014 Chester Ave.	Bakersfield	CA	93301	USA
Maricelas Furniture Inc.	Maricelas Furniture	15554 E Arrow Hwy., Unit A	Irewindale	CA	91706	USA
Mariem Furniture, Inc.	Mariem Furniture, Inc.	3117 McHenry Ave.	Modesto	CA	95350	USA
Mariposa Mattress Co.	Mariposa Mattress Co.	2945 Hwy. 49 S.	Mariposa	CA	95338	USA
Marpac, LLC	Yogabed	2015 Capital Dr.	Wilmington	NC	28405	USA
Martel Interiors & Home Furnishings, Inc.	Martel Interiors & Home Furnishings, Inc.	2377 W. Foothill Blvd., #3	Upland	CA	91786	USA

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Matthew Peter Kardous	Matthew's Sofa and Mattress Gallery	6098 Watt Ave.	North Highlands	CA	95660	USA
Matthews Fine Furniture, Inc.	Matthews Fine Furniture	42255 Hwy. 41	Oakhurst	CA	93644	USA
Mattress & Beds	Mattress & Beds	14117 Lambert Rd.	Whittier	CA	90605	USA
Mattress & Furniture Surplus Store, Inc.	MFS	3182 E. La Palma Ave.	Anaheim	CA	92806	USA
Mattress Barn	Mattress Barn	1495 Holiday Ln.	Fairfield	CA	94534	USA
Mattress Brand Liquidation, Inc.	Mattress Brand Center	10303 Rush St.	South El Monte	CA	91733	USA
Mattress By Appointment	Mattress By Appointment	8034 N. El Dorado St.	Stockton	CA	95212	USA
Mattress By Appointment 2	Mattress By Appointment 2	2550 W. El Camino Ave., Unit 10B	Sacramento	CA	95833	USA
Mattress By Appointment, LLC	Mattress By Appointment	1468 Grass Valley Hwy.	Auburn	CA	95603	USA
Mattress By Appointment Temecula Valley	Mattress By Appointment Temecula Valley	41615 Date St., Ste. 103	Murrieta	CA	92562	USA
Mattress City	Mattress City	937 E. Colorado Blvd.	Pasadena	CA	91106	USA
Mattress Connection, Inc.	Mattress Connection	4865 W. Rosecrans Ave.	Hawthorne	CA	90250	USA
Mattress Direct Sacramento, LLC	Mattress Direct Sacramento, LLC	P.O. Box 22705	Sacramento	CA	95822	USA
Mattress Discounters Operations LLC	Mattress Discounters Operations	1000 S. Oyster Bay Rd.	Hicksville	NY	11803	USA
Mattress Express Cali	Mattress Express Sacramento	7465 Rush River Dr., #430	Sacramento	CA	95831	USA
Mattress Factory Outlet	Mattress Factory Outlet	1005 Water St.	Santa Cruz	CA	95062	USA
Mattress Firm, Inc.	Mattress Firm	10201 S. Main	Houston	TX	77025	USA

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Mattress King, Inc.	Mattress King	11731 W. Pico Blvd.	Los Angeles	CA	90064	USA
Mattress Mike, Inc.	Mattress Mike	7320 Hollister Ave. #5	Goleta	CA	93117	USA
Mattress Pavilion, LLC	Mattress Pavilion	7128 Miramar Rd.	San Diego	CA	92121	USA
Mattress Place, LLC	Mattress Place	616 Stevens Ave., Unit K	Solana Beach	CA	92075	USA
Mattress Plus	Mattress Plus	729 E. 18th St.	Antioch	CA	94509	USA
Mattress Pros, LLC	Mattress Pros	5600 Laurel Canyon Blvd.	North Hollywood	CA	91607	USA
Mattress Sale, Inc.	Mattress Sale Liquidators	11411 Arroyo Ave.	Santa Ana	CA	92705	USA
Mattress Shop	Mattress Shop	1025 N. Blackstone Ave.	Fresno	CA	93701	USA
Mattress Showroom	Mattress Showroom	72-146 Hwy. 111	Rancho Mirage	CA	92270	USA
Mattress Specialists	Mattress Specialists	1301 Riverside Ave.	Paso Robles	CA	93446	USA
Mattress Star, Inc.	Mattress Star & Glendale Mattress Clearance Store	233 N. Central Ave.	Glendale	CA	91203	USA
Mattress Stop, Inc.	Mattress Stop	339 N. La Cienega Blvd.	Los Angeles	CA	90048	USA
Mattress Warehouse	Mattress Warehouse	9357 Greenback Ln.	Orangevale	CA	95662	USA
Mattress Warehouse, Inc.	Mattress Warehouse, Inc.	4825 W. Rosecrans Ave.	Hawthorne	CA	90250	USA
Mattress Warehouse Unlimited Inc.	Thousand Oaks Mattress	1625 E. Thousand Oaks Blvd.	Thousand Oaks	CA	91362	USA
Mattress Wholesalers, LLC	Mattress Wholesalers	5668 Pirrone Rd.	Salida	CA	95368	USA
Mattress World II, Inc.	Mattress World	21612 Sherman Way	Canoga Park	CA	91303	USA
Mattress Xpress – Indio	Mattress Xpress – Indio	80-1500 Hwy. 111 A2	Indio	CA	92201	USA
Mattress Xpress – Palm Springs	Mattress Xpress – Palm Springs	425 S. Sunrise Way, #B	Palm Springs	CA	92262	USA
Mattress Xpress – Victorville	Mattress Xpress – Victorville	12188 Hesperia Rd.	Victorville	CA	92345	USA

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Maxims Furniture	Maxims Furniture	12607 Sherman Way	North Hollywood	CA	91605	USA
Mccoy Furniture, Inc.	The Furniture Outlet	206 Airport Blvd.	South San Francisco	CA	94080	USA
McCreery's Home Furnishings, Inc.	McCreery's Home Furnishings, Inc.	3140 Auburn Blvd.	Sacramento	CA	95821	USA
McKinlay Enterprises, Inc.	The Bone Store	6610 N. Blackstone Ave	Fresno	CA	93710	USA
McRoskey Mattress Co.	McRoskey Mattress Co.	1400 Minnesota St.	San Francisco	CA	94107	USA
McWade Corp.	Custom Fundraising Solutions of North Bay	1295 Homestead Ave., Apt. 23	Walnut Creek	CA	94598	USA
Medline Industries, Inc.	Medical Device Manufacturer and Distributor	1 Medline Pl.	Mundelein	IL	60060	USA
Medwill, Inc.	La Popular Furniture	7222 Reseda Blvd.	Reseda	CA	91335	USA
Mega Industries Corp.	Mega Furniture Superstore	400 E. 4th St.	Santa Ana	CA	92701	USA
Meister Hughes, Inc.	Colortyme	617 Sycamore St.	Clarkston	WA	99403	USA
Melodee Harcourt	Oasis Thrift Store	1025 E. 6th St.	Beaumont	CA	92223	USA
Melrose Discount Furniture, Inc.	Melrose Discount Furniture, Inc.	820 N. Western Ave., #103	Los Angeles	CA	90029	USA
Melvin Custom Mattress, Inc.	Melvin Custom Mattress, Inc.	9345 Melvin Ave., #2	Northridge	CA	91324	USA
Mengshen Furniture Factory Direct, Inc.	Dreamland Mattress	2012 Farallon Dr.	San Leandro	CA	94577	USA
Metro Decor Furniture & Mattress	Metro Decor Furniture & Mattress	1210 W. Morena Blvd.	San Diego	CA	92110	USA
Metropolitan Design. Inc.	Metropolitan Design	4310 Atlantic Ave.	Long Beach	CA	90807	USA
MFL, Inc.	MFL, Inc.	P.O. Box 19161	Topeka	KS	66619	USA
MHAS Companies, Inc.	Mattress Express Cali	1811 Douglas Blvd.	Roseville	CA	95661	USA

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MHFurnishings	Metro Furniture	16147 Harbor Blvd.	Fountain Valley	CA	92708	USA
Michael Allen Garner	Mattress By Appointment Montclair	10659 Mills Ave.	Montclair	CA	91763	USA
Michael J Klein	Furniture Depot	235 S. Main St.	Red Bluff	CA	96080	USA
Middleton's Mark Twain Center, Inc.	Middleton's	P.O. Box 608	Altaville	CA	95221	USA
Midway Appliance Center Inc.	Midway Home Solutions	14444 Atstar Dr.	Victorville	CA	92395	USA
Miguel De La Concha	Muebleria Tricolor	16548 E. 14th St.	San Leandro	CA	94578	USA
Millbrae Furniture & Appliance Co., Inc.	Millbrae Furniture & Appliance	1781 El Camino	Millbrae	CA	94030	USA
Minh Cong Nguyen	United Furniture	3092 University Ave.	San Diego	CA	92104	USA
Minh Trieu Nguyen	Highland Furniture	148 E. Highland Ave.	San Bernardino	CA	92404	USA
Mirage Modern Furnishings, Inc.	Mirage Modern Furnishings, Inc.	1001 Hume Way, Ste. E	Vacaville	CA	95687	USA
Mission Mattress and Furniture Warehouse	Mission Mattress and Furniture Warehouse	1510 Mission Ave.	Oceanside	CA	92058	USA
MMM Zone, Inc.	Bed Zone	1170 Burnett Ave., Ste. F	Concord	CA	94520	USA
Mobile To You, LLC	Box Drop Mattress of Temecula	31915 Rancho California Rd., Ste. 200	Temecula	CA	92591	USA
Mobul, LLC	Mobul: The Home Mobility Store	2153 N. Bellflower Blvd.	Long Beach	CA	90815	USA
Model Home Furnishings, Inc.	Modelhome	1030 Huston St.	Grover Beach	CA	93433	USA
Modern Age Trading Inc.	Modern Age Trading, Inc.	1115 Webster St.	Oakland	CA	94607	USA
Modern Décor	Euro Image	607 W. Las Tunas Dr.	San Gabriel	CA	91776	USA
Modern Interior Furniture	House of Rosewood Furniture	28 E. Valley Blvd.	Alhambra	CA	91801	USA

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Moghelis Furniture, Inc.	Moghelis Furniture	530 E St.	Marysville	CA	95901	USA
Molinari Enterprise Management	Minerva's Furniture	21 West Oak St.	Lodi	CA	95240	USA
Montecarlo Home Furnishing, Inc.	Montecarlo Furniture	3951 S. H St., Ste.. A	Bakersfield	CA	93304	USA
Moonlight Slumber, LLC	University Sleep Products	60 Ann St.	Elgin	IL	60120	USA
Moore's Sleep World, Inc.	Moore's Sleep World Inc.	3 5th St.	Eureka	CA	95501	USA
Mor Furniture for Less, Inc.	Mor Furniture for Less, Inc.	8996 Miramar Rd.	San Diego	CA	92126	USA
Morales Furniture/ Margarita Morales	Morales Furniture	1821 Coventry Garden Way	Modesto	CA	95358	USA
Mountain Mattress, LLC	Mountain Mattress	535 Lawrence St.	Quincy	CA	95971	USA
Mountain West Sleep Products, LLC	Metta Bed	1621 Central Ave.	Cheyenne	WY	82001	USA
Mpacwood	Mirage Furniture	7177 Telegraph Rd.	Montebello	CA	90640	USA
MPB Furniture, Inc.	Ashley Furniture HomeStore	414 W. Ridgecrest Blvd.	Ridgecrest	CA	93555	USA
MPDG, Inc.	The Ultimate Back Store	2700 E. Bidwell St., #600	Folsom	CA	95630	USA
Mr. Mattress Furniture Direct, Inc.	Mr. Mattress Furniture Direct	806 Wible Rd.	Bakersfield	CA	93304	USA
MTB Products, LLC	Sleep Comfort Adjustable Beds	11305 Rancho Bernardo Rd.	San Diego	CA	92127	USA
MTFUSA, Inc.	Big Box Outlet Store	4400 E. Commerce Way, Ste. 300	Sacramento	CA	95834	USA
Muebleria Buen Hogar	Muebleria Buen Hogar	9228 Slauson Ave.	Pico Rivera	CA	90660	USA
Muebleria el Alto	Muebleria el Alto	514 N. Farmersville Blvd.	Farmersville	CA	93223	USA
Muebleria Guadalajara Furniture	Muebleria Guadalajara Furniture	51596 Harrison St.	Coachella	CA	92236	USA

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Murphy Beds of California, Inc.	Murphy Beds of California, Inc.	73140 Hwy. 111, Ste. 1	Palm Desert	CA	92260	USA
My American Mattress, Inc.	American Mattress Man	2323 E. Main St.	Ventura	CA	93003	USA
My Sleep, Inc.	My Sleep	6659 Topanga Cyn.	Woodland Hills	CA	91303	USA
N P Coller Holding	Everett Stunz	7547 Girard Ave.	La Jolla	CA	92037	USA
Nader R. Sbittany	Nick and Sons Furniture Outlet	9970 Magnolia Ave.	Riverside	CA	92503	USA
Naders Furniture Store, Inc.	Naders La Popular	2201 Marine Ave.	Gardena	CA	90249	USA
Naps, Inc.	Mattress Depot	2818 Honolulu Ave.	Verdugo City	CA	91046	USA
National Mattress Corp.	National Mattress Corp.	1214 E. Florence Ave.	Los Angeles	CA	90001	USA
Natural Sense Organic Mattress, Inc.	Natural Sense Organic Mattress	3455 Collins Ave.	Richmond	CA	94806	USA
Naturally Organic Sleep, Inc.	Naturally Organic Sleep, Inc.	1375 Burlingame Ave.	Burlingame	CA	94010	USA
Naturwood Home Furnishings Inc.	Naturwood Home Furnishings	2711 Mercantile Dr.	Rancho Cordova	CA	95742	USA
Navarro's Furniture	Navarro's Furniture	440 E. Alisal St.	Salinas	CA	93905	USA
Nectar Brand, LLC	Nectar Sleep	801 California St.	Mountain View	CA	94041	USA
Nest Bedding, Inc.	Nest Bedding	835 San Pablo Ave.	Albany	CA	94706	USA
New American Furnishings	New American Furnishings	7922 Dublin Blvd.	Dublin	CA	94568	USA
New Design Furniture	New Design Furniture	10875 Venice Blvd.	Los Angeles	CA	90034	USA
New Furniture Club	New Furniture Club	38424 Sierra Hwy.	Palmdale	CA	93550	USA
New Starlight Furniture, Inc.	New Starlight Furniture, Inc.	715 El Camino Real	San Bruno	CA	94066	USA
New West Mattress Co.	New West Mattress Co.	P.O. Box 4698	West Hills	CA	91308	USA

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New World Class Furniture, LLC	New World Class Furniture	2756 Alvarado St.	San Leandro	CA	94577	USA
Nga Le	Furniture Interiors	142 N. K St.	Tulare	CA	93274	USA
Nice Furniture	Nice Furniture	1105 E. Artesia Blvd.	Long Beach	CA	90805	USA
Night Comfort, Inc.	La Brie's Sleep Center	1908 El Camino Ave.	Sacramento	CA	95815	USA
Nikkie Ansari, Inc.	Duxiana	319 Newport Center Dr.	Newport Beach	CA	92660	USA
Nitori USA, Inc.	Aki Home	4655 Mills Circle	Ontario	CA	91764	USA
Noble House Home Furnishings, LLC	Noble House Home Furnishings, LLC	21325 Superior St.	Chatsworth	CA	91311	USA
Noho Mattress Co.	Noho Mattress Co.	5030 Lankershim Blvd.	North Hollywood	CA	91601	USA
Nolan L. Harris Jr	Harris Home Furnishings	214 N. 2nd St.	Porterville	CA	93257	USA
Nor Cal Mattress	Nor Cal Mattress	4604 Mangrum Dr.	Santa Clara	CA	95054	USA
Noriega Furniture	Noriega Furniture	1455 Taraval St.	San Francisco	CA	94116	USA
Norix Group, Inc.	Norix Group, Inc.	1800 W. Hawthorne Ln.	West Chicago	IL	60185	USA
Norm's RV, Inc.	RV Dealer	12145 Dearborn Pl.	Poway	CA	92064	USA
Now and Then Furniture	Now and Then Furniture	205 N. Broadway	Santa Maria	CA	93454	USA
NP Furniture & Mattress, Inc.	Furniture Mattress Warehouse	3380 Tyler St.	Riverside	CA	92503	USA
NPRTO California, LLC	Progressive Leasing	256 West Data Dr.	Draper	UT	84020	USA
Nuvanna, LLC	Nuvanna	225 Wilmington-West Chester Pike	Chadds Ford	PA	19317	USA
Oai T Tran	J & T Furniture	7843 Garvey Ave.	Rosemead	CA	91770	USA
Oak Furniture Discounters	Oak Discounters	1875 E. Ventura Blvd.	Oxnard	CA	93036	USA
Oakland Furniture Galleries	Oakland Furniture Galleries	2353 E. 12th St.	Oakland	CA	94601	USA
OC Mattress & Furniture	OC Mattress & Furniture	956 N. Tustin St.	Orange	CA	92867	USA

Account	DBA Name	Address	City	State	Zip	Country
OC Mattress Warehouse, LLC	Discount Mattress Lady	11321 Cielo Pl.	Santa Ana	CA	92705	USA
Oldex Corp.	Good Night Mattress	28733 S. Western Ave.	Rancho Palos Verdes	CA	90275	USA
Oldtown Furniture, Inc.	Oldtown Furniture	110 4th St.	Santa Rosa	CA	95401	USA
On Point Engineering	Beds & Mor	2001 Fremont Blvd.	Seaside	CA	93955	USA
Orange County Rustic	Furniture ala carte	712 El Camino Way	Tustin	CA	92780	USA
Organic and Healthy, Inc.	Organic and Healthy, Inc.	245 Mobile Dr.	Ashland	OR	97520	USA
Organic Grace	Organic Grace	906 Redwood Dr.	Garberville	CA	95542	USA
Ortega's Furniture	Ortega's Furniture	1240 N. Fitzgerald Ave., #100	Rialto	CA	92376	USA
Ortegas Mattress	Ortegas Mattress	3700 E. Vista Chino	Palm Springs	CA	92262	USA
Ortho Mattress, Inc.	Ortho Mattress	15300 Valley View Ave.	La Mirada	CA	90638	USA
Oslie International, Inc.	Oslie International, Inc.	15110 Nelson Ave.	City of Industry	CA	91744	USA
Outwest Furniture, Inc.	Outwest Furniture	1438 Eureka Way	Redding	CA	96001	USA
Over The Clouds, Inc.	Sergio's Furniture	246 Town Center E.	Santa Maria	CA	93454	USA
Overstock Mattresses	Overstock Mattresses	201 Harding Blvd.	Roseville	CA	95678	USA
Overstock Outlet US	Overstock Outlet US	1000 Melody Ln., Ste. 109	Roseville	CA	95678	USA
Overstock.com, Inc.	Overstock.com	6350 S. 3000 E.	Cottonwood Heights	UT	84121	USA
Pacific Business Group Inc.	Pacific Lodging Supply	840 S. Wanamaker Ave.	Ontario	CA	91761	USA
Pacific Office Designs, Inc.	Pacific Office Designs	297 Commercial St.	San Jose	CA	95112	USA
Pacific Sleep Design, Inc.	Pacific Sleep Design	1806 Goodyear Ave.	Ventura	CA	93003	USA
Pacific West Furniture, Inc.	Royal Mattress	688 Arrow Grand Circle	Covina	CA	91722	USA

Account	DBA Name	Address	City	State	Zip	Country
Padilla's Beds Furniture Store	Padilla's Beds Furniture Store	3147 S. Elm Ave.	Fresno	CA	93706	USA
Palmpring USA Inc.	Palmpring Organic Mattress	110 W. Green St.	Pasadena	CA	91105	USA
Parachute Home, Inc.	Parachute Home, Inc.	3525 Eastham Dr.	Culver City	CA	90232	USA
Paramount Furniture and Carpet Co. Inc.	Paramount Furniture	16450 Paramount Blvd.	Paramount	CA	90723	USA
Paramount Industrial Cos., Inc.	Paramount Sleep	1112 Kingwood Ave.	Norfolk	VA	23502	USA
Paramount Mattress, Inc.	Paramount Mattress, Inc.	2900 E. Olympic Blvd.	Los Angeles	CA	90023	USA
Pardini Appliance	Pardini Appliance	1204 N. State St.	Ukiah	CA	95482	USA
Paseo Furniture, Inc.	Ramos Furniture	22401 Foothill Blvd.	Hayward	CA	94541	USA
Patricia Ann Peterson	Pattie's Drapery Designs	P.O. Box 181	Fowler	CA	93625	USA
Patricia Perez	Emmanuel's Furniture & Ceramics	1030 Main St.	Delano	CA	93215	USA
Payless Furniture	Payless Furniture	4770 University Ave.	San Diego	CA	92105	USA
Pearsey Enterprises, Inc.	Pearsey's Rentals	1607 S. Chester Ave.	Bakersfield	CA	93304	USA
Pedersen's Furniture Co.	Pedersen's Furniture Co.	P.O. Box 1568	Santa Rosa	CA	95402	USA
Pedro Leal Ortega	Anthony's Furniture	1338 N. Blackston Ave.	Fresno	CA	93702	USA
Pedro Saucedo	Heaven on Earth Furniture, Inc.	1135 N. Main St.	Salinas	CA	93906	USA
Penn Valley Appliance	BIG 1	1145 Sutton Way	Grass Valley	CA	95945	USA
Pentagon Enterprises, Inc.	Greathouse	9050 Kenamar Dr.	San Diego	CA	92121	USA
Peterson/Edwards, Inc.	Barron's Furniture	#23 Ridge Rd.	Sutter Creek	CA	95685	USA
Pina Furniture, Inc	Pina Furniture	16766 Arrow Blvd.	Fontana	CA	92335	USA

Account	DBA Name	Address	City	State	Zip	Country
PJ Hicks Enterprise, Inc.	Relax The Back	240 S Lake Ave.	Pasadena	CA	91101	USA
PJ Trading Co., LLC	PJ Trading Co.	1232 Los Vallecitos Blvd., Ste. 104	San Marcos	CA	92069	USA
PJs Sleep Co., Inc.	PJs Sleep Co.	4707 E. 49th St.	Vernon	CA	90058	USA
Pleasant Furniture	Pleasant Furniture	1072 E. Santa Clara St.	San Jose	CA	95116	USA
Pleasant Mattress, Inc.	Cannon Sleep Products	375 S. West Ave.	Fresno	CA	93706	USA
PLRL Retail, LLC	Mattress Express Cali	187 Blue Ravine Rd.	Folsom	CA	95630	USA
Plush and Fluff, LLC	Blello	31 St. James Ave.	Boston	MA	02116	USA
Plush Home Furniture	Plush Home Furniture	140 South St.	San Luis Obispo	CA	93401	USA
PlushBeds, Inc.	PlushBeds	1201 N. Orange St.	Wilmington	DE	19801	USA
PMG Furnishings, Inc.	Buddy's Home Furnishings	893 W. A St.	Hayward	CA	94541	USA
PNJB, LLC	Cost Plus Mattress	1147 Foothill Blvd.	La Verne	CA	91750	USA
Pomona Furniture	Pomona Furniture	1229 E. Holt Ave.	Pomona	CA	91767	USA
Postma's Furniture	Postma's Furniture	P.O. Box 1267	Artesia	CA	90702	USA
Premier Furniture Gallery, Inc.	Premier Furniture Gallery, Inc.	1880 E. Hammer Ln.	Stockton	CA	95210	USA
Premium Hospitality Solutions, LLC	Hospitality Plus	33171 Camino Capistrano, Ste. F	San Juan Capistrano	CA	92675	USA
Premium Mattress Outlet, Inc.	Premium Mattress Outlet	100 E. Orangethorpe Ave.	Anaheim	CA	92801	USA
Progressive Health Solutions, Inc	The Healthy Bed Store	2690 East Bidwell St.	Folsom	CA	95630	USA
PS.37:4, Inc.	Stylehouse Furnishings	455 N. Frontage Rd.	Nipomo	CA	93444	USA
PTS Furniture, Inc.	PTS Home and Office Furniture	250 Conejo Ridge Ave.	Thousand Oaks	CA	91361	USA
Puffy, LLC	Puffy Mattress	13070 Saticoy St.	North Hollywood	CA	91605	USA
Purple Innovation, LLC	Purple	123 E. 200 N.	Alpine	UT	84004	USA

Account	DBA Name	Address	City	State	Zip	Country
Quality Bedding, Inc.	The Good Bed Guys	1922 Placentia Ave.	Costa Mesa	CA	92627	USA
Quality California, LLC	Thomasville Home Furnishings of San Diego	601 N. 44th Ave.	Phoenix	AZ	85403	USA
Quality Sleep Shop	My Green Mattress	1519 W. 55th St.	La Grange Highlands	IL	60525	USA
Quoc Nguyen	The Furniture Place, Inc.	3156 San Gabriel Blvd.	Rosemead	CA	91770	USA
R & R Mattress Warehouse, Inc.	Mattress Warehouse	650 E. Wooley Rd.	Oxnard	CA	93030	USA
R&J International Furniture, Inc.	R&J International Furniture, Inc.	715 E. Olive Ave.	Fresno	CA	93728	USA
R.C. Willey Home Furnishings, Inc.	R.C. Willey	2301 S. 300 W.	Salt Lake City	UT	84115	USA
Ralph's Yard Sale	Ralph's Yard Sale	3481 38th Ave.	Oakland	CA	94619	USA
Randy Welch	Mattress Land/ SleepFit Corp.	36 E. Herndon Ave., #A/B	Fresno	CA	93720	USA
Raul Lopez	Coast to Coast Mattress	168 Williams Rd.	Salinas	CA	93905	USA
Ray Asdoorian	Milts Furniture	43125 Rd. 80	Dinuba	CA	93618	USA
Ray Lacy Furniture	Lacy Furniture	P.O. Box789	Hughson	CA	95326	USA
Reeds Furniture Agoura, Inc.	Reeds Furniture Agoura, Inc.	28401 Canwood St.	Agoura Hills	CA	91301	USA
Regal House Gallery, LLC	Regal House Gallery, LLC	1050 Melody Ln.	Roseville	CA	95678	USA
Reinhart Acquisition Corp	Affordable Furniture and America's Mattress	55 Fair Ln.	Placerville	CA	95667	USA
Reisman and Reisman	Michaels Furniture	7700 Woodman Ave.	Van Nuys	CA	91402	USA
Relax in Style, LLC	Relax the Back	12432 Exline St.	El Monte	CA	91732	USA
Relax The Back Corp.	Relax The Back Corp.	6 Centerpointe Dr., Ste. 120	La Palma	CA	90623	USA

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Relax The Back, LLC	Relax The Back	530 R Bushy Hill Rd.	Simsbury	CT	06070	USA
ReliefMart Inc.	ReliefMart, Inc.	755 Lakefield Rd., Ste. H	Westlake Village	CA	91361	USA
REM Sleep Solutions, Inc.	REM Sleep Solutions, Inc.	355 W. Crowther Ave., Ste. E	Placentia	CA	92870	USA
Remberto Abarca	R&H Furniture	256 N. New Hampshire Ave.	Los Angeles	CA	90004	USA
Renaissance Home Furnishings, Inc.	Renaissance Home Furnishings, Inc.	23301 Avenida de la Carlota	Laguna Hills	CA	92653	USA
Rent-A-Center, Inc.	Rent-A-Center	5501 Headquarters Dr.	Plano	TX	75024	USA
Rental Corp. of America	Aim Rental	444 W. Ocean Blvd.	Long Beach	CA	90802	USA
Renttime, Inc.	Rent A Center	800 Civic Center Dr.	Vista	CA	92084	USA
Rest Easy, Inc.	North County Mattress	1580 S. Melrose Dr.	Vista	CA	92081	USA
Rest Easy, LLC	Pacific Mattress Co	645 W. 9th St., # 726	Los Angeles	CA	90015	USA
Rest EZ Mattress Co.	Rest EZ Mattress Co.	265 E. Stetson Ave.	Hemet	CA	92543	USA
Rest for Less	Rest for Less	330 Wood Rd., Ste. K	Camarillo	CA	93010	USA
Restoration Hardware, Inc.	Restoration Hardware	15 Koch Rd., Ste. K	Corte Madera	CA	94925	USA
Retail Ventures, LLC	Palace Furniture	2345 Macdonald Ave.	Richmond	CA	94804	USA
Rex Mattress and Furniture	Rex Mattress and Furniture	7725 Stockton Blvd.	Sacramento	CA	95823	USA
Ricardo Nuno	USA Mexico Furniture	1190 E. Holt Ave.	Pomona	CA	91767	USA
Richard J. Rolzinski	Blacks Appliance Audio Video	1940 Ft. Jones Rd., #1	Yreka	CA	96097	USA
Richard Lawrence Leaf	The Mattress Outlet	504 E. Grand Ave.	Arroyo Grande	CA	93420	USA
Richmond Furniture	Richmond Furniture	12669 San Pablo Ave.	Richmond	CA	94805	USA
Rick Breen and Larry Debeni	Living Styles	37 West 2nd	Eureka	CA	95501	USA

