

USED MATTRESS RECOVERY AND RECYCLING PLAN

Amended Program Plan | Submitted on April 25, 2022

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SUBMITTED TO: California Department of Resources Recycling and Recovery 1001 I Street Sacramento, CA 95812



Table of Contents

INTRODUCTION	2
Used Mattress Recovery and Recycling Act	2
Mattress Recycling Council	3
Definitions	3
PLAN OUTLINE	6
Section 18962(a)(1). Proof of Certification	6
Section 18962(a)(2). Program Goals, Methods, and Activities	6
Program Objectives	
Manufacturers, Renovators, Brands and Retailers	13
Consultation Process with Stakeholders	13
Maximizing Mattress Recycling	14
Program Funding	16
Annual Report	19
Research	19
Methodology for Estimating Mattress Sales, Discards, Collections and Dispositions	21
Coordination with Existing Mattress Collectors and Recyclers	22
Contracted Recyclers	23
Mattress Collector Incentive	23
Illegally Dumped Mattresses	24
Service to Low-Income Communities	27
Education and Outreach	27
No-Cost Drop-Off and Compensation to Solid Waste Facilities	29
Impact of Article XIII of California Constitution	30
Advisory Committee Report	31
Contingency Plan	32
APPENDICES	33
A. Proof of Certification	33
B. Manufacturers, Renovators and Distributors	34
C. Brands and URNs	50
D. Mattress Retailers	59
E.Advisory Committee Report	102
F.Contingency Plan	103

Introduction

The Mattress Recycling Council California, LLC (MRC), a limited liability company owned by Mattress Recycling Council Inc. (MRC Inc.), a non-profit corporation, is pleased to submit Amendment #1 to the California Mattress Recycling Plan (the Plan) to the California Department of Resources Recycling and Recovery (CalRecycle) pursuant to the Used Mattress Recovery and Recycling Act (the Act), codified beginning at Section 42985 of the California Public Resources Code, and the Used Mattress Recovery and Recycling Program Regulations (the Regulations), 14 CCR § 18959-18971.

Pursuant to Sections 18962(a)(3) and 18961(a)(1) of the Regulations, the Plan is submitted by:

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Used Mattress Recovery and Recycling Act

In September 2013, California enacted the Used Mattress Recovery and Recycling Act, which requires mattress producers to create a statewide recycling program (the Program) to collect and recycle mattresses and foundations discarded in the state. To implement the Act, CalRecycle issued the Regulations. The Program is funded by a visible recycling charge collected from consumers and other purchasers on the sale of each mattress and foundation for use in the state.

Mattress Recycling Council

In late 2013, the mattress industry, through its trade association, the International Sleep Products Association (ISPA), formed the Mattress Recycling Council Inc. (MRC Inc.) for the sole purpose of designing, implementing, and administering recycling programs in states with mattress recycling laws. MRC Inc. is a tax-exempt non-profit corporation incorporated in the state of Delaware under Section 501(c)(3) of the Internal Revenue Code. Pursuant to Section 42986 of the Act, CalRecycle certified MRC Inc. as a mattress recycling organization. In 2017, MRC Inc. established separate limited liability companies to operate each of the state-specific mattress recycling programs that it administers. MRC was the entity that MRC Inc. established to operate the Program.

MRC oversees all aspects of the Program, including the collection, transportation and recycling of discarded mattresses. MRC's activities are funded by a visible charge collected from purchasers of mattresses for use in California.

Definitions

In this document, MRC describes the Plan, as required by Section 42987.1 of the Act. The following terms defined in Section 42986 of the Act are relevant to the Plan:

42986(c):

"**Foundation**" means a ticking-covered structure used to support a mattress or sleep surface. The structure may include constructed frames, foam, box springs, or other materials, used alone or in combination.

42986(g):

"**Mattress**" means a resilient material or combination of materials that is enclosed by a ticking, is used alone or in combination with other products, and is intended for or promoted for sleeping upon.

(2) "Mattress" includes a foundation, a renovated mattress or renovated foundation, and a futon mattress.

(3) "Mattress" does not include the following:

(A) An unattached mattress pad or unattached mattress topper, including items with resilient filling, with or without ticking, intended to be used with or on top of a mattress.(B) A sleeping bag or pillow.

(C) A car bed, crib, or bassinet mattress.

(D) Juvenile products, including a carriage, basket, dressing table, stroller, playpen, infant carrier, lounge pad, or crib bumper, and the pads for those juvenile products.

(E) A product containing liquid- and gaseous-filled ticking, including a waterbed and air mattress that does not contain upholstery material between the ticking and the mattress core.

(F) Upholstered furniture that does not otherwise contain a detachable mattress or that is a fold out sofa bed, sleeper sofa, or folding cot

42986(I):

"**Recycle**" or "**recycling**" means the process of collecting, sorting, cleansing, treating, and reconstituting materials that would otherwise become solid waste, and returning them to the economic mainstream in the form of raw material for new, reused, or reconstituted products which meet the quality standards necessary to be used in the marketplace. "Recycling" does not include incineration, pyrolysis, distillation, or biological conversion other than composting.

42986(m):

"**Recycler**" means a person that engages in the manual or mechanical separation of mattresses to substantially recover components and commodities contained in mattresses for the purpose of reuse or recycling.

42986(o):

(1) "**Renovate**" or "**renovation**" means altering a used mattress for the purpose of resale and includes one or more of the following:

(A) Replacing the mattress, ticking, or filling.

- (B) Adding additional filling.
- (C) Rebuilding a used mattress.

(D) Replacing components with new or postconsumer materials unless the material is a clean recycled material, consists of used electronic parts or controls, or is a used mattress base that is not covered by ticking.

(2) "Renovate" or "renovation" does not include any of the following:

(A) Stripping a mattress of its ticking or filling without adding new material.

(B) Sterilizing or sanitizing a mattress without otherwise altering the mattress.

(C) Altering a mattress by a renovator when a person retains the altered mattress for lease, rental, or personal use.

(D) Refurbishing that disqualifies a mattress for a yellow wholesale renovator tag to be affixed to the mattress, in accordance with the regulations adopted by the Department of Consumer Affairs.

42986(p):

"**Renovator**" means a person who renovates used mattresses for the purpose of sale, or offering for sale, in this state.

42986(q):

"**Retailer**" means a person who sells mattresses in the state or offers to a consumer a mattress in the state through any means, including, but not limited to, by remote offering, including sales outlets or catalogs, electronically through the Internet, by telephone, or through the mail.

In addition to the above statutory definitions, MRC for ease of reference has defined the term "Unit" or "Units" as used in this Plan to be synonymous with the terms "Mattress" or "Mattresses," respectively.

Plan Outline

The regulations provide that the Plan contain the following:

Section 18962(a)(1). Proof of Certification

See Appendix A for CalRecycle's letter confirming MRC Inc. certification.

Section 18962(a)(2). Program Goals, Methods and Activities

Section 42987.1 of the Act requires that the Plan contain the information enclosed in blue boxes (additional information requested by Sections18961-18962 of the Regulations is also noted in the text, where relevant).

CalRecycle established, in consultation with MRC, the state mattress recycling baseline amount and state mattress recycling goals. On or before July 1, 2020, and every four years thereafter, statute requires the department to review and update as necessary, the state mattress baseline and goals to confirm that the Program advances these goals. MRC's annual report details the following collection and convenience goals and reports on MRC's progress in meeting these objectives.

- 1. Units collected
- 2. Units diverted from California landfills (Recycling Rate)
- 3. Materials extracted and reclaimed from discarded mattresses (Yield)
- 4. Statewide units renovated
- 5. Statewide consumer access to the Program
- 6. Rural retailer access to the Program
- 7. Urban retailer access to the Program

To meet these goals, MRC created the Program using the following tactics:

1. **Mattress Collection:** MRC collects used mattresses through multiple channels to divert units from landfills. The diverse collection network also provides important consumer and retailer access points to meet those goals. These channels include:

- Retailer take back A retailer that delivers a new mattress to a California consumer must offer to take back a mattress that the consumer has discarded upon request at no cost to the consumer. Retailers then may provide the used mattresses to the Program for recycling.
- *Permanent collection sites* MRC maintains a robust, no-cost collection network with locations throughout California where residents can discard used mattresses for recycling. Existing solid waste facilities comprise the majority of this collection network because many residents already take their discarded units to those facilities and they are equipped to accept these products.
- Curbside bulky item collection programs Some franchise haulers and municipalities that provide curbside bulky item collection pick up mattresses at no additional charge to residents. Residents schedule a pickup for their discarded mattress. Participating haulers and municipalities collect the mattress and load it into an MRC-provided trailer positioned at their yard or solid waste facility. Finally, MRC transports full trailers to recyclers for dismantling.
- Mattress collection events To supplement the permanent collection network, MRC hosts mattress collection events where California residents may drop off mattresses at no cost. MRC partners with municipalities, waste services providers, local California Conservation Corps, Native Nations, 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 underserved areas or mitigate illegal dumping.
- Commercial Volume Program (CVP) MRC provides no-cost transportation and recycling of discarded mattresses collected from retailers, lodging establishments, educational institutions, healthcare facilities and military institutions with at least 100 discarded units to be picked up from a single site.
- 2. **Mattress Transportation:** For each MRC collection site in California, MRC provides storage containers that are appropriate for the size and location of each facility. MRC uses 53-, 48- and 28-foot trailers, as well as sea containers and roll-off bins. 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. Containers that MRC provides are covered to reduce contamination of mattresses and eliminate damage from weather.

To provide mattress transportation in both urban and rural areas of the state, MRC contracts with commercial transporters, mattress recyclers, and solid waste facilities to pick-up and transport mattresses from specific facilities.

3. **Mattress Recycling:** MRC contracts with a variety of third-party recyclers located throughout the state to deconstruct mattresses and recycle the mattress components. In selecting a recycling site, MRC seeks to create service redundancy in the event that other recyclers experience service failures. Sites are also spatially separated to reduce Program transportation costs. The contracts with these recyclers contain performance metrics that help MRC achieve our recycling and reclamation goals.

Program Objectives:

a. Program objectives consistent with the state's solid waste management hierarchy.

Section 18962(a)(2) of the Regulations provides that the Plan respond to Section 42987.1(a) of the Act, which requires that MRC set "Program objectives consistent with the state's solid waste management hierarchy."

The California solid waste management hierarchy is defined by the following provisions of the California Integrated Waste Management Act of 1989, codified at Sections 40051, 40052 and 40196 of the California Public Resources Code. Those specific provisions read as follows:

Section 40051.

In implementing this division, the board and local agencies shall do both of the following:

(a) Promote the following waste management practices in order of priority:

- (1) Source reduction.
- (2) Recycling and composting.
- (3) Environmentally safe transformation and environmentally safe land disposal, at the discretion of the city or county.

(b) Maximize the use of all feasible source reduction, recycling, and composting options in order to reduce the amount of solid waste that must be disposed of by transformation and land disposal. For wastes that cannot feasibly be reduced at their source, recycled, or composted, the local agency may use environmentally safe transformation or environmentally safe land disposal, or both of those practices.

Section 40052.

The purpose of this division is to reduce, recycle, and reuse solid waste generated in the state to the maximum extent feasible in an efficient and cost-effective manner to conserve water, energy and other natural resources, to protect the environment, to improve regulation of existing solid waste landfills, to ensure that new solid waste landfills are environmentally sound, to improve permitting procedures for solid waste management facilities, and to specify the responsibilities of local governments to develop and implement integrated waste management programs.

Section 40196.

"Source reduction" means any action which causes a net reduction in the generation of solid waste. "Source reduction" includes, but is not limited to, reducing the use of non-recyclable materials, replacing disposable materials and products with reusable materials and products, reducing packaging, reducing the amount of yard wastes generated, establishing garbage rate structures with incentives to reduce the amount of wastes that generators produce, and increasing the efficiency of the use of paper, cardboard, glass, metal, plastic, and other materials. "Source reduction" does not include steps taken after the material becomes solid waste or actions which would impact air or water resources in lieu of land, including, but not limited to, transformation.

Related to the above provisions, the term "recycle" used in Sections 40050 and 40051 above is defined as follows:

Section 40180.

"Recycle" or "recycling" means the process of collecting, sorting, cleansing, treating, and reconstituting materials that would otherwise become solid waste, and returning them to the economic mainstream in the form of raw material for new, reused, or reconstituted products which meet the quality standards necessary to be used in the marketplace.

"Recycling" does not include transformation, as defined in Section 40201 or EMSW conversion.

Likewise, the term "transformation" is defined as:

Section 40201.

"Transformation" means incineration, pyrolysis, distillation, or biological conversion other than composting. "Transformation" does not include composting, gasification, EMSW conversion, or biomass conversion.

The legislative findings expressed in Section 42985(a)(2) the Act state that MRC's Plan shall "support of the statewide goal that at least 75 percent of all solid waste be recycled by January 1, 2020," a goal defined in Section 41780.01(a) of the California Public Resources Code, which provides:

it is the policy goal of the state that not less than 75 percent of solid waste generated be source reduced, recycled, or composted by the year 2020, and annually thereafter.

MRC's Plan objectives and implementation strategy focus on diverting discarded mattresses from landfill disposal, and instead delivering them to recyclers that dismantle them so that the steel, foam, fiber and fabric, wood and other materials recovered from that process can be used to manufacture new products. Consistent with the above requirements, MRC undertakes such work in an efficient and cost-effective manner that conserves natural resources and protects the environment.

MRC's Plan advances California's hierarchy as follows:

1. Source Reduction: To encourage mattress manufacturers to reduce the environmental impact of their mattress assembly operations (and thereby support California's source reduction goals), MRC's Sleep Products Sustainability Program (SP2) works with manufacturers that sell mattresses to California residents to develop internal practices focused on reducing waste, increasing operational efficiencies and reducing energy inputs. SP2 helps companies establish a management system that identifies steps for reducing environmental impacts, developing best practices and defining metrics to track progress. SP2 can also serve as a foundation for pursuing an ISO 14001 certification, the international standard for effective environmental management systems. MRC offers the training, program resources and certification at no-cost to eligible manufacturers.

Additionally, MRC is undertaking a Life Cycle Analysis (LCA) to understand the environmental impacts of our California program from point of collection to recycling end markets or landfill. Environmental impacts are typically measured in terms of

environmental indicators such as carbon dioxide emissions, energy use and landfill avoidance. MRC's objective is to evaluate the baseline performance of current recycling operations using these and other environmental performance metrics. We hope the LCA will inform policy development, guide future decisions and provide tools that can be used to evaluate and potentially decrease the impacts of the Program.

MRC's research program also supports California's solid waste hierarchy by (1) reducing waste through more efficient mattress collection, transportation, deconstruction and recycling systems, and (2) identifying new and better uses for recycled mattress materials. For example, MRC funds projects that:

- Improve mattress collection facility infrastructure to increase landfill diversion and recyclability of discarded units. Examples include covers to protect discarded units from rain, equipment to improve worker safety and paving collection areas to improve feedstock quality.
- Improve transportation efficiencies by increasing the number of units loaded per container and evaluating transportation lanes to decrease program drive miles and carbon emissions.
- Offer lean manufacturing assessments to mattress dismantling and recycling operators to improve their throughput and profitability.
- Explore new uses for mattress components including foam, wood, cotton, shoddy pad, mixed textiles and pocketed coils.
- Characterize the material composition of MRC recyclers' waste to better understand the mixture of material entering recycling facilities and the fraction of material that is thrown away.
- Foster innovation, cooperation and communication between suppliers, manufacturers, dismantlers and end-market commodity buyers around the world 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.

MRC's marketing team also provides educational materials encouraging consumers to maintain their mattresses to increase their useful life and therefore, reduce the frequency and number of units being discarded. Similar source reduction messaging will continue to be included as part of the Program's marketing strategy.

- 2. Reuse: A primary goal of the Program is to divert discarded mattresses that would otherwise be disposed of as solid waste. The Plan does not interfere with reuse or renovation activity that complies with state and federal law. Compliant renovators are included in MRC's collection network and commonly purchase discarded units and component parts from recyclers. Details about the number of units and pounds of component material sold to renovators is provided in our annual reports.
- 3. **Recycle:** Discarded mattresses and foundations contain a variety of commodities that can be reclaimed and sold into secondary markets for use in manufacturing new products. MRC supports the efforts of our contracted recyclers by awarding research contracts to explore new uses for mattress components including foam, wood, cotton, shoddy pad, mixed textiles and pocketed coils. Details about MRC's work to support recycling is provided in annual reports.
- 4. **Composting:** If alternative end uses are not available, wood and other materials removed from mattresses and foundations may be composted, but this does not happen often due to the composition of most mattress components. For example, foundation wood has been kiln-dried and does not quickly degrade in commercial compost facilities. As a result, it is not an ideal feedstock.
- 5. **Bio-mass Conversion:** Foundation wood may be used for bio-mass conversion at the discretion of each contracted recycler. MRC considers this beneficial use as recycling for the purposes of this Program and Section 40201 of the California Public Resources Code, quoted above.
- 6. Transformation: If economically viable end markets do not exist for certain mattress components, MRC may consult with CalRecycle regarding the Transformation of certain mattress materials to produce chemicals, heat or electricity consistent with Section 40201 of the California Public Resources Code.
- 7. **Landfill:** MRC's contracts require our recyclers to recycle as much of each mattress and foundation as is reasonable and financially practical. Materials that may be sent to landfill because they cannot be recycled may include:

Mattresses or foundations that:

- Are severely damaged or twisted.
- Are wet, frozen, or heavily soiled.

