



Advisory

Assurance Tax

Private Client

January 29, 2020

Dr. Robert Peoples
Carpet America Recovery Effort
PO Box 2048
Dalton, GA 30722

Dear Dr. Peoples,

As part of the CalRecycle's Chapter 0 requirements, Carpet America Recovery Effort agreed for additional agreed upon procedures be performed on California CSEs by January 30, 2020. In accordance with that requirement, and consistent with the revised Agreed Upon Procedures (AUPs), below is a summary of the status of the additional testing performed through the 3rd quarter 2019 reporting cycle. Normal Q4 AUP testing would not be considered or initiated until February 2020.

CSE	Status of Additional Agreed Upon Procedures Performed
CDR, Inc.	Complete
Circular Polymers	Complete
GISCA	2019 Impact minimal - future path unclear at this time, will agreed upon procedures if/when back in operation.
Gone Green Recycling	Complete
GreenWaste Carpet Recycling	Complete
Interface	Volume insignificant in 2019 – no agreed upon procedures conducted. Collection is one-off job specific and tile only which is 100% recycled in such cases so clearly compliant.
LA Fiber	Complete
Planet Recycling	Complete
Shaw	Volume insignificant in 2019 – no agreed upon procedures conducted. Collection is one-off job specific and tile only which is 100% recycled in such cases so clearly compliant.

CSE	Status of Additional Agreed Upon Procedures Performed, continued
Tarkett USA	Volume insignificant in 2019 – no agreed upon procedures conducted. Collection is one-off job specific and tile only which is 100% recycled in such cases so clearly compliant.
Upstream Textiles	Complete
Grand Total	42,742,374
Total AUPs Completed	42,095,606
98.5%	Percent of RO pounds with updated AUP procedures [and 100% of relevant RO pounds.]

As the request of Carpet America Recycling Effort, no additional agreed upon procedures engagements will be performed on CSEs for the 4th quarter 2019 reporting cycle.

Thank you