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Ricks Furniture South First Furniture, Inc.	Ricks Furniture	842 S. First St.	San Jose	CA	95110	USA
Rio Home Fashions, Inc.	Rio Home Fashions	9601 John St.	Santa Fe Springs	CA	90670	USA
River Rock Interiors, Inc.	Ashley Furniture HomeStore	161 Mill St.	Grass Valley	CA	95945	USA
Riverside Discount Furniture, LLC	Riverside Discount Furniture	17965 Collier Ave.	Lake Elsinore	CA	92530	USA
RMattress	iMattressLa, Inc.	8257 Beverly Blvd.	Los Angeles	CA	90048	USA
Robert Bales	Grays furniture	472 W. Olive St.	Porterville	CA	93257	USA
Robert E Taylor	Red Door Interiors, Inc.	2300 Eye St.	Bakersfield	CA	93301	USA
Robert Lee Wallace	The Furniture Store of Big Bear	41491 Big Bear Blvd.	Big Bear Lake	CA	92315	USA
Robert Lewis	Bakersfield BoxDrop	2809 Unicorn Rd.	Bakersfield	CA	93308	USA
Robert V. Whalen	Simi Valley Mattress Warehouse	521 Los Angeles Ave.	Simi Valley	CA	93065	USA
Roberto Carlos Sandoval	Gonzales Furniture	1008 E. Main St.	Santa Paula	CA	93060	USA
Rock Bottom Beds	Rock Bottom Beds	384 N. Sunrise	Roseville	CA	95661	USA
Rodney James Anderson	Delta Mattress and Sofa Outlet Store	705 Fourth St.	Eureka	CA	95501	USA
Rogelio A Loera	Bakersfield Direct Furniture	6225 District Blvd., Ste. 1A	Bakersfield	CA	93313	USA
Roger Keeling	Santa Cruz Natural Mattress	1804 Mission St., Ste. 102	Santa Cruz	CA	95060	USA
Rom Decor	Rom Decor	1670 W. Lincoln Ave.	Anaheim	CA	92801	USA
Romeo's Furniture	Romeo's Furniture	4065 W. Shaw Ave., Ste. 101	Fresno	Ca	93722	USA
Romo's Furniture	Romo's Furniture	21058 Ave. 152	Porterville	CA	93257	USA

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Ron Baron Jr.	Roxco Furniture	1180 Northcrest Dr.	Crescent city	CA	95531	USA
Ron K. Heinz	Harts Furniture	73617 29 Palms Hwy.	20 Palms	CA	92277	USA
Ron R Cervelli	Ron's Furniture and Appliance	212 N. Mount Shasta Blvd.	Mount Shasta	CA	96067	USA
Ronald Leparulo	Beds Etc of California	15438 Hathorne Blvd.	Lawndale	CA	90260	USA
Room & Board, Inc.	Room & Board	4600 Olson Memorial Hwy.	Golden Valley	MN	55422	USA
Room By Room Home Furnishings	Room By Room Home Furnishings	103 Business Park Way	Atwater	CA	95301	USA
Rooms Decor	Rooms Decor	33446 Western Ave.	Union City	CA	94587	USA
RoomsXpress Furniture Decor	RoomsXpress Furniture Decor	1101 Oates Ct., Ste. 200	Modesto	CA	95358	USA
Rosa Maria Alvarez	Mattress4U	3569 Arnico St.	Palm Springs	CA	92262	USA
Rosalba Monreal	CZ Furniture Solutions	5968 Hollister Ave.	Goleta	CA	93117	USA
Rosas Furniture	Rosas Furniture	1097 W. Baseline St.	San Bernardino	CA	92411	USA
Ross Dress For Less, Inc.	Ross Dress For Less	5130 Hacienda Dr.	Dublin	CA	94568	USA
Ross Furniture	Ross Furniture	1107 W. Ave. K	Lancaster	CA	93534	USA
Rosso's Furniture, Inc.	Rosso Furniture	6881 Monterey Rd.	Gilroy	CA	95020	USA
Royal Furniture, Inc.	Royal Furniture	5365 N. Blackstone Ave.	Fresno	CA	93710	USA
Royal Sleep Furniture Inc.	Royal Sleep Furniture, Inc.	852 Northport Dr., Ste. #3	West Sacramento	CA	95691	USA
Royal-Pedic Mattress Manufacturing, LLC	Royal-Pedic Mattress Manufacturing, LLC	341 N. Robertson Blvd.	Beverly Hills	CA	90211	USA
Royola Furniture	Royola Furniture	7380 Sycamore Blvd.	Riverside	CA	92508	USA
RSM Associates, Inc.	RSM Associates, Inc.	12663 Sandhill Ln., #2	Playa Vista	CA	90094	USA
RT Trading, Inc.	BidRL Redding	8905 Airport Rd.	Redding	CA	96002	USA

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RT Ventures, Inc.	R&R Furniture And Mattress	1450 W. Branch St.	Arroyo Grande	CA	93420	USA
Rubys Furniture Outlet & Appliances	Rubys Furniture Outlet & Appliances	347 W. Highland Ave.	San Bernardino	CA	92405	USA
Rusnak Associates, Inc.	Russell's Furniture	2600 Lafayette St.	Santa Clara	CA	95050	USA
Ryan J & Kristi M McGunagle, Inc.	Mack Wallbed Systems	971 Transport Way	Petaluma	CA	94954	USA
S & C Pearsey Inc.	Pearsey's Rentals Delano	801 Main St.	Delano	CA	93215	USA
S & M Furniture	S & M Furniture	2435 Albatross Way, Ste. 116-B	Sacramento	CA	95815	USA
S&Y Carpet And Furniture, Inc.	S&Y Carpet And Furniture, Inc.	16930 State Hwy. 14	Mojave	CA	93501	USA
S. Scheuer Co.	Samuel Scheuer	340 Sutter St.	San Francisco	CA	94108	USA
Safe For Home Products, LLC	Naturepedic	16925 Park Circle Dr.	Chagrin Falls	OH	44023	USA
Saint Dizier Design, Inc.	Saint Dizier Home	118 Matheson St., 2nd Floor	Healdsburg	CA	95448	USA
Saleem Raza	Expo Furniture Gallery	7310 Home Leisure Plaza	Sacramento	CA	95823	USA
Sales Direct Mattress and Furniture	Sales Direct Mattress and Furniture	3483 S. Market St.	Redding	CA	96001	USA
Salinas Mattress Co.	Salinas Mattress Co.	540 Brunken Ave., Ste. A	Salinas	CA	93901	USA
Salmon's Home Furnishing, Inc.	Salmon's Furniture Galleries	112 E. 7th St.	Hanford	CA	93230	USA
Sam's Furniture Thrift Store	Sam's Furniture Thrift Store	976 E. Baseline St.	San Bernardino	CA	92410	USA
Sam's West, Inc.	Sam's West, Inc.	702 S.W. 8th St., MS 0555	Bentonville	AR	72712	USA
San Diego Modern Furniture Co. Inc.	Lawrance Furniture	633 University Ave.	San Diego	CA	92103	USA

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Sanctuary Home Furnishings By Renaissance	Sanctuary Home Furnishings By Renaissance	31896 Plaza Dr.	San Juan Capistrano	CA	92675	USA
Sandy's Furniture. Inc.	Sandy's Furniture Inc.	3041 W. Shaw Ave.	Fresno	CA	93711	USA
Sanoluke Dublin, Inc.	Bassett Furniture	190 N.W. Spanish River Blvd.	Boca Raton	FL	33431	USA
Sanoluke Pleasant Hill, Inc.	Bassett Furniture	190 N.W. Spanish River Blvd.	Boca Raton	FL	33431	USA
Sanoluke San Carlos, Inc.	Bassett Furniture	190 N.W. Spanish River Blvd.	Boca Raton	FL	33431	USA
Sanoluke San Francisco, Inc.	Bassett Furniture	190 N.W. Spanish River Blvd.	Boca Raton	FL	33431	USA
Sanoluke San Jose, Inc.	Bassett Furniture	190 N.W. Spanish River Blvd.	Boca Raton	FL	33431	USA
Santa Maria Decor, Inc.	Ashley Furniture HomeStore	995 E. Grand Ave.	Arroyo Grande	CA	93420	USA
Santokh Kodial	Liquidation Outlet	2301 Fairview Dr.	Ceres	CA	95307	USA
SC41 Furniture, Inc.	SC41 Furniture	2647 41st Ave.	Soquel	CA	95073	USA
Scan Furniture House of San Diego, Inc.	Scan Furniture House	7340 Miramar Rd.	San Diego	CA	92126	USA
Scandinavian Designs	Scandinavian Designs	2250 S. McDowell Ext.	Petaluma	CA	94954	USA
Sceberras Bedding, Inc.	Newport Bedding Co.	1526 Newport Blvd.	Costa Mesa	CA	92627	USA
Scripps Natural Mattress	Scripps Natural Mattress	800 Grand Ave., Ste. B11	Carlsbad	CA	92008	USA
SDS Furniture Inc.	The Furniture Deal	2238 S. Mooney Blvd.	Visalia	CA	93277	USA
Sealy Mattress Manufacturing Co., LLC	Sealy Mattress Manufacturing Co.	1000 Tempur Way	Lexington	KY	40511	USA
Sears Authorized Hometown Stores, LLC	Sears Authorized Hometown Stores, LLC	5500 Trillium Blvd.	Hoffman Estates	IL	60179	USA

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Sears Outlet Stores, LLC	Sears Outlet Stores, LLC	5500 Trillium Blvd.	Hoffman Estates	IL	60179	USA
Sears, Roebuck & Co.	Sears, Roebuck & Co.	3333 Beverly Rd.	Hoffman Estates	IL	60179	USA
Second Generation Furniture, Inc.	Ramos Furniture	200 Soquel Ave.	Santa Cruz	CA	95062	USA
Select Comfort Retail Corp.	Sleep Number	9800 59th Ave. N.	Minneapolis	MN	55442	USA
Semerjian Inc	S.B. Mattress Expo	5610 Hollister Ave.	Goleta	CA	93117	USA
Sentient Enterprises, Inc.	Foam and Cushion	3482 Calyton Rd.	Concord	CA	94519	USA
Serrano's Furniture, Inc.	Serrano's Furniture	851 E. Bardsley Ave.	Tulare	CA	93274	USA
Serta Simmons Bedding, LLC	Serta and Simmons	3560 Lenox Rd.	Atlanta	GA	30326	USA
Sharon L Cook	Snoozzz Mattress	3095 E. Thousand Oaks Blvd, Ste. A	Thousand Oaks	CA	91362	USA
Shepherd's Dream, LLC	Shepherd's Dream, LLC	101 Siskiyou Ave.	Mount Shasta	CA	96067	USA
Shevick Sales Corp	Sleep on Latex	3536 W. Potomac Ave.	Chicago	IL	60651	USA
Shining Furniture Co., Inc.	CBA Home Furniture	8955 Valley Blvd.	Rosemead	CA	91770	USA
Shirley Ellen Brumfield	Furniture Helpers	12235 Heacock St.	Moreno Valley	CA	92557	USA
Shopko Stores Operating Co., LLC	Shopko	P.O. Box 19060	Green Bay	WI	54307	USA
Shoreline Furnishing	Shoreline Furnishing	3526 E. Chapman Ave.	Orange	CA	92869	USA
Sierra Mattress Co., LLC	Sierra Mattress Co., LLC	5301 Longley Ln.	Reno	NV	89511	USA
Sierra Valley Furniture	Sierra Valley Furniture	5369 Old Olive Hwy.	Oroville	CA	95966	USA
Siesta Co. Inc.	Duxiana	9680 S. La Cienega Blvd.	Inglewood	CA	90301	USA
Siesta DnK, Inc.	Duxiana	534 Bryant St.	Palo Alto	CA	94301	USA
Signature Furniture	Signature Furniture	698 W. Madison Ave.	El Cajon	CA	92020	USA

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Silke Enterprises, LLC	Wallbeds “n” More	23552 Commerce Center Dr.	Laguna Hills	CA	92653	USA
Simply Discount Furniture of Santa Clarita, Inc.	Simply Discount Furniture	21440 W. Golden Triangle Rd.	Santa Clarita	CA	91350	USA
Sit ‘n Sleep, Inc.	Sit ‘n Sleep	14300 S. Main St.	Gardena	CA	90248	USA
Sizewise Rentals, LLC	Sizewise	204 W. 2nd St.	Ellis	KS	67637	USA
Slagle’s Mattress Factory, Inc.	Slagle’s Mattress Factory	5727 Rosedale Hwy.	Bakersfield	CA	93308	USA
Slater’s Home Furnishings	Slater’s Home Furnishings	345 W. 18th St.	Merced	CA	95340	USA
Sleep & Beyond Mattress Centers	Sleep & Beyond Mattress Centers	35063 Fremont Blvd.	Fremont	CA	94536	USA
Sleep & Dream Furniture, Inc.	Sleep & Dream Furniture, Inc.	132 Calistoga Rd.	Santa Rosa	CA	95409	USA
Sleep & Sleep, Inc	Mattress Planet	12046 Brookhurst St.	Garden Grove	CA	92840	USA
Sleep 4 Less	Sleep 4 Less	874 W. Henderson Ave	Porterville	CA	92357	USA
Sleep Bedder, LLC	Sleep Bedder	2855 El Cajon Blvd., Ste. 4	San Diego	CA	92104	USA
Sleep Bedding, Inc.	Sleep Bedding, Inc.	1215 S. Eastern Ave.	Los Angeles	CA	90022	USA
Sleep Haven Bedding, Inc.	Sleep Haven Bedding, Inc.	1560 Mchenry Ave.	Modesto	CA	95350	USA
Sleep Kings, Inc.	Sleep Kings Mattress Liquidators	7393 Stewart and Gray Rd.	Downey	CA	90242	USA
Sleep N’ Den, Inc.	Sleep N’ Den Inc.	72074 Hwy. 111	Rancho Mirage	CA	92270	USA
Sleep Sensations, Inc.	America’s Mattress	P.O. Box 3978	Clovis	CA	93613	USA
Sleep Shop	Sleep Shop	762 E. Colorado Blvd.	Pasadena	CA	91101	USA
Sleep the Best, Inc.	Zula Bed	15026 Oxnard St.	Van Nuys	CA	91411	USA

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Sleep Works and More, Inc.	Sleep Works and More, Inc.	14301 Mono Way., Ste. D	Sonora	CA	95370	USA
Sleeptech, LLC	Spoon Sleep	9000 W Heather Ave.	Milwaukee	WI	53224	USA
Sleepy Head Mattress Co.	Sleepy Head Mattress Co.	341 Eva St.	Ventura	CA	93003	USA
Sleepy Mattress, LLC	Sleepy Mattress Warehouse	17895 Sky Park Cir.	Irvine	CA	92614	USA
Slumber n Serenity Mattress, Inc.	Slumber n Serenity Mattress, Inc.	3030 E. La Palma Ave.	Anaheim	CA	92806	USA
Smarthouse Collections	Smarthouse Collections	2118 Island View Rd.	Traverse City	MI	49686	USA
Smith and Smith	Rent To Own	3650 S. Mooney Blvd.	Visalia	CA	93277	USA
Soaring Heart Natural Bed Co.	Soaring Heart Natural Bed Co.	101 Nickerson St.	Seattle	WA	98109	USA
Socal Mattress, Inc.	Socal Mattress, Inc.	6004 Laurel Canyon Blvd.	North Hollywood	CA	91606	USA
Sodero's Furniture	Sodero's Furniture	6455 Juniper Rd.	Joshua Tree	CA	92252	USA
Sofa Spectrum	Sofa Spectrum	26760 Jefferson Ave., #106	Murrieta	CA	92562	USA
Somnium, Inc.	Somnium, Inc.	P.O. Box 1804	Venice	CA	90294	USA
Sonoma Furniture Inc	Sonoma Furniture and The Chestbed Store	800 W. Napa St.	Sonoma	CA	95476	USA
South Bay International Inc.	South Bay International Inc.	13169 Slover Ave., Ste. #B	Fontana	CA	92337	USA
Spark Furniture	Spark Furniture	10530 Whittier Blvd., Ste. 109	Whittier	CA	90606	USA
Spencer Jay Simcik	Santa Barbara Mattress	909 De La Vina St.	Santa Barbara	CA	93101	USA
Spencer Simcik	Spencer's Mattress	1806 Goodyear Ave.	Ventura	CA	93003	USA
St Vincent De Paul Village	Father Joe's Villages	3350 E St.	San Diego	CA	92102	USA
Star Modern Furniture	Star Modern Furniture	747 W. Dana St.	Mountain View	CA	94041	USA

Account	DBA Name	Address	City	State	Zip	Country
Stephen Siegel	American Furniture Guild	1141 S. Pacific Ave.	San Pedro	CA	90731	USA
Sterling Mattress Manufacturing, LLC	Kings Rest	391 S. Alta Ave., Ste. 102	Dinuba	CA	93618	USA
Steven E Reed	Trading Post	2250 N. Texas St.	Fairfield	CA	94533	USA
Stevens Creek Furniture, Inc.	Direct Factory Furniture	4910 Stevens Creek Blvd.	San Jose	CA	95129	USA
Steve's Furniture, Inc.	Connolly's Furniture & Mattress	40774 Fremont Blvd.	Fremont	CA	94538	USA
STMG, LLC	Mattress Nation	296 Lighthouse Ave.	Monterey	CA	93940	USA
Stoneledge Furniture, LLC	Ashley Furniture HomeStore	1 Ashley Way	Arcadia	WI	54612	USA
Store2Door, LLC	Mattress by Appointment Fresno	5430 W. Oslin Ave.	Fresno	CA	93722	USA
Stuart David, Inc.	Stuarts Fine Furniture	P.O. Box 1009	Ceres	CA	95307	USA
Studio Home	Studio Home	839 High St.	Oakland	CA	94601	USA
Ste. Sleep, Inc.	Ste. Sleep	1501 Lee Hill Rd.	Boulder	CO	80304	USA
Sun City Mattress	Sun City Mattress	26946 Cherry Hills Blvd.	Menifee	CA	92586	USA
Sunday Funday, LLC	Real Deal Sleep	7636 Clairemont Mesa Blvd.	San Diego	CA	92111	USA
Sunrise interiors	Sunrise Home	831 B St.	San Rafael	CA	94901	USA
Super Big Discount Furniture	Super Big Discount Furniture	6195 N. Figueroa St.	Los Angeles	CA	90042	USA
Super Discount Mattress Warehouse	Super Discount Mattress Warehouse	25320 Madison Ave., Ste. G	Murrieta	CA	92562	USA
Superco International, Inc.	Superco Home Theatre & Appliance	221 N. Atlantic Blvd.	Monterey Park	CA	91754	USA
Sure U Save Furniture, Inc.	Sure U Save Furniture, Inc.	1763 Monterey Rd.	San Jose	CA	95112	USA

Account	DBA Name	Address	City	State	Zip	Country
SVA Enterprise, LLC	Sleepyhead	12495 Vrain Cir.	Broomfield	CO	80020	USA
Sweet Dreams Mattress and Furniture	Sweet Dreams Mattress and Furniture	45 Broadway	Chula Vista	CA	91910	USA
Sweet Dreamzzz, LLC	Sweet Dreamzzz Mattress	12345 Ventura Blvd	Studio City	CA	91604	USA
Sweet's in the Nude, Inc.	Sweet's Wood Furniture	3131 Soquel Dr.	Soquel	CA	95073	USA
Switlik Parachute Co., Inc.	SWITLIK Comfort Technology	1325 E. State St.	Trenton	NJ	08609	USA
T Design USA Inc.	Premium Furniture for Less	1155 W. Ave. K	Lancaster	CA	93534	USA
T&K furniture	T&K furniture	1401 W. Texas St.	Fairfield	CA	94533	USA
T.H. America, Inc	Cozy Down	13640 Cimarron Ave.	Gardena	CA	90249	USA
Tangers Inc – Hawaiian Gardens	Last Chance Mattress Outlet	21401 Norwalk Blvd.	Hawaiian Gardens	CA	90716	USA
Target Corp.	Target Stores	33 S. 6th St.	Minneapolis	MN	55402	USA
Tck United Furniture, Inc.	United Furniture	904 E. Hammer Ln.	Stockton	CA	95210	USA
Teh Tai Bed Co., Inc.	Teh Tai Bed Co., Inc.	701 E. Valley Blvd.	San Gabriel	CA	91776	USA
Tehachapi Furniture and Mattress Center, LLC	Tehachapi Furniture and Mattress Center	20302 W. Valley Blvd.	Tehachapi	CA	93561	USA
Teleforo Castillo	Superior Mattress Co.	3015 S. Elm Ave.	Fresno	CA	93706	USA
Tempur Retail Stores, LLC	Tempur Retail Stores, LLC	1000 Tempur Way	Lexington	KY	40511	USA
Tempur-Pedic North America, LLC	Tempur-Pedic North America, LLC	1000 Tempur Way	Lexington	KY	40511	USA
Texas Furniture	Texas Furniture	1290 Sebastopol Rd., Ste. A	Santa Rosa	CA	95407	USA

Account	DBA Name	Address	City	State	Zip	Country
Thanh Hong Huynh	Fine Mattress & Furniture 4 Less	616 N. Azusa Ave., Ste. C	West Covina	CA	91791	USA
The Bed Post, LLC	The Bed Post, LLC	16459 Magnolia St.	Westminster	CA	92683	USA
The Caretakers	Joel Jones Furniture	11010 Foothill Blvd.	Rancho Cucamonga	CA	91730	USA
The Dante Enterprise, Inc.	Dante's Furniture Depot	16277 Valley Blvd.	Fontana	CA	92335	USA
The Furniture Market, Inc.	The Furniture Market	2836 Sisk Rd.	Modesto	CA	95350	USA
The Furniture Outlet	The Furniture Outlet	740 W. Main St.	Barstow	CA	92311	USA
The Furniture Warehouse	The Furniture Warehouse	995 Bay Blvd.	Chula Vista	CA	91911	USA
The Grill, Inc.	Barnes' Bargains	6408 Lake Isabella Blvd.	Lake Isabella	CA	93240	USA
The Imperial Furniture	The Imperial Furniture	32270 Rancho Vista Dr., Ste. D-10	Cathedral City	CA	92234	USA
The Mattress Center, LLC	The Mattress Center	960 Los Vallecitos Blvd.	San Marcos	CA	92069	USA
The Mattress Haven, LLC	The Mattress Haven	3145 Stonegate Dr.	Yuba City	CA	95993	USA
The Mattress Outlet, Inc.	Matthews Mattress	601 Orange Dr., Ste. J	Vacaville	CA	95687	USA
The Mattress Shop and Furniture Warehouse	The Mattress Shop and Furniture Warehouse	3525 Industrial Dr.	Santa Rosa	CA	95403	USA
The Mattress Spot	The Mattress Spot	6656 Atlantic Ave.	Bell	CA	90201	USA
The Mattress Store	The Mattress Store	1333 Commerce Ave.	Atwater	CA	95301	USA
The Mattress Store	The Mattress Store	1690 W. Sixth St., Ste. B	Corona	CA	92882	USA
The Mitchell Gold Co.	Mitchell Gold + Bob Williams	135 One Comfortable Pl.	Taylorsville	NC	28681	USA
The Natural Mattress Store, LLC	The Natural Mattress Store	816 4th St.	San Rafael	CA	94901	USA
The Oaktree	The Oaktree	P.O. Box 7192	Mammoth Lakes	CA	93546	USA

Account	DBA Name	Address	City	State	Zip	Country
The Original Mattress Factory, Inc.	The Original Mattress Factory	4930 State Rd.	Cleveland	OH	44134	USA
The Princess Mattress Inc.	The Princess Mattress	327 S. Mount Vernon Ave.	San Bernardino	CA	92410	USA
The Rest Stop	The Rest Stop	1650 7th St.	Riverside	CA	92507	USA
The Salvation Army, A California Corp.	The Salvation Army – ARC Command	180 E. Ocean Blvd., 3rd Floor	Long Beach	CA	90802	USA
The Sleep and Relax Center Inc.	Sit Sleep & Relax	1330 Del Paso Rd., Ste. 150	Sacramento	CA	95834	USA
The Sleep Shop, Inc.	The Sleep Shop	495 Hwy. 49	Auburn	CA	95603	USA
The Sully Corp.	Dunlop Family Furniture	929 S. Hwy. 49	Jackson	CA	95642	USA
The Waterbed Doctor	The Waterbed Doctor	15132 Goldenwest Cir.	Westminster	CA	92683	USA
The Witten Group, LLC	Beaumont Mattress & More	1620 E. 2nd St.	Beaumont	CA	92223	USA
Therapedic of New England, LLC	Therapedic of New England	135 Spark St.	Brockton	MA	02302	USA
THF at River Park, LLC	Thomasville at River Park	110 E. Alluvial	Fresno	CA	93720	USA
Thomas Balstrom	Mattresses 49	P.O. Box 20167	Fountain Valley	CA	92728	USA
Thornton House, Inc.	Thornton House Furniture	6 S. School St.	Lodi	CA	95240	USA
Three Brothers Furniture & Appliance Co., Inc.	Three Brothers Furniture	3729 Sonoma Blvd.	Vallejo	CA	94589	USA
Three J Corp.	Donnaken Furniture	12605 Beach Blvd.	Stanton	CA	90680	USA
Today Furniture SF	Today Furniture SF	2225 Mission St.	San Francisco	CA	94110	USA
Today Home Furnishings	Today Home Furnishings	2121 E. 12th St.	Oakland	CA	94601	USA

Account	DBA Name	Address	City	State	Zip	Country
Today's Furniture & Accessories	Today's Furniture & Accessories	1841 Fulton Ave.	Sacramento	CA	95825	USA
Todd Maidy, Inc.	Just Like Home Affordable Furniture	18344 Oxnard St., #109	Tarzana	CA	91356	USA
Torres Furniture	Torres Furniture	15304 Paramount Blvd.	Paramount	CA	90723	USA
Tracy Van Phan	Ace Furniture	3672 El Cajon Blvd.	San Diego	CA	92104	USA
Trung So Lam	Kamtex International Interior Design	8925 E. Valley Blvd.	Rosemead	CA	91770	USA
Tu Casa Furniture, Inc.	Tu Casa Furniture, Inc.	1630 Sebastopol Rd., Ste. 105-107	Santa Rosa	CA	95407	USA
Tuan Nguyen	Furniture 21	3575 Cleveland Ave.	Santa Rosa	CA	95403	USA
Tucker's Valley Furniture, Inc.	Valley Furniture/Cash and Carry Furniture	906 E. Main St.	El Cajon	CA	92021	USA
Turner Express Co., Inc.	FloBeds	234 E. Redwood Ave.	Fort Bragg	CA	95437	USA
Twice As Nice Furniture	Twice As Nice Furniture	5441 Auburn Blvd.	Sacramento	CA	95841	USA
Ultimate Furniture	Ultimate Furniture	820 N. Yosemite Ave.	Oakdale	CA	95361	USA
Ultracomfort, Inc.	Qomfort	177 E. Colorado Blvd.	Pasadena	CA	91105	USA
Underground Furniture, Inc.	Underground Furniture, Inc.	1345 Garnet Ave.	San Diego	CA	92109	USA
United Corporate Furnishings, Inc	United Corporate Furnishings, Inc.	1780 N. Market Blvd.	Sacramento	CA	95834	USA
United Mattress Factory	United Mattress Factory	3923 E. Belmont Ave.	Fresno	CA	93702	USA
Universal Mattress and Furniture	Universal Mattress and Furniture	5912 S. Broadway	Los Angeles	CA	90003	USA
University Loft Co.	University Loft Co.	2588 Jannetides Blvd.	Greenfield	IN	46140	USA
Univex International, Inc.	eFurnitureHouse.com, JustBunkBeds.com, ocFurniture.com	1501 W. Collins Ave.	Orange	CA	92867	USA