- Are infested with bed bugs or other biological contaminants that make them either unsafe to process or their constituent materials unmarketable.
- Have no financially viable or available end market.

Manufacturers, Renovators, Brands, and Retailers:

b. The names of manufacturers, renovators, and brands covered under the plan.

Section 18962(a)(3) of the Regulations provides that the Plan respond to Section 42987.1(b).

MRC regularly provides CalRecycle updated lists of (i) manufacturers and renovators (including their mailing addresses), and (ii) brands that have registered with MRC and are therefore covered by the Plan. Likewise, MRC regularly provides CalRecycle updated list of retailers (including their mailing addresses) that have registered with MRC, and are therefore covered by the Plan, as requested by Sections18961(a)(3) and 18962 of the Regulations. The most recent version of these lists that MRC has provided to CalRecycle are incorporated in this Plan by reference.

Consultation Process With Stakeholders:

c. A consultation process with affected stakeholders, including, but not limited to, local government representatives, recyclers, and solid waste industry representatives.

Section 18962(a)(4) of the Regulations provides that the Plan respond to Section 42987.1(c).

MRC regularly meets with stakeholders throughout California to discuss the Plan's implementation and Program objectives. Participants in this process include municipal governments, municipal waste authorities, permitted solid waste facilities, environmental justice organizations, illegal dumping committees, the California mattress advisory committee, state officials, potential recyclers and transporters and others.

MRC conducts regular discussions with stakeholders, appears at solid waste and mattress industry events and communicates regularly with Program participants through our established Program marketing channels.

Maximizing Mattress Recycling:

d. Methods to 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.

Section 18962(a)(2)(B) of the Regulations provides that the Plan respond to Section 42987.1(d), and Section 18962(a)(2)(D) of the Regulations provides that MRC describe its efforts to increase the quantity of materials recycled and develop markets for those materials (also required in Section 42987.1(d)). Section 18962(a)(2)(C) of the Regulations provides that MRC describe the proper end of life management of used mattresses and how the Program intends to prevent cross contamination by bed bugs.

The Program is designed to properly manage mattresses at the end of life, increase the recovery and recycling of mattress components and reduce the number of mattresses disposed of as solid waste in California by creating diversion alternatives for discarded mattresses generated by mattress retailers, consumers, and businesses throughout California, including:

- 1. **Solid waste facility compensation:** The Program compensates participating solid waste facilities at negotiated rates for handling mattresses that they accept free of charge from consumers and businesses. Additionally, MRC provides no-cost storage, transport and recycling of these units. This reduces the quantity of discarded mattresses that the facilities would otherwise landfill.
- 2. No-cost retailer recycling: The Program accepts for recycling discarded mattresses from any retailer providing these units to an MRC recycler. Retailers pay no fee for such recycling. Retailers generating more than 100 discarded units may request no-cost pick-up through MRC's Commercial Volume program. Additionally, many public collection locations in MRC's network also accept discarded units from retailers. Discarded mattresses that retailers provide for recycling reduce the quantity of discarded mattresses that they send to landfills.
- 3. **Mattress retailers:** The Act requires that mattress retailers shall offer a consumer the option to have a used mattress picked up for recovery at no cost when they deliver a new mattress. Since the Program encourages retailers to make the discarded mattresses they collect available for recycling through the Program free of charge, this provision diverts additional quantities of discarded mattresses that a consumer otherwise would dispose of through existing solid waste collection systems.

- 4. **No-cost business recycling:** Business or large-volume mattress consumers (such as hotels, dormitories, nursing homes, etc.) generating discarded mattresses may provide these units to an MRC-contracted recycling facility at no-cost. Businesses generating more than 100 discarded units may request no-cost pick-up through MRC's Commercial Volume program. Additionally, many public collection locations in MRC's network also accept discarded units from businesses. This combination of services reduces the quantity of discarded mattresses that such entities dispose of through solid waste facilities.
- 5. **No-cost consumer drop offs:** The Act provides that consumers may drop off mattresses at participating solid waste facilities and other public drop-off sites throughout California at no-cost. This reduces the quantity of mattresses that consumers might illegally dump rather than pay for curbside collection or disposal.
- 6. Consumer incentive: MRC offers California residents that deliver discarded mattresses directly to select MRC-contracted drop-off locations a payment. This reduces the quantity of mattresses that consumers would otherwise have disposed of through existing solid waste collection options and sent to landfills. This provision also reduces the quantity of mattresses that consumers otherwise might illegally dump rather than pay for curbside collection.
- 7. **Recyclers' target:** MRC requires its contracted recyclers to maximize the recovery of mattress components, including metal, foam, fabric, and wood through the dismantling and recycling process. MRC has established a 75% by weight recycling target for our recyclers. Only non-recyclable scrap is disposed of through the solid waste system using appropriate means. MRC may re-evaluate these targets and adjust them as necessary.
- 8. **Mitigating illegal dumping:** As discussed in Section "I," the Program compensates participating local governments, solid waste facilities, solid waste operations and other entities to manage illegally dumped mattresses and provide statistical information to MRC. MRC may re-evaluate this strategy and report additional strategies and projects in its Annual Report.
- 9. Preventing bed bug contamination: Mattress recyclers receive very few mattresses that are infested with bed bugs. If a contaminated unit arrives at an MRC-contracted recycling facility, the recycler may dispose of the unit or isolate and treat the unit before recycling. MRC proactively addresses bed bug contamination by providing participating solid waste facilities with collection guidelines as well as bed bug specific educational materials to prevent

contaminated units from entering the Program. Secondly, MRC requires its recyclers to have a bed bug management plan.

10. **Mattress Collection Facility Improvement Funding:** To increase the number of mattresses diverted from the waste stream, improve the recyclability of discarded units, improve worker safety and decrease transportation costs by increasing the number of units shipped per container, MRC funds improvements to mattress collection sites. Beginning in 2018, public collection sites in California have been eligible for up to \$10,000 per site per funding cycle. Award recipients must agree to serve as MRC-contracted public drop-off sites for at least one year following completion of the project.

Program Funding:

e. (1) The establishment and administration of a means for funding the plan in a manner that distributes the mattress recycling organization's costs uniformly over all mattresses sold in the state.

(2) The funding mechanism shall provide sufficient funding for the mattress recycling organization to carry out the plan, including the administrative, operational, and capital costs of the plan.

Section 18962(a)(6) of the Regulations provides that the Plan respond to Section 42987.1(e).

The Program is funded by a visible recycling charge collected on all mattresses sold for use in California. More specifically, Section 42988(b) requires that the charge fund Program operations over a multi-year period in a fiscally "prudent and responsible" manner. MRC sets the charge, based on its anticipated administrative, operational, and capital costs, subject to external audit and CalRecycle's approval. Retailers and other parties selling mattresses collect the charge and remit it directly to MRC as required by the Act.

As required by Section 42989.1 of the Act, the recycling charge must be stated separately on the "invoice, receipt, or functionally equivalent billing document provided by the seller to the consumer" for all units sold in California. The charge description on the sales receipt, invoice or billing document shall read "Recycle Fee \$(insert charge amount)." The description may be displayed in upper- or lower-case letters and is not required to be displayed in a specific font, provided the description is prominently displayed in English and is readable. In accordance with the Act, the Plan describes the "mattress recycling charge." For purposes of the Program, MRC refers to the charge as a "Recycle Fee" in consumer education and outreach materials for the following reasons:

- "Recycle Fee" is currently used in MRC's Connecticut and Rhode Island Programs. Having consistent text is beneficial for consumers, as well as national and online mattress retailers selling products in each state.
- The charge must be shown on the receipt or other sales documentation provided to customers at the time of sale. Some mattress retailers have a limited number of characters that they can use on their sales receipt. "Recycle Fee" clearly describes the additional cost and is within the allocated number of characters.
- The term "Recycle Fee" best communicates to consumers the intent of the additional receipt line item.

The charge is collected on the following types of sales:

- Retailers must collect the charge on all sales of mattresses and foundations that take place in California.
- On-line retailers must collect the charge on all mattresses and foundations sold for delivery in California, regardless of where the online retailer is located.
- Manufacturers of mattresses and foundations sold to California businesses including the hospitality industry, dormitories, hospitals, and prisons (also known as "contract" or "institutional" customers), must collect the charge on such sales and remit it to MRC.

As required by Section 42988 of the Act, MRC submits an annual budget on July 1st of the year preceding the budget year. Please refer to that document for the most current financial information related to the Program and the proposed recycling charge that it considers necessary to fund Program operations over a multi-year period in a fiscally "prudent and responsible" manner. For purposes of the Plan, we will refer to that separate document as the MRC Budget.

The charge must be collected on each mattress and foundation sold. Each mattress and foundation is counted as an individual unit and the charge must be applied separately to each. The charge is a single, flat rate regardless of the size, type, construction, or brand of mattress or foundation purchased. For example, if a consumer buys a mattress set that

consists of one mattress and one foundation, the retailer would assess the charge for the mattress and for the foundation.

Section 42989(b)(2) of the Act provides MRC discretion to set "two different charges to accommodate mattress size differentials." MRC has decided to set one flat rate charge for all mattress and foundations sizes and types. MRC reviews the impact of this decision annually. MRC notes that the International Sleep Products Association (ISPA) annually collects and publishes national mattress size sales data in its *Report of Sales and Trends*. MRC reviews the ISPA annual data on sales of mattresses by size in assessing whether to set two different charges based on size. The MRC Budget provides a detailed explanation of MRC's proposed budget and the basis for calculating the per unit charge.

MRC may propose to revise the charge at most once each year, provided it gives the public not less than 180 days' notice prior to its implementation. If MRC provides notice that it intends to reduce the charge, the organization shall provide the department with information about how it will effectively implement the Program at the reduced charge.

MRC contracts with third parties that provide all necessary handling, storage, transportation and recycling services. Because these services occur in California, the Program is compliant with Section 42989(e) of the Act prioritizing the use of in-state processing while spending the majority of collected charge fees in the state of California. At this point, MRC's capital costs are limited to computers and related office equipment for MRC staff.

In preparing its budget, MRC has allocated revenues and expenses in accordance with Generally Accepted Accounting Principles, as requested by Section18962(a)(6) of the Regulations.

The budget on which the charge is calculated includes the cost of an annual audit to be conducted by an independent certified public accountant as required by the Act. A detailed analysis of expenses by cost category is provided in MRC's California Used Mattress Recovery and Recycling Plan Budget, submitted to CalRecycle on July 1 of each year.

Annual Report:

f. The publishing of an annual report for each calendar year of operation.

Section 18962(a)(5) of the Regulations requires that the Plan respond to Section 42987.1(f), which requires MRC to publish an annual report. MRC submits its annual report by July 1st of each year, as required by Section 42990.1.

Research:

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.

Section 18962(a)(2)(B) of the Regulations provides that the Plan respond to Section 42987.1(g) to conduct research to improve mattress recycling. In addition, Section 18962(a)(2)(D) of the Regulations requires that the Plan include information on market development research.

MRC conducts research on how to improve the efficiency of mattress collection, transportation and recycling processes, as well as identify and develop new and better uses and end markets for recycled mattress components. MRC seeks to improve the sustainability of mattress recycling by:

- Improving the quality and quantity of units obtained from landfills and transfer stations;
- Making mattress transport more efficient;
- Identifying and promoting best practices for mattress dismantling and recycling;
- Researching whether recycled mattress components can be used in new and innovative ways; and
- Fostering innovation, cooperation and communication between suppliers, manufacturers, collectors, dismantlers and recycled material buyers to increase mattress recycling rates.

Identifying new and better end-use markets will increase a recycler's revenues and improve the Program's recycling rate. By partnering with universities, government agencies, industry groups and individual companies, MRC supports research efforts targeted at identifying new end-use markets for mattress materials. MRC emphasizes research into new uses and markets for mattress components that have limited or no

viable end markets. Additionally, the research identifies more efficient means for preparing discarded mattress materials for transport to end-use markets.

Research topics that MRC pursues includes:

- 1. **More efficient collection containers:** Mattresses are bulky and lightweight. To improve collection and transportation efficiency, it is important to maximize the quantity of units transported in each storage container. MRC is researching processes, equipment and technological alternatives that can help transport units more efficiently, and thereby reduce Program costs.
- 2. **Foam:** Post-consumer mattress foam has limited end markets, with the vast majority currently used to manufacture carpet padding. Carpet pad manufacturers use both post-consumer and post-industrial foam scrap as their primary feedstocks. MRC is exploring alternative uses of post-consumer foam to increase the value of this material when sold into scrap markets, and thereby increase recyclers' revenue and offset the cost of the recycling process.
- 3. **Wood:** Most mattress foundations contain a wooden internal frame. MRC has conducted, and will continue to research additional end uses for this material.
- 4. **Fabric and Fiber:** Many mattresses contain fiber batting, and all mattresses and foundations have an outer fabric cover, called the "ticking." The ticking can be composed of many different kinds of fibers, including cotton, rayon, polyester, and is often quilted or otherwise attached to layers of other materials, including foam, fiber and other fabrics. The composite of the different materials quilted or attached to the ticking is referred to as the "quilt panel." These materials can be difficult to sell, because purchasers of post-consumer fiber and fabric often require that the materials they buy be of a single fiber type. MRC is researching additional end uses for post-consumer fiber, fabric and quilt panels and processes for separating the different fiber types.
- 5. **Pocketed Coil Innersprings:** An increasing percentage of discarded mattresses contain innersprings comprised of steel springs individually wrapped in a fabric pocket created by sewing, gluing or other means. Removing the steel from these pockets can be difficult. MRC has funded a prototype to effectively separate the steel and fabric pocket and will continue to research alternative solutions for pocketed coil recycling and thereby improve a recycler's scrap revenue, make the recycling process more efficient and reduce recycling costs.

Methodology For Estimating Mattress Sales, Discards, Collections and Dispositions:

h. A program performance measurement that shall collect program data for the purpose of the annual report. The information shall include:

(1) A methodology for estimating the amount of mattresses sold in the state, used mattresses available for collection in the state, and for quantifying the number of used mattresses collected and recycled in the state.

(2) A methodology for determining mattresses sold in the state by the manufacturers and renovators of the mattress recycling organization.

Section 18962(a)(5) of the Regulations requires that the Plan respond to Section 42987.1(h), which requires that MRC estimate California mattresses sold, discarded, collected and recycled.

1. Methodology for 42987.1(h)(1)

- Estimating mattresses sold in California All retailers and other sellers of mattresses to California consumers must assess and collect the recycling charge required by the Act and remit that money monthly to MRC. MRC requires each retailer or seller to report to MRC both the actual number of mattresses it sold in California each month and the amount of the charge collected with regard to those mattresses. MRC uses this data, national mattress market forecasts prepared by the International Sleep Products Association and other relevant economic and market data to estimate future California sales of new, used and renovated mattresses and foundations. Additional details are found in MRC's annual budget submission to CalRecycle.
- Used mattresses available for collection MRC estimates the number of discarded units available for collection based in part on annual statistics reported to CalRecycle on the actual number of units landfilled, units renovated and recycled in the state, as well as additional factors. We also know that a new mattress sale often triggers a used mattress discard. Since a strong correlation exists between new units sold and discarded units, MRC also considers general economic trends that influence mattress sales (such as, unemployment rates, disposable income, housing market conditions, inflation, etc.), state population trends and consumer sentiment.

Over the long term, MRC anticipates that the quantity of mattresses discarded

annually in the state will likely increase gradually, unless the state's population declines over an extended period.

 Used mattresses collected and recycled in the state - MRC reports the number of used mattresses collected and recycled in the state based on actual recycling data reported annually to MRC (by its recyclers) and CalRecycle (by other recyclers). MRC publishes this information in its annual report.

2. A methodology for determining mattresses sold in the state by the manufacturers and renovators of the mattress recycling organization

MRC uses actual sales data that retailers and other sellers must report monthly to MRC to determine the number of new, used and renovated mattresses and foundations sold in the state.

Coordination With Existing Mattress Collectors and Recyclers:

i. A description of methods used to coordinate activities with existing used mattress collecting and recycling programs, including existing nonprofit mattress recyclers, and with other relevant parties as appropriate, with regard to the proper management or recycling of discarded or abandoned mattresses, for purposes of providing the efficient delivery of services and avoiding unnecessary duplication of effort and expense.

Section 18962(a)(2)(B) of the Regulations requires that the Plan respond to Section 42987.1(i) concerning existing mattress collectors and recyclers. Section 18962(a)(2)(E) of the Regulations also provides that MRC describe how the Program will provide convenient mattress collection and drop-off.

- 1. **Existing used mattress collection programs:** MRC has created a statewide collection network by collaborating with existing used mattress collectors, including solid waste facilities, mattress retailers, mattress distributors, mattress renovators, non-profit organizations, collectors of illegally dumped mattresses and large volume generators of discarded mattresses, including hotels and universities. MRC's annual report provides details on the number, location and access that consumers have to solid waste facilities and other opportunities to recycle discarded units.
- 2. Existing recycling programs, including non-profit mattress recyclers: From time to time, MRC solicits proposals from existing mattress recyclers (including non-profit mattress recyclers) that may be interested in providing recycling services to MRC through public requests for proposal (RFPs). These RFPs are posted on

MRC's website and are distributed through CalRecycle's mattress listserv. A current list of our contracted recyclers is listed in MRC's annual report.