Account	DBA Name	Address	City	State	Zip	Country
Urban Ecommerce Solutions, LLC	Urban Mattress	2830 Arapahoe Ave.	Boulder	CO	80303	USA
Urban Furniture Mart	Urban Furniture Mart	9461 Foothill Blvd.	Rancho Cucamonga	CA	91730	USA
Urban Home, Inc.	Urban Home	3301 Sturgis Rd.	Oxnard	CA	93030	USA
Urban Living Furniture	Urban Living Furniture	20130 Hamilton Ave.	Torrance	CA	90502	USA
Urner's Inc	Urner's Inc.	P.O. Box 41240	Bakersfield	CA	93384	USA
US Made Mattress, Inc.	Late Night Mattress & Furniture	1540 W. 6th St., Ste. 103	Corona	CA	92882	USA
Valerie Furniture, Inc.	Valerie Furniture, Inc.	735 N. Milliken Ave., #D	Ontario	CA	91764	USA
Valiant Products Corp.	Valiant Products Corp.	2727 W. 5th Ave.	Denver	CO	80204	USA
Valley Mattress Outlet	Valley Mattress Outlet	4160 14th Ave.	Sacramento	CA	95820	USA
Value Home Furnishings	Value Home Furnishings	600 Third St.	Marysville	CA	95901	USA
Value Outlet Furniture Zone	Value Outlet Furniture Zone	13054 Sherman Way	North Hollywood	CA	91605	USA
Van Buren Furniture, Inc.	Van Buren Furniture, Inc.	5600 Van Buren Blvd., Ste. B	Riverside	CA	92503	USA
Vans Design Furniture, Inc.	Sleep Collection	1050 W. Katella Ave. #A	Orange	CA	92867	USA
Variety Bedding Manufacturing Corp.	Variety Bedding Manufacturing Corp.	1622 E. Nadeau St.	Los Angeles	CA	90001	USA
Venice Furniture	Venice Furniture	5111 College Oak Dr.	Sacramento	CA	95841	USA
Vermont Furniture	Vermont Furniture	2330 S. Vermont Ave.	Los Angeles	CA	90007	USA
Vertex Beds, LLC	Mattress Retailer	7305 El Prado Way	Buena Park	CA	90620	USA
Victor Pham	One Stop Furniture	2441 Northgate Blvd.	Sacramento	CA	95833	USA
Victor's Mattress	Victor's Mattress	1001 Beaumont Ave.	Beaumont	CA	92223	USA
Victory Furniture Com, Inc.	Victory Furniture Com, Inc.	2328 San Pablo Ave.	Oakland	CA	94612	USA

Account	DBA Name	Address	City	State	Zip	Country
Victory Supply, LLC	Victory Supply LLC	7025 Industrial Park Rd,	Mount Pleasant	TN	38474	USA
Viking Trader, LLC	Viking Trader	2585 Shattuck Ave.	Berkeley	CA	94704	USA
Vinsons Home Decor	Vinson's Home Decor	14658 7th St.	Victorville	CA	92395	USA
Visionary Sleep, LLC	Visionary Sleep	2060 S. Wineville, Ste. A	Ontario	CA	91761	USA
Visions in Furniture, Inc.	Visions in Furniture, Inc.	15024 Leffingwell Rd.	La Mirada	CA	90638	USA
Vivian's Quality Furniture	Vivian's Quality Furniture	845 E. Valley Pkwy.	Escondido	CA	92025	USA
Vk Furniture & Mattress	Vk Furniture & Mattress	5721 Lakewood Blvd.	Lakewood City	CA	90712	USA
von Hemert Interiors, Inc.	von Hemert Interiors, Inc.	1595 Newport Blvd.	Costa Mesa	CA	92627	USA
W and M Carter Corp.	Country Furniture	P.O. Box 217	Blue Jay	CA	92317	USA
Wallbeds By Wilding, LLC	Wilding Wallbeds	3988 S. 1540 E. Cir.	St. George	UT	84790	USA
Wallbeds n More, Inc	Wallbeds n More, Inc.	5653 Stoneridge Dr., Ste. 110	Pleasanton	CA	94566	USA
Walmart Stores East, LP	Walmart Stores East, LP	702 S.W. 8th St., MS 0555	Bentonville	AR	72716	USA
Walmart.com USA, LLC	Walmart.com USA, LLC	702 S.W. 8th St., MS 0555	Bentonville	AR	72716	USA
Ward's MediaTech, Inc.	Ward's MediaTech	125 W. Victoria St.	Long Beach	CA	90805	USA
Washabelle, LLC	Washabelle, LLC	1610 Ave. N	Council Bluffs	IA	51501	USA
Wayfair, LLC	Wayfair	4 Copley Pl., Floor 7	Boston	MA	02116	USA
Weatherby's Furniture Guild	Weatherby's Furniture Guild	620 Chester Ave.	Bakersfield	CA	93301	USA
Wenger Furniture and Appliances	Wenger Furniture and Appliances	4552 Whittier Blvd.	Los Angeles	CA	90022	USA
Werner Media Partners. LLC	Ghostbed	7143 W. Broward Blvd.	Plantation	FL	33317	USA
Western Ace Furniture, Inc.	Ace Interior Furniture	616 N. Western Ave.	Los Angeles	CA	90004	USA

Account	DBA Name	Address	City	State	Zip	Country
Western Furniture Co., Inc.	Western Furniture Co., Inc.	706 7th St.	Wasco	CA	93280	USA
Westside Furniture, Inc.	Westside Furniture	617 Center St.	Taft	CA	93268	USA
White Dove Mattress, Ltd.	White Dove Mattress, Ltd.	3201 Harvard Ave.	Newburgh Heights	OH	44105	USA
Wholesale Furniture, Inc.	Wholesale Furniture	11230 Talbert Ave.	Fountain Valley	CA	92708	USA
Wholesale Mattress	Wholesale Mattress	848 W. Palmdale Blvd.	Palmdale	CA	93551	USA
Wholesale Mattress and Furniture	Wholesale Mattress and Furniture	370 N. Andreasen Dr.	Escondido	CA	92029	USA
Wickline Bedding Enterprises	Wickline Bedding Enterprises	455 N. Quince	Escondido	CA	92025	USA
Wickmans Furniture Overstocks, Inc.	Wickmans Furniture Overstocks, Inc.	28448 Roadside Dr.	Agoura Hills	CA	91301	USA
Widdoss Venture Corp.	Roomors Home Furnishings	41785 Elm St., Ste. 103	Murrieta	CA	92562	USA
William Huynh	William Huynh	1012 N. Alvarado St.	Los Angeles	CA	90026	USA
Williams-Sonoma, Inc.	Williams-Sonoma, Inc.	3250 Van Ness Ave.	San Francisco	CA	94010	USA
Willits Furniture Center, Inc.	Willits Furniture Center, Inc.	775 Central Ave.	Willits	CA	95490	USA
Winey-Bice, Inc.	Oak Furniture Liquidators	8246 W. Mineral King Ave.	Visalia	CA	93291	USA
Wirth Furniture & Interiors, Inc	Wirth Furniture & Interiors, Inc.	515 Main St.	Woodland	CA	95695	USA
Wood Furniture	Wood Furniture	2801 Zinfandel Dr.	Rancho Cordova	CA	95670	USA
Woodberry Trading Co. Inc.	Martinez Furniture Direct	37 Bridgehead Rd.	Martinez	CA	94598	USA
Woodland Furniture	Woodland Furniture	73 W. Court St.	Woodland	CA	95695	USA

Account	DBA Name	Address	City	State	Zip	Country
World Home Décor, Inc.	World Home Décor, Inc.	993 West Valley Blvd., #218	Bloomington	CA	92316	USA
World of Natural Comforts, Inc.	Earthsake	815 Gilman St.	Berkeley	CA	94710	USA
Worldwide Platinum Corp	Valley Mattress	2180 Wible Rd.	Bakersfield	CA	93304	USA
Wu's California Furniture Inc.	California Furniture	1949 23rd St.	San Pablo	CA	94806	USA
Wyckes Furniture, LLC	Wyckes Furniture	6331 University Ave.	San Diego	CA	92115	USA
Yaasa Studios, Inc.	Yaasa Studios, Inc.	511 Olive St.	Santa Barbara	CA	93101	USA
Yadira Azcona	South San Diego Mattress Clearance	750 Design Ct., Ste. 103	Chula Vista	CA	91911	USA
Your Furniture Now, LLC	Steal A Sofa	1151 S. Main St., Unit C	Los Angeles	CA	90015	USA
Yves Delorme, Inc.	Yves Delorme	1725 Broadway St.	Charlottesville	VA	22902	USA
Zaengles Furniture and Floor Covering, Inc.	Zaengles Carpet One Floor and Home	2800 Main St.	Susanville	CA	96130	USA
Zinus, Inc.	Zinus, Inc.	1951 Fairway Dr., Ste. A	San Leandro	CA	94577	USA
Zotto, Inc.	Zotto, Inc.	43 Corporate Park, #102	Irvine	CA	92606	USA
ZZZZZ Mattress	ZZZZZ Mattress	2511 W. La Palma Ave.	Anaheim	CA	92801	USA

2018 Brand Names

12 Park
Amerimattress
A Better Bed
Ace Hotel Mattress
AFC
AH Beard
Air Dream
Aireloom
Airpedic
Airweave
All American Frame
American Bedding
American Hotel
American National Manufacturing Inc.
American National Manufacturing Instant Comfort
Anew
Anthonys Furniture
Arizona Premium Mattress
Ascent
Authentic Comfort
Avalon
Back Performance
Barclay Butera Lifestyle Bedding
Bay Bed
Beauty Rest
Bed Tech Easy Rest
Bedgear M1 Performance Mattress
Bedgear M1X Performance Mattress
BedInABox
Bel-Air
Bellagio
Beverly
Bigolbed
Bio Sleep Concept
Biofresh
Black Diamond
Bob Barker
Bob Barker – Flame Chek Foam Maximum Security
Bob Barker – Flame Chek Supreme
Bob Barker – Flame Chek Ultra (Sewn or Sealed)
Bob Barker – Flame Chek ValueLine
Body Flex
Body Rest
Body Solutions
Boyd Mattresses
Brentwood Home
Brooklyn Bedding
Brookstone
Broyhill Mattresses
Bunkie
California Dream
Campbell Mattress
Cannon Sleep Products
Capital Bedding Inc.
Carmona Mattress
Ceres
Chateau
Chateau Collection
Chico Maid
Childrens Products LLC
Chiro Plush
Chivalrous
Chriro Care Siesta
Christeli
Churchill & Smith
Classic Bedding
Classic Deluxe
Clearlake Oaks Mattress
Cloud 9 Comfort
Combo
ComforPedic
ComforPedic Loft
Comfort Bedding
Comfort Classic
Comfort Dreams
Comfort Revolution
Comfort Shield
Comfortaire
Comfortline
Comfort-Pedic Mattress
ComfortSpring PLUS
ComfortSpring™
Cool Touch
Corsicana
Corsicana Bedding Co.
Cosmos Comfort Mattress
Cradelsoft
Cuddle Mattress Relex Mattress
Custody
Custom Comfort Mattress Co. Ultra King
Customatic
Danican 143766
Denver Mattress
Denver Mattress Hospitality
Diamond Mattress
Doctors Choice
Dorado Mattress Co.
Dorm Exclusive
Dormeo
Dormeo Octaspring
Dormlife DL 1800
Dormlife DL 2500

Dormlife DL 3500
Dormlife DL 4500
Dormlife DL Series
Dormlife Standard Drom Mattress
DR Preferred
DR Preferred Reserve
Dream Bed
Dream Collection
Dream Innovations, Inc.
Dream Line
Dream Rest
Dreamland
Dreamland Mattress
Dulce
Dura-Pedic
Duxiana
Easy Rest
Easy Rest Bed Tech
Eclipse
Eco
Eco-Cloud
Electropedic
Elegance
Elegant Collection
Empire
Enchanted Dreams
Engineered Sleep
Englander
Englander Eclipse Eastman House
Enso
EnviroSpring™
Ergomotion
Ergovea
Escondido Mattress
Esme's Furniture
Essential
Ethan Allen Kingsdown
Ethos
Eureka Mattress Co.
Euro-Flex
Evaya
Eve Mattress
Exclusive
Expo Mattress
Extreme
Factory Direct, Inc.
Factory Select
Five Star
Flame Chek
Flex-A-Bed High-Low
Flex-A-Bed Premier
Flex-A-Bed Value Flex
FloBeds Big and Tall
FloBeds Deluxe
FloBeds Luxury Performance
FloBeds Select
FloBeds vZone
Foam Craft Division Of Future Foam, Inc.
Foxzy Products Corp.
Fresno Mattress Factory Brand
Gateway Mattress
Generations
Geo-Mattress
Geo-Mattress: Geo-Comfort
Geo-Mattress: Geo-Gel
Ghostbed
GMC Mattress
Gold
Golden Mattress Co.
Good Bed Guys
Good Mattress
GoodNite
Grande Hotel
Greattime
HD Super Duty
Homelegance
Horacio Mattress Co.
Hospitality sleep
Hotel
Hummer
Hypnos
Idream
Imperial
Instant Comfort
Invacare
Iris
Ivy Extreme Green
Ivy Organics
J. S.Mattress
Jamison
Jaxee Mattress
Jazvin
Jumbo
Jumbo Pt
Jupiter
Jupiter+
Jussi & Carpe Diem
Karma byPranaSleep
Keetsa
King Koil
Kingdom Mattress
Kings Rest Enterprises
Kingsdown
Kluft
LA Heart Furniture
LA Mattress
Lady Americana SW
Lane
Laura Ashley
Layla
Leader Mattress Leeds
Leesa Sleep

Legendary Sleep
LinenSpa
Linon Home Decor
Little Lamb Organics
Live and Sleep
Lotus by PranaSleep
Lucid
Lullaby Earth
Luxury Solutions
M & R Mattress
M.B. & G. Marketing
M1
M1X
MA 2363
MA 3319
MA 4908
Made Rite Anti-Gravity – Astral
Made Rite Anti-Gravity – Luminous
Made Rite Anti-Gravity – Seafoam
Made Rite Anti-Gravity Series
Made Rite Bedding
Made Rite FE 1200
Made Rite FE 1500
Made Rite FE 1800
Made Rite FE Cirrus Healthcare Mattresses
Made Rite FE Cumulus Healthcare Mattresses
Made Rite FE Inverted Seam Innerspring
Made Rite FE Stratus Healthcare Mattresses
Made Rite PFS Fiber Core
Made Rite Silver Spring
Made Rite Stellar Foam Core
Made Rite Stellar Performance Core
Maderite Bedding Cova
Madison
MagniFlex
Majesty Collection
Malouf
Mammot
Mars
Mars+ Mattress
Mattress and Furniture Land
Mattress Factory
Mattress Shop
Maxim
Maximum Security
MBC Collegiate
McRoskey
Me Mattress
Med Care
Memory
Mia Bedding Co.
MicroAIR
Midnight
Milton Greens Stars, Inc.
Miracle Bedding
Monarch Rest
Monte Carlo
MTJ American
Natural
Natural Sense
Natural Sense Mattress Latexco West Natural Latex
Natural Sleep
Natural Support
Natural Therapy
Naturepedic
Nature's Spa
Nest Bedding
Neverland Comfort
Newport Collection
NGMM
Nikamal
Nipponflex Smart Care
Nipponflex Smart Flex
Nipponflex Smart Springs
Nor Cal
Obasan
OkiOki
Om by PranaSleep
Organicpedic
Ootho Avant
Ortho Comfort
Ortho Rest
Orthopedic
OSO
Ovation Sleep Products
Pacific Mattress
Palmpring USA, Inc.
Paris
Patriot Eagle
Pillow Rest
Pillow Top
Posture Sense
Posture Supreme
PragmaBed
PranaSleep
Premium
Primo
Privilege Comfort Non-Flip
Puffy
Pure Green Natural Latex Mattress
Purerest, Ecobaby
PureSleep
Purple
Qomfort

Quality Padilla Mattress

R I Mattress – Orthopedic

Raha

Regency

Regina

Reguvigel

Relax the Back

REM Martinique

REM Paradise

Remedy

Rescue

Resort Collection

Resort Mattress Collection

Resort Sleep

Rest for Less

Restex – Crosstex Innerspring Mattress

Restex – Duratex Innerspring Mattress

Restex – Econotex Innerspring Mattress

Restex – Supertex Foam Mattress

Restex – Ultratex Foam Mattress

Restex – Valuetex Innerspring Mattress

Restex Mattress Line

Restonic

Reverie

Rg mattress

Richfield Bedding Inc.

RIZE

Roma Brand

Royal Collection

Royal Mattress

Royal-Pedic

Sacramento Valley Mattress, Inc.

Sam Mattress

Saturn

Saturn+

Savvy Rest

Sealy

Select Comfort

Select Luxury

Select Rest

Select Sleep Mattress

Selectabed

Sentech

Serenia

Serta Mattresses

Serta Spring Air Simmons

Shepherd's Dream All Wool Premium 5" Mattress

Shepherd's Dream All Wool Simplicity 4" Mattress

Sherwood

Shifman Mattresses

Silver Rest

Simmons

Simmons Juvenile Furniture

Simmons Kids

Simple Foundation

Slagel's Mattress Factory

Sleep Air Mattress

Sleep Assure

Sleep Care

Sleep Creations

Sleep Eclipse

Sleep Love

Sleep Science

Sleep Sensation

Sleep Studio

Sleep Systems

Sleep Therapy

Sleep Zone

Sleepco Mattress

SleepFast

Sleepful

Sleeping Fantasy

Sleeping Pure

Sleep-N Aire Mattress

Sleeptek

Slumber Perfect

Slumber Solutions

Smooth Top

Snuggle

Soaring Heart Natural Bed Co.

Softform

Solace

Solstice

Somnum®

Spinal Care

Spinal Comfort

Spring Air

Spring Pedic

Starlight

Stearns & Foster

Sterling Sleep Systems

Sterns & Foster

Sto-A-Way Mattress Foundation

Stress O Pedic

Suite Dreams Suite Essentials

Sunset

Super Quilt

Superior Comfort Double

Superior Comfort Non-Flip

Supremus Mattress

Sweet Dreams

Symbol

Teh Tai Bed

Temper Pedic Dormeo Brookstone

Tempflow

- Tempur-Pedic
- The DUX Bed
- The Princess Mattress
- Therapedic
- Thomasville Mattresses
- Tripedic
- Ultrabed
- United Mattress Factory
- University Loft
- University Sleep Products' Enhanced Style B Mattress
- University Sleep Products' Enhanced Style C Mattress
- University Sleep Products' Style D Mattress
- Urban Essentials
- Urban Organics
- Urban Retreats
- Urban Virtues
- US Sleep Products
- USP Atlanta Mattress Factory
- Valeo
- Valley Forge
- ValueLine
- Variety Bedding Manufacturing Corp.
- Venus
- Veridan
- Villegas Mattress
- ViscoFresh
- viscoplus
- Vispring
- Washabelle
- Wellsville
- White Dove
- Woodhaven

Appendix B: Collection Sites, Recycling Facilities and Collection Events

Collection Type by County During 2018

County	Recycling Facility	Collection Site	Collection Event
Alameda	X	X	X
Alpine			X
Amador		X	
Butte		X	
Calaveras		X	
Colusa		X	
Contra Costa			X
Del Norte		X	X
El Dorado		X	
Fresno	X	X	X
Glenn			X
Humboldt		X	
Imperial		X	
Inyo		X	
Kern		X	X
Kings		X	
Lake		X	
Lassen		X	
Los Angeles	X	X	X
Madera		X	X
Marin			X
Mariposa		X	
Mendocino		X	
Merced		X	X
Modoc		X	
Mono		X	
Monterey		X	
Napa		X	X
Nevada		X	X
Orange		X	
Placer			X

County	Recycling Facility	Collection Site	Collection Event
Plumas		X	
Riverside	X	X	
Sacramento		X	
San Benito		X	
San Bernardino	X	X	
San Diego		X	X
San Francisco		X	
San Joaquin	X	X	X
San Luis Obispo		X	
San Mateo		X	X
Santa Barbara	X	X	
Santa Clara		X	
Santa Cruz		X	X
Shasta		X	X
Sierra		X	
Siskiyou		X	X
Solano		X	X
Sonoma		X	X
Stanislaus		X	
Sutter		X	
Tehama		X	
Trinity			X
Tulare		X	X
Tuolumne		X	X
Ventura		X	
Yolo	X	X	X
Yuba			

Collection Sites

County	Type	Site	Address	City	Zip	Commercial Volume No-Cost Drop-Off
Alameda	Non-profit	The Salvation Army – Oakland ARC	601 Webster St.	Oakland	94607	Yes
	SWF	Hayward Transfer Station	3458 Enterprise Ave.	Hayward	94545	No
		Pleasanton Transfer Station	3110 Busch Rd.	Pleasanton	94566	No
Amador	SWF	Pine Grove Transfer Station	19801 Berry St.	Pine Grove	95665	No
		WARF-Buena Vista Transfer Station	6500 Buena Vista Rd.	Ione	95640	No
Butte	SWF	Butte Colusa Oroville Transfer Station	2720 S. Fifth Ave.	Oroville	95965	No
		Neal Road Recycling and Waste Facility	1023 Neal Rd.	Paradise	95969	No
Calaveras	SWF	Rock Creek Landfill	12021 Hunt Rd.	Milton	95230	No
Colusa	SWF	Maxwell Transfer Station	3852 Old Hwy. 99	Maxwell	96955	No
Del Norte	Local Business	Humboldt Moving & Storage	1528 Northcrest Dr.	Crescent City	95531	Yes
El Dorado	Retailer	Affordable Furniture	Call 530-626-5270 for drop-off appt.	Diamond Springs	95619	Yes
	SWF	El Dorado Disposal	4100 Throwita Way	Placerville	95667	No

County	Type	Site	Address	City	Zip	Commercial Volume No-Cost Drop-Off
Fresno	CRV	A&J Industrial	1735 Dockery Ave.	Selma	93662	Yes
	Non-profit	Coalinga Thrift Shop	198 W. Forest	Coalinga	93210	Yes
		Goodwill of San Joaquin Valley	5741 E. Central Ave.	Fresno	93725	Yes
	SWF	Cedar Avenue Recycling & Transfer	3457 S. Cedar Ave.	Fresno	93752	No
		City of San Joaquin Public Works Yard	21956 Railroad Ave.	San Joaquin	93660	No
		Coalinga Transfer Station	1255 W. Elm St.	Coalinga	93210	Yes
		Kerman Transfer Station	15300 W. Jensen Ave.	Kerman	93630	No
		Kingsburg Transfer Station	1535 Avenue 392	Kingsburg	93631	No
		Reedley 9th Street Yard	1733 9th St.	Reedley	93654	No
		Rice Road Recycling & Transfer Station	10463 N. Rice Rd.	Fresno	93730	No
		Sanger Corporation Yard	333 North Ave.	Sanger	93657	No
Humboldt	SWF	Humboldt Recycling LLC	2585 Central Ave.	Mckinley	95519	No
		Humboldt Waste Management Authority	1059 W. Hawthorne St.	Eureka	95501	Yes
Imperial	SWF	Republic Services Allied Imperial Landfill	104 E. Robinson Rd.	Imperial	92251	No
Inyo	SWF	Bishop-Sunland Landfill	110 Sunland Indian Reservation Rd.	Bishop	93514	No
		Independence Landfill	250 Dump Rd.	Independence	93526	No
		Lone Pine Landfill	4450 Sub Station Rd.	Lone Pine	93545	No

County	Type	Site	Address	City	Zip	Commercial Volume No-Cost Drop-Off
Kern	SWF	Bakersfield Public Drop Off Site	1900 Roberts Ln.	Bakersfield	93308	No
		Bena Landfill	2951 Neumarkel Rd.	Bakersfield	93307	No
		California City Transfer Station	19901 Neuralia Rd.	California City	93505	No
		Delano Landfill	11249 Stradley Ave.	Delano	93215	No
		Lebec Transfer Station	300 Landfill Rd.	Lebec	93243	No
		Mojave-Rosamond Landfill	400 Silver Queen Rd.	Mojave	93501	No
		Ridgecrest Landfill	3301 W. Bowman Rd.	Ridgecrest	93555	No
		Shafter-Wasco Landfill	17621 Scofield Ave.	Shafter	93263	No
		Taft Landfill	13351 Elk Hills Rd.	Taft	93268	No
		Tehachapi Landfill	12001 E. Tehachapi Blvd.	Tehachapi	93561	No
Kings	SWF	Avenal Regional Landfill	1200 Skyline Dr.	Avenal	93204	No
		Kings Waste and Recycling Authority – KWRA	7803 Hanford-Armona Rd.	Hanford	93230	No
Lake	CRV	Diamond Recycling	14806 Olympic Dr.	Clearlake	95422	Yes
		Diamond Recycling	8426 Lake St.	Lower Lake	95457	Yes
	Retailer	Griffin's Furniture Outlet	14966 Burns Valley Rd.	Clearlake	95422	Yes
Lassen	Retailer	Zaengles Floor and Home	2800 Main St.	Susanville	96130	Yes
	SWF	Bass Hill Landfill	469-700 Johnstonville Dump Rd.	Susanville	96130	No

County	Type	Site	Address	City	Zip	Commercial Volume No-Cost Drop-Off
Los Angeles	CRV	Blue Marble Recycling CRV Center	443 Vineland Ave.	City of Industry	91746	No
	Non-profit	Goodwill	3150 N. San Fernando Rd.	Los Angeles	90065	No
	Renovator	Gateway Mattress Company	624 S. Vail	Montebello	90640	Yes
	SWF	American Transfer Station	1449 W. Rosecrans Ave.	Gardena	90249	No
		Bel Art Transfer Station	2495 E. 68th St.	Long Beach	90805	No
		Burbank Recyle Center	500 S. Flower St.	Burbank	91502	No
		Carson Transfer Station	321 Francisco St.	Carson	90745	No
		Chiquita Canyon Landfill	29201 Henry Mayo Dr.	Castaic	91384	No
		City of Lancaster Yard	615 W. Avenue H	Lancaster	93634	No
		Falcon Refuse Transfer Station	3031 E. I St.	Wilmington	90744	No
		Grand Central Recycling and Transfer Station	999 S. Hatcher Ave.	City of Industry	91748	No
		Lancaster Landfill & Recycling Center	600 E. Avenue F	Lancaster	93535	No
		Palmdale Landfill	1200 W. City Ranch Rd.	Palmdale	93551	No
		Paramount Resource & Recycling	7230 Petterson Ln.	Paramount	90723	No
		Pomona Valley Transfer Station	1371 E. Ninth St.	Pomona	91766	No
		Santa Clarita Yard	25772 Springbrook Rd.	Santa Clarita	91350	No
		South Gate Transfer Station	4489 Ardine St.	South Gate	90280	No
Madera	SWF	Fairmead Landfill	21739 Road 19	Chowchilla	93610	No

County	Type	Site	Address	City	Zip	Commercial Volume No-Cost Drop-Off
Mariposa	SWF	Mariposa County Solid Waste Facility	5593 CA-49	Mariposa	95338	No
Mendocino	SWF	Caspar Transfer Station	15000 Prairie Way	Fort Bragg	95481	No
		Ukiah Recycling and Transfer Station	3151 Taylor Dr.	Ukiah	95482	No
		Willits Transfer Station	350 Franklin Ave.	Willits	95490	No
Merced	SWF	Billy Wright Landfill	17173 S. Billy Wright Rd.	Los Banos	93635	No
		Highway 59 Landfill	7040 N. Hwy. 59	Merced	95348	No
Modoc	CRV	Holdorff's Recycling Center	605 N. Court St.	Alturas	96101	Yes
Mono	SWF	Mammoth Disposal	59 Commerce Dr.	Mammoth Lakes	93546	No
Monterey	SWF	Johnson Canyon Landfill & Recycling Center	31400 Johnson Canyon Rd.	Gonzales	93926	No
		Jolon Road Transfer Station	52654 Jolon Rd.	King City	93930	No
		Monterey Regional Waste Management District	14201 Del Monte Blvd.	Marina	93933	No
		Sun Street Transfer Station & Recycling Center	139 Sun St.	Salinas	93901	No
Napa	SWF	Calistoga Clover Flat Transfer Station	4390 Silverado Trail N.	Calistoga	94515	No
		Northern Recycling Operation and Waste Service	889 Devlin Rd.	American Canyon	94503	No
Nevada	CRV	Grass Valley Scrap Iron & Metal	875 Idaho Maryland Rd.	Grass Valley	95945	Yes
	SWF	Eastern Regional Landfill	900 Cabin Creek Rd.	Truckee	96145	No

County	Type	Site	Address	City	Zip	Commercial Volume No-Cost Drop-Off
Orange	SWF	CR&R Prima MRF	32250 La Pata Ave.	San Juan Capistrano	92675	No
		CR&R Stanton Transfer Station	11232 Knott Ave.	Stanton	90680	No
		CVT Regional MRF	2775 E. Gretta Lane	Anaheim	92806	No
		Madison Materials	1035 E. 4th St.	Santa Ana	92701	No
		Rainbow Transfer Station	17121 Nichols Ln.	Huntington Beach	92647	No
		Sunset Environmental Transfer Station	16122 Construction Cir. W.	Irvine	92606	No
Plumas	Retailer	Mountain Mattress	11 Lindan Ave.	Quincy	95971	Yes
Riverside	SWF	Auga Mansa MRF (Robert A Nelson Facility)	1830 Agua Mansa Rd.	Riverside	92509	No
		Coachella Valley Transfer Station	87011 Landfill Rd.	Coachella	92236	No
		CR&R Perris	92570, 1760 Goetz Rd.	Perris	92570	No
		Edom Hill	70100 Edom Hill Rd.	Cathedral City	92234	No
		Lamb Canyon Landfill	16411 Lamb Canyon Rd.	Beaumont	92223	No
		Moreno Valley Waste Management Transfer Station	17700 Indian St.	Moreno Valley	92551	No
Sacramento	Renovator	Valley Mattress Outlet	4160 14th Ave.	Sacramento	95820	Yes
	SWF	Florin Perkins Public Disposal Site	4201 Florin Perkins Rd.	Sacramento	95826	No
		Kiefer Landfill	12701 Kiefer Blvd.	Sloughhouse	95683	No
		North Area Recovery Station (NARS)	4450 Roseville Rd.	North Highlands	95660	No

County	Type	Site	Address	City	Zip	Commercial Volume No-Cost Drop-Off
San Benito	SWF	The John Smith Road Landfill	2650 John Smith Rd.	Hollister	95023	No
San Bernardino	Public Agency	Helendale Community Services District Thrift Store	26540 Vista Rd.	Helendale	92342	No
	SWF	Advance Disposal Co. & Recycling Yard	17105 Mesa St.	Hesperia	92345	No
		Colton Disposal Facility	2059 E. Steel Rd.	Colton	92324	No
		Victor Valley MRF	17000 Abbey Ln.	Victorville	92395	No
		Victorville Drop Off Center	15164 Anacapa Rd.	Victorville	92394	No
		West Valley MRF	13373 Napa St.	Fontana	92335	No
San Diego	Non-profit	Urban Corps San Diego Recycling Buyback Center	9449 Friars Rd.	San Diego	92108	No
	SWF	El Cajon Transfer Station	925 O'Conner St.	El Cajon	92020	No
		Otay Landfill	1700 Maxwell Rd.	Chula Vista	91911	No
		Palomar Transfer Station	5960 El Camino Real	Carlsbad	92008	No
		Sycamore Landfill	8514 Mast Blvd.	Santee	92071	No
San Francisco	Non-profit	Salvation Army – SFARC	1500 Valencia St.	San Francisco	94110	Yes
San Joaquin	Non-profit	Greater Valley Conservation Corps – Stockton Yard	2040 E. Fremont St.	Stockton	95205	Yes
	SWF	Foothill Sanitary Landfill	6484 N. Waverly Rd.	Linden	95236	No
		Lovelace MRF & Transfer Station	2323 E. Lovelace Rd.	Manteca	95336	No
		North County Recycling Center & Sanitary Landfill	17720 E. Harney Ln.	Lodi	95240	No
		Tracy Material Recovery Facility & Transfer Station	30703 S. MacArthur Dr.	Tracy	95377	No

County	Type	Site	Address	City	Zip	Commercial Volume No-Cost Drop-Off
San Luis Obispo	Non-profit	North County Christian Thrift Shop	9330 El Camino Real	Atascadero	93422	No
	SWF	Cold Canyon Landfill	2268 Carpenter Canyon Rd.	San Luis Obispo	93401	No
San Mateo	SWF	Ox Mountain Sanitary Landfill	12310 San Mateo Rd.	Half Moon Bay	94019	No
		Pescadero Transfer Station	Bean Hollow Rd.	Pescadero	94060	No
		Recology of the Coast	1046 Palmetto Ave.	Pacifica	94044	No
		Shoreway Environmental Center	333 Shoreway Rd.	San Carlos	94070	No
		South San Francisco Scavenger – Blue Line Transfer Station	500 E. Jamie Ct.	South San Francisco	94080	No
Santa Barbara	SWF	HSS Recycling Center	97 Commerce Dr.	Buellton	93427	No
		HSS Recycling Center	1850 W. Betteravia Rd.	Santa Maria	93455	No
		Lompoc Landfill	700 Avaion St.	Lompoc	93436	No
		Marborg Construction & Demolition Facility	119 N. Quarantina St.	Santa Barbara	93103	No
		Santa Maria Regional Landfill	2065 E. Main St.	Santa Maria	93454	No
		South Coast Recycling & Transfer Station	4430 Calle Real	Santa Barbara	93110	No

County	Type	Site	Address	City	Zip	Commercial Volume No-Cost Drop-Off
Santa Clara	CRV	Morgan Hill Recycling	16290 Railroad Ave.	Morgan Hill	95037	Yes
	Non-profit	Goodwill of Silicon Valley	1080 N. 7th St.	San Jose	95112	Yes
	SWF	Bay Counties SMART Station	301 Carl Rd.	Sunnyvale	94089	No
		Greenwaste Recycling	625 Charles St.	San Jose	95112	No
		Leo Recycle	215 Leo Ave.	San Jose	95112	No
		Mission Trail Waste Systems, Inc.	1313 Memorex Dr.	Santa Clara	95050	No
		Newby Island Landfill	1601 Dixon Landing Rd.	Milpitas	95305	No
		Recology Mountain View	935 Terra Bella Ave.	Mountain View	94043	No
		Ben Lomond Landfill	9835 Newell Creek Rd.	Watsonville	95076	No
		Buena Vista Landfill	1231 Buena Vista Dr.	Watsonville	95076	No
		City of Watsonville Transfer Station	320 Harvest Dr.	Watsonville	95076	No
		Dimeo Lane Landfill	605 Dimeo Ln.	Santa Cruz	95060	No
Shasta	SWF	Redding Solid Waste Transfer Station	2255 Abernathy Ln.	Redding	96003	No
		Redding West Central Landfill	14095 Clear Creek Rd.	Redding	96001	No
Sierra	SWF	Alleghany Transfer Station	1 Alleghany Dump Rd.	Alleghany	95910	No
		Loyalton Sanitary Landfill	1 Garbage Pit Rd.	Loyalton	96118	No
		Ramshorn Transfer Station	1 Ramshorn Rd.	Goodyears Bar	95944	No
		Sattley Transfer Station	County Road A-23	Calpine	96124	No
		Sierra City Transfer Station	County Road 528	Sierra City	96125	No

County	Type	Site	Address	City	Zip	Commercial Volume No-Cost Drop-Off
Siskiyou	SWF	Black Butte Transfer Station	3710 Springhill Rd.	Mt. Shasta	96067	Yes
		Happy Camp Transfer Station	65600 State Hwy. 96	Happy Camp	96039	Yes
		Oberlin Road Transfer Station	2420 Oberlin Rd.	Montague	96064	Yes
		Tulelake Transfer Station	County Road 95001	Tulelake	96134	Yes
Solano	Retailer	The Wilkerson Company	1064 Horizon, Unit 1	Fairfield	94533	Yes
	SWF	Recology Vacaville Solano	855 1/2 Davis St.	Vacaville	95688	No
Sonoma	Non-profit	Goodwill – Redwood Empire	651 Yolanda Ave.	Santa Rosa	95404	No
	SWF	Guerneville Transfer Station	13450 Pocket Dr.	Guerneville	95446	No
Stanislaus	SWF	Fink Road Landfill	4000 Fink Rd.	Crows Landing	95313	No
		Turlock Recycling and Transfer Station	1100 S. Walnut Rd.	Turlock	95380	No
Sutter	Retailer	Evans Furniture Warehouse	379 Epley Dr.	Yuba City	95991	Yes
Tehama	SWF	Redbluff Landfill	19995 Plymire Rd.	Redbluff	96080	No
Tulare	SWF	City of Exeter Corporation Yard	350 W. Firebaugh	Exeter	93221	No
		City of Lindsay Maintenance Yard	476 Mount Vernon	Lindsay	93247	No
		City of Woodlake Corporation Yard	595 S. Valencia Blvd.	Woodlake	93286	No
		Pena's Disposal Inc.	12094 Avenue 408	Cutler	93615	No
		Teapot Dome Landfill	21063 Avenue 128	Porterville	93257	No
		Visalia Landfill	8614 Avenue 328	Visalia	93291	No
Tuolumne	Non-profit	Greater Valley Conservation Corps – Sonora	14993 Camage Ave.	Sonora	95370	Yes
	SWF	Big Oak Flat (Groveland) Transfer Station	10700 Merrell Rd.	Big Oak Flat	95321	No

County	Type	Site	Address	City	Zip	Commercial Volume No-Cost Drop-Off
Ventura	Local Business	Pacific Manufacturing & Distributing	1740 Fiske Pl.	Oxnard	93033	Yes
	SWF	Del Norte OXNARD Regional Recycling and Transfer	111 S. Del Norte Blvd.	Oxnard	93030	No
		Gold Coast Recycling & Transfer Station	5275 Colt St.	Ventura	93003	No
		Simi Valley Landfill & Recycling Center	2801 Madera Rd.	Simi Valley	93065	No
Yolo	SWF	Esparto Transfer Station	27075 County Road 19A	Esparto	95627	No
		Recology Davis Corp Yard	2727 2nd St.	Davis	95618	No
		Yolo County Central Landfill	44090 County Road 28H	Woodland	95776	No

Commercial Sites

County	Type	City	Zip
Del Norte	Retailer	Crescent City	95531
Humboldt	Local Business	Eureka	95501
Mendocino	Municipal Yard	Ukiah	95482
Shasta	Retailer	Redding	96001
Siskiyou	Retailer	Yreka	96097
Tuolumne	Retailer	Sonora	95370

Bulky Item Collection

County	Site	Service Area
Butte	Recology Oroville Transfer Station	Unincorporated Butte County
Colusa	Recology Maxwell Transfer Station	City of Colusa
		City of Williams
Del Norte	Recology Del Norte	City of Crescent City
		Unincorporated Del Norte County
Imperial	Imperial Landfill	City of Imperial
Los Angeles	City of Los Angeles – LASAN	City of Los Angeles
	City of Claremont	Cit of Claremont
	City of Glendale	City of Glendale
	City of Long Beach	City of Long Beach
	City of Palmdale	City of Palmdale
	City of Huntington Park Public Works Yard	City of Huntington Park
	Waste Management – Santa Clarita Yard	City of Santa Clarita
	Burbank Recycling Center	City of Burbank
	Culver City Transfer Station	City of Culver City
	Waste Resources and Recovery	City of Gardena
	Waste Management – Baldwin Public Yard	City of Baldwin Park
Napa	Recology Vallejo	City of American Canyon

County	Site	Service Area
Orange	CR&R Stanton Transfer Station	City of Stanton
	Midaway City Sanitary District	City of Westminister
	Rainbow Transfer Station	City of Huntington Beach
	CR&R Prima MRF	City of San Clemente & Dana Point
	CVT Regional MRF	Cities of Anaheim, Chino Hills, Fullerton, Yorba Linda, La Habra Heights, and Villa Park
	Sunset Environmental Transfer Station	Cities of Irvine, Laguna Beach, Mission Viejo, and Laguna Woods
	Ware Disposal Fullerton Yard	Cities of Covina, Charter Oak, and South Whittier
Riverside	Burrtec Waste Industries – Coachella Valley Transfer Station	City of Coachella
	Burrtec Waste Industries – Edom Hill	City of Cathedral City
	Lamb Canyon Landfill	City of Beaumont
Sacramento	City of Folsom Corp Yard	City of Folsom
San Bernardino	Burrtec Waste Industries – West Valley MRF	City of Fontana
	City of Redlands Public Works Yard	City of Redlands
	Advance Disposal Co. & Recycling Yard	City of Hesperia
	Burrtec Waste Industries – Victorville Drop Off Center	City of Victorville
	Burrtec Waste Industries – Barstow	City of Barstow
	CR&R – Colton	City of Colton & Loma Linda
	Helendale Community Services District Thrift Store	City of Helendale
San Diego	Republic – Otay Landfill	City of Chula Vista
San Mateo	Daly City Curbside Collection	City of Daly City
	Recology San Bruno Residential Curbside Pickup	City of San Bruno
Santa Clara	Greenwaste Recycling	City of San Jose
Solano	Recology Vacaville	City of Vacaville
		Unincorporated Solano County
	Recology Vallejo	City of Vallejo
Yolo	Recology Davis	City of Davis

Recycling Facilities

County	Title	Address	City	Zip	Public Collection Site	Commercial Collection Site	Offered Consumer Incentive Payment
Alameda	Blue Marble Materials	1501 Doolittle Dr., Suite G	San Leandro	94577	Yes	Yes	Yes
	DR3 Recycling	7041 Los Positas Rd., Suite F	Livermore	94550	No	Yes	No
		9921 Medford Ave.	Oakland	94603	Yes	Yes	Yes
	Green Mattress Recycling	7650 Marathon Dr., Suite N	Livermore	94550	No	Yes	No
Fresno	Blue Marble Materials	2947 South Elm Ave.	Fresno	93706	Yes	Yes	Yes
Los Angeles	Blue Marble Materials	6052 Bandini Blvd.	Commerce	90040	Yes	Yes	Yes
	Cristal Materials, Inc.	6825 McKinley Ave.	Los Angeles	90001	Yes	Yes	Yes
		7020 Stanford Ave.	Los Angeles	90001	Yes	Yes	Yes
		2840 Tanager Ave.	Commerce	90040	Yes	Yes	Yes
	R5 Recycling	1705 Mountain Ave.	Monrovia	91016	Yes	Yes	No
Riverside	R5 Recycling	84 Business Park	Perris	92571	No	No	No
San Bernardino	Mat Services	1020 Mildred Ave., Bldg D.	Ontario	91761	Yes	Yes	Yes
San Joaquin	DR3 Recycling	4447 S. Airport Way	Stockton	95206	Yes	Yes	Yes
Santa Barbara	Cleaner Earth Company	504 S. Western Ave.	Santa Maria	93458	Yes	Yes	No
Yolo	DR3 Recycling	1233 Commerce Ave., Suites C and D	Woodland	95776	Yes	Yes	Yes

Collection Events

County	City	Date	Event	Address	Zip
Alameda	Alameda	5/20/18	Alameda County Collection Event	Alameda Naval Air Station	94501
	Albany	6/24/18	Alameda County Collection Event	1100 Eastshore Hwy.	94710
	Berkeley	10/7/18	Alameda County Collection Event	1100 Eastshore Hwy.	94710
	Hayward	9/22/18	Alameda County Collection Event	20265 Mission Blvd.	94541
		10/27/18	Alameda County Collection Event	20265 Mission Blvd.	94541
	Oakland	11/24/18	City of Oakland – Bulky Item Block Party	7101 Edgewater Dr.	94601
		9/29/18	City of Oakland Collection Event	530 Wake Ave.	94607
		9/15/18	City of Oakland Collection Event	250 Victory Court	94607
		8/25/18	City of Oakland Collection Event	7101 Edgewater Dr.	94621
		7/15/18	Alameda County Collection Event	7000 Coliseum Way	94621
	Pleasanton	4/22/18	City of Pleasanton Collection Event	Alameda County Fairgrounds	94556
	San Leandro	7/28/18	Alameda County Collection Event	16640 E. 14th St.	94578
Alpine	Markleeville	4/28/18	Alpine County Cleanup	50 Diamond Valley Rd.	96120
		10/20/18	Alpine Collection Event	50 Diamond Valley Rd.	96120
Contra Costa	Brentwood	9/22/18	City of Brentwood Collection Event	2301 Elkins Way	94513
		9/15/18	City of Brentwood Collection Event	2301 Elkins Way	94513
		9/8/18	City of Brentwood Collection Event	2301 Elkins Way	94513
		5/19/18	City of Brentwood Collection Event	2301 Elkins Way	94513
		5/12/18	City of Brentwood Collection Event	2301 Elkins Way	94513
		5/5/18	City of Brentwood Collection Event	2301 Elkins Way	94513
Del Norte	Crescent City	9/15/18	Del Norte Transfer Station Collection Event	1700 State St.	95531
		6/16/18	Del Norte Transfer Station Collection Event	1700 State St.	95531
		3/17/18	Del Norte Collection Event	1700 State St.	95531
	Hoopa	9/13/18	The Yurok Tribe Collection Event	23001 State Hwy. 96	95546
	Klamath	9/14/18	The Yurok Tribe Collection Event	190 Klamath Blvd.	95548

County	City	Date	Event	Address	Zip
Fresno	Fresno	12/22/18	Rice Road Facility Collection Event	10463 N. Rice Rd.	93730
		12/15/18	Rice Road Facility Collection Event	10463 N. Rice Rd.	93730
		12/8/18	Rice Road Facility Collection Event	10463 N. Rice Rd.	93730
	Reedley	10/20/18	City of Reedley Collection Event	20399 E. Dinuba Ave.	93654
	Sanger	10/26/18	City of Sanger Collection Event	333 North Ave.	93657
	Woodlake	10/24/18	City of Woodlake Collection Event	595 Valencia Blvd.	93286
Glenn	Willows	6/23/18	City of Willows Collection Event	1600 S. Tehama	95988
Kern	Bakersfield	10/27/18	Kern County Collection Event	1142 South P St.	93307
				1700 block of Flower St.	93306
				1401 Skyway Dr.	93308
		4/7/18	Kern County Collection Event	1142 South P St.	93307
				1401 Skyway Dr.	93308
Los Angeles	Lancaster	12/15/18	Antelope Valley Collection Event	17341 E. Avenue J	93535
		5/19/18	Los Angeles County Collection Event	17341 E. Avenue J	93535
	Littlerock	12/1/18	Antelope Valley Collection Event	8505 E. Avenue T	93543
		5/5/18	Los Angeles County Collection Event	8505 E. Avenue T	93543
	Quartz Hill	5/12/18	Los Angeles County Collection Event	4859 W. Ave L-12	93536
	Santa Clarita	6/9/18	City of Santa Clarita Collection Event	19201 Via Princessa	91321
Madera	Chowchilla	9/17/18	City of Chowchilla Collection Event	340 N. First St.	93610
	North Fork	4/21/18	North Fork Rancheria Earth Day Event	57907 Old Mill Site Ct.	93643
Marin	San Rafael	12/1/18	Marin County Collection Event – North Bay Conservation Corps	50 Canal St.	94901
		10/27/18	City of San Rafael Collection Event – North Bay Conservation Corps	50 Canal St.	94901
		7/21/18	Marin County Collection Event – North Bay Conservation Corps	271 Drake Ave.	94901
		7/20/18	Marin County Collection Event – North Bay Conservation Corps	271 Drake Ave.	94901

County	City	Date	Event	Address	Zip
Merced	Atwater	10/10/18	City of Atwater Collection Event	1800 Buhach Rd.	95301
		5/19/18	City of Atwater Collection Event	1800 Buhach Rd.	95301
		3/17/18	Atwater Collection Event	470 Aviator Dr.	95301
	Dos Palos	4/7/18	City of Dos Palos Collection Event	1937 Blossom St.	93620
	Los Banos	9/22/18	City of Los Banos Fall Collection Event	Los Banos Fairgrounds	93635
	Merced	5/5/18	City of Merced Collection Event	205 W. Olive Ave.	95341
				900 Martin Luther King Jr. Way	95341
				2121 E. Childs Ave.	95341
				3600 M St.	95341
		4/28/18	City of Merced Collection Event	2121 E. Childs Ave.	95341
				3600 M St.	95341
				900 Martin Luther King Jr. Way	95341
				205 W. Olive Ave.	95341
	Planada	11/1/18	City of Planada Collection Event	415 Broadway	95348
Napa	American Canyon	9/29/18	City of American Canyon Collection Event	100 Benton Way	94503
Nevada	Truckee	9/22/18	Bye Bye Mattress & PaintCare Collection Event	10356 Truckee Airport Rd.	96161
Placer	Lincoln	5/5/18	City of Lincoln Spring Cleanup	446 Airport Rd.	95648
San Diego	San Diego	3/17/18	City of San Diego Recycling Event	9449 Friars Rd.	92108
	Vista	10/27/18	San Diego County Collection Event	1 Panther Way	92084
San Joaquin	Stockton	10/20/18	San Joaquin County Collection Event	4447 S. Airport Way	95206
San Mateo	Redwood City	7/21/18	Redwood City Collection Event	2600 Middlefield Rd.	94063
	San Mateo	10/20/18	San Mateo Collection Event	1346 Saratoga Dr.	94403
Santa Cruz	Santa Cruz	6/23/18	City of Santa Cruz Collection Event	207 Natural Bridges Dr.	95060
Shasta	Anderson	4/28/18	City of Anderson Cleanup Event	1890 Briggs St., Lot 4	96007
		4/25/18	City of Anderson Cleanup Event	Corner of North St. and Ravenwood Rd.	96007
		4/23/18	City of Anderson Cleanup Event	2450 Barney Rd.	96007

County	City	Date	Event	Address	Zip
Siskiyou	Happy Camp	4/21/18	Siskiyou County Collection Event	65600 State Hwy. 96	96039
	Mt. Shasta	4/21/18	Siskiyou County Collection Event	3710 Spring Hill Rd.	96067
	Tulelake	4/21/18	Siskiyou County Collection Event	95001 County Rd.	96134
	Yreka	4/21/18	Siskiyou County Collection Event	2420 Oberlin Rd.	96064
Solano	Fairfield	12/29/18	The Wilkerson Company Collection Event	1064 Horizon, Unit 1	94533
	Vallejo	11/3/18	City of Vallejo Collection Event	Railroad St. on North Mare Island	94590
Sonoma	Cloverdale	2/23/18	Cloverdale Recycling Event	1 Citrus Fair Dr.	95425
Trinity	Hayfork	5/11/18	Hayfork Transfer Station Collection Event	372 Hayfork Dump Rd.	96041
	Weaverville	5/12/18	Weaverville Transfer Station Collection Event	173 Tom Bell Rd.	96093
Tulare	City of Exeter	10/6/18	City of Exeter Fall Clean Up	350 W. Firebaugh	93221
		10/5/18	City of Exeter Fall Clean Up	350 W. Firebaugh	93221
		10/4/18	City of Exeter Fall Clean Up	350 W. Firebaugh	93221
	Lindsay	4/5/18	City of Lindsay Collection Event	476 N. Mount Vernon	93247
	Visalia	12/8/18	Dump on Us Collection Event	309-325 N. Cain St.	93292
	Woodlake	10/24/18	City of Woodlake Collection Event	595 Valencia Blvd.	93286
		4/28/18	City of Woodlake Collection Event	595 S. Valencia Blvd.	93286
		4/27/18	City of Woodlake Collection Event	595 S. Valencia Blvd.	93286
		4/26/18	City of Woodlake Collection Event	595 S. Valencia Blvd.	93286
Tuolumne	Sonora	11/15/18	Greater Valley Conservation Corps Collection Event	High Country Sports Arena	95370
Yolo	Clarksburg	11/3/18	Yolo County & City of Clarksburg Collection Event	51230 Clarksburg Rd.	95612
	Winters	5/12/18	Yolo County Collection Event	19 E. Baker St.	95694
	Woodland	4/14/18	Yolo County Collection Event	1125 East St.	95776

Appendix C: Program Operations Materials

Mattress Recycling Council

California Mattress Recycling Program
COLLECTION GUIDELINES

December 2016

CONTACTS

MRC Program Coordinators

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About the Mattress Recycling Council

In 2013, California enacted Senate Bill 254, later amended by Senate Bill 1274, which requires mattress manufacturers to create a recycling program for mattresses discarded in the state. The Mattress Recycling Council (MRC) is the non-profit organization established by the mattress industry to develop and operate the California mattress recycling program. The Program began December 30, 2015.

MRC has contracted with service providers to transport and recycle mattresses and box-springs from collection sites throughout the state. For simplicity, we will refer to both mattresses and box-springs as just mattresses. These Guidelines describe the Program and what your facility needs to do to participate. MRC reserves the right to update, change, modify, amend, add or remove terms, or otherwise alter these Guidelines at any time with or without prior notice.

What MRC Provides

Staff at all participating collection sites must be knowledgeable regarding these Guidelines before accepting mattresses.

MRC provides the following to participating solid waste facilities:

- A collection container to store mattresses that is appropriate for the number of mattresses that the collection site expects to generate and the site's available space
- Transportation from the solid waste facility to a contracted recycler
- No-cost mattress recycling services

ACCEPTABLE

Only mattresses used and discarded in California can be accepted by the Program. The pictures below exemplify mattresses that are acceptable by the program.

A participating collection site may not charge for mattresses that are dropped off by individuals at its site and recycled through the Program.

UNACCEPTABLE

- Out-of-state mattresses
- Severely damaged, twisted, wet, frozen or soiled mattresses
- Mattresses infested with bed bugs or other living organisms
- Sleeping bags
- Pillows and cushions
- Loose bedding, blankets or sheets
- Car beds
- Juvenile products, i.e., a carriage, basket, dressing table, stroller, playpen, infant carrier, lounge pad, or crib bumper
- Water beds
- Camping air mattresses
- Fold-out sofa beds
- Futons and furniture
- Loose mattress pads and toppers

Mattress Inspection and Examination

Facility staff should screen incoming mattresses to determine whether they are suitable for recycling and should remove mattresses that are:

- Excessively wet or frozen
- Severely twisted, punctured or crushed
- Infested with bed bugs or other living organisms
- Exceptionally soiled or moldy

Mattresses not suitable for recycling should be disposed of through your existing solid waste stream.

Bed Bug Identification

Mattresses and box springs infested with bed bugs are unacceptable for recycling and should be disposed of through your existing solid waste stream. Staff at collection sites should evaluate program materials for evidence of bed bug infestation.

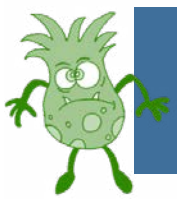
Bed bugs are tan to brown in color, but may appear redder if they have fed.

***Adult Bed Bugs** are dorsally flat insects, broadly oval, and the size of an apple or melon seed (¼").*

***Nymphs** look like adults in shape but are smaller.*

***Eggs** are white and barrel shaped.*

Signs of bed bug activity may be more obvious than the insects themselves. Look for clusters of dark spots or smudges on mattresses (fecal spots), especially along seams. Eggs, shed skins, and all life stages of bed bugs may also be present in these 'soiled' areas.



For more information on bed bugs, please refer to the resources made possible by the Connecticut Coalition Against Bed Bugs at www.ct.gov/caes/CCABB.

MATERIALS COLLECTION & HANDLING

Each collection site will have unique operational considerations. Participating facilities must make their own decisions about how to best manage their operations in the safest manner possible in accordance with applicable laws. At a minimum, each participating site must meet these requirements:

	MINIMUM PROGRAM REQUIREMENTS
SITE	Each collection site must be secure with adequate space and staffing to handle and store acceptable mattresses.
PERMITS	Each collection site must have knowledge of, and comply with all applicable federal, state and local laws. These may include, but are not limited to, zoning requirements, state permit requirements, and OSHA or other workplace requirements. Please contact your Local Enforcement Agency (LEA) to confirm whether your site is in compliance with all applicable notifications or requirements for accepting mattresses for recycling at your site. In many cases, this will be your County or local Public Health Department.
INSURANCE	Each collection site must maintain general liability insurance of at least $1,000,000 per occurrence.
TRAINING	Staff at each collection site must be trained and knowledgeable regarding these Guidelines before accepting mattresses for recycling.
STORING & LOADING MATTRESSES **(See page 6 for photos and guidelines)**	Collection sites must keep mattress dry by storing in weather proof containers, or under cover, to maximize their recyclability. In addition, all collection sites must: • Make every effort to place mattresses in MRC-designated storage containers immediately upon acceptance. • Keep mattresses intact and not intentionally crush or puncture them. • Efficiently stack mattresses to maximize the number of units loaded in each storage container. • Provide oversight to keep unacceptable items out of MRC-designated storage containers. • Remove any non-program materials from MRC-designated storage containers before transport to MRC recyclers. • Practice good housekeeping standards, and keep storage containers and program materials in a neat and orderly condition.
SITE ACCESS	Collection sites must allow MRC access to confirm compliance with these Guidelines.

Loading Mattresses in Storage Containers

Container Type	Number of Mattresses
20-foot sea container	25–40
30-yard roll-off container	25–35
40-yard roll-off container	25–40
48-foot trailer	110–180
53-foot trailer	125–190

Expected number of mattresses that should fit in various container sizes

Mattresses and box springs must be packed as efficiently as possible to maximize the number of units in each container.

TRANSPORTATION AND RECYCLING

Transporters

MRC will assign each collection site a transporter to provide a storage container and transport services.