Contracted Recyclers:

j. Entering into contracts or agreements, which may include contracts and agreements with existing nonprofit or for-profit recyclers, that are necessary and proper for the mattress recycling organization to carry out these duties consistent with the terms of this chapter.

Section 18962(a)(2)(B) of the Regulations requires that the Plan describe how MRC will contract with recyclers, as required by Section 42987.1(j). MRC contracts with mattress recyclers that advance the performance metrics that CalRecycle has set for the Program.

MRC issues public RFPs to recyclers interested in processing discarded mattress units under the Program. Recyclers' RFP responses provide a starting point for negotiation between MRC and the respondents regarding the processing fee MRC will pay and other important aspects of the recycling contract.

RFPs also require that each respondent list all downstream purchasers to which the respondent intends to sell used mattress materials obtained from the recycling process. Recyclers may submit bids that include the sale of materials to renovators that meet applicable state and federal laws. MRC evaluates all proposals based on a combination of factors, including price, experience, recycling technology, capacity, geographic location and completeness of the RFP response.

Mattress Collector Incentive:

k. Establishment of a financial incentive to encourage parties to collect for recycling used mattresses discarded or illegally dumped in the state.

Section 18962(a)(2)(B) of the Regulations provides that the Plan respond to Section 42987.1(k).

The Program provides a monetary incentive for California residents delivering discarded mattresses directly to MRC-designated incentive locations. This incentive:

• Reduces the burden of managing discarded mattresses at solid waste facilities (see Section "I" below).

• Reduces the number of illegally dumped mattresses in California by creating a financial incentive to encourage residents to recycle, rather than dump discarded mattresses.

MRC incentive payment locations pay the incentive by cash, check or other approved means. MRC's current incentive is \$3 per unit, with a maximum of 5 units per vehicle per day. The incentive "will not undermine existing used mattress recycling, resale, refurbishing, and reuse operations that are in compliance with state and federal law" because it is less than the prices we are informed that renovators pay for used mattresses. MRC may change the terms of the incentive at any time depending on a variety of factors, including funds availability and the volume of discarded mattresses collected in this manner. In addition, MRC may, based on experience, decide to vary the incentive level by geographic area. The incentive program is promoted on MRC's website in conjunction with a list of authorized California drop-off locations.

Residents may qualify for this incentive by dropping off mattresses at one of the Program's contracted incentive locations. MRC regularly assesses resident participation in this program and considers whether and how to expand locations where the incentive is offered, including possible municipal or private waste sites. MRC notes, however, that most municipalities lack the ability or willingness to administer incentive pay-outs.

Illegally Dumped Mattresses:

I. 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.

Section 18962(a)(2)(B) of the Regulations provides that the Plan respond to Section 42987.1(I).

In consultation with the Advisory Committee, the CalRecycle Illegal Dumping Task Force and other stakeholders, MRC developed the following strategy to mitigate illegal mattress dumping:

- 1. Intercept discarded mattresses before they are illegally dumped by:
 - a. providing California residents with no cost retailer pick-up of discarded mattresses when the retailer delivers a new mattress to a consumer,

- b. encouraging no cost drop-off options for state residents at designated collection points throughout California, and
- c. providing a financial incentive to encourage residents to deliver discarded units directly to recycling facilities.
- 2. Provide financial compensation to participating local governments, solid waste facilities or solid waste operations to help offset their cost of managing illegally dumped mattresses (see below).
- 3. Collect baseline data to measure the impact of these efforts on reducing the impact of illegal mattress dumping.
- 4. Work with technical experts to develop solutions and best practices to address illegal dumping, attended illegal dumping working groups and conferences, promote resources to consumers and collaborated on projects to expand education and outreach.
- 5. Provide compensation to fund pilot projects to mitigate illegal mattress dumping and communicate those findings to illegal dumping technical experts.

MRC has implemented these actions to proactively address the problem by encouraging the diversion of used mattresses to recyclers. However, MRC reassesses this strategy annually and considers if adjustments or additional activities are needed to further combat illegal dumping or respond to unanticipated increases in illegal dumping.

Illegally Dumped Mattress Collection Initiative:

Scope: MRC collects data to estimate the number and location of illegally dumped mattresses in California. MRC uses this data to evaluate the effectiveness of the above activities (including the amount and distribution of funding) annually.

Eligibility: Urban and rural local governments and participating permitted solid waste facilities and authorized entities that collect illegally dumped mattresses may apply in advance to participate in dumped mattress collection activities for which they are compensated by MRC. Mattresses collected through bulky item and curbside mattress pick-up services are not eligible for reimbursement because they are not illegally dumped.

Funding and Payment: Funding for this effort may vary annually and will be noted in MRC's annual report and budget. Payments are made directly to participating entities.

MRC reviews the effectiveness of this effort annually. Given the persistent nature of illegal dumping it may be necessary to experiment with several different alternatives before one or more satisfactory solutions are identified. For example, if the data MRC collects as a

result of this effort shows that the number of illegally dumped mattresses has not declined over time, MRC may solicit input from interested parties and others to identify why that has occurred and to develop other strategies for discouraging residents and others from illegally dumping used mattresses. Furthermore, MRC anticipates that the amount and distribution of funding in future years will be influenced by several factors, including the number of units recovered through this effort and the number of registered collectors requesting payment.

Compensation Application and Request Process: To receive compensation for collecting illegally dumped mattresses, eligible entities must:

- 1. Apply to participate in the dumped mattress collection effort.
- 2. Explain applicant's role as an urban or rural local government, participating permitted solid waste facility, other governmental entity or other participating authorized solid waste operation that is eligible for compensation.
- 3. Provide a collection log and other evidence requested by MRC documenting the quantity and zip code location of illegally dumped mattresses that applicant collected. Participants must submit information within 45 days after the end of each calendar month.
- 4. Provide a signed statement attesting that the quantity of collected mattresses reported were illegally dumped, and were not obtained through ordinary curbside or bulky item collection, from resident or other drop offs, or through other means.
- 5. MRC pays each collector within 90 days following the end of each calendar year.

All requests for compensation are subject to verification and must be submitted to MRC within the designated time period. MRC calculates the per unit compensation rate and disburses compensation following the receipt and verification of such requests. MRC continues to work with the Illegal Dumping Task Force to better understand the scope of the problem in California and how to prevent such conduct.

Service to Low-Income and Environmental Justice Communities:

m. Developing strategies, in consultation with the California Environmental Protection Agency's Environmental Justice Task Force and other relevant parties, for collecting used mattresses for recycling in areas and communities that face unique challenges associated with proper waste management such as poverty, language barriers, and illegal mattress dumping.

Section 18962(a)(2)(B) of the Regulations provides that the Plan respond to Section 42987.1(m).

MRC recycles discarded mattresses from communities throughout California without bias or discrimination based on physical location or community economic demographics.

Using Program convenience data, units reported through the Illegally Dumped Mattress Collection Initiative and CalRecycle's CalEnviroScreen 3.0, MRC has focused network expansion and outreach efforts in areas where mattress recycling is less accessible or that experience high per capita rates of illegal mattress dumping.

MRC works with CalEPA's Environmental Justice Task Force and other groups to provide targeted collection events and establish new permanent collection sites in areas and communities that face unique challenges associated with proper waste management such as poverty, language barriers, and illegal mattress dumping. California's Environmental Justice demographics are continually shifting. MRC's annual report provides narrative on activities and current convenience statistics for these communities.

Education and Outreach:

n. Providing outreach efforts and education to consumers, manufacturers, and retailers, for the purpose of promoting the recycling of used mattresses and options available to consumers for the free dropoff of used mattresses.

Section 18962(a)(7) of the Regulations provides that the Plan respond to Section 42987.1(n).

MRC's education and outreach efforts are targeted to consumers, the mattress industry, state officials, local leaders and other stakeholders. To reach these audiences, MRC developed industry- and consumer-facing brands.

The primary brand, Mattress Recycling Council, is used to:

- Educate the mattress industry about the state laws, Program mechanics and the legal obligations the industry must fulfill.
- Inform regulators and other policymakers about the performance of state Programs.
- Promote how and why to work with MRC to divert mattresses from landfill or combat illegal mattress dumping.
- Educate the collection network and recyclers about MRC's expectations for proper screening, stacking, loading and management of mattresses.
- Share its expertise and publishes resources, research projects and outcomes.

The consumer-facing sub-brand, Bye Bye Mattress, is used to educate those looking to dispose of a mattress. Specifically:

- Residents learn about California's retailer take back obligation, their nearest drop-off location, as well as available bulky item curbside waste collectors that offer at least one free pickup each year.
- Businesses learn how to work with MRC to have their mattresses picked up and transported to a recycler or access available drop-off sites that will accept small and/or large loads.
- Both audiences learn about the mattress recycling charge and benefits of mattress recycling.

To build these brands, MRC uses a comprehensive mix of methods including, but not limited to advertising, public relations, social and digital media, direct marketing, and event sponsorships. MRC monitors the effectiveness of its outreach and adjusts elements of the communications plan as necessary. In its annual report to CalRecycle, MRC describes the outreach efforts used each calendar year.

No-Cost Drop Off and Compensation:

o. A provision that allows an individual to drop off, at no charge, a mattress at a recycler, renovator, mattress recycling center, permitted solid waste facility, authorized solid waste operation, or other municipal facility that accepts mattresses consistent with state solid waste regulations, and that provides for the payment to a municipal or solid waste facility or operation that accepts mattresses an amount determined by the municipal or solid waste facility or operation and the mattress recycling organization to be reasonable for accepting, collecting, storing, transporting, and handling used mattresses.

Section 18962(a)(2)(B) of the Regulations provides that the Plan respond to Section 42987.1(o).

In addition, Section18962(a)(2)(F) of the Regulations provides that MRC describe how California consumers of mattresses will have convenient opportunities to recycle and properly manage their used mattresses, which is also covered here.

As required by the Act, California residents may drop off their discarded mattresses at no charge at a participating "recycler, renovator, mattress recycling center, permitted solid waste facility, authorized solid waste operation, or other municipal facility that accepts mattresses consistent with state solid waste regulations." MRC posts on its consumer-focused website (byebyemattress.com) a list of such entities (as well as any other interested parties) that accept free drop-offs of discarded mattresses and that comply with state and federal law, along with their location and hours of operation.

To achieve Program convenience goals, MRC uses existing discarded mattress collection infrastructure (in the form of retailer take back and current solid waste collection mechanisms), supplemented as needed with local collection events and consumer incentive payment locations. Each of these used mattress collection channels is discussed in further detail as follows:

- A consumer's purchase of a new mattress often results in an old mattress being discarded. The Act requires a mattress retailer to provide no-cost discarded mattress take back (offered by the retailer) when it delivers a new mattress to a consumer. This requirement provides a comprehensive mechanism for increasing the collection of discarded mattresses. To promote the recycling of these mattresses, MRC encourages mattress retailers to participate in the Program.
- In addition to the retailer take back requirement, many California residents

live in a participating municipality that offers no-cost curbside collection or nocost drop off locations. Participating municipalities then provide the mattresses they collect to recyclers.

- Participation by a municipality in the Program is voluntary, however. For residents whose municipal solid waste facility is not participating in the Program, MRC seeks to identify alternative drop-off options for area residents. These could include MRC-funded recycling events where residents may drop off their used mattresses free of charge.
- Finally, residents that do not participate in one of these collection channels may drop off their discarded mattresses at contracted recyclers or other appropriate MRC contracted facility and may receive a collection incentive, as discussed above.

MRC provides a discussion and analysis of the Program convenient collection system in its annual report to CalRecycle.

MRC negotiates reasonable payments to be made to a municipal or solid waste facility or operation that agrees to accept discarded mattresses dropped off free of charge for accepting, collecting, storing, transporting, and handling such mattresses.

Impact of Article XIII C of California Constitution:

p. Ensuring that the impact of Article XIII C of the California Constitution is addressed for local governments participating in the program.

Section 18962(a)(2)(B) of the Regulations provides that the Plan respond to Section 42987.1(p).

MRC understands that if a local government needs to increase the taxes, levies, charges or exactions that it collects from its residents related to the solid waste services it provides because MRC's proposed Plan, as directed by the Act, requires the local government to incur new costs, it may be necessary for that local government to comply with the requirements of Article XIII C of the California Constitution.

It is important to note that a local government's participation in MRC's Program is entirely voluntary. Therefore, to the extent that a local government would incur any additional costs by participating in MRC's Program, it may instead decline to participate in the Program, and thereby avoid incurring additional costs and triggering the impact of Article XIII C, if it so chooses.

In consultation with the Advisory Committee and other stakeholders, MRC has been cautious in developing this Plan to avoid imposing mandatory obligations on local governments beyond those described in the Act, and to promote policies that should reduce the number of discarded mattresses (including illegally dumped mattresses) that local governments handle. For example, to reduce the number of mattresses picked up by solid waste services that are owned or operated by local governments, MRC established processes for participating mattress retailers and large mattress purchasers (such as hotels, universities, military bases, etc.) to have their discarded mattresses delivered to MRC-contracted recyclers.

Additionally, California residents may deliver their discarded mattresses directly to recyclers and other facilities under contract with MRC free of charge. As discussed above, Section 42987.1(I) requires MRC also compensates entities that pick up illegally dumped mattresses and request compensation from MRC. MRC also negotiates payment agreements with solid waste facilities, authorized solid waste operations, and other municipal facilities that, in accordance with applicable solid waste regulations, voluntarily accept used mattresses dropped off by individuals. These payments compensate these entities for accepting, collecting, storing, transporting, and handling such discarded mattresses.

In none of these instances (or any other aspects of MRC's Plan), does MRC require local governments to incur any additional costs that could require them to increase the taxes, levies, charges or exactions that they collect from their residents related to solid waste services they provide, and as a result possibly trigger the requirements of Article XIII C of the California Constitution. Instead, each of these examples likely reduces local government expenses or generates revenue for local governments.

Advisory Committee Report:

q. A report from the advisory committee, established pursuant to paragraph (3) of subdivision (a) of Section 42987, which includes a summary of the consultative process between the advisory committee and the mattress recycling organization during the development of the plan, as well as any other information deemed pertinent by the advisory committee to maximizing the recovery and recycling of used mattresses in the state.

The advisory committee's report is included in Appendix E.

The Act requires MRC to consult the advisory committee at least once prior to submitting the Plan to CalRecycle. MRC expresses its appreciation to the committee for its members' time, support and cooperation during the conception, implementation and evolving development of the Program.

Contingency Plan:

r. A contingency plan in the event the department decertifies the mattress recycling organization, or a mattress recycling plan expires, is disapproved, or is revoked. The contingency plan shall describe how the plan objectives can be carried out, in accordance with subdivision (c) of Section 42989.3, in the absence of a plan, either by the mattress recycling organization, or by the department through some entity such as an escrow company.

MRC's contingency plan is included in Appendix F.

Appendix A - Proof of Certification

California Environmental Protection Agency

Edmund G. Brown Jr., Governor



DEPARTMENT OF RESOURCES RECYCLING AND RECOVERY

1001 | STREET, SACRAMENTO, CALIFORNIA 95814 • WWW.CALRECYCLE.CA.GOV • (916) 322-4027

P.O. BOX 4025, SACRAMENTO, CALIFORNIA 95812

July 2, 2014

Ryan Trainer President Mattress Recycling Council 501 Wythe Street Alexandria, VA 22314

Dear Mr. Trainer,

CalRecycle has received your letter dated July 1, 2014, requesting certification of the Mattress Recycling Council as the mattress recycling organization, pursuant to section 42987(a)(1) of the Used Mattress Recovery and Recycling Act. The mattress recycling organization, as defined in section 42986(h), must be, among other things, exempt from taxation under section 501(c)(3) or section 501(c)(6) of the Internal Revenue Code. In your letter you stated that the Mattress Recycling Council's application to be exempt from taxation under Internal Revenue Code section 501(c)(3) is still pending before the Internal Revenue Service. With the exception of the tax exempt status, CalRecycle finds the Mattress Recycling Council meets all of the requirements for certification; therefore, CalRecycle conditionally approves the Mattress Recycling Council's certification as the mattress recycling organization, pending approval by the Internal Revenue Service of non-profit status. Please submit a copy of the Mattress Recycling Council's non-profit status when it has been approved by the Internal Revenue Service.

We look forward to working with you and your members to make this program a success.

You may contact Ashley Harley at (916) 341-6075 if you have additional questions.