- MRC contracted transporters will provide participating locations with evidence of automobile insurance coverage of at least $1,000,000 per occurrence
- Each collection site must notify transporter at least 2 business days before a storage container is full of mattresses
- The assigned transporter will pick up full containers and drop off an empty container at the same time
- On the scheduled pick up day, the collection site must make the collection container readily accessible to the transporter
- At the time of pick-up, collection site staff must be present to sign a three-part Bill of Lading (BOL) supplied by the transporter that details the quantity of mattresses in the container, and must provide appropriate copies of the BOL to the transporter

A collection site may choose to provide its own storage containers and transportation at its own cost. These locations must contact the recycler directly to arrange for a convenient drop-off time.

Recyclers

Recyclers under contract with MRC will meet established recycling standards and accurately account for all mattresses it receives, the mattress components it recycles (e.g., foam, steel, wood, fiber, etc.), and any residual disposal. Solid waste facilities will be assigned a recycler by MRC to best service your facility.

PROGRAM WITHDRAWAL & TERMINATION

A collection site's participation in the California mattress recycling program is voluntary. Either party may withdraw from participation with 30 days' notice to the other party. MRC reserves the right to remove any collection site not in compliance with these Guidelines from further participation in the Program.

RECORDKEEPING

Bill of Lading

A Bill of Lading (BOL) will be provided by the transporter. Before a full container leaves the site, the BOL must be completed and signed by facility staff. Following is a sample BOL and required information:

BILL OF LADING

Date:

Unique BOL #: pre-printed #

Collection Site/ Generator

Facility Name and Operator:

Address:

Type of Collection Site: ☐ solid waste facility ☐ mattress retailer ☐ other _____

Collection Container Type: ☐ 20 ft. sea container ☐ 30 yd. roll-off ☐ 40 yd. roll-off

☐ 53 ft. trailer ☐ 48 ft. trailer ☐ other: _____

Collection Site Count: Mattress and Box Spring Units: _____

Collection Site Certified Net Weight (if available): _____ lbs.

I hereby certify that to the best of my knowledge, the above information is accurate, and all of the products described in this document were used and discarded in California.

_____ _____

Name (print), Title Signature Date

Transporter

Company Name:

Address:

Truck #:

_____ _____

Name (print), Title Signature Date

Mattress Recycler

Date: **Company Name:**

Address: Mattress Recycler:

Recycler Count: Mattress Units: _____ Box Spring Units: _____

Net Weight of all Mattress and Box Spring Units: _____ lbs.

Comments/Count Discrepancies:

I hereby certify that to the best of my knowledge, the above information is accurate, and all of the products described in this document were used and discarded in California.

_____ _____

Name (print), Title Signature Date

CALIFORNIA MATTRESS RECYCLING STANDARDS

The Mattress Recycling Standards (Standards) define the minimum requirements to be an approved Recycler for the Mattress Recycling Council (MRC). Under these Standards, mattresses must be managed and processed in a manner that adequately safeguards the environment, industry employees and consumers. The Standard also includes data tracking and reporting requirements.

The MRC reserves the right at its discretion to review and revise these Standards.

For purposes of these Standards, the term “mattress” should be interpreted to include both mattresses and foundations (or box-springs).

Background

The MRC is a non-profit organization formed by the International Sleep Products Association (ISPA) to develop and implement mattress recycling programs in states with laws requiring recycling of discarded mattresses.

Recyclers must comply with these Standards, contract terms and conditions and all legislative and regulatory requirements. Recyclers must have transparent operations, clear and documented recycling procedures and accurate tracking of all mattresses and components (including non-recyclable waste). All Recyclers will be audited under these Standards.

Disclaimer

The MRC does not intend for these Standards to constitute or provide legal guidance of any kind. The Recycler must be aware of and abide by all local, state, or federal laws and regulations applicable to the management of post-consumer mattresses or the business operation of the Recycler. In the event that these Standards are inconsistent with any such laws or regulations, the laws or regulations take precedence, and the Recycler must inform the MRC of such inconsistency.

1. General Requirements

Each Recycler shall:

1.1. Possess a current and valid business license and meet all applicable local, state and federal requirements for providing the type of recycling services required by the MRC.

1.2. Possess valid state approved permits, plans, and approvals, as applicable.

1.3. Comply, and be in good-standing, with all applicable federal, state, and local regulations including but not limited to:

- Department of Transportation (DOT) if providing any transportation services
- Occupational Safety and Health Administration (OSHA) and applicable local and state health and safety regulations

- Local and state fire department regulations, fire and building codes and other applicable building and occupancy safety requirements

1.4. Possess Commercial General Liability Insurance, including coverage for bodily injury, property damage, complete operations and contractual liability with combined single limits of not less than $1 million per occurrence and $2 million aggregate. Recycler's policy must be endorsed to name MRC, its directors, officers, employees, agents, assigns, as Additional Insureds. Recycler must carry its own Business Auto and Workers Compensation policies. Recycler shall require all third parties that it uses to provide any services under its contract with MRC to comply with the same insurance requirements specified in these Standards.

1.5. List the MRC as an additional insured party.

1.6. Possess and maintain in good standing workers compensation and unemployment insurance coverage through a state program or through private insurance policy or sufficient self-insurance coverage.

1.7. Maintain all records for a minimum of 4 years, including but not limited to shipping documents (both for goods received and shipped), processing, material disposal and sales records.

1.8. Develop and keep current a written plan that assures:

1.8.1. proper closure of the Recycler's facility or site in the event of sale, closure, abandonment, bankruptcy, any form of dissolution of the Recycler, or for any other reason;

1.8.2. against abandonment of any mattresses, mattress materials, or other products or materials processed by the Recycler in the event of closure; and

1.8.3. proper remediation of any contamination to the Recycler's facility or site in accordance with all applicable local, state and federal laws and regulations.

As part of that plan, the Recycler must obtain a bond or other financial instrument sufficient to pay for the closure activities described in the plan in the event that the Recycler itself is financially unable to perform all or some of such activities. The Recycler shall make such plan and bond or other financial instrument available for inspection by the MRC upon request.

1.9. Maintain a process to provide written notice of closure to the MRC with a minimum of 90-days advance notice.

1.10. Maintain a process to provide written notice to the MRC of any incidents that required the assistance of first responders within 24 hours of the occurrence. Provide written notice of any corresponding regulatory orders, fines or other governmental or administrative actions taken within 48 hours of receiving such orders or fines.

1.11. Maintain a documented process to record and track accidents, injuries or violations and any corresponding corrective and/or preventive actions taken.

1.12. Maintain a documented process to identify and communicate physical, mechanical, biological or pathogenic hazards and severity of such hazard to employees, and any corresponding corrective and/or preventive actions taken.

1.13. Maintain a documented process to identify and communicate potential fire hazards and severity of such hazards to employees, and any corresponding corrective and/or preventive actions taken.

2. Material Processing

Each Recycler shall implement and maintain a documented plan for deconstructing mattresses, which shall at a minimum require the Recycler to:

2.1. Fully disassemble the mattresses.

2.2. Recycle at least 75% by weight of the mattresses it processes by selling such material in appropriate markets for use in making new materials or products.

2.3. Minimize the quantity of material disposed of through landfills, incineration, or other non-recycling avenues.

2.4. Maintain a written policy describing how each mattress type and material (including pocket coils) will be processed.

2.5. Process all mattresses within 30 days of receipt at facility.

2.6. List criteria applied in determining when a given mattress cannot be processed.

3. Material Tracking

Each Recycler shall implement and maintain a documented plan to track and control mattresses entering their processing facilities and the flow of recyclable and non-recyclable materials generated through mattress deconstruction. The plan shall at minimum require the following:

3.1. Weigh all in-bound mattresses.

3.2. Maintain in-house or use third party annually calibrated and certified scale to weigh all in-bound and outbound materials on-site or document all out-bound shipments using third party calibrated and certified scales.

3.3. Maintain daily records of all receipts of used mattresses, mattress processing, sales or other dispositions of recycled or non-recyclable materials, and inventories.

3.4. Provide the MRC records for all parties providing discarded mattresses to Recycler in exchange for a collector incentive, including quantities received from and incentives paid to each party, and link such information to the inventory records required in 3.3.

3.5. Provide the MRC a list of all purchasers of recycled materials, and notify the MRC of any changes to that list at least 10 business days in advance (the MRC will treat this information as confidential). Recycler must obtain written approval from MRC for new facilities.

3.6. Train employees on how to prepare and maintain all necessary records and other documentation related to the receipt, processing, inventory and disposition of mattress and mattress materials.

3.7. Provide certificates of recycling for all material received and processed.

4. Downstream Due Diligence

Each Recycler shall have processes in place to identify, audit and approve all purchasers of recycled materials. The processes shall at a minimum require:

4.1. Annual desk audits to verify each purchaser's compliance with all applicable local, state and federal environmental and other requirements, and review of each purchaser's operating permits, environmental compliance permits, business licenses, insurance and certifications.

5. Bed Bug Management

Each Recycler shall implement and maintain a documented plan to identify and mitigate bed bug infestation in the facility and among employees. Components of the plan shall, at minimum, address the following provisions:

5.1. Document that all employees attended bed-bug identification and mitigation training.

5.2. Post bed bug identification posters in prominent work place location to encourage proactive identification and isolation of contaminated mattresses.

5.3. Clearly identify how infested mattresses will be isolated and either decontaminated or disposed.

5.4. Track the number and if possible, source of contaminated units.

Appendix D: GIS Methodology

Customer Analytics

MRC Convenience Analysis — Spring 2019: Technical Details

Summary

The Mattress Recycling Council (MRC) requested that Customer Analytics determine how many and what percent of the population in California has convenient access to recycle mattresses in California. A combination of standard and spatial analyses was performed to determine convenience rates by geographic and consumer attributes.

A related analysis on the convenience for retailers to recycle used mattress was also requested. It shares many similarities to the consumer analysis and inputs from the consumer work were used to calculate convenience rates for bedding retailers.

Details

To perform the analysis, MRC and Customer Analytics had to define:

- Level of geographic detail the data can support
- What population data would be analyzed: Total, In Poverty, Rural
- What retailers would be analyzed
- Eligible collection network entities
- Convenience

Geography

The working geography for this analysis was set at the Census Block Group level. This is the smallest level of geographic detail for which data from government sources are available more recent than the 2010 Decennial Census. This is also the smallest unit of geography for which information on dwelling type is available; a necessary component to the analysis of certain types of collection programs.

The state of California has just over 23,000 Census Block groups and have, on average, 1,600 people. Census Block Groups are subdivisions of Census Tracts, which are subdivisions of Counties. In other words, Block Groups roll up to Tracts which roll up to Counties. Each Census Block Group has a unique, 12-character ID. The first 11 digits of that ID are the Census Tract the Block Group is inside of. The first 5 characters of the ID are the County. This allows us to transfer attributes of Counties or Tracts on to Census Block Groups directly.

Population

Small area population data was obtained from the US Census Bureau's American Community Survey (ACS). Customer Analytics used the American Fact Finder to download Table BR25033: Total Population in Occupied Housing Units by Tenure by Units in Structure[1] from the 2013-2017 5-year ACS. These data were summarized into the population living in single family dwellings and multi-family dwellings. This was required to support bulky item collection programs that only service single family dwellings described later.

Poverty

One of the populations that MRC asked Customer Analytics to analyze separately is the population in poverty. California's EnviroScreen 3.0 (July 2018 release) data was used to determine how many people in a Census Block Group are in poverty. EnviroScreen defines poverty as anyone living in a household with a household income that is up to two times the federal poverty level.[2] EnviroScreen's poverty data are sourced from the 2011–2015 ACS and are available at the Census Tract level. As previously noted, Census Block Groups roll up into Census Tracts, which allows us to apply the poverty rate from Tracts to Block Groups. Once applied, an estimate for the population in poverty for both single and multi-family populations were created.

This approach to handling the poverty data provides the most granular reporting available on coverage as even a small number of people in poverty in a Block Group are considered for coverage calculations. However, this approach does not lend itself to useful geographic coverage displays as individuals in poverty exist throughout the state, making it hard to identify concentrations of people living in poverty. To make a more meaningful geographic presentation of poverty, MRC requested that Customer Analytics produce a series of coverage maps that consider Block Groups that have over half of their population in poverty or "High Poverty" areas. All individuals in these High Poverty Block Groups are included in reporting, even those that are not in poverty.

Table 1 displays the total population and population in poverty using the two calculation methods described above.

TABLE 1: California Population by Poverty Calculation Method (2013–2017 ACS+2011–2015 Poverty)

Population	Number
Total Population	38.2 Million
Population in Poverty (Data analysis methodology)	13.7 Million
Population in High Poverty Areas (Geographical presentation methodology)	10.0 Million

[1] https://censusreporter.org/tables/B25033/
[2] https://oehha.ca.gov/media/downloads/calenviroscreen/report/ces3report.pdf

Rural

Part of the requested convenience analysis is to analyze convenience for the rural population of California. MRC requested that Customer Analytics define as rural all areas in counties that have less than 200,000 tons of refuse collection on an annual basis and provided Customer Analytics that list. See Rural County List for the list of counties that are considered rural for the purposes of this analysis. The county's status as being Urban or Rural is then applied to Census Block Groups, allowing reporting population attributes to be summarized by this status.

Retailers

Unlike consumers, retailers can be assessed at the address level when determining convenient access to mattress recycling. MRC provided a list of the names and addresses of retailers that sell mattresses in the State of California to Customer Analytics. Addresses were standardized to be compliant with the United States Postal Service standards and updated to add a ZIP+4. The ZIP+4 was used to identify the latitude and longitude for each retail location and used for proximity analysis descried in the Collection Network Spatial Analysis section found elsewhere in this document.

Collection Network Entities

The Mattress Recycling Council (MRC) provided Customer Analytics a list of the entities that provide mattress recycling in California. This network of entities is comprised of sites wherein consumers transport mattresses directly as well as bulky item programs where the mattress is picked up directly from the consumer's home.

The sites include permanent collection sites, recyclers, and events. In all cases, the sites were marked as servicing consumers, commercial customers, or both. For standard convenience analysis, only those collection sites that service consumers or both consumers and commercial customers are considered.

The bulky item programs are classified in two different ways. The first type are those programs that participate with MRC's recycling program. The other type are no cost bulky item pick-up programs available to consumers. For standard convenience analysis, only those that participate with MRC's recycling program are included.

In addition to segmenting between "participating" or "no cost" programs, bulky item programs are also classified by the consumers they service. All bulky item programs service single family dwellings, but some do not service multi-family dwellings. Both types are included in convenience analysis, but the multi-family population is excluded if the area is only serviced by a bulky item program that exclusively services single-family dwellings and is not covered by a collection site.

Exclusively for the retailer convenience analysis Commercial Volume Pick-Up (CVP) locations were provided to Customer Analytics. These are fixed locations that are used to centralize pick-up for numerous retail chains in the State of California. MRC provided a list of the CVP sites and the retail locations that they service. Any retailer convenience analysis included these sites in addition to the permanent sites and recyclers that indicate they service commercial customers.

Collection Network Spatial Coverage

The two types of collection network entities require two approaches to determine the areas that they service.

Sites

MRC requested that Customer Analytics consider a collection site to service a consumer if they are within a 15-mile driving distance of the site. As individual consumer to site data are not available, the proximity of the Census Block Group is used to determine if the population within that Block Group is considered serviced or not. Customer Analytics used the Network Analyst extension with ESRI's ArcMap desktop mapping software to calculate the driving distance from each collection site to the population centroid for each block group. This spatial analysis determines the optimal driving distance from each site to each Block Group.

The population centroid is superior to the geographic centroid as it is more representative of the population living in that Block Group. This is particularly important in Block Groups with uninhabitable area such as bodies of water, forests, and deserts.

The driving distance from retailers to the collection sites that service commercial accounts were calculated using the same ESRI Network Analyst module using the latitude and longitude of the retailer's ZIP+4 to the latitude and longitude of the collection site.

Bulky Item

The bulky item programs service a consumer if they live within the area serviced by the bulky item collection program. Each bulky item program's service area was listed as a combination of places or unincorporated locations within a county. Each Census Block Group was coded as being in a place or unincorporated by the location of the population centroid for each Block Group through a spatial join in ESRI's ArcMap Desktop Mapping software using the 2017 Places file provided by ESRI.

Bulky item coverage is not applicable to commercial accounts and is not utilized for the retailer convenience analysis.

Rural County List

- Alpine
- Amador
- Calaveras
- Colusa
- Del Norte
- El Dorado
- Glenn
- Humboldt
- Lake
- Lassen
- Madera
- Mariposa
- Mendocino
- Modoc
- Mono
- Napa
- San Benito
- Shasta
- Sierra
- Siskiyou
- Sutter
- Tehama
- Trinity
- Tuolumne

Appendix E: Education and Outreach Examples

Info Card

In-Store Posters

Consumer FAQ's

bye bye mattress®
A Program of the Mattress Recycling Council

Anticipated Consumer Questions and Retailer Responses

- Why do I have to pay the fee and what does it pay for?
- Who is the Mattress Recycling Council?
- If I don't plan to discard a mattress now, why do I have to pay this fee?
- If I decide to take my old mattress to a recycler myself, do I still pay the fee?
- I didn't pay this fee on my old mattress, so will it be accepted for recycling?
- You didn't take back my old mattress because you deemed it unacceptable. Can you refund my recycling fee?
- What are the benefits of mattress recycling?
- Now that we have this new program, what happens to my old mattress or box spring?
- Will the Mattress Recycling Council or Bye Bye Mattress Program pick up my old mattress?

Why do I have to pay the fee and what does it pay for?

The state law requires retailers to collect a recycling fee on each mattress and box spring that is sold. The state approved the amount of the fee, which is not set or controlled by individual retailers.

The fee funds the state's recycling program, which is administered by the Mattress Recycling Council. Visit www.ByeByeMattress.com to learn more or contact the Mattress Recycling Council via the information provided with your receipt.

Who is the Mattress Recycling Council?

The Mattress Recycling Council is a non-profit organization that operates mattress recycling programs in states that have passed mattress recycling laws.

Our state's mattress recycling program is similar to the recycling programs that a number of states have for other products like paint, tires, carpet and batteries.

Visit www.ByeByeMattress.com to learn more or contact the Mattress Recycling Council via the information provided with your receipt.

If I don't plan to discard a mattress now, why do I have to pay this fee?

The state law requires retailers to collect this fee on any mattress and box spring sale to fund the state's mattress recycling program.

Even if you aren't discarding a mattress right now, a mattress doesn't last forever, and will eventually be discarded. The program creates a network of participating cities, towns, retailers, recyclers and other organizations that you may rely on when that time comes to properly recycle your old mattress.

Visit www.ByeByeMattress.com to learn more or contact the Mattress Recycling Council via the information provided with your receipt.

If I decide to take my old mattress to a recycler myself, do I still pay the fee?

Yes, state law requires retailers to collect this fee on any mattress and box spring sale to fund the state's mattress recycling program.

You may receive a modest financial incentive if you drop off your used mattress or box spring at a designated recycling location. Visit www.ByeByeMattress.com to find the location nearest you.

I didn't pay this fee on my old mattress, so will it be accepted for recycling?

Yes, mattresses regardless of when they were purchased are eligible for recycling.

You didn't take back my old mattress because you deemed it unacceptable. Can you refund my recycling fee?

No, state law requires retailers to collect this fee on any mattress and box spring sale to fund the state's mattress recycling program. The law does not force retailers to accept every mattress for recycling out of concern for employee health and safety. Our store's policy in addition to the recycling program's guidelines determines what we will and won't accept.

If your mattress is unacceptable for recycling, contact your city or town to learn what disposal options are available.

What are the benefits of mattress recycling?

More than 80 percent of a mattress can be recycled and made into a new product. Recycling provides a number of important benefits:

- Conserves resources by making used steel, foam and other materials available for use in new products
- Reduces reliance on incinerators and landfills by diverting mattresses from the waste stream
- Reduces the number of illegally dumped mattresses
- Creates recycling jobs

Visit www.ByeByeMattress.com to learn more about mattress recycling.

Now that we have this new program, what happens to my old mattress or box spring?

Recyclers dismantle old mattresses and/or box springs, separate the steel, foam, fabric and wood, and sell these materials to manufacturers that will use them to make new products. Visit www.ByeByeMattress.com to learn more about mattress recycling.

Will the Mattress Recycling Council or Bye Bye Mattress Program pick up my old mattress from my home?

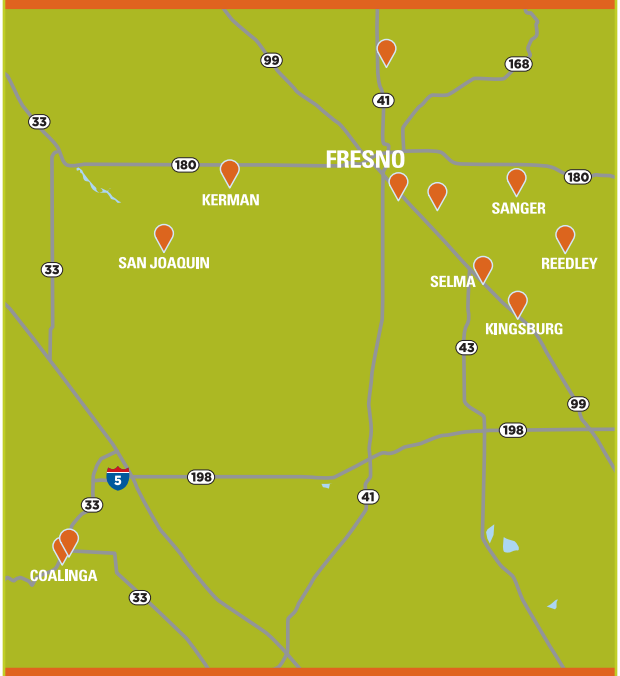
Mattress Recycling Council or the Program does not pick-up mattresses from your customer's homes. We can recycle the mattresses you collect from your customers for free (contact MRC to get started). Only in California are retailers required by the law to offer to take back old mattresses when delivering new ones.

If your store takes back old mattresses, your response should be:
No, but we offer this service. (If your store recycles with the Program, please let the customer know. Otherwise direct them to drop-off their mattress at one of our free collection points listed on www.ByeByeMattress.com)

If your store does not take back old mattresses, your response should be:
Mattresses are collected from a vast network of free collection sites throughout the state. These are typically public works yards or transfer stations. Visit www.ByeByeMattress.com to find your nearest free drop-off location. Mattress Recycling Council does not pick-up mattresses from customer's homes.

Rack Cards

Fresno County,
don't dump it, recycle it!



Recycle your mattress for FREE at any of these collection sites.

When your old mattress isn't giving you a good night's sleep anymore, it doesn't have to end up in a landfill. When you recycle it, the steel, foam, fiber and wood can become new products. Drop it off for free at any of our collection sites, recyclers or upcoming events.

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To learn more about the benefits of mattress recycling, visit **ByeByeMattress.com**

COLLECTION SITES:

Coalinga Thrift Shop
198 W. Forest
Coalinga, CA 93210

Coalinga Transfer Station
1255 West Elm St.
Coalinga, CA 93210

Goodwill of San Joaquin Valley
5741 E Central Ave.
Fresno, CA 93725

Rice Road Recycling & Transfer Station
10463 N. Rice Rd.
Fresno, CA 93730

Caglia Environmental Cedar Avenue Recycling & Transfer
3457 South Cedar Ave.
Fresno, CA 93752

Kerman Transfer Station
15300 West Jensen Ave.
Kerman, CA 93630

Kingsburg Transfer Station
1535 Avenue 392
Kingsburg, CA 93631

Reedley 9th Street Yard
1733 9th St.
Reedley, CA 93654

City of San Joaquin Public Works Yard
21956 Railroad Ave.
San Joaquin, CA 93660

Sanger Corporation Yard
333 North Ave.
Sanger, CA 93657

A&J Industrial
1735 Dockery Ave.
Selma, CA 93662

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ByeByeMattress.com

Rest easy, you can recycle your mattress for FREE.

OPTION 1 ASK YOUR RETAILER ABOUT TAKING IT BACK

When a retailer delivers your new mattress, they are required to offer to take your old one back at no cost. See reverse for details.

OPTION 2 SCHEDULE A CURBSIDE PICK UP

Your solid waste collector may allow free pick up of bulky items. Here's who to call.

Castro Valley Waste Management: **510-537-5500**

Ashland, Cherryland, Fairview, Hillcrest Knolls, San Lorenzo & Ore Loma
Waste Management: **510-613-8710**

OPTION 3 BRING IT TO A COLLECTION SITE OR EVENT

These are your nearest sites, but we add more every day! Visit ByeByeMattress.com for current details.

Hayward Transfer Station
3458 Enterprise Ave.
Hayward, CA 94545
Hours: Mon.- Fri. 7a-4:30p; Sat. 8a-4p
Unit limit: 3 units per day
510-606-1548

Pleasanton Transfer Station
3110 Busch Rd.
Pleasanton, CA 94556
Hours: Mon.- Sun. 8a-4p
Unit limit: 5 units per day
925-846-2042

ILLEGAL DUMPING IS NOT AN OPTION

Report illegal dumping in Unincorporated Alameda County via phone, web or Mobile Citizen App, **510-670-5500** or acpwa.org

If you witness illegal dumping, contact Alameda County Sherriff's Department: **510-667-7721**

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More details about your options

A FEW THINGS TO NOTE ABOUT THE RETAILER TAKE BACK:

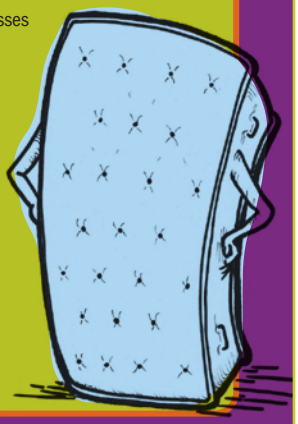
- Retailers that use a common carrier (like a shipping company) to deliver your new mattress are not required to take back old ones.
- A retailer may refuse pick up if the old mattress poses a health or safety risk.
- Mattress delivery or set-up fees can still be applied.

KNOW BEFORE YOU GO TO A COLLECTION SITE OR EVENT:

Sites and events that participate in the Mattress Recycling Council's Bye Bye Mattress Program accept traditional spring and foam mattresses or box springs.

Bye Bye Mattress **does not** accept:

- Severely damaged, wet, twisted, frozen or soiled mattresses or box springs
- Items infested with bed bugs
- Mattress pads or toppers
- Sleeping bags
- Pillows
- Car beds
- Juvenile products such as carriages, baskets, cribs, bassinets, dressing tables, strollers, and playpens or their pads
- Infant carriers, lounge pads, or crib bumpers
- Water beds or camping air mattresses
- Fold-out sofa beds
- Futons and furniture



CONTACT US:

www.ByeByeMattress.com or follow @ByeByeMattress on Facebook and Twitter

info@byebyemattress.com or leave us a message at **1-855-700-9973**

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A Program of the Mattress Recycling Council
ByeByeMattress.com

Flyer

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A Program of the Mattress Recycling Council®

SAN JOAQUIN COUNTY OPTIONS FOR RESIDENTS

ASK YOUR RETAILER ABOUT TAKING IT BACK

OPTION 1

When a retailer delivers your new mattress, they are required to offer to take your old one back. Ask that your retailer pre-arrange old mattress pick up with the new mattress delivery.

BRING IT TO A COLLECTION SITE

OPTION 2

We're a participating collection site, so residents can drop off mattresses for free at:

Lovelace Transfer Station
2323 E. Lovelace Road, Manteca, CA

North County Recycling Center
17720 E. Harney Lane, Lodi, CA

Foothill Sanitary Landfill
6484 N. Waverly Road, Linden, CA

- **Limit: 8 units per vehicle per day**
- Each mattress or box spring is one unit
- Residents only, no businesses

CENTRAL VALLEY OPTION

OPTION 3

TAKE IT TO A PARTICIPATING RECYCLING FACILITY AND GET $3 BACK

Mattresses are processed in the San Joaquin area at DR3 Stockton. **Get $3 back** if you take your mattresses to this location. Visit **ByeByeMattress.com** for location and payment details.

Of course, some exceptions apply to all of these locations, so flip over to the backside for details.