Sincerely,

Caroll Mortensen Director

Cc: Ashley Harley, CalRecycle Howard Levenson, CalRecycle

Appendix B - Manufacturers, Renovators and Distributors

MANUFACTURERS

Account Name	DBA Name	Address	City	State	ZIP	Country
A & P Mattress Direct	A & P Mattress Direct	4274 S Broadway	Los Angeles	CA	90037	USA
A BetterBed Mattress Factory	A BetterBed Mattress Factory	2686 N Clovis Ave.	Fresno	CA	93727	USA
A&E Santagati Inc.	A&E Santagati Inc.	144 E 5th St.	Oxnard	CA	93030	USA
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
Aireloom Mattress	Aireloom Mattress	11096 Jersey Blvd. Ste. 101	Rancho Cucamonga	CA	91730	USA
Airweave, LLC	Airweave, LLC	1871 Sedgwick Ave. #3D	Bronx	NY	10453	USA
Aki Home	Aki Home	4655 Mills Cir.	Ontario	CA	91764	USA
Alessanderx SpA	Alessanderx SpA	Via San Leonardo Da Porto Mauizio 24/26/28	Prato	Tuscany	59100	ITA
All American Frame	All American Frame	4641 Ardine St.	Cudahy	CA	90201	USA
Allied Aerofoam, LLC	Allied Aerofoam, LLC	216 Kelsey Ln.	Tampa	FL	33619	USA
American Bedding Mattress	American Bedding Mattress	1010 W Barkley Ave.	Orange	CA	92868	USA
American Deluxe Mattresses	American Deluxe Mattresses	15350 Texaco Ave.	Paramount	CA	90723	USA
American Hotel Register	American Hotel Register	544 Lakeview Pkwy Ste. 300	Vernon Hills	IL	60061	USA
American National Manufacturing	American National Manufacturing	225 Mariah Cir.	Corona	CA	92879	USA
Ameriwood Industreis Inc.	Ameriwood Industreis Inc.	12345 Albert Hudon	Montreal	QC	H1G3L1	CA
Anchortex Corporation	Anchortex Corporation	420 Commerce Ln.	West Berlin	NJ	08091	USA
Apartment Furnishings Co. Inc.	Apartment Furnishings Co. Inc.	1200 W Risinger Rd.	Fort Worth	TX	76134	USA
Apex Health Care Mfg. Inc.	Apex Health Care Mfg. Inc.	No.6, Gongye Rd.	Minxiong Township	Chiayi County	621	CHN

Account Name	DBA Name	Address	City	State	ZIP	Country
Arizona Premium Mattress	Arizona Premium Mattress	22201 N 24 Ave.	Phoenix	AZ	85027	USA
Artaban Bedding	Artaban Bedding	San Ignacio 202	Tlaquepaque	JAL	45619	MEX
Ashley Furniture Industries Inc.	Ashley Furniture Industries Inc.	One Ashley Way	Arcadia	WI	54612	USA
Authentic Comfort	Authentic Comfort	295 Fifth Ave. Ste. 1121	New York	NY	10016	USA
Banner Mattress	Banner Mattress	1501 E Cooley Dr. Unit B	Colton	CA	92324	USA
Bay Area Patio and Mattress	Bay Area Patio and Mattress	21615 Hesperian Blvd. Ste. C	Hayward	CA	94541	USA
Bay Bed & Mattress	Bay Bed & Mattress	1378 Soquel Ave.	Santa Cruz	CA	95062	USA
Bedding Industries of America	Bedding Industries of America	1375 Jersey Ave.	North Brunswick	NJ	08902	USA
BedInABox	BedInABox	1100 Hawthorne Ln.	Charlotte	NC	28205	USA
Berkeley Ergonomics	Berkeley Ergonomics	2126 S Green Privado	Ontario	CA	91761	USA
Bestar Inc.	Bestar Inc.	4220 Villeneuve	Lac-Mégantic	QC	G6B 2C3	CAN
BIA West, LLC	BIA West, LLC	1798 N Linden Ave. Building 9	Rialto	CA	92376	USA
Bigolbed	Bigolbed	1865 Sampson Ave.	Corona	CA	92879	USA
Bio Sleep Concept	Bio Sleep Concept	5919 Intervale Dr.	Riverside	CA	92506	USA
Bob Barker Co. Inc.	Bob Barker Co. Inc.	134 N Main St.	Fuquay-Varina	NC	27526	USA
Boston Interior Solutions	Boston Interior Solutions	476 Brighton Dr.	Bloomingdale	IL	60108	USA
Bourdon's Institutional Sales Inc.	Bourdon's Institutional Sales Inc.	85 Plains Rd.	Claremont	NH	03743	USA
Boyd Specialty Sleep	Boyd Specialty Sleep	2440 Adie Rd.	Maryland Heights	МО	63043	USA
Brick Church Mfg.	Brick Church Mfg.	2618 Brick Church Pike	Nashville	TN	37207	USA
BRN Sleep Solutions	BRN Sleep Solutions	3771 Cameron Rd.	Orangeburg	SC	29115	USA
Brookstone	Brookstone	91 Stanford Shopping Ctr	Palo Alto	CA	94304	USA
California	California	518 E Dewey Ave.	San Gabriel	CA	91776	USA
Callejas Custom Mattress	Callejas Custom Mattress	1300 E Edinger Unit A	Santa Ana	CA	92705	USA
Campus Loft Company	Campus Loft Company	34 Westcliff, Ste. 100	Laguna Niguel	CA	92677	USA
Capitol Bedding Co. Inc.	Capitol Bedding Co. Inc.	2238 N Grand River Ave.	Lansing	MI	48906	USA
Carico	Carico	2851 Cypress Creek Rd.	Fort Lauderdale	FL	33309	USA

Account Name	DBA Name	Address	City	State	ZIP	Country
Carmona Mattress	Carmona Mattress	10117 S Main St.	Los Angeles	CA	90003	USA
Carpenter Co.	Carpenter Co.	5016 Monument Ave.	Richmond	VA	23230	USA
CasaOne	CasaOne	5815 Fremont St.	Oakland	CA	94608	USA
Chestnut Ridge Foam	Chestnut Ridge Foam	443 Warehouse Dr.	Latrobe	PA	15650	USA
Classic Brands	Classic Brands	8214 Wellmoor Ct.	Jessup	MD	20794	USA
Coast to Coast Mattress	Coast to Coast Mattress	168 Williams Rd.	Salinas	CA	93905	USA
Coaster Co. of America	Coaster Co. of America	12928 Sandoval St.	Santa Fe Springs	CA	90670	USA
Colet & Scandinavian Bed Co. & Carpe Diem	Colet & Scandinavian Bed Co. & Carpe Diem	508 Main Ave.	Norwalk	СТ	06851	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 Ste. 205	West Long Branch	NJ	07764	USA
Comfortable Solutions	Comfortable Solutions	7310 Home Leisure Pl.	Sacramento	CA	95823	USA
Comfortaire	Comfortaire	103 Shaw St	Greenville	SC	29609	USA
Comfortex	Comfortex	1680 Wilkie Dr.	Winona	MN	55987	USA
Comfort-Pedic Mattress	Comfort-Pedic Mattress	9080 Charles Smith Ave.	Rancho Cucamonga	CA	91730	USA
Corsicana Mattress Co.	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
Custom Comfort Mattress	Custom Comfort Mattress	579 N Batavia St.	Orange	CA	92868	USA
Customatic Adjustable Bedz	Customatic Adjustable Bedz	2 Carsha Dr.	Natick	MA	01760	USA
D & I Mattress	D & I Mattress	150 Schafer Rd. 17	Hayward	CA	94544	USA
Denver Mattress Co.	Denver Mattress Co.	5651 Broadway	Denver	CO	80216	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
Dormeo Octaspring	Dormeo Octaspring	1901 10th St. Ste. 50	Plano	TX	75074	USA
Dormlife	Dormlife	320 Oceanview Dr.	San Marcos	CA	92078	USA
Dream and Rest Inc.	Dream and Rest Inc.	5901 S Vermont Ave.	Los Angeles	CA	90044	USA
Dream Bedding Inc.	Dream Bedding Inc.	812 E 59th St. Unit A	Los Angeles	CA	90001	USA
Dreamfoam Bedding & Brooklyn Bedding	Dreamfoam Bedding & Brooklyn Bedding	4455 W Camelback Rd.	Phoenix	AZ	85031	USA
Dreamland Mattress	Dreamland Mattress	2012 Farallon Dr.	San Leandro	CA	94577	USA

Account Name	DBA Name	Address	City	State	ZIP	Country
Dreams Unlimited Mattress Co.	Dreams Unlimited Mattress Co.	6110 E Butler Ave.	Fresno	CA	93727	USA
Drive Medical Design and Manufacturing	Drive Medical Design and Manufacturing	99 Seaview Blvd.	Port Washington	NY	11050	USA
Dura-Pedic Bedding Inc.	Dura-Pedic Bedding Inc.	PO Box 60785	Pasadena	CA	91116	USA
DUX Interiors Inc.	DUX Interiors Inc.	235 E 58 St.	New York	NY	10022	USA
Eastern Accents	Eastern Accents	4201 W Belmont Ave.	Chicago	IL	60641	USA
Easy Rest	Easy Rest	13200 NE Whitaker Way	Portland	OR	97230	USA
Eight Sleep Inc.	Eight Sleep Inc.	164 W 25th St. 9th Fl.	New York	NY	10001	USA
Electropedic Manufacturing Corp.	Electropedic Manufacturing Corp.	637 4th St.	San Fernando	CA	91340	USA
Elite Comfort Solutions	Elite Comfort Solutions	24 Herring Rd.	Newnan	GA	30265	USA
Elite Foam Inc.	Elite Foam Inc.	76 Sprayberry Rd.	Newnan	GA	30263	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
Englander	Englander	12225 SW Myslony St.	Tualatin	OR	97062	USA
Enso Sleep Systems	Enso Sleep Systems	PO Box 220	Asheboro	NC	27204	USA
Ergomotion Inc.	Ergomotion Inc.	6790 Navigator Dr.	Goleta	CA	93117	USA
Ergovea Natural Mattress	Ergovea Natural Mattress	13346 Combie Rd.	Auburn	CA	95602	USA
Escondido Mattress	Escondido Mattress	432 Venture	Escondido	CA	92029	USA
Essentia Group Inc.	Essentia Group Inc.	2760 Boul Daniel Johnson	Laval	AB	H7P 5Z7	CA
Eureka Mattress Co.	Eureka Mattress Co.	975 E 31st St.	Los Angeles	CA	90011	USA
Euro-Flex Luxury Sleep Systems Inc.	Euro-Flex Luxury Sleep Systems Inc.	4250 Morena Blvd. #A	San Diego	CA	92117	USA
European Sleep Works	European Sleep Works	2966 Adeline St.	Berkeley	CA	94703	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
F & R Furniture	F & R Furniture	689 Louisana St.	Oakland	CA	94603	USA
Famous Foam Factory	Famous Foam Factory	2397 San Pablo Ave.	Berkeley	CA	94702	USA
Fibre Processing Corp.	Fibre Processing Corp.	701 Garasches Ln.	Wilmington	DE	19801	USA
Flex-A-Bed	Flex-A-Bed	PO Box 568	LA Fayette	GA	30728	USA
FloBeds	FloBeds	234 E Redwood Ave.	Fort Bragg	CA	95437	USA
Foam and Cushion	Foam and Cushion	3482 Calyton Rd.	Concord	CA	94519	USA

Account Name	DBA Name	Address	City	State	ZIP	Country
Foam Craft	Foam Craft	2441 Cypress Way	Fullerton	CA	92831	USA
Foam Order, Foamorder.com, The Foam Store, The Foam Store of Marin	Foam Order, Foamorder.com, The Foam Store, The Foam Store of Marin	4096 Piedmont Ave. Unit 719	Oakland	CA	94611	USA
Foam Sweet Foam	Foam Sweet Foam	14078 Meridian Pkwy	Riverside	CA	92508	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
Furniture and Bedding Manufacturer	Furniture and Bedding Manufacturer	1680 S Industiral Rd.	Salt Lake City	UT	84104	USA
Futon Pillow Design Inc.	Futon Pillow Design Inc.	2603 Strozier Ave.	El Monte	CA	91733	USA
Future Foam Inc.	Future Foam Inc.	3803 Comanche Rd.	Archdale	NC	27263	USA
Future Foam Inc.	Future Foam Inc.	1610 Ave. N	Council Bluffs	IA	51501	USA
FXI	FXI	100 Matsonford Rd.	Radnor	PA	19087	USA
FXI Inc.	FXI Inc.	Rose Tree Corporate Center II	Media	PA	19063	USA
Gaim Regiomontana, S.A. De C.V.	Gaim Regiomontana, S.A. De C.V.	Arco Vial Prologis Park	Apodaca Nuevo Leon	NLE	66627	MEX
Gateway Mattress Co. Inc.	Gateway Mattress Co. Inc.	624 S Vail Ave.	Montebello	CA	90640	USA
GF Health Products Inc.	GF Health Products Inc.	One Graham-Field Way	Atlanta	GA	30340	USA
Ghostbed	Ghostbed	7143 W Broward Blvd.	Plantation	FL	33317	USA
Glideaway Sleep Products	Glideaway Sleep Products	8226 Lackland Rd.	St. Louis	MO	63114	USA
Golden Mattress Co.	Golden Mattress Co.	2939 Vail Ave.	Commerce	CA	90040	USA
Greatime Home Collections Inc.	Greatime Home Collections Inc.	15110 E Nelson Ave. Ste. A	City of Industry	CA	91744	USA
Gruppo Industriale Buoninfante SPA	Gruppo Industriale Buoninfante SPA	Via Delle Industrie, 31	Brllizzi	SA	84092	Italy
Health Care Co. LTD	Health Care Co. LTD	999 Gaonan Rd.	Rugao	Jiangsu	226521	CHN
Heartland Mattress	Heartland Mattress	1770 N 500 W	Shipshewana	IN	46565	USA
High Street Fabrication Inc.	High Street Fabrication Inc.	15300 Valley View Ave.	La Mirada	CA	90638	USA
Hill Associates	Hill Associates	1925 Aspen Dr. #201-A	Santa Fe	NM	87505	USA
Hill-Rom Co., Inc.; Hill-Rom Holdings, Inc.; Hill-Rom DTC, Inc.	Hill-Rom Co., Inc.; Hill-Rom Holdings, Inc.; Hill-Rom DTC, Inc.	1069 State Route 46 East	Batesville	IN	47006	USA
Home Explorer	Home Explorer	680 Ave. I	San Francisco	CA	94130	USA

Account Name	DBA Name	Address	City	State	ZIP	Country
Home Furniture Design MFG.	Home Furniture Design MFG.	10001 Pearmain St.	Oakland	CA	94603	USA
Hope Mattress	Hope Mattress	17350 State Hwy 249 Ste. 220 #3133	Houston	ТХ	77064	USA
Hospitality Sleep Systems	Hospitality Sleep Systems	107 E Rialto Ave.	San Bernardino	CA	92408	USA
HSM	HSM	235 2nd Ave. NW	Hickory	NC	28601	USA
Hummer Mattress Mfg	Hummer Mattress Mfg	2660 River Ave.	Rosemead	CA	91770	USA
IBS	IBS	6560 Caballero Blvd.	Buena Park	CA	92692	USA
Idle Group, LLC	Idle Group, LLC	400 Capitol Mall	Sacramento	CA	95814	USA
IKEA	IKEA	Gruessenweg 15	Pratteln	BL	4133	CHE
Imperial Mattress spm Inc.	Imperial Mattress spm Inc.	3440 La Grande Blvd.	Sacramento	CA	95820	USA
Independent Furniture Supply	Independent Furniture Supply	PO Box 2186	Tupelo	MS	38803	USA
Invacare Corp.	Invacare Corp.	One Invacare Way	Elyria	OH	44035	USA
Isaac Mattress	Isaac Mattress	6238 Maywood Ave.	Bell	CA	90201	USA
ISP	ISP	3535 W 47th St.	Chicago	IL	60632	USA
Ivy Organics	Ivy Organics	4707 E 49th St.	Vernon	CA	90058	USA
J.S. Mattress	J.S. Mattress	1937 E 23rd St.	Oakland	CA	94606	USA
James McGrath	James McGrath	3720 W Broad St.	Columbus	OH	43228	USA
Japan Global Network	Japan Global Network	2161 W 182nd St. Ste. 102	Torrance	CA	90504	USA
Jazvin	Jazvin	3510 Hobson Rd. Ste. 204	Woodridge	IL	60517	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	CHN
Kare Hospitality, LLC	Kare Hospitality, LLC	2364 Paseo De Las Americas Ste. 104- 1545	San Diego	CA	92154	USA
Keetsa	Keetsa	68 Division St.	San Francisco	CA	94103	USA
King Koil	King Koil	7501 S Quincy St. Ste. 130	Willowbrook	IL	60527	USA
King Koil Northeast	King Koil Northeast	24 Thompson Rd.	East Windsor	CT	06088	USA
Kings Rest	Kings Rest	391 S Alta Ave. Ste. 102	Dinuba	CA	93618	USA
Kingsdown Inc.	Kingsdown Inc.	126 W Holt St.	Mebane	NC	27302	USA
Kyvno, LLC	Kyvno, LLC	PO Box 851601	Mesquite	ТΧ	75185	USA

Account Name	DBA Name	Address	City	State	ZIP	Country
Lady Americana SW	Lady Americana SW	3920 W I-40 Service Rd.	Oklahoma City	OK	73108	USA
Landeros Furniture Outlet /Casa Grande Furniture	Landeros Furniture Outlet /Casa Grande Furniture	7030 Mc Kinley Ave.	Los Angeles	CA	90001	USA
Leader Mattress Inc.	Leader Mattress Inc.	2827 Supply Ave.	Commerce	CA	90040	USA
Leggett & Platt Bedding	Leggett & Platt Bedding	1 Leggett Rd.	Carthage	MO	64836	USA
Leggett & Platt Inc.	Leggett & Platt Inc.	1914 S Baker Blvd.	Carthage	MO	64836	USA
Lian Feng Bedding SDN BHD	Lian Feng Bedding SDN BHD	Lot 3345,Jalan Kapar,Batu 7 3/4	Kapar	1	42200	MYS
Linon Home Decor Products Inc.	Linon Home Decor Products Inc.	22 Jericho Tnpk.	Mineola	NY	11501	USA
Lippert Components Inc.	Lippert Components Inc.	3501 County Rd. 6	Elkhart	IN	46514	USA
Literie Laurier	Literie Laurier	7750 Grenache St.	Anjou	QC	H1J 1C3	CA
Live and Sleep	Live and Sleep	7620 W Azure Dr. Ste. 104-923	Las Vegas	NV	89130	USA
Lucid® Mattress, Wellsville®, Linenspa®	Lucid® Mattress, Wellsville®, Linenspa®	1525 W 2960 South	Logan	UT	84321	USA
Luen Tai Global LTD	Luen Tai Global LTD	21, Guanguang Rd.	Guanming Shenzhen	GuangDong	518107	CHN
Luen Tai Global LTD	Luen Tai Global LTD	34 Tai Yau St. Room 2616	San Po Kong	Kowloon		HKG
M&V Mattress	M&V Mattress	8386 Gerber Rd. Ste. G	Sacramento	CA	95826	USA
M.B. & G. Marketing	M.B. & G. Marketing	82613 Indio Blvd.	Indio	CA	92201	USA
Made Rite Bedding	Made Rite Bedding	11221 Melrose Ave.	Franklin Park	IL	60131	USA
Magniflex USA LTD	Magniflex USA LTD	3050 Biscayne Blvd. Ste. 200	Miami	FL	33137	USA
Masterfoam Industries Sdn Bhd	Masterfoam Industries Sdn Bhd	Lot 196, Jalan TUDM	Shah Alam	1	40150	MYS
Matrix Mattress	Matrix Mattress	2919 N Santa Fe Ave.	Compton	CA	90222	USA
Mattress Factory	Mattress Factory	2951 Fernwood Ave.	Lynwood	CA	90262	USA
Mattress Factory	Mattress Factory	4301 Power Inn Rd.	Sacramento	CA	95826	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
Medical Device Manufacturer and Distributor	Medical Device Manufacturer and Distributor	One Medline PI.	Mundelein	IL	60060	USA
Mellow Inc.	Mellow Inc.	1951 Fairway Dr. Ste. A	San Leandro	CA	94577	USA
Melvin Custom Mattress Inc.	Melvin Custom Mattress Inc.	9345 Melvin Ave. #2	Northridge	CA	91324	USA

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MFL Inc.	MFL Inc.	PO Box 19161	Topeka	KA	66619	USA
Mia Bedding Co.	Mia Bedding Co.	13832 Paramount Blvd.	Paramount	CA	90723	USA
Milliard Bedding	Milliard Bedding	1980 Swarthmore Ave.	Lakewood	NJ	08701	USA
Milton Greens Stars	Milton Greens Stars	3375 De Forest Cir.	Jurupa Valley	CA	91752	USA
Modern Age Trading Inc.	Modern Age Trading Inc.	1115 Webster St.	Oakland	CA	94607	USA
Mountain Top Foam	Mountain Top Foam	25 Elmwood Rd.	Mountain Top	PA	18707	USA
My Green Mattress	My Green Mattress	1519 W 55th St.	La Grange Highlands	IL	60525	USA
Naders La Popular	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
Naturepedic	Naturepedic	16925 Park Circle Dr.	Chagrin Falls	OH	44023	USA
Neverland Comfort	Neverland Comfort	2728 Supply Ave.	Commerce	CA	90040	USA
NGMM	NGMM	355 W Oak St.	San Bernardino	CA	92401	USA
Nor Cal Mattress	Nor Cal Mattress	477 Sequoia Pacific Blvd	Sacramento	CA	95811	USA
Norix Furniture	Norix Furniture	1800 W. Hawthorne Ln. Ste. N	West Chicago	IL	60185	USA
Norix Group Inc.	Norix Group Inc.	1 Innovation Dr.	West Chicago	IL	60185	USA
Oddello Industries, LLC	Oddello Industries, LLC	430 Berg Ln.	Morristown	TN	37813	USA
Old West Mattress Co.	Old West Mattress Co.	1055 S Jason St.	Denver	CO	80223	USA
Organic Mattresses Inc.	Organic Mattresses Inc.	1335 Harter Pkwy	Yuba City	CA	95993	USA
Ortho Mattress	Ortho Mattress	11030 Artesia Blvd.	Cerritos	CA	90703	USA
Pacific Mattress Co.	Pacific Mattress Co.	645 W 9th St. # 726	Los Angeles	CA	90015	USA
Pacific Sleep Design	Pacific Sleep Design	1806 Goodyear Ave.	Ventura	CA	93003	USA
Pacific Urethanes	Pacific Urethanes	1671 S Champagne Ave.	Ontario	CA	91761	USA
Palmpring Organic Mattress	Palmpring Organic Mattress	110 W Green St.	Pasadena	CA	91105	USA
Paramount Mattress Inc.	Paramount Mattress Inc.	2900 E Olympic Blvd.	Los Angeles	CA	90023	USA
Paramount Sleep	Paramount Sleep	1112 Kingwood Ave.	Norfolk	VA	23502	USA
Pleasant Mattress Inc.	Pleasant Mattress Inc.	375 S West Ave.	Fresno	CA	93706	USA
Pragma Corp.	Pragma Corp.	94 County Line Rd.	Colmar	PA	18915	USA
PranaSleep	PranaSleep	12660 Bonita Beach Rd.	Bonita Springs	FL	34135	USA

Account Name	DBA Name	Address	City	State	ZIP	Country
Prestige Fabricators Inc.	Prestige Fabricators Inc.	905 Hwy 49 South	Asheboro	NC	27205	USA
Primo International	Primo International	7000 Hochelaga East	Montreal	QC	H1N1Y7	CA
Progressive Products Inc.	Progressive Products Inc.	1650 7th St.	Riverside	CA	92507	USA
PT. Graha Seribusatujaya	PT. Graha Seribusatujaya	JI. Cibaligo KM 2.8	Cimahi	AC	40534	IDN
Puffy Mattress	Puffy Mattress	13070 Saticoy St.	North Hollywood	CA	91605	USA
Purple	Purple	4100 N Chapel Ridge Rd. Ste. 200	Lehi	UT	84043	USA
Qomfort	Qomfort	177 E Colorado Blvd. Ste. 200	Pasadena	CA	91105	USA
Quality Padilla Mattress	Quality Padilla Mattress	4650 Ardine St.	Cudahy	CA	90281	USA
R Imperial Mattress	R Imperial Mattress	8419 S Central Ave.	Los Angeles	CA	90001	USA
Relief-Mart Inc.	Relief-Mart Inc.	28505 Canwood Rd. Ste. C	Agoura Hills	CA	91301	USA
REM Sleep Solutions Inc.	REM Sleep Solutions Inc.	355 W Crowther Ave. Ste. E	Placentia	CA	92870	USA
Restex	Restex	13455 Estelle Street	Corona	CA	92879	USA
Rest-Medic Sleep Products/Luen Tai Global LTD	Rest-Medic Sleep Products/Luen Tai Global LTD	318 South Lemon Ave.	Walnut	CA	91789	USA
Restonic San Francisco	Restonic San Francisco	1492 Rollins Road	Burlingame	CA	94010	USA
Restonic West Coast	Restonic West Coast	2751 Wynooksi Rd. NE	Newberg	OR	97132	USA
Restwell Mattress Factory	Restwell Mattress Factory	9901 West 74th St. #120	Eden Prairie	MN	55344	USA
Reverie	Reverie	750 Denison Ct.	Bloomfield Hills	MI	48302	USA
RG Real Good Mattress	RG Real Good Mattress	4466 Worth St. Unit D	Los Angeles	CA	90063	USA
Richfield Bedding Inc.	Richfield Bedding Inc.	1160 Monterey Pass Rd.	Monterey Park	CA	91754	USA
Rize	Rize	31050 Diamond Pkwy	Solon	ОН	44139	USA
Royal Mattress	Royal Mattress	688 Arrow Grand Cir.	Covina	CA	91722	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
Salinas Mattress Co.	Salinas Mattress Co.	540 Brunken Ave. Ste. A	Salinas	CA	93901	USA
SBI, LLC	SBI, LLC	5645 W 31st St.	Cicero	IL	60804	USA

Account Name	DBA Name	Address	City	State	ZIP	Country
Seahawk Designs Inc.	Seahawk Designs Inc.	6550 Van Buren Blvd. Ste. G	Riverside	CA	92503	USA
Sealy Mattress Manufacturing Co.	Sealy Mattress Manufacturing Co.	1000 Tempur Way	Lexington	KY	40511	USA
Select Sleep Mattress	Select Sleep Mattress	30540 Union City Blvd	Union City	CA	94587	USA
Seltyk Mattress Inc.	Seltyk Mattress Inc.	724 E 61st St.	Los Angeles	CA	90001	USA
Sensational Orthopedic Mattess	Sensational Orthopedic Mattess	724 E 61st	Los Angeles	CA	90001	USA
Serta and Simmons	Serta and Simmons	2451 Industry Ave.	Doraville	GA	30360	USA
Serta, Sunset, Restonic	Serta, Sunset, Restonic	1620 Empire Rd.	Salt Lake City	UT	84104	USA
Shenzhen Yun Lee Sponge Products Co. LTD	Shenzhen Yun Lee Sponge Products Co. LTD	Luan Tai Industrial Park, 21 Guanguang Rd.	Guangming, Shenzhen	Guangdong	518107	CHN
Shepherd's Dream, LLC	Shepherd's Dream, LLC	PO Box 516	Montague	CA	96064	USA
Shifman Mattress	Shifman Mattress	One Mott St.	Newark	NJ	07105	USA
Simmons Juvenile Furniture	Simmons Juvenile Furniture	114 W 26th St.	New York	NY	10001	USA
Simply Modern Mattress	Simply Modern Mattress	570 A N Gilbert St.	Fullerton	CA	92833	USA
Sinomax USA Inc.	Sinomax USA Inc.	2901 Wilcrest Dr. Ste. 100	Houston	TX	77042	USA
Slagle's Mattress Factory	Slagle's Mattress Factory	5727 Rosedale Hwy	Bakersfield	CA	93308	USA
Sleep Bedding Inc.	Sleep Bedding Inc.	1215 S Eastern Ave.	Los Angeles	CA	90022	USA
Sleep Innovations Inc.	Sleep Innovations Inc.	187 Route 36	West Long Branch	NJ	07764	USA
Sleep Number	Sleep Number	1001 3rd Ave. S	Minneapolis	MN	55404	USA
Sleep on Latex	Sleep on Latex	3536 W Potomac Ave.	Chicago	IL	60651	USA
SleepAir Mattress	SleepAir Mattress	5411 Telegraph Rd.	Commerce	CA	90040	USA
Sleeping Pure	Sleeping Pure	4545 Skyway Dr.	Olivehurst	CA	95961	USA
Soaring Heart Natural Bed Co.	Soaring Heart Natural Bed Co.	101 Nickerson St. Ste. 100	Seattle	WA	98109	USA
Sommex Bedding Corp.	Sommex Bedding Corp.	53 Bakersfield St.	Toronto	ON	M3J 1Z4	CA
Somnium Inc.	Somnium Inc.	PO Box 1804	Venice	CA	90294	USA
Sound Sleep Products Inc.	Sound Sleep Products Inc.	3003 W Valley Hwy E	Sumner	WA	98390	USA
South Bay International Inc.	South Bay International Inc.	8570 Hickory Ave. Ste. 150	Rancho Cucamonga	CA	91739	USA
Southerland Inc.	Southerland Inc.	1973 Southerland Dr.	Nashville	TN	37207	USA
Southwest Contract Inc.	Southwest Contract Inc.	2405 Industrial Blvd.	Temple	ТХ	76504	USA

Account Name	DBA Name	Address	City	State	ZIP	Country
Span America Medical Systems	Span America Medical Systems	70 Commerce Center	Greenville	SC	29615	USA
Spinal Care Bedding	Spinal Care Bedding	1550 W 132nd St.	Gardena	CA	90249	USA
Spring Comfort	Spring Comfort	13220 Florence Ave.	Santa Fe Springs	CA	90670	USA
Spring Pedic Inc.	Spring Pedic Inc.	3504 E Olympic Blvd.	Los Angeles	CA	90023	USA
Square Deal Mattress Factory & Upholstery	Square Deal Mattress Factory & Upholstery	1352 Humboldt Ave.	Chico	CA	95928	USA
Star Seeds Co, LTD	Star Seeds Co, LTD	No. 5, Lu-Kung S 2 Road,	Changhua,	СНА	50544	TWN
Sterling Sleep Systems	Sterling Sleep Systems	7311 Doig Dr.	Garden Grove	CA	92841	USA
Stress O Pedic Mattress Co.	Stress O Pedic Mattress Co.	2060 S Wineville Ave. Ste. A	Ontario	CA	90761	USA
Suite Sleep	Suite Sleep	4699 Nautilus Ct. S Ste. 403	Boulder	CO	80301	USA
Supremus Mattress	Supremus Mattress	PO Box 5051	Santa Ana	CA	92704	USA
Sustainable Furniture Inc.	Sustainable Furniture Inc.	13805 Mt Anderson St.	Reno	NV	89506	USA
Sweet Dreams	Sweet Dreams	521 Industrial Dr.	Livingston	CA	95358	USA
Symbol Mattress	Symbol Mattress	PO Box 6689	Richmond	VA	23230	USA
Talalay Global	Talalay Global	510 River Rd.	Shelton	CT	06484	USA
Technogel US	Technogel US	730 Holiday Dr. Ste. 330	Pittsburgh	PA	15220	USA
Teh Tai Bed Co. Inc.	Teh Tai Bed Co. Inc.	701 E Valley Blvd.	San Gabriel	CA	91776	USA
Tempur Sealy	Tempur Sealy	1000 Tempur Way	Lexington	KY	40511	USA
The Bedding Group Inc.	The Bedding Group Inc.	2350 5th St.	RockIsland	IL	61201	USA
The Futon Shop	The Futon Shop	2150 Cesar Chavez St.	San Francisco	CA	94124	USA
The Good Bed Guys	The Good Bed Guys	1922 Placentia Ave. Unit #4	Costa Mesa	CA	92627	USA
The Mattress Man Inc.	The Mattress Man Inc.	11727 Washington Blvd.	Whittier	CA	90606	USA
The MT Co.	The MT Co.	211 Old Thomasville Rd.	High Point	NC	27260	USA
The Natural Bedroom by Vivetique	The Natural Bedroom by Vivetique	4266 Puente Ave.	Baldwin Park	CA	91706	USA
The Natural Mattress Store	The Natural Mattress Store	816 4th St.	San Rafael	CA	94901	USA
The Original Mattress Factory	The Original Mattress Factory	4930 State Rd.	Cleveland	OH	44134	USA
The Princess Mattress	The Princess Mattress	327 S Mt Vernon Ave.	San Bernardino	CA	92410	USA

Account Name	DBA Name	Address	City	State	ZIP	Country
Therapedic of New England	Therapedic of New England	135 Spark St.	Brockton	MA	02302	USA
Tridien Medical	Tridien Medical	4200 NW 120th Ave.	Coral Springs	FL	33065	USA
U S Mattress	U S Mattress	477 Sequia Pacific Blvd.	Sacramento	CA	95811	USA
Ulife Healthcare Inc.	Ulife Healthcare Inc.	No 10 Dapumeiyuanqu 16TH Rd.	Chiayi	CHA	622	TWN
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
University Sleep Products	University Sleep Products	60 Ann St.	Elgin	IL	60120	USA
Urban Sleep Products, LLC	Urban Sleep Products, LLC	1550 Wewatta St.	Denver	CO	80202	USA
Ureblock	Ureblock	Calle 4 Num 300	Zapopan	Jalisco	45134	MEX
US Sleep Products	US Sleep Products	3407 W MacArthur Blvd. 3	Santa Ana	CA	92704	USA
Variety Bedding MFG Corp.	Variety Bedding MFG Corp.	1622 E Nadeau St.	Los Angeles	CA	90001	USA
Venture Products, LLC	Venture Products, LLC	376 Hollywood Ave. Ste.209	Fairfield	NJ	07004	USA
Vietnam Glory Home Furnishings Joint Stock Co.	Vietnam Glory Home Furnishings Joint Stock Co.	Lot C1(A2), Rd. D9	Ben Cat Town	Binh Duong	82000	VNM
Vinyl Products Mfg. Inc.	Vinyl Products Mfg. Inc.	PO Box 649	Carson City	NV	89702	USA
Visionary Sleep	Visionary Sleep	2060 S Wineville Ste. A	Ontario	CA	91761	USA
Vispring	Vispring	9550 S Eastern Ave. Ste. 253	Las Vegas	NV	89123	USA
Vispring Limited	Vispring Limited	Ernesettle Ln.	Plymouth	Devon		UK
Wayfair	Wayfair	4 Copley Pl. Fl. 7	Boston	MA	02116	USA
White Dove Mattress LTD	White Dove Mattress LTD	3201 Harvard Ave.	Newburgh Heights	ОН	44105	USA
Wickline Bedding Enterprises	Wickline Bedding Enterprises	1199 Elfin Forest Rd. E	San Marcos	CA	92078	USA
Yaasa Studios Inc.	Yaasa Studios Inc.	511 Olive St.	Santa Barbara	CA	93101	USA
Yan's International Inc.	Yan's International Inc.	2135 Stagecoach Rd.	Stockton	CA	95215	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	CHN
Zhejiang Glory Home Furnishings Co. LTD	Zhejiang Glory Home Furnishings Co. LTD	NO.555 W Kangxing Rd.	Jiashan	Zhejiang	313300	CHN