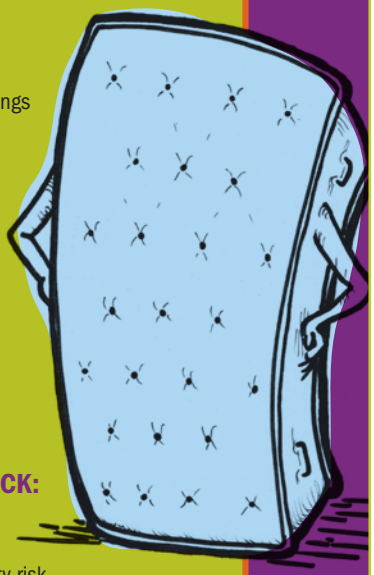
www.ByeByeMattress.com

California's Used Mattress Recovery and Recycling Act requires the mattress industry to create and administer a recycling program for mattresses and box springs used and discarded in the state. The Mattress Recycling Council (MRC) is a non-profit organization certified by CalRecycle to plan and manage the program known as Bye Bye Mattress. MRC uses the recycling fee collected on new mattress sales to establish collection locations, fund community collection events, combat illegal dumping and more.

Which items are accepted and not accepted by the program?

WHAT WE ACCEPT:

Traditional spring and foam mattresses and box springs



WE ARE UNABLE TO ACCEPT:

- Severely damaged, wet, twisted, frozen or soiled mattresses or box springs
- Items infested with bed bugs
- Mattress pads or toppers
- Sleeping bags
- Pillows
- Car beds
- Juvenile products such as carriages, baskets, cribs, bassinets, dressing tables, strollers, and playpens or their pads
- Infant carriers, lounge pads, or crib bumpers
- Water beds or air mattresses
- Fold-out sofa beds
- Futons and furniture

A FEW THINGS TO NOTE ABOUT THE RETAILER TAKE BACK:

- Retailers that use a common carrier (like a shipping company) to deliver your new mattress are not required to take back old ones.
- A retailer may refuse pick up if the old mattress poses a health or safety risk.
- Mattress delivery or set-up fees can still be applied.

RULES AT SAN JOAQUIN COUNTY-OWNED FACILITIES (COLLECTION SITES):

- FREE mattress drop off for residents – Limit of 8 units per vehicle per day.
- Bed bug infested mattresses accepted – must be put in special bed bug disposal bag and clearly marked “bed bug infested”. Disposal bags available at local retailers.
- Businesses may drop off a limit of 30 units per day – normal disposal fees apply.
- Businesses encouraged to drop off mattresses at the recycle center free of charge. See information below.

RULES AT THE SAN JOAQUIN RECYCLE CENTER (DR3):

- FREE mattress drop off for San Joaquin County residents and businesses.
- Residents may receive $3 per unit for up to 5 units per day. Businesses or large volume drop offs do not qualify for the reimbursement.
- DR3 is located at 4447 S. Airport Way, Stockton, CA 95206.
- Mattresses accepted during normal business hours.

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Direct Mail

There's a recycling facility or collection site near you.
Hay un centro de reciclaje o un sitio de recolección cerca de usted.
Drop off your mattresses and box springs for free at a participating location. Visit ByeByeMattress.com/GreaterLA for details or call 1-510-399-4366 with questions.
Deje sus colchones y bases de resortes de forma gratuita en una sede participante. Visite ByeByeMattress.com/GreaterLA para más detalles o llame al 1-510-399-4366 si tiene alguna pregunta.
bye bye mattress
A Program of the Mattress Recycling Council

Recycle your mattress for free.
Visit ByeByeMattress.com/GreaterLA
or call 1-510-399-4366
Recicle su colchón de forma gratuita.
Visite ByeByeMattress.com/GreaterLA
o llame 1-510-399-4366
bye bye mattress
A Program of the Mattress Recycling Council

“Illegal Dumping” PSA Scripts

English 30-Second Video Script

Voiceover: Hi there, your Sandman here. I know a few things about getting a good night’s sleep, and I’ve seen you tossing and turning about how to get rid of that lumpy, old mattress.

But dumping it in an ally or parking lot — what a nightmare! It’s awful to look at — and illegal too. (loud whisper)

But hey! You can recycle it for FREE and start sleeping soundly again, I’ll even throw in a few sweet dreams!

Visit ByeByeMattress.com to find your nearest drop-off location.

Spanish 30-Second Video Script

Voiceover: Hola, soy el Arenero. Sé un par de cosas acerca de dormir bien y te he visto dando vueltas en la cama pensando en cómo deshacerte de ese viejo y pesado colchón.

Pero tirarlo en un callejón o estacionamiento… ¡Qué pesadilla! Queda horrible y, además, es ilegal.

Pero, escucha: puedes reciclarlo gratis y volver a dormir bien. Y hasta te regalaré unos cuantos dulces sueños.

Visita ByeByeMattress.com para encontrar el punto de entrega más cercano.

“Retailer Take Back” Scripts

English 30-Second Video Script

Open on the logo. A poof of smoke and then the Sandman appears (as in the illegal dumping spot). Sound effects: music from the illegal dumping spot in background. The Sandman does all the talking. You see the Sandman, waist up on the side of the screen. Talking to the camera.

“Your Sandman here.”

In the background, you see an old mattress on a wave, but it slips down and sinks into the water.

“So, what’s old mattresses good for? Surfing? Nope.”

Next, in the background behind Sandman, is an old mattress, hung up on an art gallery wall with a silhouette of people standing around it.

“Modern art? Uh-uh.”

Then, the background is the inside of a house, and an old mattress is leaning against a door, with a few zombie arms are pushing through the door’s opening.

“Holding off a zombie apocalypse? Yeahhh… nooo.”

Next, a truck drives through the ad. Stops, and doors open. New mattresses fly out, then old, crudy ones fly in. Door closes and the truck drives away.

“Recycling? Totally! And it’s *easy*. When you have a new mattress delivered, your retailer must offer to take your old mattress, at no cost.”

A house inside is shown again. A large metal lock swoops in and latches the door shut. You see zombie silhouettes “walking” away through the window.

“Then, your old mattress can be recycled into a bunch of great new things… like a steel lock. You know… for the zombies.”

Superimposed Bye Bye Mattress logo. Superimposed: www.ByeByeMattress.com.

Superimposed: Delivery or set-up fees for new purchases may still apply. Common carriers that deliver mattresses from internet sales are exempt from the take back requirement. Old mattresses that pose health or safety risks may be refused. Visit Bye Bye Mattress Dot Com for details — and rest easy.

English 30-Second Radio Script

Sound effects: Music from the illegal dumping spot in background. The Sandman does all the talking.

“Your Sandman here.”

Ocean wave noises, then sinking noises.

“So, can you use an old mattress for surfing the waves? Ha! Nope…”

Groaning zombie sounds, and wood door breaking.

“Baracading the door from a zombie apocalypse? Yeahhh… noooo… Recycling? Totally! And it’s *easy*. When you have a new mattress delivered, your retailer must offer to take your old mattress, *at no cost*.”

Light, truck breaking noises.

“Then, it can be recycled into a bunch of great new things… like a giant steel lock.”

Snap of a lock, zombie sounds going away.

“You know… to keep out the zombies. A few exceptions do apply. Visit Bye Bye Mattress Dot Com for details — and rest easy.”

Spanish 30-Second Radio Script

“Soy el Ángel de tus sueños.”

“¿Sabes qué puedes hacer con tu colchón viejo?”

“¿Usarlo para navegar sobre las olas? Mmm… no…”

“¿Puedes poner una barricada en tu puerta para bloquear un apocalipsis de zombis? Nooo…”

“¿Puedes reciclarlo?”

“Por supuesto y es fácil.”

“Cuando te entregan un colchón nuevo, tu vendedor debe ofrecer llevarse el colchón viejo sin costo alguno. Después, puede ser reciclado en un montón de magníficas cosas nuevas… como una cerradura de acero gigante… ya sabes… para mantener a los zombis alejados. Aplican algunas excepciones.”

“Visita bye bye mattress punto com para detalles y descansa tranquilo.”

“3 Million Mattress” Scripts

30-Second Video Script

English

California is a global leader in protecting our environment, including leading the way in recycling mattresses. The Mattress Recycling Council’s Bye Bye Mattress works closely with CalRecycle and California lawmakers to keep mattresses out of landfills. In just three years, California has recycled more than three million mattresses through the Bye Bye Mattress Program. Recycling mattresses is easy and protects our environment. Don’t landfill your mattress, recycle it. Learn more at ByeByeMattress.com.

Spanish

California es líder mundial en la protección de nuestro medio ambiente llevando la vanguardia en el reciclaje de colchones. El programa de reciclaje de colchones bye bye mattress trabaja en estrecha colaboración con los legisladores de California para mantener los colchones fuera de los basureros, en solo 3 años California a reciclado mas de 3 millones de colchones a través del programa bye bye mattress, reciclar colchones es fácil y protege nuestro medio ambiente. No tires tu colchón a la basura, recíclalo, Obtenga más información en byebyemattress.com

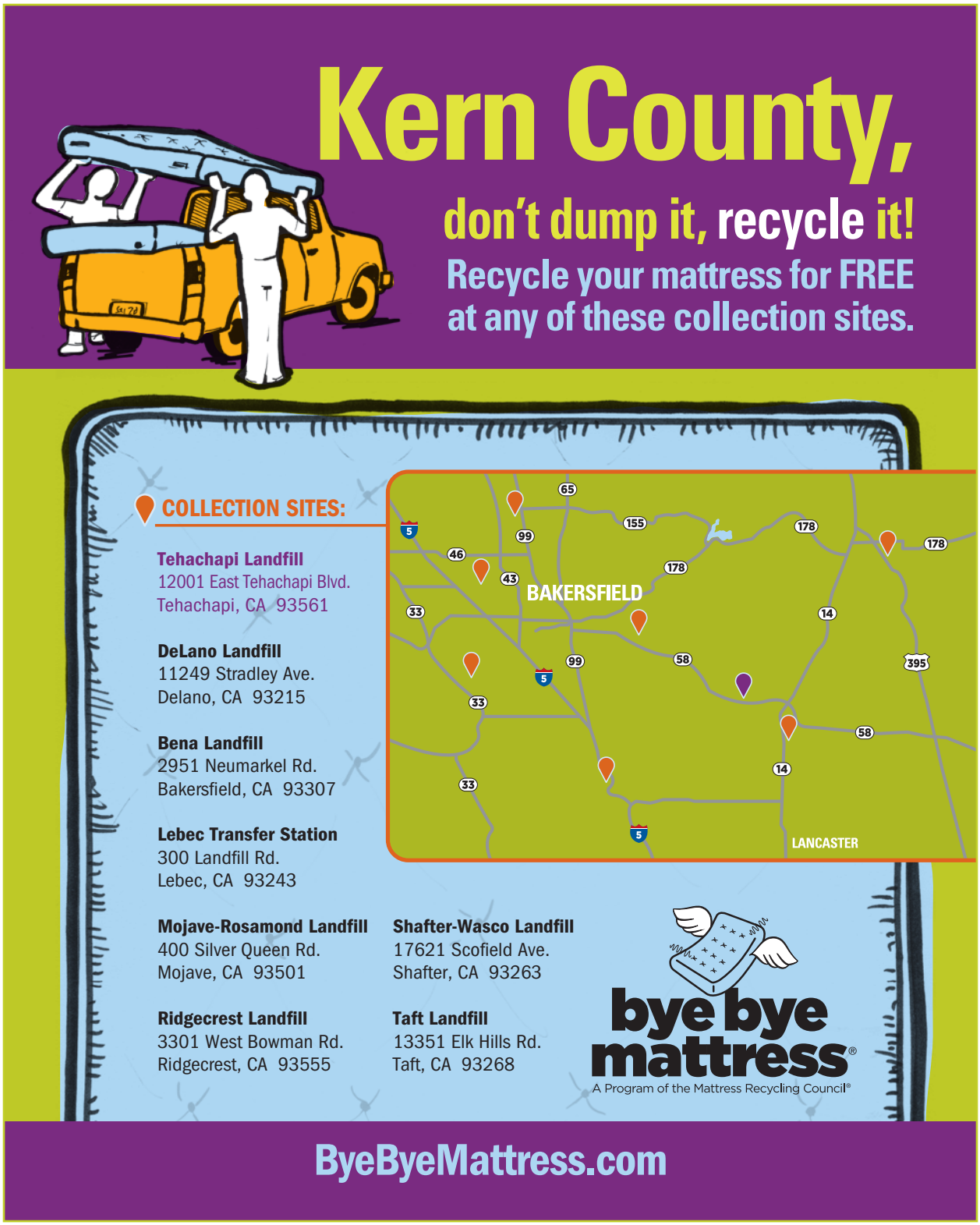
15-Second Traffic Sponsorship Script

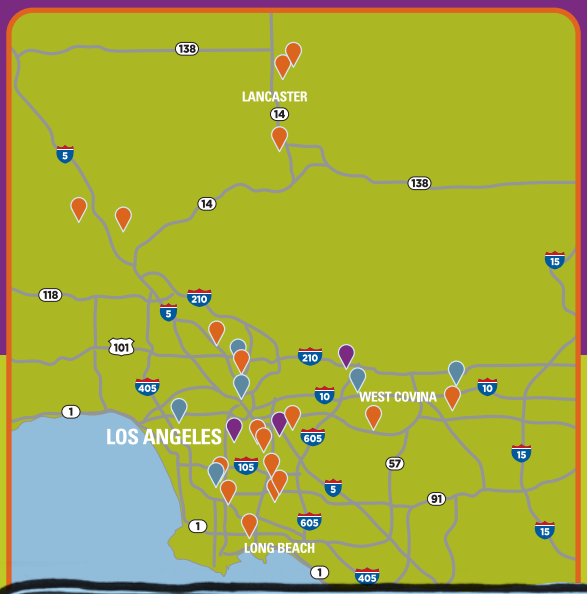
Traffic sponsored buy the Mattress Recycling Council’s Bye Bye Mattress Program. Since 2016, Mattress Recycling Council’s Bye Bye Mattress Program has joined with CalRecycle, state lawmakers and local leaders to recycle more than 3 million mattresses and reduce illegal dumping throughout the state. Don’t landfill, recycle your mattress. Learn how at ByeByeMattress.com

Capitol Public Radio Sponsorship Script

We get support from Mattress Recycling Council’s Bye Bye Mattress Program…working with CalRecycle, state lawmakers and local leaders to recycle more than 1 million mattresses every year. Don’t landfill your mattress, recycle it. Visit ByeByeMattress.com for details.

Regional Map Ads





Los Angeles County!

No lo tires, recíclalo!

Recicla tu colchón de manera gratuita en cualquiera de estos centros de acopio.

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RECOGIDA DE OBJETOS VOLUMINOSOS:

City of Los Angeles
Call LASAN Customer Care Center
(800) 773-2489
Los Angeles, CA 90012

City of Baldwin Park
Contact Waste Management online
or (800) 266-7551
Baldwin Park, CA 91706

City of Claremont
Contact Community Services
Department at (909) 399-5431
Claremont, CA 91711

City of Culver City
Contact Customer Service
(310) 253-6400
Mon. - Fri. 7am-3pm
Culver City, CA 90232

City of Gardena
Contact Customer Service
Department at (310) 366-7600
or (888) 467-7600
Gardena, CA 90248

City of Glendale
Contact (818) 548-3916
Glendale, CA 91204

City of Palmdale
Contact Waste Management
online or call (661) 947-7197

SITIOS DE COLECCIÓN:

Burrtec – Burbank Recycle Center
500 S. Flower St.
Burbank, CA 91502

Carson Transfer Station
321 Francisco St.
Carson, CA 90745

Chiquita Canyon Landfill
29201 Henry Mayo Dr.
Castaic, CA 91384

Grand Central Recycling and Transfer Station
999 S. Hatcher Ave.
City of Industry, CA 91748

American Transfer Station
1449 West Rosecrans Ave.
Gardena, CA 90249

Huntington Park Public Works Yard
6900 Bissell St.
Huntington Park, CA 90255

Lancaster Landfill & Recycling Center
600 East Avenue F
Lancaster, CA 93535

City of Lancaster Yard
615 West Avenue H
Lancaster, CA 93634

American Industrial Services
5626 Cherry Ave.
Long Beach, CA 90805

Bel Art Transfer Station
2495 East 68th St.
Long Beach, CA 90805

Goodwill - Fletcher Square
3150 N. San Fernando Rd.
Los Angeles, CA 90065

Gateway Mattress Company
624 South Vail Ave.
Montebello, CA 90640

Palmdale Landfill
1200 W. City Ranch Rd.
Palmdale, CA 93551

Paramount Resource & Recycling
7230 Petterson Lane
Paramount, CA 90723

Pomona Valley Transfer Station
1371 East Ninth Street
Pomona, CA 91766

Santa Clarita Yard
25772 Springbrook Rd.
Santa Clarita, CA 91350

South Gate Transfer Station
4489 Ardine Street
South Gate, CA 90280

Falcon Refuse Transfer Station
3031 East I St.
Wilmington, CA 90744

CENTROS DE RECICLAJE:

Cristal Materials, Inc.
6825 McKinley Ave.
Los Angeles, CA 90001

R5 Recycling
1705 Mountain Ave.
Monrovia, CA 91016

Blue Marble Materials
6052 Bandini Blvd.
Commerce, CA 90040

Blue Marble Materials
443 Vineland Avenue
City of Industry, CA 91746

ByeByeMattress.com

Event Ad

Alameda County,
don't dump it, recycle it!

Recycle your mattress for FREE at the COLLECTION EVENT below.

Saturday, October 27
9AM – 1PM
Mission & Hampton
20265 Mission Blvd.
Hayward, CA 94541

Supervisor
NATE MILEY
Delivering Service to You

bye bye mattress®
A Program of the Mattress Recycling Council®

ByeByeMattress.com

Billboards

Don't dump your mattress. Recycle it!
Ask your retailer about no-cost take back.
A few exceptions do apply.
ACME
Mattress Co.
bye bye mattress
A Program of the Mattress Recycling Council

THANK YOU CALIFORNIA
for helping recycle more than
3 MILLION mattresses
LET'S KEEP IT GOING!

2018 Consumer Awareness Survey

Introduction:

Thank you in advance for participating in the Mattress Recycling Study. This study is being conducted by the Mattress Recycling Council, the non-profit organization that operates the Bye Bye Mattress recycling program in your state.

The purpose for this survey is to obtain feedback about your past mattress buying and disposal history.

Screener Question:

Before we get started, please indicate the state in which you reside:

- California
- Connecticut
- Rhode Island
- Other

If other: Thank you for your willingness to participate. However, because many of our questions relate to recycling procedures and laws within certain states, your participation is not necessary at this time. Close Survey.

General Questions:

The first questions relate to your mattress buying and disposal history.

At this time, how many mattress and box spring/foundation units do you have in your household? Count each unit separately (e.g. a mattress and box spring set equals 2 units).

- 0
- 1
- 2
- 3
- 4
- 5 to 7
- 8 to 10
- 11+

If 0: Go to Recycling Questions.

When was the last time you purchased a new mattress?

- Less than a year ago
- 1 to 2 years ago
- 3 to 5 years ago
- 6+ years ago
- Don't recall
- I have never purchased a new mattress.

If never: Go to Recycling Questions.

Who made the decision as to which mattress to buy last time you purchased one? Select all that apply.

- Me
- My spouse/partner
- My parent
- Other (please specify)

What prompted your decision to buy a new mattress? Select all that apply.

- Old mattress worn out and old
- Way too firm or way too soft
- Wanted/needed a different size
- New furniture
- Added another bed to household
- Sleep related health issue
- Back pain
- Divorce or break up
- Marriage or new relationship
- Pregnancy
- Family growth
- Moving into a new place
- Ruined mattress

- Choosing natural healthier home products
- Upgraded/new features available
- Other (please specify)

What type of establishment best describes where you last purchased a new mattress?

- Mattress Store
- Department or Furniture Store (e.g. Macy's, IKEA, Ashley Furniture)
- Club Store (e.g. Costco, Sam's)
- Online Store (e.g. Casper, Leesa, Tuft & Needle)
- Other (please specify)

Were you replacing another mattress with this purchase?

- Yes
- No

If Yes: Go to next question.

If No: Go to Recycling questions.

Did you dispose of the mattress you were replacing?

- Yes
- No

If Yes: Skip next 4 questions.

If No: Go to next question.

Do you plan to get rid of the mattress you replaced?

- Yes
- No

If Yes: Go to next question.

If No: Go to Recycling Questions.

How do you plan to dispose of the mattress that you replaced?

- Ask the new mattress retailer to take it back
- Hire junk removal service
- Bring it to a recycling center or waste collection event
- Drop it off at a landfill
- Arrange for curbside pick-up through my city's services
- Place in trash/dumpster
- Donate to charity
- Give it away to someone I know
- Sell it
- Other (please specify)

Go to Recycling Questions.

What did you do with the old mattress you decided to keep?

- Moved it to a different room
- Put it in storage
- Other (please specify)

Go to Recycling Questions.

Who decided how you would dispose the old mattress? Select all that apply.

- Me
- My spouse/partner
- My parent
- Other (please specify)

How did you dispose of the mattress that you were replacing?

- It was taken back by the retailer during my new mattress delivery
- Hired junk removal service
- Brought it to a recycling center or waste collection event
- Dropped it off at a landfill
- Arranged for curbside pick-up through my city's services

- Placed in trash/dumpster
- Donated to charity
- Gave it away to someone I know
- Sold it
- Other (please specify)

If brought to recycling center or dropped off at landfill: Go to next question.

All others: Skip next question.

Who took the mattress to the disposal site? Select all that apply.

- Me
- My spouse/partner
- Parent
- A friend or neighbor
- Other (please specify)
- Not sure — don't remember

Did you determine how you would dispose the old mattress before, during or after buying the new mattress?

- Before
- During the purchase
- After
- Not sure — don't remember

If Before: Go to next question.

If During/Not Sure: Skip next 2 questions.

If After: Skip next question.

How long before acquiring your new mattress did you dispose of your old one?

- Within a day
- Within a week
- Within a month
- Within a year
- More than a year
- Not sure — don't remember

Skip next question.

How long did it take you to dispose of your old mattress after acquiring your new one?

- Within a day
- Within a week
- Within a month
- Within a year
- More than a year
- Not sure — don't remember

Did you dispose multiple mattresses and/or box springs/foundations at the same time?

- Yes
- No
- Not sure — don't remember

If Yes: go to next question.

If No/not sure: skip next question.

How many mattresses and/or box springs/foundations did you dispose? Count each as a separate unit (e.g. a mattress and box spring set equals 2 units).

- 2
- 3
- 4
- 5+

Recycling Questions:

How important is recycling to you in your every-day life?

- Extremely Important
- Somewhat Important
- Neither Important nor Unimportant
- Somewhat Unimportant
- Extremely Unimportant

If Extremely Important: go to next question.

All others: skip next question.

Why is recycling so important to you?

(Open-ended comment field)

Prior to this survey…

Did you know that mattresses can be recycled?

- Yes
- No

Did you know mattress recycling was now free in your state?

- Yes
- No

Do you know how to dispose of your mattress so that it will be recycled?

- Yes
- No

Do you currently have any mattresses that you need to dispose?

- Yes
- No

Bye Bye Program Questions:

Prior to this survey…

Had you heard of the Mattress Recycling Council?

- Yes
- No

Had you heard of the Bye Bye Mattress program?

- Yes
- No

If Yes: proceed to next question.

If No: go to profiling questions.

What are your impressions of the Bye Bye Mattress program?

(Open-ended comment field)

Do you recall (seeing, hearing) an ad in the last several months regarding the Bye Bye program?

- Yes
- No

If Yes: Proceed to next question.

If No: Skip to Profiling Questions.

What type of ad(s) do you remember? (Please select all that apply)

- TV
- Radio
- Printed Ad
- Online Ad
- Outdoor/Billboard
- Other (please specify)
- Unsure

How would you rate your overall impression of the advertisement(s)?

- 5 — Extremely Positive
- 4
- 3 — Neutral
- 2
- 1 — Extremely Negative
- N/A — Don't Recall Specifics of Ad

If 5/4: Go to next question.

If 2/1: Skip next question.

What aspects of the ad(s) did you remember?

(Open-ended comment field)

Go to Profiling Questions.

What aspects of the ad(s) didn't you like?

(Open-ended comment field)

Profiling Questions

Finally, just a few questions about you for research purposes only:

Please mark your gender:

- Male
- Female

Please mark your marital status:

- Married
- Widowed
- Divorced
- Separated
- Never married

How many adults, 18 or older, reside in your household?

- 1
- 2
- 3
- 4+

How many children under the age of 18 live in your household?

- 0
- 1
- 2
- 3
- 4+

What languages are spoken in your household?

- English
- Spanish
- French
- German
- Chinese
- Portuguese
- Vietnamese
- Korean
- Arabic
- Italian
- Russian
- Hungarian
- Other – please specify

How would you describe your ethnicity?

- American Indian/Native American
- Asian
- Black/African American
- Hispanic/Latino
- White/Caucasian
- Pacific Islander
- Other

Please mark the range that includes your age:

- 18 to 30
- 31 to 40
- 41 to 50
- 51 to 60
- 61+
- I prefer not to reply.

Please mark the range that includes your total annual household income:

- Less than $50,000
- $50,000 to $99,999
- $100,000 to $149,000
- $150,000 to $199,999
- $200,000 or more
- I prefer not to reply.

Please provide your zip code.

(5-digit field)

Please indicate the name of the city in which you reside.

(Open-ended comment field)

How long have you lived in that city?

- Less than a year
- 1 to 2 years
- 3 to 5 years
- 6+ years

How long have you lived in your state?

- Less than a year
- 1 to 2 years
- 3 to 5 years
- 6+ years

Closing:

You're finished! Thank you very much for your time and feedback.

Multicultural Survey Questions

Surveyor Initials: _____ Date: _____ Location: _____

Hello, my name is _____ and I'm conducting a public opinion research study on community issues. I am not selling or promoting anything. Can you help me by answering a few questions? It will take approximately 10 minutes and you will receive a $10 gift card to Starbucks at the completion of the survey.

I will first ask you a couple questions to ensure that you are eligible for this survey before we take up your time.

1. Do you have a mattress?

2. How would you describe your ethnicity? (Do not read; ask open-ended and then mark all that apply)

A. American Indian/Native American
B. Asian. If respondent indicates "Asian," ask: Do you identify as Chinese, Hmong, or Korean?
   2B.1 Chinese
   2B.2 Korean
   2B.3 Hmong
C. Hispanic/Latino
D. White/Caucasian
E. Middle Eastern
F. Black/African American
G. Pacific Islander

3. How old are you?

Eligibility criteria: 1 = Yes; 2 = Chinese, Hmong, Korean, or Latino ; 3 = 18+.

If candidate is not eligible… "Thank you for your interest, but unfortunately we need to reach a specific demographic for this survey and you are not eligible."

If candidate is eligible… "Thanks again for agreeing to participate in the survey! There are no right or wrong answers, instead, we truly value your honest opinion and input."

4. Have you ever gotten rid of an unwanted mattress? (If no, skip to 6.)

5. The most recent time you got rid of a mattress, what did you do with it?

(Do not read; ask open-ended and then mark first response or fill in unique responses next to "other.")

A. Mattress retailer took it back
B. Hired junk removal service
C. Brought it to a recycling center or waste collection event
D. Dropped it off at a landfill
E. Put on curb outside of home for pick-up
F. Placed in trash/dumpster
G. Donated to charity
H. Gave it away to someone I know
I. Sold it

J. Left out in a public area (i.e., illegal dumping)

K. Other: _____

Notes:_____

6. In the future if you ever had to get rid of a mattress that is in *unusable condition*, what would you do with it?

(Do not read; ask open-ended. Probe to clarify ambiguity and then mark response or fill in unique responses next to "other.")

A. Ask the mattress retailer to take it back

B. Bring it to a recycling center or waste collection event

C. Drop it off at a landfill

D. Hire junk removal service

E. Put on curb outside of home for pick-up

F. Place in trash/dumpster

G. Left out in a public area (i.e., illegal dumping)

H. Don't know/not sure (i.e., go online, ask a friend what to do, etc).

I. Other: _____

Notes:_____

Hand respondent list of options as you read each one.

A. The time involved in disposing of the mattress

B. The cost of mattress disposal

C. The distance I need to travel to dispose of the mattress

D. Not having a vehicle that can transport a mattress

E. Not knowing what to do with the unwanted mattress

F. Not having an ID or driver's license

G. Not having curbside pickup available

7. Of the listed reasons, what is the most significant obstacle in your decision of how to dispose of a mattress?

8. Of the listed reasons, what is the second most significant obstacle in your decision of how to dispose of a mattress?

9. Are there any other issues that would make it difficult for you to dispose of your mattress that we didn't capture on the list?

Hand respondent list of options as you read each one.

A. Receiving $3 back for each mattress you recycle

B. Protecting the environment

C. Keeping your neighborhood clean

D. Recycling the mattress to create new products

E. Following the law

F. Saving space in the landfill by recycling

G. Doing the right thing

H. Stimulating the economy by creating recycling jobs

10. Of the listed reasons, what is the most significant motivator in your decision of how to dispose of a mattress?

11. Of the listed reasons, what is the second most significant motivator in your decision of how to dispose of a mattress?