Account Name	DBA Name	Address	City	State	ZIP	Country
Zinus Inc.	Zinus Inc.	5731 Promontory Pkwy	Tracy	CA	95377	USA
Zoma Sleep	Zoma Sleep	7167 E Rancho Vista Dr. Ste. 137	Scottsdale	AZ	85251	USA

RENOVATORS

Account	DBA Name	Address	City	State	ZIP
A&A Mattress Factory	Mattress Factory	2951 Fernwood Ave.	Lynwood	CA	90262
A&P Mattress Direct	A&P Mattress Direct	4274 S Broadway	Los Angeles	CA	90037
Air Dreams Mattress	Air Dreams Mattress	3266 Rosemead Blvd.	El Monte	CA	91731
Armandos Mattress	Armandos Mattress	91 Santa Fe St.	Fresno	CA	93721
Comfort Bedding Manufacturing Inc.	Comfort Bedding Manufacturing Inc.	11680 Wright Rd.	Lynwood	CA	90262
Cosmos Comfort Mattress	Cosmos Comfort Mattress	5914 E Olympic Blvd.	Los Angeles	CA	90022
Cuevas Mattress Inc.	Spring Pedic Inc.	3504 E Olympic Blvd.	Los Angeles	CA	90023
D&I Mattress	D&I Mattress	150 Schafer Rd. 17	Hayward	CA	94544
Dalia's Mattress	Dalia's Mattress	3188 N Marks Ave. Ste. 101	Fresno	CA	93722
Dream Bedding Inc.	Dream Bedding Inc.	812 E 59th St. Unit A	Los Angeles	CA	90001
Dreams Unlimited Mattress Co.	Dreams Unlimited Mattress Co.	87 Santa Fe	Fresno	CA	93721
Elyzeht Pena & Gerardo Pena	RG Real Good Mattress	4466 Worth St. Unit D	Los Angeles	CA	90063
F&R Furniture	F&R Furniture	689 Louisana St.	Oakland	CA	94603
Five Star Mattress's	Five Star Mattress's	1155 S Klein Ave.	Reedley	CA	93654
Fresno Comfort Sleep	Fresno Comfort Sleep	4000 E California Ave.	Fresno	CA	93725
Fresno Mattress Factory	Fresno Mattress Factory	745 G St.	Fresno	CA	93706
Gabriel	Dream and Rest Inc.	5901 S Vermont Ave.	Los Angeles	CA	90044
Gateway Mattress Co. Inc.	Gateway Mattress Co. Inc.	624 S. Vail Ave.	Montebello	CA	90640
Gonzalez Mattress Factory	Gonzalez Mattress Factory	3620 E Townsend Ave.	Fresno	CA	93702
Homeland Furniture Corporation	Landeros Furniture Outlet, Casa Grande Furniture, LA Mattress Mfg.	7030 Mc Kinley Ave.	Los Angeles	CA	90001
Horacio Mattress Company	Horacio Mattress Company	2929 E Imperial Hwy	Lynwood	CA	90262
Imperial Mattress spm Inc.	Imperial Mattress spm Inc.	3440 La Grande Blvd.	Sacramento	CA	95820
James S. Kotrous	Mattress Factory	4301 Power Inn Rd.	Sacramento	CA	95826
Juanita Alvarado	R Imperial Mattress	8419 S Central Ave.	Los Angeles	CA	90001

Account	DBA Name	Address	City	State	ZIP
La. Popular Mattress	La. Popular Mattress	120 S Aurora St.	Stockton	CA	95205
M&R Mattress	M&R Mattress	1408 S Santa Fe Ave.	Compton	CA	90221
M&V Mattress	M&V Mattress	8386 Gerber Rd. Ste. G	Sacramento	CA	95826
Matrix Mattress	Matrix Mattress	2919 N Santa Fe Ave.	Compton	CA	90222
Mattress Shop	Mattress Shop	1025 N Blackstone Ave.	Fresno	CA	93701
MBC Mattress Co. Inc.	MBC Mattress Co. Inc.	19270 Envoy Ave.	Corona	CA	92881
Monte Sion Mattresses	Monte Sion Mattresses	1611 Morgan Rd.	Modesto	CA	95358
National Mattress Corp.	National Mattress Corp.	1214 E Florence Ave.	Los Angeles	CA	90001
Pedro Leal Ortega	Anthonys Furniture	1338 N Blackstone Ave.	Fresno	CA	93702
Quality Padilla Mattress	Quality Padilla Mattress	4650 Ardine St.	Cudahy	CA	90281
Sacramento Valley Mattress Inc.	Sacramento Valley Mattress Inc.	4160 14th Ave.	Sacramento	CA	95820
Sterling Mattress Manufacturing, LLC	Kings Rest	391 S Alta Ave. Ste. 102	Dinuba	CA	93618
Sweet Dreams	Sweet Dreams	521 Industrial Dr.	Livingston	CA	95358
U S Mattress	U S Mattress	477 Sequia Pacific Blvd.	Sacramento	CA	95811
United Mattress Factory	United Mattress Factory	3923 E Belmont Ave.	Fresno	CA	93702

DISTRIBUTORS

Account	DBA Name	Address	City	State	Country	ZIP
Aaron's Inc.	Aaron's Inc.	400 Galleria Pkwy SE Ste. 300	Atlanta	GA	USA	30339
American National Manufacturing	American National Manufacturing	225 Mariah Cir.	Corona	CA	USA	92879
Anhoa Corporation	Payless Furniture Source	4295 University Ave.	San Diego	CA	USA	92105
Ariana Manufacturing Enterprises Inc.	Comfort Zone	PO Box 20238	Oxnard	CA	USA	93034
Bedgear, LLC	Bedgear	1953 Langston St.	Rock Hill	SC	USA	29730
Casper Sleep Inc.	Casper	175 Greenwich St. FL. 39	New York	NY	USA	10007
Comfort DTC Inc.	Molecule	360 N Pacific Coast Hwy Ste. 2000	El Segundo	CA	USA	90245
Consolidated Hospitality Supplies, LLC	American Hotel Register	544 Lakeview Pkwy Ste. 300	Vernon Hills	IL	USA	60061
Costco Wholesale Corporation	Costco Wholesale Corporation	PO Box 34331	Seattle	WA	USA	98134
D&A Marketing Inc.	Designers Resource Collection	2915 Red Hill Ave. Ste. E-101	Costa Mesa	CA	USA	92626

Account	DBA Name	Address	City	State	Country	ZIP
Danican Inc.	Danican	8784 Plata Ln. Unit B	Atascadero	CA	USA	93422
Desert Imports, LLC	Easy Rest	11700 WCharleston Blvd. #170-264	Las Vegas	NV	USA	89135
DUX Interiors Inc.	DUX Interiors Inc.	235 E 58 St.	New York	NY	USA	10022
FFL Brands, LLC	Furniture For Life	2125 32nd St.	Boulder	CO	USA	80301
Hollywood Bed & Spring Mfg. Co. Inc.	Hollywood Bed Frame Company	5959 Corvette St.	Commerce	CA	USA	90040
Homelegance Inc.	Homelegance Inc.	48200 Fremont Blvd.	Fremont	CA	USA	94538
Imaginarium & Co. Inc.	Imaginarium & Co. Inc.	186 Route 36 - Ste. 205	West Long Branch	NJ	USA	07764
Import Direct	Furniture of America California Inc.	19605 E Walnut Dr. N	City of Industry	CA	USA	91789
John Boykin	BidRL Rancho Cordova	9911 Horn Rd. Ste. B	Sacramento	CA	USA	95827
Leesa Sleep, LLC	Leesa Sleep, LLC	3200 Pacific Ave. 2nd Fl.	Virginia Beach	VA	USA	23451
Lull Ventures, LLC	Lull	3905 State St. Ste. 7347	Santa Barbara	CA	USA	93105
Mattress Firm Inc.	Mattress Firm Inc.	10201 S Main	Houston	ТХ	USA	77025
Maxim Fine Mattress	Maxim Fine Mattress	2553 Garfield Ave.	Commerce	CA	USA	90040
Minotti S.P.A.	Minotti	via Indipendenza 152	Meda	MI	ITA	20821
Modway Inc.	Modway Inc.	329 Wyckoff Mills Rd.	Hightstown	NJ	USA	08520
Mypietz Corporation	Furniture 4 Less Warehouse	1389 W Mill St.	San Bernardino	CA	USA	92410
Night And Day Furniture, LLC	Night And Day Furniture	3115 NE 109th Ave.	Vancouver	WA	USA	98682
Noble House Home Furnishings, LLC	Noble House Home Furnishings	21325 Superior St.	Chatsworth	CA	USA	91311
OC Mattress Warehouse, LLC	Discount Mattress Lady, Mattress Distribution	1092 Colonial Way	Tustin	CA	USA	92780
Pragma Coroporation	Pragma Corporation	94 County Line Rd.	Colmar	PA	USA	18915
Purple-Logistics	Purple-Logistics	1103 Buckingham Dr. #C	Costa Mesa	CA	USA	92626
Rainbow Bedding Co. LTD	Rainbow Bedding Co. LTD	3417 TR 166	Sugarcreek	OH	USA	44681
Rio Home Fashions	Rio Home Fashions	17800 Castleton St. Ste. 267	City of Industry	CA	USA	91748
Sferra Fine Linens, LLC	Sferra	15 Mayfield Ave.	Edison	NJ	USA	08837
Sherwood West, LLC	Sherwood West, LLC	2830 NE 29th St.	Ft. Lauderdale	FL	USA	33306
Soft-Tex International Inc.	Soft-Tex International	428 Hudson River Rd.	Waterford	NY	USA	12188
Stylus Sofas Inc.	Stylus, Made to Order Sofas	7885 Riverfront Gate	Burnaby	BC	CAN	V5J5L6

Account	DBA Name	Address	City	State	Country	ZIP
Turk Sari Enterprise	Turk Sari Enterprise	1150 Gigling Rd.	Seaside	CA	USA	93955
Valley Mattress Outlet	Valley Mattress Outlet	4160 14th Ave.	Sacramento	CA	USA	95820
Victory Supply, LLC	Victory Supply, LLC	7025 Industrial Park Rd.	Mount Pleasant	TN	USA	38474
Wallbeds n More Inc.	Wallbeds n More Inc.	5653 Stoneridge Dr. Ste. 110	Pleasanton	CA	USA	94566

Appendix C - Brands and URNs

- 2920
- 12326
- 44096
- 45534
- 45669
- 109884
- 110472
- 141718
- 164351
- 165934
 7537930
- 753793035352
 753793857107
- 753793857107
- 753793857114
- 753793912035
- 753793958354
- 12 Park
- 1INCHhome
- 39543 amerimattress
- 41764 CN
- 42600 9" CONTRACT 12-SLAT FDN 7524
- 42642 PARK VIEW PLUSH
- 42643 WESTWOOD PLUSH
- 42645 PARAGON PLUSH
- 42646 BASEPLATE 7" PARAGON 12-SLAT FDN
- 42647 7" PARAGON 12-SLAT FDN
- 42653 WESTWOOD II PLUSH
- 42745 G6 PREMIUM
- 42747 G6 ULTRA PLUSH
- 43516 amerimattress
- 43809
- 45880
- 46622 CONCERTO II 800 PLUSH
- 5 Little Monkeys
- 5 Little Monkeys Bedding, Inc.
- 5 star mattress
- 95200 ACCOR BOX COVER FR 28-4215
- A Better Bed
- A&A mattress Aria
- A-62473
- AC Mattress
- AC Pacific
- Ace Hotel Mattress
- Acesleep
- AFC
- AH Beard

- AH Beard
- Air Dream
- Aireloom
- Airpedic
- airweave
- All American Frame
- Alwyn Home
- American Bedding
- American bedding mattress factory
- AMERICAN NATIONAL MANUFACTURING INC
- Amore Beds
- Ananda
- Andover Mills
- ANTHONYS FURNITURE
- Anti-Gravity PR Collection
- Arizona Premium Mattress
- Arsuite
- ASHLEY
- Authentic Comfort
- Avalon
- Avant
- Aveline
- Avenco
- Barclay Butera Lifestyle Bedding (by "Eastern Accents")
- Bay Bed
- Beauty Rest
- Beautyrest
- Bed Tech
- BedInABox
- Bedz King
- BEL-AIR
- Bellagio
- Best Choice Products
- Best Comfort
- Best Price Mattress
- BIO SLEEP CONCEPT
- Biofresh
- BLACK DIAMOND
- Blackstone
- Blissful Nights
- Bob Barker
- Body Flex
- Body Rest
- Body Solutions
- Boll & Branch
- Boyd Mattresses

- Brentwood Home
- Brooklyn Bedding
- Broyhill
- BUNKIE
- CA-40598 (HK)
- CA-20723
- CA-26937
- CA-27689
- CA-29539
- CA-29719
- CA-32487
- CA-33077
- CA-34948
- CA-35000
- CA-37069
- CA-38929
- CA-39177 (CN)
- CA-39243
- CA-39508 (MN)
- CA-39516 (CN)
 CA-39516 (CN)
- CA-40277 (CN)
- CA-40594
- CA-41365 (AZ)
- CA-42854 (AZ)
- CA-43059
- CA-43267
- CA-43303
- CA-43511
- CA-43511 (CN)
- CA-43618
- CA-43824
- CA-44268 (CN)
- CA-44639 (IT)
- CA-44921
- CA-45211(TW)
- CA-45287
- CA-45728
- CA-45867
- CA-46297 (MS)
- CA-46344 (VN)
- CA-46357 (VN)
- CA-46429 (ID)
- CA-46465 (MY)
- CA-46842 (MX)
- CA-46910
- CA-47007 (TX)
- CA-47015 (CA)
- CA-35030
- CA-47212 (CA)
- CA-27677
- CA-29168

- CA-32182
- CA-32520
- CA-33655
- CA-33999
- CA-34263
- CA-34604 (MX)
- CA-38890
- CA-39259 (CN)
- CA-40823
- CA-41222
- CA-41270
- CA-41580
- CA-41764 (CN)
- CA-41826
- CA-43026
- CA-43767
- CA-43786
- CA-43962
- CA-44057
- CA-44083 (CN)
- CA-44130
- CA-44497
- CA-44558 (CN)
- CA-44580
- CA-44714
- CA-45175 (CN)
- CA-46242
- CA-46318 (VN)
- CA-46499 (MY)
- CA-46855
- CA-46906 (TW)
- CALIFORNIA DREAM
- Callejas
- Cannon Sleep Products
- Capitol Bedding Brand
- Capri
- Caroline
- Casper
- Casper Sleep
- Ceres
- Chasimi
- Chateau Collection
- Cheer Collection
- CHICO MAID
- Childrens Products LLC

CHURCHILL & SMITH

Cirque Collection by Harlequin

- CHIRO CARE
- Chiro Plush
- CHIVALROUS
- Christeli

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51

- Classic Bedding
- Classic Brands
- Classic Deluxe
- Clihome
- COMBO
- ComfoRest
- ComforPedic
- ComforPedic Loft
- ComforPedic Loft from Beautyrest
- Comfort Bedding
- Comfort Classic
- Comfort Revolution
- Comfort Shield
- Comfort Tech
- Comfortable Solutions
- Comfortline
- Comfort-Pedic Mattress
- ComfortSpring PLUS
- ComfortSpring[™]
- COOL TOUCH
- Cornerstone Mattresses
- CORSICANA
- Corsicana Bedding Inc
- CORSICANA OPERATING CO., LLC
- CosmoLiving by Cosmopolitan
- Cosmos comfort mattress
- CR ECO
- Cradlesoft
- CT-0005195
- CT-2
- CT-7806893-(PL)
- Custody
- Custom Comfort Mattress Company
- Customatic
- D&I MATTRESS
- Delarsy
- Delia's Mattress
- Denver Mattress
- Denver Mattress Hospitality
- DESERT IMPORTS
- Destination Home by Hilton
- Diamond Mattress
- DL 1800
- DL 2500
- DL 3500
- DL 4500
- DlandHome
- doctors choice
- Dormeo
- Dormeo Octaspring

- Dourxi
- DR PREFERRED
- DR PREFERRED RESERVE
- dream bed
- DREAM COLLECTION
- DREAM LINE
- Dream Pro
- Dreamax
- Dreamcloud
- Dreamland
- Dreamland Mattress
- Drexel Heritage
- Drexel Heritage Mattresses
- Dura-Pedic
- DUXIANA
- Early Bird
- Eastman House
- Easy Rest
- Eclipse
- Eco-Cloud
- ELECTROPEDIC
- Elegance
- Elegant Collection #214282
- Elements Sleep
- Elgin
- Elysse
- EMerit Company
- Emma
- Empire
- Enchanted Dreams
- Encore
- Engineered Sleep
- Englander
- ENSO
- Entice
- EnviroSpring[™]
- ergomotion
- Ergo-Pedic Sleep Products
- Ergovea
- Escondido Mattress
- Essentia Mattresses
- Essential
- ETHOS
- Eureka Mattress Co.
- EURO-FLEX
- European Sleep Works
- Evaya
- Evo

52

- EXCLUSIVE
- Expo Mattress

EXTREME

- FACTORY DIRECT, INC.
- FACTORY SELECT
- Farun
- FASESH
- FE Inverted Seam Innerspring Collection
- Flame Chek
- Flame Chek Foam
- Flame Chek Supreme
- Flame Chek Ultra
- Flex-A-Bed High-Low
- Flex-A-Bed Premier
- Flex-A-Bed Value Flex
- Flexhaven
- FloBeds Big and Tall
- FloBeds Deluxe
- FloBeds Luxury Performance
- FloBeds Select
- FloBeds vZone
- FOAM CRAFT DIVISION OF FUTURE FOAM INC
- foamcraft
- FOXZY PRODUCTS CORP
- FUNG-HWANG
- Furgle
- Furniture of America
- Future Foam, Inc.
- GATEWAY
- Gateway Mattress
- Gateway Mattress Co Inc
- Gel Foam Bed
- GENERATIONS
- Geo-comfort
- Geo-gel
- Ghost Bed
- GHOSTBED
- Ghostbed by Nature's Sleep
- GOLDEN
- golden mattress
- GOLDEN MATTRESS CO.
- Good Bed Guys
- Good Mattress
- Grande Hotel
- GREATIME
- Groove
- Harlequin Collection
- Harriet Bee
- Harvest Green Mattress
- Hbaid
- HD Super Duty
- Helix Sleep

- HIMIWAY
- HOFISH
- Hollywood Bed Frame Company
- Hollywood EZ Sleeper
- Hollywood Rollaway Bed
- Home Life
- HOMELEGANCE
- Homemaxs
- Hope Mattress
- Horacio Mattress Company
- Hospitality sleep
- Hotel
- Hummer
- Hypnos
- Idle Sleep
- IDREAM
- ihometea
- IKEA
- Imaginarium
- Imperial
- imperial mattress
- INSTANT HOME
- Invacare
- Ivy Extreme Green
- Ivy Organics
- J.S.MATTRESS
- Jamison
- Jaxee Mattress
- Jazvin
- Jenna
- JUMBO
- Jupiter
- Jupiter+
- Jussi & Carpe Diem
- KANAS
- Karma by PranaSleep
- Karup Furniture
- Kate
- Keetsa
- King Koil
- KINGDOM ENTERPRISES
- Kingdom Mattress
- Kings Rest Enterprises
- Kingsdown
- KINWELL
- KIRKLAND SIGNATURE
- Kluft

53

- Kozi Sleep
- Kyvno
- LADY AMERICANA SW
- Latexco West natural latex

- Laura Ashley
- Layla
- Leader Mattress
- Leeds
- Leesa Hybrid Mattress
- Leesa Legend Mattress
- Leesa Original Mattress
- Leesa Studio Mattress
- Legendary Sleep
- LFK
- Lifekind
- Linen Depot Direct
- Linenspa Essentials
- LinenSpa®
- Lingkai
- Linon Home Décor
- Little Lamb Organics
- Live and Sleep
- LOFTLAND
- LOMANTOWN
- Lotus by PranaSleep
- Lucid Comfort Collection
- LUCID®
- Luft
- LULLABY EARTH 71868
- LUMEX
- Lumina
- LuuF
- Luxury Solutions
- Lyee Nature
- M&R Mattress
- M.B. & G. Marketing
- MA-2363
- MA-3319
- MADERITE BEDDING CO
- Madison
- MAGNIFLEX
- Majesty Collection
- malouf
- Mars
- Mars+
- Mattress America
- Mattress Factory-In House Brand
- Mattress Firm
- Mattress Shop
- Maxim Mattress
- Maximum Security
- MB&G
- MBC Mattress
- Med Care
- Medacure

- Mellow
- MFG 173016
- MFG. CA 43267
- MFG.OH.0001165.NC
- MFL, Inc.
- Michael Thomas Furniture
- microAIR
- Midnight
- Miles Talbott Furniture
- Milliard
- Milton Greens Stars, Inc.
- Minotti
- Miracle bedding
- Mlily
- MODLAND
- Modloft
- Modway
- Molblly
- Molecule
- Monte Carlo
- Monte Sion Mattresses
- Morpilot
- Nap Queen
- National Mattress
- Natura
- Natural Sense mattress
- Natural Sleep
- Natural Support
- Natural Therapy
- Naturepedic
- NATUREPEDIC 71868
- Nature's Spa
- Nautica
- NC 3095
- NC-3332 (AL)
- NC-3333 (AZ)
- NC-3334 (AZ)
- NC-3335 (CA)
- NC-3335 (TX)
- NC-3336 (CO)
- NC-3337 (CO)
- NC-3338 (GA)
- NC-3340 (GA)
- NC-3343 (IA)
- NC-3344 (KS)
- NC03345 (MA)
- NC-3346 (MA)
- NC-3347 (MS)

NC-3350 (NY)

NC-3351 (NY)

• NC-3348

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54

- NC-3352 (PA)
- NC-3353 (PA)
- NC-3354 (TX)
- NC-3356 (UT)
- NC-3357 (VA)
- NC-3358 (WA)
- NC-3359 (WA)
- NC-3360 (WI)
- NC-3361 (WI)
- NC-1724 (FL)
- NC-1726 (VA)
- NC-3049 (MS)
- NC-700
- Need
- Nest Bedding
- Newport Collection
- NGMM
- Night and Day Furniture
- Nipponflex Smart Care
- Nipponflex Smart Flex
- Nipponflex Smart Springs
- NOLAH
- Nora Black- Classic
- Nora by Wayfair Sleep
- Novaform
- Novilla
- Obasan
- OH-17603
- OH 20457 (SC)
- OH-01165 (NC)
- OH-1165 (NC)
- OH-16032 (OH)
- OH-71445 (UK)
- OK-799
- OK-174
- OK-714 (MN)
- OkiOki
- Om by PranaSleep
- OPARD
- Organicpedic
- Organicpedic Earth
- ORTHO AVANT
- ortho comfort
- Ortho Plush
- Ortho Rest
- ORTHOPEDIC
- OrthoTherapy
- Ovation Sleep Products
- OYT
- PA-23281
- PA-24429 (NY)

- PA-24700 (CD)
- PA-27155 (MS)
- PA 27156 (CA)
- PA-28284 (CN)
- PA-28396 (CN)
- PA-28521 (CN)
- PA-28649 (CN)
- PA-28745 (CN)
- PA-28938 (CN)
- PA-29426 (CN)
- PA-29579 (MS)
- PA-29636 (CN)
- PA-29838 (CN)
- PA-29878 (CN)
- PA-29988 (CN)
- PA-29989 (CN)
- PA-3214 (DE)
- PA-40038 (CN)
- PA-40039 (CN)
- PA-40090 (CN)
- PA-40208 (IL)
- PA-40220 (CN)
- PA-40221 (CN)
- PA-40222 (IT)
- PA-40232 (CN)
- PA-40267 (CN)
- PA-40309 (MS)
- PA-40658 (MS)
- PA-41690
- PS-41696 (VA)
- PA-41697 (NM)
- PA-42372 (MX)
- PA-25425 (CA)
- PA-26948 (MX)
- PA-28330 (IN)
- PA-28993 (WI)
- PA-42543
- PA-42543 (TW)
- Pacific Mattress
- Palmpring USA Inc
- Paris
- Patriot Eagle
- PerfectCloud
- PFS Fiber Core Collection
- Pillow Rest
- PILLOW TOP
- PINXOR

55

• Pleasant Mattress

Posh and Lavish

Posture Supreme

• PlushBeds

- PRADO
- PragmaBed
- PranaSleep
- Premium
- Primo
- Primo International
- Princess Mattress
- Privilege Comfort Non-Flip #112311
- Puffy
- Pure Green Natural Latex Mattress
- Pure Rest
- PureSleep
- Purple
- Quality Padilla Mattress
- Quality Sleep Shop, dba. My Green Mattress
- R I Mattress
- Regency
- Regina
- rem martinique
- rem paradise
- Remedy
- Renue
- Rescue
- Resort CA-765
- Resort Collection
- Resort Mattress Collection
- Resort Sleep
- Rest for Less
- Restonic
- Reverie
- Rg mattress
- Richfield Bedding Inc.
- Rize
- RN 143552
- Rosevera Home
- Rovogo
- Royal Collection
- Royal Matress
- Royal-Pedic
- SA38045
- Sabrina
- Safavieh Dream
- SaniSnooze
- Saturn
- Saturn+
- Scott Living
- Sealy
- SECONDHAND
- Secretland
- Seely Serta

- Select Luxury
- Selectabed
- Sensalux Mattress
- SensorPEDIC
- Serenia Sleep
- Serta
- Seztek
- Shepherd's Dream All Wool Premium 5" Mattress
- Shepherd's Dream All Wool Simplicity 4" Mattress
- Sherwood
- Shifman Mattresses
- SIESTA
- Signature Design by Ashley
- Signature Sleep
- Silver Rest
- Silver Spring Collection
- Simmons
- Simmons Juvenile Furniture
- Simmons Kids
- Simple Foundation
- Simply Modern
- Slagle's Mattress Factory
- Sleep Care
- Sleep Air Mattress
- Sleep Bedding Inc
- Sleep Inc.
- Sleep Innovations
- Sleep Love
- Sleep Science
- Sleep Sensation
- Sleep Studio
- Sleep Therapy
- Sleep Zone
- SleepFresh
- Sleepful
- Sleeping Fantasy
- Sleeping Pure
- Sleeplace
- Sleeptek
- Sleepy's
- Slumber Perfect
- Slumber Solutions
- SMOOTH TOP
- Snuggle
- Soaring Heart Natural Bed Company
- Sofa Craft
- Softform

- Solace
- Somnium
- Sonno Notte Luxury Firm Mattress and foundations by SFERRA
- Sonno Notte Pillow Top Mattress and foundations by SFERRA
- Southerland
- SOYGYSTKY INC
- Spinal Care
- SPINAL COMFORT
- Spinal Solution
- Spring Air
- SPRING PEDIC
- Standard Dorm Mattress
- starlight
- Stearns & Foster
- Stearns and Foster
- Stellar Foam Core Collection
- Sterling Sleep Systems
- STO-A-WAY Mattress Foundation
- Stylus, Made to Order Sofas
- SUBLIME MATTRESS
- subrtex
- Suite Dreams
- Suite Essentials
- Sunrising Bedding
- Sunset
- SUPER QUILT
- Superior Comfort Double #914382
- Superior Comfort Non-Flip #912372
- Sweet
- SWEET DREAMS
- Target
- TEH TAI BED
- Tempflow
- Tempur-Pedic
- The DUX Bed
- The Haven Bed
- The Mattress Man
- The Original Mattress Factory
- The Princess Mattress
- The Twillery Co.T
- Thomasville
- Trinx
- Tripedic
- Tuft & Needle
- TX- 14469 (PT)
- TX-16112
- TX-3823 (MS)
- TX-4058 (TX)
- UIXE

- Ultra King
- Ultrabed
- united mattress factory
- University Sleep Products' Enhanced Style B Mattress
- University Sleep Products' Enhanced Style C Mattress
- University Sleep Products' Style D Mattress
- Urban Essentials
- Urban Green
- Urban Organics
- Urban Retreats
- Urban Virtues
- US Sleep Products
- UT-2263 (IN)
- UT-2264 (PA)
- UT-2265 (NC)
- UT-2266 (CA)
- UT-2267 (MS)
- UT-2270 (OR)
- UT-2552 (NY)
- UT-3116 (CO)
- UT-3196 (GA)
- UT-3250 MS
- UT-3347 (TW)
- UT-3479 (GA)
- UT-3481 (GA)
- UT-3703 (FL)
- UT-3704 (CA)
- UT-3728(CN)
- UT-3864 (TW)
- UT-4003 (FL)
- UT-4017 (OH)
- UT-4372 (AR)
- UT-4436 (NC)
- UT- 4469 (MS)
- UT-4576 (GA)
- UT-4697
- UT-4780 (CA)
- UT-5090 (GA)
- UT-5534
- UT-6010 (CD)
- UT-6179 (CA)
- UT-6180 (IL)
- UT-6181 (MS)
- UT-6182 (MS)
- UT-6339
- UT-2671(KS)
- UT-3228(G,A)
- UT-3264MX

- UT-3265MX
- UT-3740 (CA)
- UT-3783 (MS)
- UT-4150 (CN)
- UT-4187 (TN)
- UT-4209 (CN)
- UT-48
- UT-5034 (CN)
 UT-5081 (MX)
- UT-5094
- UT-5302 (TH)
- UT-5321 (ID)
- UT-5413 (TX)
- UT-5860 (SI)
- UT-5891
- UT-5979 (AZ)
- V1012 OXYGEN XG200
- VA-12541 (MS)
- VA-17138 (KY)
- VA 23383 (CN)
- VA-27531 (CN)
- VA-28491 (MX)
- VA-28493 (MO)
- VA-50267 (I)L
- VA-10488 (NJ)
- VA-16578 (NM)

- VA-22932 (CA)
- VA-29961 (IL)
- VA-34679 (TH)
- VA400092(CA)
- VA-558 (IN)
- ValueLine
- VARIETY BEDDING MFG CORP
- Venus
- Veridian
- Vesgantti
- Visco Foam
- ViscoFresh
- viscoplus
- Vispring
- Waves CA-765
- Wayfair Sleep
- Wellsville®
- White Noise
- XINDAJIA TECHNOLOGY INC
- XINGYUEHENG TECHNOLOGY INC
- Yan's International Inc
- Zinus
- Zoma Sleep

Appendix D - Mattress Retailers

Account	DBA Name	Address	City	State	Country	ZIP
101design	101design	101 N Western Ave.	Los Angeles	CA	USA	90004
2 Chicks Fundraising, LLC	Custom Fundraising Solutions	3601 Edison Way, Ste. 5	Fremont	CA	USA	94538
3 Gooses	Custom Fundraising Solutions of San Jose	307 N Third St. #3	Campbell	CA	USA	95008
5 Little Monkeys Bedding Inc.	5 Little Monkeys Bedding Inc.	5959 Corvette St.	Commerce	CA	USA	90040
5 Star Furnishings Inc.	Furniture Mart	4810 Watt Ave.	North Highlands	CA	USA	95660
800 Main Land, LLC	800 Main Land, LLC	577 Burke St.	San Jose	CA	USA	95112
805mattresspros	805mattresspros	185 E Easy St. #D	Simi Valley	CA	USA	93065
88 Furniture	88 Furniture	38322 30th St. E	Palmdale	CA	USA	93550
9 Ten Design Inc.	9 Ten Design Inc.	22061 Capistrano Ln.	Huntington Beach	CA	USA	92646
A Diamond Production Inc.	The Futon Shop	2150 Cesar Chavez St.	San Francisco	CA	USA	94124
A La Carte	A La Carte	230-H E Betteravia Rd.	Santa Maria	CA	USA	93454
A Royal Suite Inc.	A Royal Suite Home Furnishings and Select Home Furnishings	26536 Carl Boyer Dr.	Santa Clarita	CA	USA	91350
A&A Mattress Factory	Mattress Factory	2951 Fernwood Ave.	Lynwood	CA	USA	90262
A&C Mattress Pros, LLC	Best Los Angeles Mattress Sale	11766 W Pico Blvd.	Los Angeles	CA	USA	90064
A&P Mattress Direct	A&P Mattress Direct	4274 S Broadway	Los Angeles	CA	USA	90037
AAA Ideal Mattress Inc.	AAA Ideal Mattress Inc.	1310 N Melrose Dr. Ste. I	Vista	CA	USA	92083
Aadvi, LLC	Bedandwood.com, Shenall.com	3851 Inverness Rd.	Fairfax	VA	USA	22033
Aaron's Inc.	Aaron's Inc.	400 Galleria Pkwy SE, Ste. 300	Atlanta	GA	USA	30339
Abaud Inc.	Michaels Superstore	14502 Whittier Blvd.	Whittier	CA	USA	90605
Ace Furniture	Ace Furniture	1595 Holiday Ln. #B2	Fairfield	CA	USA	94534
Adir International, LLC	Curacao	1605 W Olympic Blvd., Ste 600	Los Angeles	CA	USA	90015
ADSHA, LLC	Mattress Nation	296 Lighthouse Ave. Ste. D	Monterey	CA	USA	93940