12. Are there any other factors that would motivate you to dispose of your mattress that we didn't capture on the list?

13. If you had a question about how to dispose of your mattress, where would you go or who would you ask to get this information?

(Do not read; ask open-ended and then circle all that apply and then write specific answers in the line, eg: if respondent says "I would check Yelp" then circle "go online" and write "Yelp" in the line.)

A. Go online _____
B. Ask a friend or family member __
C. Ask my neighbor _____
D. Ask mattress retailer_____
E. Ask landlord or property manager
F. Contact my City _____
G. Contact my waste hauler _____
H. Other: _____

14. Using a scale from 1 to 5 where 1 = not worthwhile at all and 5 = extremely worthwhile, how worthwhile do you consider making the effort to *recycle* your unwanted mattress?

15. Before this survey, did you know mattresses can be recycled and turned into new products?

16. Before this survey, did you know mattress recycling is now free in California?

17. Before this survey, did you know most retailers must offer to take back your old mattress when delivering a new one?

Now, I am going to ask you a few general questions to get a better sense of who is taking our survey.

18. What type of residence do you live in?

(Read options aloud and select one.)

A. Detached home
B. Apartment/condo
C. Mobile home
D. Townhouse
E. Other:_____

19. What is your zip code?

20. Please indicate the range that includes your total annual household income before taxes.

Show categories to respondents and circle one.

A. Less than $25,000
B. $25,000 to $49,999
C. $50,000 to $74,999
D. $75,000 to $99,999
E. $100,000 to $124,999
F. $125,000 to $149,999
G. $150,000 or more
H. Don't wish to answer/Don't know

Surveyor to code.

21. Language:

A. English
B. Spanish
C. Hmong
D. Korean
E. Chinese

22. Gender:

A. Male
B. Female

Thank you for your time!

Optional: We may conduct follow up research on this topic, such as focus groups and we will again compensate people for their time with gift cards. You can fill out this log sheet (hand participant clip board with the log sheet) with your information if you would like us to contact you about more research opportunities. Please note that we will not share your contact information with any outside parties and your name will not be tied directly to your survey responses or appear in the analysis of the results.

Collection Site Mattress Disposer Intercept Survey

Total Possible Points = 0

Mattress Information

Are you recycling a mattress today?

- Yes
- No

Who is the owner of the mattress being recycled today?

- Me
- A family member
- A friend

Have you heard of the "Bye Bye Mattress Program"?

- Yes
- No

How did you hear about the "Bye Bye Mattress Program"?

- Social Media
- Radio
- Online Search
- Mattress Retailer
- Newspaper
- TV
- Other_____

Did the "Bye Bye Mattress Program" influence your decision to bring your mattress, box spring and/or foundation to this collection site today?

- Yes
- No

On a scale of 1-5, how important is it that your mattress, box spring and/or foundation be recycled?

- 1 –Very unimportant
- 2 – Unimportant
- 3 – Neutral
- 4 – Important
- 5 – Very Important

How many units are you dropping off today?

Please count mattresses, box springs and foundations as separate units.

- 1
- 2
- 3
- 4
- 5
- 6
- 7 or higher

Demographics

What is the age range of the mattress owner?

- Under 18
- 18 to 25
- 26 to 30
- 31 to 35
- 36 to 40
- 41 to 45
- 46 to 50
- Over 51
- Prefer not to answer

What ethnicity does the mattress owner most identify with?

- Caucasian
- African American
- Hispanic
- Asian
- Pacific Islander
- American Indian or Alaska Native
- Other_____
- Prefer not to answer

What is the mattress owner's gender?

- Male
- Female
- Non-cis gender/does not gender identify
- Prefer not to answer

Was the interview conducted in English or Spanish?

If the interview was conducted in a different language, please choose "other" and specify.

- English
- Spanish
- Other_____

What is the zip code you reside in?

Do you rent or own your home?

- I rent
- I own

How many adults are in household?

- 0 to 2
- 3 to 6
- 7 and more
- Prefer not to answer

How many children are in household?

- 0 to 2
- 3 to 6
- 7 and more
- Prefer not to answer

What is the total household income?

- Less than $25,000
- $25,000 to $49,999
- $50,000 to $74,999
- $75,000 to $99,999
- $100,000 to $124,999
- $125,000 to $149,999
- $150,000 or more
- Other

If visible, what was the number of people in the vehicle for this collection?

- 1 to 3
- 4 to 6
- More than 6
- Unable to determine

Appendix F: Financial Audit

14 CCR §18964(b)(11)

MATTRESS RECYCLING COUNCIL – CALIFORNIA (CA) LLC

(A WHOLLY OWNED SUBSIDIARY OF THE MATTRESS RECYCLING COUNCIL)

AUDITED FINANCIAL STATEMENTS
(Including Report Required by CA Public Resources Code 42990)

For The Year Ended December 31, 2018

MATTRESS RECYCLING COUNCIL – CALIFORNIA (CA) LLC

AUDITED FINANCIAL STATEMENTS
December 31, 2018

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LYDON FETTEROLF CORYDON, P.A.
Certified Public Accountants • Management Consultants

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of the
Mattress Recycling Council
Alexandria, Virginia

Report on the Financial Statements

We have audited the accompanying financial statements of the Mattress Recycling Council – California LLC (a wholly owned subsidiary of the Mattress Recycling Council), which comprise the statement of financial position as of December 31, 2018, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITORS' REPORT (continued)

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the **Mattress Recycling Council – California LLC** (a wholly owned subsidiary of the Mattress Recycling Council) as of December 31, 2018, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also used our report dated June 17, 2019, on our consideration of Mattress Recycling Council – California LLC's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report (located on pages 21–22) is an integral part of an audit performed in accordance with Government Auditing Standards in considering Mattress Recycling Council – California LLC's internal control over financial reporting and compliance.

Additional Report on the Audited Financial Statements of Mattress Recycling Council

We have also audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the Mattress Recycling Council, as of and for the year ended December 31, 2018, and our report thereon dates June 17, 2019, expressed as an unmodified opinion on those financial statements.

Rockville, Maryland
June 17, 2019

MATTRESS RECYCLING COUNCIL – CALIFORNIA (CA) LLC

STATEMENT OF FINANCIAL POSITION
December 31, 2018

ASSETS

CURRENT ASSETS	2018
Cash and cash equivalents — NOTES A, B and H	$8,907,800
Investments — short-term — NOTES A, C, H, and I	2,725,071
Accounts receivable (net of allowance for doubtful accounts of $177,462) — NOTE A	5,119,758
Due from MRC-Holdings — NOTE K	1,778,191
Interest receivable	44,907
Prepaid expenses	609,218
TOTAL CURRENT ASSETS	19,184,945
PROPERTY AND EQUIPMENT — NOTES A AND D	
Computers and office equipment	30,333
Furniture	5,314
Software	162,073
	197,720
Accumulated depreciation	(175,239)
TOTAL PROPERTY AND EQUIPMENT	22,481
OTHER ASSETS	
Investments — board designated — financial reserve — NOTES A, C, H, and I	38,543,837
Deposits	55,040
TOTAL OTHER ASSETS	38,598,877
TOTAL ASSETS	$57,806,303

The Accompanying Notes are an Integral Part of these Financial Statements.

MATTRESS RECYCLING COUNCIL – CALIFORNIA (CA) LLC

STATEMENT OF FINANCIAL POSITION
December 31, 2018

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES	2018
Accounts payable and accrued expenses — NOTE G	$7,648,550
Customer credits	11,663
TOTAL CURRENT LIABILITIES	7,660,213
TOTAL LIABILITIES	7,660,213
COMMITMENTS AND CONTINGENCIES — NOTES A, G, I, J, K, L, AND M	
NET ASSETS — NOTES A, E, AND L	
Net assets without restrictions	
Undesignated	11,602,253
Board designated — financial reserve — NOTES C and E	38,543,837
TOTAL NET ASSETS	50,146,090
TOTAL LIABILITIES AND NET ASSETS	$57,806,303

The Accompanying Notes are an Integral Part of these Financial Statements.

MATTRESS RECYCLING COUNCIL – CALIFORNIA (CA) LLC

STATEMENT OF ACTIVITIES
Year Ended December 31, 2018

	December 31, 2018			
	Without Restrictions	With Restrictions	Total	%
REVENUES — NOTE A				
Mattress recycling fee	$43,762,118	$0	$43,762,118	100.0
TOTAL REVENUES	43,762,118	0	43,762,118	100.0
EXPENSES — NOTE A				
PROGRAM SERVICE				
Collection, Recycling, and Transportation Costs	25,692,994	0	25,692,994	58.7
Communications/Education and Outreach Costs	4,907,183	0	4,907,183	11.2
Administration	2,539,144	0	2,539,144	5.8
Cal Recycle Oversight	777,095	0	777,095	1.8
Research and Development Costs	448,963	0	448,963	1.0
Legal Services	251,761	0	251,761	0.6
Government Affairs/ Services	63,637	0	63,637	0.1
TOTAL PROGRAM EXPENSES	34,680,777	0	34,680,777	79.2
SUPPORTING SERVICES				
General and administrative	1,115,290	0	1,115,290	2.6
TOTAL SUPPORTING SERVICES	1,115,290	0	1,115,290	2.6
TOTAL EXPENSES	35,796,067	0	35,796,067	81.8

	December 31, 2018			
	Without Restrictions	With Restrictions	Total	%
CHANGE IN NET ASSETS BEFORE INVESTMENT RETURNS	7,966,051	0	7,966,051	18.2
Net Investment Return — Note C	(181,834)	0	(181,834)	(0.4)
CHANGE IN NET ASSETS	7,784,217	0	7,784,217	17.8
NET ASSETS AT BEGINNING OF YEAR	42,361,873	0	42,361,873	NA
NET ASSETS AT END OF YEAR	50,146,090	0	50,146,090	NA

The Accompanying Notes are an Integral Part of these Financial Statements.

MATTRESS RECYCLING COUNCIL – CALIFORNIA (CA) LLC

STATEMENT OF FUNCTIONAL EXPENSES
Year Ended December 31, 2018

	PROGRAM SERVICE	SUPPORTING SERVICES		
	MRC–CA Recycling Program	General and Administrative	Total	%
Collection, Recycling, and Transportation Costs				
Recycling Program Operational Costs	$24,822,528	$0	$24,822,528	69.3
Illegal Dump Operations	870,466	0	870,466	2.4
Subtotal	25,692,994	0	25,692,994	71.8
Communications/Education and Outreach Costs				
Marketing and Communication	4,907,183	0	4,907,183	13.7
Administration				
Management and Staffing Expenses	2,206,695	389,414	2,596,109	7.3
Annual Financial Audit	165,649	153,991	319,640	0.9
Computer/Database Services	20,240	114,696	134,936	0.4
Staff Travel Expense	109,025	19,240	128,265	0.4
Accounting Services	12,665	71,767	84,432	0.2
Bad Debt	0	75,267	75,267	0.2
Insurance	0	32,364	32,364	0.1
Compliance	24,870	0	24,870	0.1
Depreciation	0	10,198	10,198	0.0
Bank Fees	0	1,437	1,437	0.0
Subtotal	2,539,144	868,373	3,407,518	9.5

	PROGRAM SERVICE	SUPPORTING SERVICES		
	MRC–CA Recycling Program	General and Administrative	Total	%
Cal Recycle Oversight	777,095	0	777,095	2.2
Research and Development Costs	448,963	0	448,963	1.3
Legal Services	251,761	27,973	279,734	0.8
Government Affairs/Services				
Government Affairs/ Relations	63,637	218,943	282,580	0.8
TOTAL	$34,680,777	$1,115,290	$35,796,067	100.0

The Accompanying Notes are an Integral Part of these Financial Statements.

MATTRESS RECYCLING COUNCIL – CALIFORNIA (CA) LLC

STATEMENT OF CASH FLOWS
Year Ended December 31, 2018

CASH FLOWS FROM OPERATING ACTIVITIES	2018
Increase (decrease) in net assets	$7,784,217
Adjustments to reconcile change in unrestricted net assets to net cash used in operating activities:	
Depreciation and amortization expense — NOTE D	10,198
Unrealized (gain)/loss on investments — NOTE C	980,368
(Increase) decrease in operating assets	
Accounts receivable	10,651
Due from MRC-Holdings	2,634,069
Interest receivable	(44,907)
Prepaid expenses	(532,896)
Deposits	(55,040)
Increase (decrease) in operating liabilities	
Accounts payable and accrued expenses	4,202,124
Customer credit	(93,469)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	14,895,315
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of investments	(52,415,864)
Proceeds from sale of investments	49,690,793
Increase of board designated investments — financial reserve	(8,950,442)
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	(11,687,530)

CASH FLOWS FROM FINANCING ACTIVITIES — NONE	0
NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES	0
NET INCREASE(DECREASE) IN CASH AND CASH EQUIVALENTS	3,207,785
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	5,700,015
UNRESTRICTED CASH AND CASH EQUIVALENTS, END OF YEAR — NOTES A AND B	$8,907,800

See Note F for Supplemental Cash Flow Disclosures.

The Accompanying Notes are an Integral Part of these Financial Statements.

MATTRESS RECYCLING COUNCIL – CALIFORNIA (CA) LLC

NOTES TO FINANCIAL STATEMENTS
December 31, 2018

NOTE A — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies of the **Mattress Recycling Council – California LLC** ("MRC–CA") is presented to assist in understanding the MRC–CA's financial statements. The financial statements and notes are representations of the MRC–CA's management who is responsible for their integrity and objectivity. These accounting policies conform to generally accepted accounting principles and have been consistently applied in the preparation of the financial statements.

Purpose of the California Recycling Operations:

The California (CA) Used Mattress Recovery and Recycling Act ("the Act") is authorized by Public Resources Code Section 42985 to require manufacturers of mattresses sold in CA to develop, finance, and implement a convenient and cost-effective program to recover and recycle used mattresses generated in CA. The Act is administered by MRC–CA. MRC–CA funds its operations through an $10.50 per unit recycling fee collected from consumers when they purchase a mattress or box spring. MRC–CA is required to perform financial statement audit under accounting principles generally accepted in the United States of America and the generally accepted government auditing standards issued by the Comptroller General of the United States of America to satisfy the state of California's certified audited financial statement requirement in accordance with the State of California Section 42990 of the Public Resources Code.

MRC–CA is one of three operating wholly owned subsidiaries of the Mattress Recycling Council ("MRC"). MRC also operates recycling programs in the states of Connecticut and Rhode Island. The MRC is a not-for-profit corporation incorporated on November 14, 2013 under the laws of the State of Delaware and organized and operated for purposes consistent with recognition of exempt status under Internal Revenue Code Section 501(c)(3), including, without limitation, to work to establish an environmentally sound and cost-effective program for recycling of sleep products. The MRC is a subsidiary (under current accounting standards) of the International Sleep Products Association ("ISPA") due to common control.

The MRC–CA's significant accounting policies are as follows:

Basis of Accounting and Separately Stated Financial Statements of MRC–CA:

The financial statements of the MRC–CA have been prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, advances, prepaid expenses, payables, accruals and other liabilities.

NOTE A — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

On an annual basis, MRC–CA's financial statements are included in the consolidated group financial statements of the MRC. These financial statements of the MRC–CA have been issued as a subsidiary of the MRC as of December 31, 2018. MRC–CA's December 31, 2018 separately stated financial statements will be prepared due to the request of the Board of Directors of MRC and the State of California. See **NOTE J** for related party transaction disclosures.

Basis of Presentation:

As a wholly owned subsidiary of the MRC, a 50l(c)(3) not-for-profit organization, the financial statements of the MRC–CA have been prepared on the accrual basis of accounting. The MRC–CA reports information regarding its financial position and activities according to two classes of net assets: net assets without restriction and net assets with restriction.

Net Assets Without Restriction — Net assets that are not subject to or are no longer subject to third party imposed stipulations.
Net Assets With Restriction — Net assets whose use is limited by third party imposed time and/or purpose restrictions.

Revenues are reported as increases in net assets without restriction unless use of the related assets is limited by third party-imposed restrictions. Expenses are reported as decreases in net assets without restriction. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in net assets without restrictions unless their use is restricted by explicit third party stipulation or by law. Expirations of restrictions on the net assets (i.e., the third party stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as reclassifications between the applicable classes of net assets. The MRC–CA has adopted a policy to classify restricted revenues as without restrictions to the extent that restrictions were met in the year the revenue was received.

NOTE A — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

ASC Codification:

During June 2009, the FASB issued SFAS No. 168 *"The FASB Accounting Standards Codification (ASC) and the Hierarchy of Generally Accepted Accounting Principles — A Replacement of F ASE Statement No. 162,"* (now codified within ASC No. 105, Generally Accepted Accounting Principles (GAAP) (ASC No. 105)). ASC No. 105 establishes the Codification as the single source of authoritative GAAP recognized by the F ASB to be applied by nongovernmental entities. All guidance contained in the Codification carries an equal level of authority. Following this statement, F ASB will not issue new standards in the form of statements, FASB Staff Positions or Emerging Issues Task Force Abstracts. Instead, it will issue Accounting Standards Updates, which will serve only to: (1) update the Codification; (2) provide background information about the guidance; and (3) provide the bases for conclusions on the change(s) in the Codification. ASC No. 105 is effective for financial statements issued for interim and annual periods ending after September 15, 2009. The adoption of ASC No. 105 did not have any impact on the results of operations or financial position.

Income Tax Status:

The MRC is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. However, income from activities not directly related to the MRC's tax-exempt purpose is subject to taxation as unrelated business income. MRC–CA is considered a disregarded entity for federal income tax purposes. MRC–CA's activity and mission are consistent with those of its Parent company, MRC. The subsidiary's financial operations are reported on a consolidated basis with MRC's tax exempt Federal Form 990 filing. Thus, the subsidiary is subject only to state income taxes as a for-profit limited liability company.

The MRC has adopted the authoritative guidance relating to uncertainty in income taxes included in ASC Topic *Income Taxes*. These provisions provide consistent guidance for the accounting for uncertainty in income taxes recognized in an entity's financial statements and prescribe a threshold of "more likely than not" for recognition and de-recognition of tax positions taken or expected to be taken in a tax return. The MRC performed an evaluation of uncertain tax positions for the year period ended December 31, 2018, and determined that there were no material matters that would require recognition in the financial statements or that may have an effect on its tax-exempt status. As of December 31, 2018, the statute of limitations for the MRC's income tax return for the years ended December 31, 2015, 2016, and 2017 remain open with the Federal, state, and local authorities. It is the MRC's policy to recognize interest and/or penalties related to uncertain tax positions, if any, in income tax expense.

NOTE A — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Cash and Cash Equivalents:

For purposes of the statement of cash flows, the MRC–CA considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents.

Accounts Receivable:

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a charge to earnings and a credit to valuation allowance based on its assessment of the current status of individual accounts. Balances which are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. The balance of the allowance for doubtful accounts was $177,462 for the year ended December 31, 2018.

Revenue Recognition and Deferred Revenue:

Revenue is recognized during the period in which it relates, and income collected in advance is reflected as deferred revenue. Revenue received but not yet recognized is recorded as deferred revenue. The main source of revenue is mattress recycling fee income, which is generally not received in advance.

Property, Equipment, Depreciation and Amortization:

The MRC–CA capitalizes all expenditures for property and equipment in excess of $1,000. Purchased property and equipment are carried at cost. Depreciation is computed using the straight-line method over the estimated useful lives of the assets.

Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE A — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Investments:

The MRC–CA has adopted Accounting Standards Codification (ASC) 958 Not-for-Profit Entities (formerly Statement of Financial Accounting Standards (SF AS) No. 124, *Accounting for Certain Investments Held by Not-for-Profit Organizations*). Under FASB ASC 958-320, investments in marketable equity securities with readily determinable fair values and all investments in marketable debt securities are valued at their fair values in the statement of financial position. Realized and unrealized gains and losses are included in the change in net assets.

Functional Allocation of Expenses:

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities and in the statement of functional expenses. Accordingly, certain shared costs have been allocated among the three state programs (CA, CT, and RI) based on supporting services benefiting each program. Shared general and administrative expenses include those expenses that are not directly identifiable with any other specific function but that provide for the overall support of the MRC, including expenses related to contracts with third-party vendors. Total shared costs are allocated to the respective states on a monthly basis. For the year ended December 31,2018, 90% of the shared expenses outlined above were allocated to MRC–CA, which is based on relative state population of CA as it relates to CT and RI.

New Accounting Pronouncement

During the year ended December 31, 2018, the MRC–CA adopted the Financial Accounting Standards Board's Accounting Standards Update No. 2016-14—*Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*. This update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return between not-for-profit entities. A key change required by ASU 2016-14 is the net asset classes used in these financial statements. Amounts previously reported as unrestricted net assets are now reported as net assets without restrictions and amounts previously reported as temporarily restricted net assets and permanently restricted net assets are now reported as net assets with restrictions. A footnote on liquidity and availability has also been added (**NOTE L**).

NOTE B — CASH AND CASH EQUIVALENTS — (UNRESTRICTED)

Cash and cash equivalents at December 31, 2018, consisted of the following:

Unrestricted:	12/31/18
Demand deposits	$8,547,426
Money market funds	360,374
Total unrestricted cash and cash equivalents	$8,907,800

NOTE C — INVESTMENTS (SHORT-TERM AND BOARD DESIGNATED)

As of December 31, 2018, the MRC–CA investments consisted of approximately 89% conservative fixed income products, and the remaining 11 % is invested in U.S. and International ETF's and mutual funds. All investments are exposed to various risks, such as market and credit. Due to the level of risk associated with investments and level of uncertainty related to changes in the value of investments, there is always a possibility that changes in risks in the near term could materially affect investment balances and the amounts reported in the financial statements.

Investments at December 31, 2018 are consisted of the following:

	Cost	Fair Value
Unrestricted — short-term	$2,737,034	$2,725,071
Board Designated — financial reserve	39,384,320	38,543,837
	$42,121,354	$41,268,908

As of December 31, 2018, $38,543,837 has been recorded as board designated investments (see **NOTE E**).

Investments are composed of the following:

	Cost	Fair Value
U.S. ETF and Equity Securities	$2,037,380	$2,020,419
International ETF and Equity Securities	1,435,907	1,247,463
Fixed Income	37,368,067	36,792,111
Mutual Funds	1,280,000	1,208,915
	$42,121,354	41,268,908

NOTE C — INVESTMENTS (SHORT-TERM AND BOARD DESIGNATED) (continued)

Investment return for the year ended December 31, 2018 is comprised of the following:

	12/31/18
Interest and dividend income	$860,264
Unrealized loss	(980,368)
Realized gain	72,595
Investment return before fees	(47,509)
Less: Investment fees	(134,325)
Net investment return	$(181,834)

NOTE D — PROPERTY AND EQUIPMENT

Property and equipment at December 31, 2018 consisted of the following:

	Cost	Depreciation and Amortization Expense	Accumulated Depreciation and Amortization	Net Book Value	Estimated Useful Life (Years)
Computer and office equipment	$30,333	$5,655	$17,381	$12,952	3–5
Furniture	5,314	755	2,045	3,269	7
Software	162,073	3,788	155,813	6,260	3
	$197,720	$10,198	$175,239	$22,481	

NOTE E — NET ASSETS

As of December 31, 2018, total net assets without restrictions available for general operations of the MRC–CA amounted to $50,146,090. The MRC–CA's Board has a reserve policy to establish a board designated financial reserve to operate CA's recycling program over a multi-year period. As of December 31, 2018, the Board has designated $38,543,837 of its $50,146,090 total net assets as a financial reserve in order to comply with state regulations. The remaining net assets in the amount of$11,602,253 are undesignated as of December 31, 2018.

NOTE E — NET ASSETS (continued)

As of December 31, 2018, the MRC–CA did not have any net assets with restrictions.

	Without Restrictions	With Restrictions	Total Net Assets
Balance at December 31, 2017	$42,361,873	$0	$42,361,873
2018 Increase (decrease) in net assets	7,784,217	0	7,784,217
Balance at December 31, 2018	$50,146,090	$0	$50,146,090

NOTE F — SUPPLEMENTAL CASH FLOW STATEMENT DISCLOSURES

Supplemental disclosure of cash flows information:

Cash paid during the year ended December 31, 2018 for:

Interest $0

NOTE G — COMMITMENTS AND CONTINGENCIES

Blue Marble Materials Litigation:

MRC–CA ended its contractual mattress recycling vendor relationship with Blue Marble Materials (“BMM”) in September 2018. In addition, MRC–CA initiated arbitration proceedings with BMM to resolve outstanding balances, both allegedly owed by MRC to BMM, and funds owed from BMM to MRC. The matter is in the discovery phase of arbitration and an evidentiary hearing has been scheduled for November 2019 in Los Angeles, CA. Also, AeroFund Financial, BMM’s factor, has been added as a party to the arbitration, laying claim to any funds owed to BMM. MRC–CA has estimated a potential liability of approximately

$2.3M and has accrued the liability in the Statement of Financial Position as of December 31, 2018. MRC–CA management believes they have a number of substantive defenses to BMM’s claims.

NOTE G — COMMITMENTS AND CONTINGENCIES (continued)

Product Care Association Consulting Fees:

The MRC has outsourced its registration, billing and collection functions to Product Care Association (PCA), a third-party vendor which operates out of Canada. PCA manages the seller registrations, collects and reviews the monthly sales reports from various mattress retailers/sellers, invoices these sellers and collects the fee income on behalf of the MRC. During the year ended December 31, 2018, the total expenses incurred related to PCA consulting fees were $273,850 and MRC–CA proportionate allocation of those expenses were $251,091, which is included in administration expense (management and staffing) on the statement of activities.

Concentration of Service Provider:

For the year ended December 31, 2018, three recyclers accounted for approximately 86. 7% of the MRC–CA's total recycling costs and 86.5% of the units recycled. MRC–CA has been encouraging all of its recyclers to increase their processing and efficiencies which would more evenly distribute the recycling effort between all of MRC–CA's recycling vendors.

Note Payable — line of credit:

On July 19, 2018, MRC entered into a line of credit agreement with PNC Bank. The principal amount of the line is $1,000,000 and bears an interest rate which is equal to the daily LIBOR rate plus 2.0%. All unpaid principal and interest is payable at its maturity date on July 19, 2019. Until the maturity date, MRC is required to make monthly accrued interest payments, which are due on the 19th day of each month. The line of credit is secured by collateral of the assets of MRC. As of December 31, 2018, the outstanding balance under the line of credit is $0. Interest expense related to the line of credit for the year ended December 31, 2018 is $0.

NOTE H — CONCENTRATION OF CREDIT RISK

The MRC–CA maintains its cash and cash equivalents balances in three U.S. financial institutions. The balances are insured by the Federal Deposit Insurance Corporation (FDIC) and the Securities Investor Protection Corporation (SIPC). The FDIC insures up to $250,000 and the SIPC insures up to $500,000 (including up to $250,000 for cash) as of December 31, 2018. The MRC–CA's investment firm also maintains additional insurance coverage through an outside insurer which provides excess protection of up to $400 million per account. At December 31, 2018, the MRC–CA's uninsured cash balance was $8,202,169 and uninsured investment balance was $0.

NOTE I — FAIR VALUE OF FINANCIAL INSTRUMENTS

Generally accepted accounting principles define fair value, establish a framework for measuring fair value, and establish a fair value hierarchy that prioritizes the inputs to valuation techniques. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. A fair value measurement assumes that the transaction to sell the asset or transfer the liability occurs in the principal market for the asset or liability or, in the absence of a principal market, the most advantageous market. Valuation techniques that are consistent with the market, income or cost approach are used to measure fair value.

The fair value hierarchy prioritizes the inputs to valuation techniques used to measure fair value into three broad levels:

Level 1 — These inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the MRC–CA has the ability to access.

Level 2 — These are inputs (other than quoted prices included within level 1) that are observable for the asset or liability, either directly or indirectly. These inputs may include quoted prices for the identical instrument on an inactive market, prices for similar instruments, interest rates, default rates and other similar data.

Level 3 — These are unobservable inputs for the asset or liability and rely on management's own assumptions about the assumptions that market participants would use in pricing the asset or liability. The unobservable inputs should be developed based on the best information available in the circumstances and may include the MRC–CA's own data.

The MRC–CA estimates that the fair value of all financial instruments at December 31, 2018 does not differ materially from the aggregate carrying values of its financial instruments recorded in the accompanying statement of financial position.

Fair Value Measurements on a Recurring Basis As of December 31, 2018

	Level 1	Level 2	Level 3	Total
Investments — short-term	2,725,071	0	0	2,725,071
Investments — financial reserve	38,543,837	0	0	38,543,837
Total	$41,268,908			$41,268,908

NOTE J — RELATED PARTY TRANSACTIONS (MRC-HOLDINGS)

These financial statements include the intra-entity accounts and transactions between the MRC–CA and MRC. The following transactions are included in these separately stated financial statements, but are eliminated in the consolidated MRC financial statements as of December 31, 2018:

Due from MRC-Holdings	$1,778,191
Administrative and management fee expense — MRC	$1,962,693
Management fund expense — MRC	$218,077

Operating Agreement with MRC:

MRC–CA is required to pay a monthly service/license fee in the amount of $140,670, which represents the anticipated costs incurred by MRC for administrative and financial staff support services to the LLC plus an administrative charge (management fund fee) equal to 10% of the total monthly fee. At the end of each quarter a reconciliation is prepared for a “true up” of actual costs MRC–CA incurred versus the monthly fee charged, and any surplus or deficits are reimbursed by the respective party. For the year ended December 31, 2018, the MRC–CA incurred expenses of $2,180,770, of which $1,962,693 related to this agreement for administrative fees and $218,077 related to this agreement for management fund fees, and MRC recorded the associated management fee revenue in the same amount. The administrative and management fund fee expense charged by MRC has not been eliminated in these financial statements as of December 31, 2018.

NOTE K — RECENT ACCOUNTING PRONOUNCEMENTS

During May 2014, the Financial Accounting Standards Board (“FASB”) issued Accounting Standards Update (“ASU”) No. 2014-09, Revenue from Contracts with Customers (Topic 606) ASU No. 2014-09 establishes principles for recognizing revenue upon the transfer of promised goods or services to customers, in an amount that reflects the expected consideration received in exchange for those goods or services. Topic 606 is effective for fiscal years beginning after December 15, 2018, and interim periods within annual periods beginning after December 15, 2019. MRC–CA may elect to apply the guidance earlier, but no earlier than fiscal years beginning after December 15, 2016. The amendments may be applied retrospectively to each prior period presented or retrospectively with the cumulative effect recognized as of the date of initial application. MRC–CA is currently assessing the effect that Topic 606 will have on its results of operations, financial position, and cash flows.

NOTE K — RECENT ACCOUNTING PRONOUNCEMENTS (continued)

During August 2018, the Financial Accounting Standards Board ("FASB") issued ASU 2018-08, *Clarifying the Scope and the Accounting Guidance for Contributions Made*. This standard provides clarifications on recognition of contributions and grants (including government grants). This standard is effective beginning in calendar year 2020. Management continues to evaluate the potential impact of this update on MRC–CA's financial statements.

NOTE L — LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The MRC–CA has financial assets as of December 31, 2018, consisting of cash and cash equivalents of $8,907,800, short-term investments of $2,725,071, net accounts receivable of $5,119,758, interest receivable of$44,907, and investments for financial reserve of$38,543,837, which total $55,341,373. Included in these financial assets is the board designated investments in the amount of $38,543,837, set aside for the financial reserve in order to comply with state regulations in CA. These board designated financial assets are not available for general use.

The following reflected the MRC–CA's financial assets available for general use as of the Statement of Financial Position date.

Financial assets, at year end	$55,341,373
Less those unavailable for general expenditure within one year, due to:	
Board designations:	
Amount set aside for the financial reserve	(38,543,837)
Financial assets available to meet cash need for general expenditures within one year	$16,797,536

The MRC–CA considers all expenditures related to its ongoing recycling programs, as well as the services undertaken to support these programs to be general expenditures. As part of the MRC–CA's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due. In addition, the MRC–CA invests cash in excess of daily requirements in short-term and long-term investments, which include conservative fixed income products, U.S. and International ETF's, and mutual funds.

In addition to financial assets available to meet general expenditures over the next 12 months, the MRC–CA operated with a surplus budget for the year ending December 31, 2018.

NOTE M — SUBSEQUENT EVENTS

In preparing the financial statements, the MRC–CA has evaluated events and transactions for potential recognition or disclosure through June 17, 2019, the date the audit report was available to be issued.

Supplementary Reports for the California Department of Resources, Recycling And Recovery

LYDON FETTEROLF CORYDON, P.A.
Certified Public Accountants • Management Consultants

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors of the
Mattress Recycling Council
Alexandria, Virginia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the **Mattress Recycling Council – California LLC** ("MRC–CA"), a subsidiary of the Mattress Recycling Council (a nonprofit organization), which comprise the statement of financial position as of December 31, 2018, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 17, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered MRC–CA's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements. However, we did not use those procedures for the purpose of expressing an opinion on the effectiveness of MRC–CA's internal control. Accordingly, we do not express an opinion on the effectiveness of MRC–CA's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. Two types of deficiencies require disclosure in this audit report. The more serious type of deficiency is called a *material weakness*. This is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. The second type is called a *significant deficiency* which is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS* (continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether MRC–CA's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the MRC–CA's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Rockville, Maryland
June 17, 2019

LYDON FETTEROLF CORYDON, P.A.
Certified Public Accountants • Management Consultants

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE FINANCIAL ASPECTS OF THE PUBLIC RESOURCES CODE SECTION 42990, AND CHAPTER 21, PART 3, DIVISION 30 OF THE PUBLIC RESOURCES CODE, AND TITLE 14, DIVISION 7, CHAPTER 11, ARTICLE 3 OF THE CALIFORNIA CODE OF REGULATIONS

To the Board of Directors of the
Mattress Recycling Council
Alexandria, Virginia

We have examined the Mattress Recycling Council – California LLC's ("MRC–CA") Used Mattress Recovery and Recycling Act's ("the Act") compliance with the financial aspects of the Public Resources Code Section 42990, and Chapter 21 (commencing with Section 42985), Part 3, Division 30 of the Public Resources Code, and Title 14, Division 7, Chapter 11, Article 3 of the California Code of Regulations for the year ended December 31, 2018. Management is responsible for MRC–CA's compliance with those requirements. Our responsibility is to express an opinion on MRC–CA's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether MRC–CA complied, in all material respects, with the specified requirements of the Act. An examination involves performing procedures to obtain evidence about whether MRC–CA complied with the specific requirements of the Act. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risk of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on MRC–CA's compliance with specified requirements of the Act.

In our opinion, MRC–CA complied, in all material respects, with the financial requirements of the Public Resources Code Section 42990, and Chapter 21 (commencing with Section 42985), Part 3, Division 30 of the Public Resources Code, and Title 14, Division 7, Chapter 11, Article 3 of the California Code of Regulations, for the year ended December 31, 2018.

This report is intended solely for the information and use of MRC's Board of Directors, management, and the California Department of Resources, Recycling and Recovery, and is not intended to be and should not be used by anyone other than these specified parties.

Lydon Fetterolf Corydon, P.A.

Rockville, Maryland
June 17, 2019

Mattress Recycling Council – California LLC

Schedule of Findings
For the Year Ended December 31, 2018

Section I — Summary of Independent Auditors' Results:

Financial statements

Type of auditor's report issued:	Unmodified	
	Yes	No
Internal control over financial reporting:		
• Material weakness(es) identified?		X
• Significant deficiency(ies) identified that are not considered to be material weaknesses		X
Noncompliance material to financial statements noted?		X

Section II — Financial Statement Findings — For the year ended December 31, 2018:

There were no Financial Statement findings noted during the audit for the year ended December 31, 2018.

Section II — Prior Year Financial Statement Findings — For the year ended December 31, 2017:

There were no Financial Statement findings noted during the audit for the year ended December 31, 2017.

Section III — Compliance with Financial Aspects of CA's Public Resource Code:

There were no Compliance Findings with Financial Aspects of CA's Public Resource Code noted during the audit for the year ended December 31, 2018.

Appendix G: Advisory Committee Report

14 CCR §18964(b)(12)

California Mattress Advisory Committee
2017 Annual Report to the Mattress Recycling Council

May 31, 2019

Advisory Committee Members

Name	Role on Mattress Advisory Committee	Stakeholder Group	Organization
Don Franco		Private Sector	Gateway Mattress Co., Inc.
Christopher Gibson		Solid Waste Industry	Recology
David Goldstein	Diversion & Commodity Markets Subcommittee Chair	Local Government	Ventura County
Rebecca Jewell		Interested Party	Independent Consulting
Terry McDonald	Chair	Private Sector	St. Vincent de Paul Society of Lane Co., Inc.
Robert McGowan		Interested Party	Pacific Central Region at Mattress Firm Inc.
Jim McHargue	Illegal Dumping Subcomm Chair	Local Government	Amador County
Veronica Pardo		Solid Waste Industry	California Refuse Recycling Council
Tchad Robinson		Private Sector	Blue Marble Materials
Rebecca A. Rasmussen	Outreach & Program Marketing Subcomm Chair	Local Government	Office of Mayor Eric Garcetti, City of Los Angeles
Joanne Brasch	Vice Chair	Environmental Community	California Product Stewardship Council
Jo Zientek		Local Government	Santa Clara County
Baani Behniwal		Environmental Community	Californians Against Waste

Executive Summary

In accordance with Section 42990.1.(k) of the Public Resources Code, The Mattress Recycling Organization Advisory Committee (Committee) presents this document reporting on the third year of the California Used Mattress Recycling Program (Program). This report is submitted by the Committee and includes information discussed and voted on by the Committee in accordance with the Bagley-Keene Open Meeting Act. The Committee is made up of thirteen representatives from local government, the environmental community, the solid waste industry, private sector collectors/processors/recyclers, and interested parties with names and organizations listed above.

The Committee was formed in accordance with Section 42987(a)(3) of the Public Resources Code to maintain an advisory role to the mattress recycling organization, currently being fulfilled by the Mattress Recycling Council (MRC), throughout Program operation. Interested parties can join the CalRecycle Listserve to stay up-to-date on CalRecycle announcements on the Program. The Committee met 6 times in 2018. All agendas and minutes are available on the Committee's website: https://www.calrecycle.ca.gov/mattresses/stewardorg/advisorycomm

The information contained within this report includes a summary of the consultative process between the Committee and the MRC relating to the ongoing implementation of the Used Mattress Recovery and Recycling Plan (Plan), as well as any other information deemed pertinent by the Committee to maximizing the recovery and recycling of used mattresses in the state.

The Committee looks forward to continuing its consultative role to the MRC as the Program continues throughout California.

Respectfully,

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Terry McDonald, Chair

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Joanne Brasch, Vice Chair

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TBD, Secretary

2018 Mattress Recycling Advisory Committee Report

May 30, 2019

Activities and Changes:

Comment letters by the Committee, Committee meeting agendas, meeting notes, and other materials utilized by the Committee during 2018 are available on the Committee's webpage, hosted by CalRecycle. https://www.calrecycle.ca.gov/mattresses/stewardorg/advisorycomm

Changes to Committee membership since the 2017 Annual Report are as follows:

Environmental Community:

Baani Behniwal of Californians Against Waste (CAW) has been appointed to the Committee after her predecessor at CAW, Kelly McBee, left the position.

Joanne Brasch, formerly the alternate from California Product Stewardship (CPSC), attended all meetings in 2018 and was appointed to the Committee in August after her predecessor, Heidi Sanborn resigned from the Committee.

Local Government:

Committee Chair Doug Kobold resigned from the Committee in August 2018 upon leaving Sacramento County employment.

Interested Parties:

Sharron Bradley resigned from the Committee April 2018.

Robert McGowan of Pacific Central Region at Mattress Firm Inc. was appointed April, 28 2018.

Private Sector:

No changes during 2018.

Solid Waste Industry:

Christopher Gibson of Recology was appointed to the Committee September 30, 2018.

Curtis Michelini of Industrial Carting and Global Materials Recovery resigned in May 2018.

Purpose:

The purpose of this report is to provide a summary of the consultative process between the Committee and the MRC regarding the MRC's administration of the Program during the 2018 calendar year, and to provide any other information the Committee deems pertinent to maximizing the recovery and recycling of used mattresses in the state.

Summary of Committee Meetings:

January 17, 2018 — In-person meeting in Sacramento, CA with 9 members attending in person, 2 members present on the phone, 3 absent. Items discussed included the Role of the Advisory Committee, an update from CalRecycle staff (including some discussion on timing of the Annual Report), and per Diem reimbursement for Committee members for travel expenses to come to Committee meetings. Also present were 5 staff members for CalRecycle during the early part of the meeting.

April 20, 2018 — In-person meeting in Sacramento, CA with most members attending in person. The meeting was also broadcast via webinar. Available notes did not contain exactly who attended. Items discussed included the applicability of the Bagley-Keene Open Meeting Act (Government Code sections 11120-11132), updates from the Chair and Vice Chair, and general program progress discussion. CalRecycle staff, MRC staff, and the attending general public were allotted time to make comments if desired. Due to the breadth of topics to be monitored or explored related to the program, discussion ensued about creating sub-Committees. These were the Illegal Dumping, Outreach & Program Marketing, and Diversion & Commodity Markets (lumping Market Development and Collection & Diversion together in one sub-Committee).

Members were asked to consider leading these sub-Committees. Leaders would be selected at the next meeting.

May 10, 2018 — In-person meeting in Sacramento, CA with 12 members attending, 2 absent, and 1 resigned. Committee agreed to no term limits and each Committee Member may designate one alternate. Then Chair, Doug Kobold called the meeting to order and then resigned as Chair of the committee, allowing for an election of Chair, Vice Chair, and Secretary. Committee Members voted as Terry M for Chair, Kelly M for Vice Chair, and Heidi S for Secretary. Subcommittees were created on topics of concern and voted for chairs as David G for Diversion & Commodity Markets, Jim M for Illegal Dumping, and Rebecca A for Outreach and Program marketing. The MRC provided: update on illegal dumping program changes, large volume pick-up strategies for universities and a summary of current advertisements, collection events, and other outreach events that have happened recently.

May 29, 2018 — Conference call with seven members attending and seven absent. The Committee reviewed the draft Committee Report, which is included in the MRC Annual Report. Discussion focused adherence to the waste hierarchy, retailer enforcement,

illegal dumping data by participant, and research on bulky item pick-up correlated with illegal dumping.

July 9, 2018 — In-person meeting in Sacramento, CA with 10 members attending and 4 absent. Review and Discussion of Mattress Recycling Council 2017 Annual Report & Budget (as submitted to CalRecycle on July 1, 2018) focused on areas covered by each sub-committee, including diversion/commodity markets, illegal dumping, and Outreach/ Program Marketing. In addition to the sub-committee comments, members listed additional comments to include in the Committee letter on the MRC 2017 Annual Report and Budget.

November 8, 2018 — Conference call with eight members attending and five absent. The Committee voted Committee member Brasch as Vice-Chair, replacing Committee member Kelly McBee, who resigned from the Committee due to a change in employment. Each committee member shared top concerns with the 2018 MRC Revised Annual report, citing specific page numbers and reasons. The Committee synthesized a list of reason to disapprove the revised Annual Report, including convenience, waste hierarchy, research and development, financial reserves, and metrics/goals for the program.

Subcommittees:

In 2018, the Committee decided to create three sub-committee to work with MRC on specific issues, allowing the smaller group to get into details and dialogue that are to be summarized at the Committee meetings. The following sub-committees and their respective chairs have provided the following updates for the 2018 Annual Report:

1. Diversion and commodity markets

The Diversion & Commodity Markets sub-committee was formed with the objectives of providing specialized feedback to the Mattress Recycling Council and CalRecycle, as well as updates and research to the additional members of the Mattress Recycling Advisory Committee. The sub-committee held two meetings via phone in 2018 and the subcommittee chair had three formally arranged, extended phone discussions with the director of the Mattress Recycling Council. In the cases of those phone discussions with the MRC, the subcommittee chair obtained input before, and provided updates after, to members of the subcommittee. The central focus of the subcommittee was MRC strategies and budgets in 2018 and 2019 for facilitation of diversion and development of mattress commodity markets.

Members of the subcommittee researched and brought to discussions with the MRC, CalRecycle and the general body of the Advisory Committee updates on various initiatives including the following:

1. Intellectual property options for patents derived from MRC-sponsored research;
2. options for use of collection site grants (e.g. canopies to keep mattresses dry);
3. RFPs for MRC grants (e.g., wood market option research);
4. alternatives for genuine mattress source reduction (e.g., durability research, modularity, advantages from flip/rotate, and the waste reduction potential of Lean Six Sigma projects such as the one adopted by the MRC for assistance to contracted partners);
5. evaluation of opportunities for market development partnerships (e.g., those highlighted in the Georgia Tech study, geotextile, insulation, and fiber-reinforced concrete);
6. ideas for quantification of diversion (including comparisons to other programs and mattress recycling in other states);
7. opportunities for specialized marketing of commodity sub-categories (e.g. options for separated latex);
8. options for resolution of the inequity and inefficiency of on-line mattress retailers not providing take-back during or following common carrier drop-off (including "the Costco problem"); and
9. the nature of the changing mattress waste stream and commodity values.

The direct access to the MRC director has proved beneficial for the advisory committee to understand the initiatives of the MRC and advise on strategy and priorities from our private, public, and non-profit mattress recycling stakeholder perspectives.

2. Illegal dumping

The illegal dumping subcommittee did not formally meet in 2018, but members engaged in illegal dumping activities with other organizations. Sub-committee Chair McHargue worked directly with MRC on a special event (date + description) and illegal dumping focused marketing and outreach (is this true?). Committee Member Pardo sits on the Illegal Dumping Technical Advisory Committee (IDTAC working on all illegal dumping issues, but often coordinate on mattress specific issues, such as the incentive program for illegally dumped mattresses. Other Subcommittee members were kept apprise via email and discussed topics of interest at Committee meetings.

The illegal dumping sub-committee published a recommendation in the 2017 Annual Committee Report that MRC collect Illegal dumping data by participant. Whereas the new MRC illegal dumping pilot addresses data collection, using zip code is not granular enough to study behavior change. The illegal dumping sub-committee

recommends piloting a project to gather data by cross street in a given area before and after conducting outreach and marketing, and hosting collection events.

As suggested last year, the sub-committee recommends MRC consider extending the $15 illegal dumping incentive to non-traditional entities like non-profits or boy scout troops, or research the possibility of these entities becoming subcontractors. Additionally, the sub-committee would like to explore the option of providing consumers a call-in number for mattress pick-up for disadvantaged communities.

3. Outreach and program marketing
The Outreach & Program Marketing sub-committee was formed with the objective of providing more consistent feedback and updates to the MRC on their marketing and outreach plans. The sub-committee held two meetings via phone in 2018 with Amanda Wall, the MRC's Marketing & Communications Manager, to discuss the 2018/ 2019 outreach strategy and hear initial reports on effectiveness of campaigns. The sub-committee also provided e-mail feedback on two specific campaigns: the MRC's 3 million mattress campaign, and the Retailer Take-Back ads. The direct access to the marketing manager has proved beneficial for the advisory committee to understand the annual planning efforts of the MRC and advise on messaging and feedback we receive directly from the industry.

Meeting Summary — Throughout 2018, MRC staff provided updates to the Committee as a whole and intermittently with subcommittees to provide Program updates and discuss concerns or issues. The Committee has appreciated the MRC's consistent communications and timely responses to concerns and feels there was a great improvement in communication in 2018 compared to 2017. Of the four areas of concern listed in the Committee's 2017 Annual Report, the Committee feels MRC has adequately discussed retailer enforcement and intention to research bulky item pick-up correlated with illegal dumping but looks forward to continuing the ongoing dialogue on illegal dumping data by participant, and adherence to the waste management hierarchy.

Additional Committee Comments:

The Committee intends to submit formal comments and perspectives on the 2018 Annual Report when available after July 1, 2018 and will accordingly reserve most substantive programmatic review comments for inclusion in that public letter. The additional comments from the committee to be in the 2018 Annual Committee Report focus on the Committee's areas of key interest. These interests of the Committee are reflected in the recent creation of three Committee Subcommittees focusing on these topics.

At this time, the Committee would like to encourage the MRC to address the following in the 2018 Annual Report:

1. Market share for increasing trends of foam mattresses, retailers utilizing common carrier, and how they are preparing for future commodities and future collection.
2. Green design for problematic product components, such as chipboard, blended materials, latex and address the recyclability of foam.
3. Specific performance metrics for reuse and source reduction, mattress discards inclusive of data from CalRecycle on mattresses not going through the program via landfill, incinerator, or sold for reuse.
4. Information on developing new markets for recycled output, such as foam, not just expanding existing ones.
5. Respond to the recommendations provided in the University of Georgia study.
6. Transparently share results from consumer awareness study, uses for illegal dumping data, and the grant approval process.

Appendix H: References for the Outline Prescribed by 14 CCR §18964

For ease of review, the following is the Annual Report outline prescribed in CalRecycle Regulations, followed by a reference indicating where the requirement is discussed in the 2018 Annual Report.

(b) The annual report shall follow the outline below and contain the following:

(1) Contact information. Identify the corporate officer of the mattress recycling organization responsible for annual report submittal.

1. Contact Information

(2) Executive Summary. The purpose of the Executive Summary is to provide a broad understanding of the mattress recycling organization's program as a whole and to put into context the data and information that will follow. Provide a brief description of the mattress recycling organization's used mattress recovery efforts during the calendar year pursuant to section 18962.

2. Executive Summary

(3) A description of the methods used to collect, transport, and process used mattresses in California.

3. Program Collection, Transportation, and Processing

(4) Include an updated list of participating manufacturers, renovators, and retailers and any updates to their respective contact information per section 18961(a)(2) and an updated list of brands covered under the plan per section 18961(a)(3).

Appendix A: Registered Manufacturers, Renovators, Retailers and Brands

(5) Description of how consumers of mattresses in California had an opportunity to recycle and properly manage their used mattresses, including the number, location, and type of collection points in the program.

3. Program Collection, Transportation, and Processing — Mattress Collection — Collection Site Types

(6) May include a description of activities to ensure proper collection and management of used mattresses.

3. Program Collection, Transportation, and Processing — Mattress Collection — Collection Site Mattress Management

(7) A description of methods used by the mattress recycling organization to coordinate with existing used mattress collection and recycling programs with regard to the proper management or recycling of discarded or abandoned mattresses.

3. Program Collection, Transportation, and Processing — Coordination with Existing Infrastructure

(8) Description of objectives and activities based on the used mattress recovery and recycling plan, per section 18962(a)(2). State objectives from the approved plan and describe progress toward achieving those objectives during the reporting period. Describe any adjustments to objectives stated in the approved plan that may be made for the upcoming reporting period and accompanying rationale for those changes. If any changes are significant or material, as defined, the mattress recycling organization shall amend and resubmit its plan for approval by the department. The annual report shall include:

4. Program Objectives and Activities

(A) Quantitative information on subdivisions (b), (c), (d), (e), (f), (g), and (j) of section 42990.1 of the Public Resources Code, including conversion factor(s), if used. When describing the uses for the recycled materials, the annual report shall identify the secondary markets to which those materials are sold, and potential end uses of those materials.

(b) The quantity of mattresses disposed of in solid waste landfills.

4. Program Objectives and Activities — Statewide Collection and Disposition Data

(c) The quantity of discarded used mattresses collected for recycling in the program

4. Program Objectives and Activities — Program Collection and Disposition Data — Program Collection Data

(d) The quantity of used mattresses collected for recycling from different categories of sources.

4. Program Objectives and Activities — Program Collection and Disposition Data — Program Collection Data

(e) The quantity of each category of materials recycled

4. Program Objectives and Activities — Program Collection and Disposition Data — Program Collection Data

(f) The uses for the recycled materials.

3. Program Collection, Transportation, and Processing — Mattress Processing/Recycling — Uses for Recycled Materials

(g) The quantity of otherwise disposed of materials.

4. Program Objectives and Activities — Program Collection and Disposition Data — Program Disposition Data

(j) The total volume, number, and weight of used mattresses collected recycled, renovated, and reused in this state during the preceding calendar year, including any conversion factor used to determine the number of mattresses recovered.

4. Program Objectives and Activities — Statewide Collection and Disposition Data

(B) Qualitative and/or quantitative information on subdivisions (g), (l), and (m) of section 42987.1 of the Public Resources Code.

(g) Conducting research, as needed, related to improving used mattress collection, dismantling, and recycling operations, including pilot programs to test new processes, methods, or equipment on a local, regional, or otherwise limited basis.

6. Research

(l) Ensuring, to the maximum extent possible, that urban and rural local governments and participating permitted solid waste facilities and authorized solid waste operations that accept mattresses are provided with a mechanism for the recovery of illegally disposed used mattresses that is funded at no additional cost to the local government, solid waste facility, or solid waste operation.

5. Mitigation of Illegal Mattress Dumping

(m) Developing processes to collect used mattresses from low-income communities for recycling in accordance with the poverty line annually established by the Secretary of California Health and Human Services pursuant to the federal Omnibus Budget Reconciliation Act of 1981 (Public Law 97-35), as amended.

4. Program Objectives and Activities — Convenience — Low-Income Access

(9) Financing Mechanism. Include the mattress recycling organization's total expenses and revenues associated with the implementation of the used mattress recycling program. Changes to the mattresses recycling charge shall be reflected in the annual program budget for approval by the department. If a mattress recycling organization changes the amount of the mattress recycling charge in the first 12 months during which the mattress recycling charge is being collected per subsection (1) of subdivision (c) of section 42989 of the Public Resources Code, the mattress recycling organization shall provide the

department no less than 90 days' notice before the change in the amount of the mattress recycling charge takes place. If a mattress recycling organization conducts activities that are separate from the implementation and management of the California used mattress recycling program, then the annual report shall include documentation on how the collection and use of funds from the California mattress recycling charge were kept separate from other activities of the mattress recycling organization, including the methodology for distribution of shared costs. Consistent with subdivision (a) of section 42990.1 of the Public Resources Code, the annual report shall include the following:

7. Finance

(A) Mattress recycling charge per mattress size

7. Finance — Revenue from the Mattress Recycling Charge

(B) Capital costs

7. Finance — Capital Costs

(C) Education/Outreach costs

7. Finance — Education and Outreach Costs

(D) End-of-life used mattress management costs with line items, if applicable, for collection, transportation, recycling, renovating, reuse, and proper disposal

7. Finance — End-of-Life Used Mattress Management Costs

(E) Program administration costs including, but not limited to, the department's costs pursuant to subdivision (a) of section 42988.2 of the Public Resources Code, and third party legal costs. Surplus funds, if any, and detailed rationale for the specified level of surplus.

7. Finance — Program Administration Costs and Total Program Costs

(F) For the first 12 months during which the mattress recycling charge was collected, include a description of any changes to the amount of the mattress recycling charge, and how implementation of the change complied with subsection (1) or (2) of subdivision (c) of section 42989 of the Public Resources Code, if applicable. The mattress recycling organization may also include a description of why the change was made.

7. Finance — Revenue from the Mattress Recycling Charge

(10) Education and Outreach. Provide a description of educational materials that were provided, including electronic examples of these materials. Identify any method(s) used to determine the effectiveness of educational and outreach efforts (e.g., surveys, hits on specific web pages, number of participants at

events, etc.), if applicable. Describe any changes to those materials that are planned for subsequent years, if applicable.

8. Education and Outreach and Appendix E: Education and Outreach Examples

(11) Audits. The annual report shall include an independent financial audit of the used mattress recovery and recycling program funded from the mattress recycling charge. The audit shall be conducted in accordance with auditing standards generally accepted in the United States of America, and standards set forth in Government Auditing Standards issued by the Controller General of the United States. The financial audit submitted to the department shall be prepared by an Independent Certified Public Accountant (CPA). The CPA shall not perform non-audit services for the mattress recycling organization that would impair independence as defined in the Government Auditing Standards issued by the Controller General of the United States (e.g., accounting services, development of internal controls, management decisions). The independent financial audit shall include:

(A) Mattress recycling program financial statements, as required by GAAP.
(B) An opinion on the mattress recycling organization's compliance with the financial aspects of Chapter 21 (commencing with section 42985), Part 3, Division 30 of the Public Resources Code and Title 14, Division 7, Chapter 11, Article 3 of the California Code of Regulations.
(C) Findings and recommendations as they relate to the financial aspects of the program.
(D) Management Letter, if issued, by the mattress recycling organization's CPA.

Appendix F: Financial Audit

(12) Advisory Committee Report. The annual report shall include the report of the advisory committee required by subdivision (k) of section 42990.1 of the Public Resources Code. The mattress recycling organization's annual report may include a description of how it addressed the points or recommendations raised in the advisory committee report.

Appendix G: Advisory Committee Letter

(13) Good faith effort. For annual reports submitted on and after July 1, 2019, a demonstration of good faith effort with the state mattress recycling goals established pursuant to section 42987.5 (b) of the Public Resources Code.

4. Program Objectives and Activities — Program Collection and Disposition Data — Good Faith Effort