Account	DBA Name	Address	City	State	Country	ZIP
Aetna Furniture Inc.	Aetna Furniture Store	3072 W Pico Blvd.	Los Angeles	CA	USA	90006
Affordable Furniture	Affordable Furniture	2810 E Main St.	Ventura	CA	USA	93003
Affordable Furniture	Affordable Furniture	701 Baker St.	Bakersfield	CA	USA	93305
Affordable Home Furniture Inc.	Affordable Home Furniture	7300 Valjean Ave.	Van Nuys	CA	USA	91406
AgilityBed Inc.	AgilityBed Inc.	103 College Rd. E, 2nd Fl.	Princeton	NJ	USA	08540
A-Ideal Furniture	A-Ideal Furniture	1345 W Holt Blvd.	Ontario	CA	USA	91762
Airweave, LLC	Airweave, LLC	1871 Sedgwick Ave. #3D	Bronx	NY	USA	10453
Al Davis Furniture Inc.	Mattress World	4733 Redland Dr.	San Diego	CA	USA	92103
Alanis Furniture	Alanis Furniture	3958 International Blvd.	Oakland	CA	USA	94601
Alejandra Gonzalez	Alejandra's Furniture	119 E Tulare St.	Dinuba	CA	USA	93618
Alfonsos Furniture, Electronics, & Appliances Inc.	Alfonsos Furniture, Electronics, & Appliances Inc.	812 N Maclay Ave.	San Fernando	CA	USA	91340
Ali Abdullah	US Furniture and Cost U Less Furniture	5048 N Blackstone St. 112	Fresno	CA	USA	93710
All American Mattress & Recliners	All American Mattress and Recliners	680 Beaumont Ave.	Beaumont	CA	USA	92223
All N One Move	All N One Furniture	504 S Main St.	Yreka	CA	USA	96097
All Out Caring	Acts Thrift Store	232 E Foothill Blvd.	Pomona	CA	USA	91767
All Sleep Products Inc.	A BetterBed Mattress Factory	2686 N Clovis Ave. #106	Fresno	CA	USA	93727
Allen's Furniture	Allen's Furniture	427 S Harbor	Fullerton	CA	USA	92632
Al's Furniture	Al's Furniture	1072 E Santa Clara St.	San Jose	CA	USA	95116
Al's Furniture Inc.	Al's Furniture Inc.	6340 McHenry Ave.	Modesto	CA	USA	95356
Altitude Collection, LLC	Allswell	702 SW 8th St. MS 0555	Bentonville	AR	USA	72716
Alvarez Furniture	Alvarez Furniture	949 Sebastopol Rd.	Santa Rosa	CA	USA	95407
AM Orange County Inc.	Americas Mattress OC	1915 E Katella Ave.	Orange	CA	USA	92867
Amazing Finds, LLC	Amazing Finds	616 Cedar St.	Red Bluff	CA	USA	96080
Amazon.com Services, LLC	Amazon.com Services, LLC	PO Box 81207	Seattle	WA	USA	98108
Ambiance Unlimited Inc.	Ambiance Unlimited Inc.	PO Box 14050	Palm Desert	CA	USA	92255
Ambience Inc.	City Mattress Outlet	2111 Moffat Blvd.	Manteca	CA	USA	95336
Ambience Inc.	Ambience Furniture	2111 Moffat Blvd.	Manteca	CA	USA	95336
American Bedding Mattress	American Bedding	1010 W Barkley Ave.	Orange	CA	USA	92868

Account	DBA Name	Address	City	State	Country	ZIP
American Fine Furnishing	American Fine Furnishing	1789 E Hammer Ln.	Stockton	CA	USA	95210
American Freight Outlet Stores, LLC	American Freight Outlet Stores, LLC	300 Harmon Meadow Blvd., 6th Fl	Secaucus	NJ	USA	07094
American Furniture Gallery Inc.	American Furniture Galleries	8301 Belvedere Ave. #200	Sacramento	CA	USA	95826
American Medical & Equipment Supply Inc.	American Medical & Equipment Supply Inc.	3725 Union Ave.	San Jose	CA	USA	95124
American Oak Wholesalers and Auction Co. Inc.	American Oak Furniture	2650 Ramada Dr.	Paso Robles	CA	USA	93446
American Pacific Plastic Fabricators Inc.	Sterling Sleep Systems	7311 Doig Dr.	Garden Grove	CA	USA	92841
American Tex-Chem Corporation	American Tex-Chem Corporation	PO Box 431	San Bernardino	CA	USA	92402
American Way Management Inc.	American Way Thrift Store	8237 Sepulveda Pl.	Panorama City	CA	USA	91402
American Wholesale Furniture	American Wholesale Furniture	28075 Jefferson Ave.	Temecula	CA	USA	92590
America's Discount Furniture Inc.	America's Discount Furniture Inc.	2520 Dominic Dr. Ste. E	Chico	CA	USA	95928
Amore Beds, LLC	Amore Beds	PO Box 388555	Chicago	IL	USA	60638
Amparo's Home Furniture Inc.	Amparo's Home Furniture Inc.	7252 Reseda Blvd.	Reseda	CA	USA	91335
Ana Enterprise Inc San Francisco	Ana Furniture	570 Townsend St.	San Francisco	CA	USA	94103
Ana Enterprise Inc San Jose	Ana Furniture	5353 Almaden Expy C25	San Jose	CA	USA	95118
Ana Enterprise Inc Union City	Ana Furniture	32111 Union Landing Blvd.	Union City	CA	USA	94587
Ana Global Inc.	Ana Furniture	3011 S El Camino Real	San Mateo	CA	USA	94403
Andrew's Furniture Inc.	Andrew's Furniture	212 Harding Blvd., Ste. G	Roseville	CA	USA	95678
Angel View Inc.	Angel View Inc.	67625 Hwy 111 7A	Cathedral City	CA	USA	92234
Angel's Mattress Co.	Angel's Mattress Co.	1016 E Florence Ave.	Los Angeles	CA	USA	90001
Angelus Furniture Outlet Inc.	West Coast Living	12622 Monarch St.	Garden Grove	CA	USA	94821
Anhoa Corporation	Payless Furniture Source	4295 University Ave.	San Diego	CA	USA	92105
Ann Charlie Inc.	United Furniture Club	10075 E Estates Dr.	Cupertino	CA	USA	95014
Anna's Furniture	Anna's Furniture	1574 N Blackstone Ave. Ste. 106	Fresno	CA	USA	93703
Annette Honeywell	Saatva Inc	19-02 Whitestone Expy, Ste. 201	Whitestone	NY	USA	11357
Anthony's Furniture	Anthony's Furniture	130 Union Ave.	Bakersfield	CA	USA	93307

Account	DBA Name	Address	City	State	Country	ZIP
AP Furniture	AP Furniture	7895 Broadway	Lemon Grove	CA	USA	91945
Apartment Furnishings Company Inc.	Apartment Furnishings Company Inc.	1200 W. Risinger Rd.	Fort Worth	ТХ	USA	76134
Apollo Mattress Inc.	Luma Sleep	11523 Palmbrush Trail #126	Bradenton	FL	USA	34211
Arhaus, LLC	Arhaus Furniture	51 E Hines Hill Rd.	Boston Heights	OH	USA	44236
Ariana Manufacturing Enterprises Inc.	Comfort Zone	PO Box 20238	Oxnard	CA	USA	93034
Arias Furniture	Arias Furniture	4402 S Vermont	Los Angeles	CA	USA	90037
Arkitektura Insitu, LLC	Arkitektura	560 Ninth St.	San Francisco	CA	USA	94103
Armandi Babyland Inc.	Babyland	7134 Topanga Cyn	Canoga Park	CA	USA	91303
Armando's Furniture, LLC	Armando's Furniture, LLC	15337 Bonanza Rd.	Victorville	CA	USA	92392
Art of Sleep, LLC	2920 Sleep	PO Box 1471	Mammoth Lakes	CA	USA	93546
Artak Rostomyan	California Mattress Stores	900 W Glenoaks Blvd., Unit D	Glendale	CA	USA	91202
Arte Fina Inc.	Arte Fina Inc.	13830 Ventura Blvd.	Sherman Oaks	CA	USA	91423
Arte Finest Furniture	Arte Finest Furniture	1804 E Artesia Blvd.	Long Beach	CA	USA	90805
Ascion, LLC	Reverie	750 Denison Ct.	Bloomfield Hills	MI	USA	48302
Ashley Global Retail, LLC	Ashley Furniture Home Store	1 Ashley Way	Arcadia	WI	USA	54612
Ashraf Nasser	Grant Line Furniture	10461 Grant Line Rd. Ste. 120	Elk Grove	CA	USA	95624
Aslan Mattress, LLC	Aslan Mattress	233 Harbor View Ln.	Maryville	TN	USA	37801
At Home Stores, LLC	At Home	1600 E Plano Pkwy	Plano	TX	USA	75074
Aurora Sanchez	S C Mattress	2800 S Central Ave.	Los Angeles	CA	USA	90011
Avalon Liquidators Inc.	BidRL.com Santa Rosa	PO Box 2409	Santa Rosa	CA	USA	95405
Avocado Mattress, LLC	Avocado Green Mattress	12 Hudson Pl. Ste. 100-105	Hoboken	NJ	USA	07030
Axel Bloom, LLC	Axel Bloom	24422 Main St. #508	Carson	CA	USA	90745
Ayon Furniture Mattress Corp.	Furniture Mattress	4368 S Vermont Ave.	Los Angeles	CA	USA	90037
AZ Mattress, LLC	Mattress by Appointment Glendale	4121 Pennsylvania Ave. Ste. D	Glendale	CA	USA	91214
B R and S Enterprises Inc.	Muebleria Plaza Furniture	4686 E Kings Canyon Rd.	Fresno	CA	USA	93702
B&O Furniture	B&O Furniture	17049 Valley Blvd. Ste. G	Fontana	CA	USA	92335
Baker Bros Appliance	Baker Bros Appliance	31 E Fifth St.	Watsonville	CA	USA	95076
Banibal Youeil	Bidrl.com	1125 W 14th St.	Merced	CA	USA	95340

Account	DBA Name	Address	City	State	Country	ZIP
Barclay Butera Inc.	Barclay Butera Inc.	17335 Mount Wynne Cir.	Fountain Valley	CA	USA	92708
Barnhardt Manufacturing Company	BedInABox	1100 Hawthorne Ln.	Charlotte	NC	USA	28205
Barrons Furniture and Appliance	Barrons Furniture and Appliance	17617 Grand Ave.	Lake Elsinore	CA	USA	92530
Barr's Furniture Inc.	Barr's Furniture	5664 Mission Blvd.	Riverside	CA	USA	92509
Bassett Direct NC, LLC	Bassett Direct NC, LLC	4501 Landover Rd.	Greensboro	NC	USA	27407
Bay Area Furniture	Bay Area Furniture	1861 Whipple Rd.	Hayward	CA	USA	94544
BCS Furniture	BCS Furniture	440 S E St.	San Bernardino	CA	USA	92401
BDF Acquistion Corp.	Bob's Discount Furniture	428 Tolland Turnpike	Manchester	СТ	USA	06042
Bear Creek Furniture	Bear Creek Furniture	3008 E Hammer Ln. 117	Stockton	CA	USA	95212
Bear Mattress, LLC	Bear Mattress	720 Monroe St., Ste. C508	Hoboken	NJ	USA	07030
Beck's Furniture	Beck's Furniture	11840 Folsom Blvd.	Rancho Cordova	CA	USA	95742
Bed Bath&Beyond Inc.	Bed Bath&Beyond Inc.	650 Liberty Ave.	Union	NJ	USA	07083
Bedding Pros, LLC	US-mattress	35799 Industrial Rd.	Livonia	MI	USA	48150
Bedgear, LLC	Bedgear	1953 Langston St.	Rock Hill	SC	USA	29730
BedGuys Inc.	Comfort Zone	3541 S Market St.	Redding	CA	USA	96001
BedMart	BedMart	10200 SW Commerce Cir.	Wilsonville	OR	USA	97070
Bedquarters Inc.	Manteca Bedquarters	115 W Yosemite Ave.	Manteca	CA	USA	95336
Bedroom & More Inc.	Bedroom & More Inc.	1676 Market St.	San Francisco	CA	USA	94102
Bedroom and Sofa Discounters	Bedroom and Sofa Discouters	2690 Sunrise Blvd.	Rancho Cordova	CA	USA	95742
Bedroom Express Inc.	Home Gallery Bedroom Express	426 El Camino Real	San Bruno	CA	USA	94066
Bedroom Outlet	Bedroom Outlet	2901 Geary St.	San Francisco	CA	USA	94118
Beds 4 U, LLC	Beds 4 U	5959 Hollister Ave.	Goleta	CA	USA	93117
Beds Unlimited Inc.	Beds Unlimited	6949 Topanga Canyon Blvd.	Canoga Park	CA	USA	91303
Bedtime Mattress & More Inc.	Bedtime Mattress & More Inc.	523 W Arrow Hwy	San Dimas	CA	USA	91773
Bella's Furniture	Bella's Furniture	617 Winmoore Way, Ste. G	Modesto	CA	USA	95358
Belnick Retail, LLC	BizChair	4350 Ball Ground Hwy	Canton	GA	USA	30114
Berkeley Ergonomics Inc.	Berkeley Ergonomics	2126 S Green Privado	Ontario	CA	USA	91761
Berkeley Kids Room	Berkeley Kids Room	6022 College Ave.	Oakland	CA	USA	94605

Account	DBA Name	Address	City	State	Country	ZIP
Best Choice Products Inc.	Best Choice Products Inc.	15101 Red Hill Ave. Ste. 100	Tustin	CA	USA	92780
Best Deal	Best Deal	12353 Mariposa Rd. C-1	Victorville	CA	USA	92394
Best Furniture, LLC	Best Furniture, LLC	385 Tully Rd.	San Jose	CA	USA	95111
Best Home Furniture	Best Home Furniture	570 W Holt Ave.	Pomona	CA	USA	91768
Best Mattress and Furniture Buys	Best Mattress and Furniture Buys	3102 San Luis Rey Rd.	Oceanside	CA	USA	92058
Best Price Furniture	Best Price Furniture	3009 Middlefield Rd.	Redwood City	CA	USA	94063
Best Price Furniture & Mattress, LLC	Best Price Furniture & Mattress	3141 Bechelli Ln.	Redding	CA	USA	96002
Best Rest Mattress, LLC	Best Rest Mattress	609 1st St.	Exeter	CA	USA	93221
BestPrice Furniture	BestPrice Furniture	14750 E 14th St.	San Leandro	CA	USA	94578
BG Furniture Inc.	Casa Leaders Furniture	6700 Garfield Ave.	Bell Gardens	CA	USA	90201
Biancas Furniture	Biancas Furniture	298 E Bellevue Rd.	Atwater	CA	USA	95301
BidRL.com	BidRL.com	2530 Acme Ct.	Turlock	CA	USA	95380
Big Brothers Home Furnishings, LLC	Big Brothers Home Furnishings, LLC	1515 Harbor Blvd.	West Sacramento	CA	USA	95691
Big Lots Stores Inc.	Big Lots	4900 E Dublin Granville Rd.	Columbus	OH	USA	43081
Big Outlet	Big Outlet	8472 Otis St.	South Gate	CA	USA	90280
Bio Sleep Concept Inc.	Bio Sleep Concept	5919 Intervale Dr.	Riverside	CA	USA	92506
Birnbaum Inc.	Mattress By Appointment	700 Front St. # 604	San Diego	CA	USA	92101
BJ's Wholesale Club Inc.	BJ's Wholesale Club	25 Research Dr.	Westborough	MA	USA	01581
BlackPort Descanso Corp.	Boxdrop Mattress of Valencia	24730 Avenue Tibbitts	Santa Clarita	CA	USA	91355
BLST Northstar, LLC	BLST Northstar, LLC	13300 Pioneer Trail	Eden Prairie	MN	USA	55347
Blu Dot Design & Manufacturing Inc.	Blu Dot Design & Manufacturing Inc.	1321 Tyler St. NE	Minneapolis	MN	USA	55413
Blue Bell Mattress Co., LLC	King Koil Northeast	24 Thompson Rd.	East Windsor	CT	USA	06088
Blue Blossom Corp.	Stephie's Furniture	158 E 58th St.	Los Angeles	CA	USA	90011
Bob Barker Company Inc.	Bob Barker Company Inc.	134 N Main St.	Fuquay-Varina	NC	USA	27526
Bob Manoff	Mattress Bob	9434 Kearny Mesa Rd.	San Diego	CA	USA	92126
Boll&Branch, LLC	Boll&Branch, LLC	1 Prospect St.	Summit	NJ	USA	07901
Bordonas Oakdale Furniture, TV & Appliances Inc.	Bordonas Oakdale Furniture, TV & Appliances Inc.	102 W F St.	Oakdale	CA	USA	95361

Account	DBA Name	Address	City	State	Country	ZIP
Borislav Paunovic	BoxDrop. Riverside	11651 Sterling Ave. Ste. G	Riverside	CA	USA	92503
BoxDrop Benicia	BoxDrop Benicia	3820 Industrial Way Ste. S	Benicia	CA	USA	94510
BoxDrop JBB, LLC	BoxDrop JBB	1535 N Baker Ave. Ste. 1A	Ontario	CA	USA	91764
BoxDrop Mattress & Furniture Direct	BoxDrop Mattress&Furniture Direct	1764 S Broadway St.	Santa Maria	CA	USA	93454
BoxDrop Mattress Fresno, LLC	BoxDrop Mattress Fresno, LLC	3768 N Blackstone Ave.	Fresno	CA	USA	93276
BoxDrop Mattress of the Central Coast	BosDrop Mattress of the Central Coast	1540 W Branch St.	Arroyo Gramde	CA	USA	93420
BoxDrop of El Cajon	BoxDrop El Cajon	762 N Johnson Ave. Ste. 101	El Cajon	CA	USA	92020
BoxDrop San Diego Inc.	BoxDrop San Diego	1205 W Morena Blvd. Ste. C	San Diego	CA	USA	92110
BoxDrop Susanville	BoxDrop Susanville	708-770 Sunnyside Rd.	Janesville	CA	USA	96114
Boyd Flotation Inc.	Boyd Specialty Sleep	2440 Adie Rd.	Maryland Heights	MO	USA	63043
Brawley Superior Furniture Co. Inc.	Brawley Superior Furniture	534 E St.	Brawley	CA	USA	92227
Brentwood City Furniture Inc.	City Furniture Gallery	2410 Sand Creek Rd.	Brentwood	CA	USA	94513
Brentwood Home, LLC	Simply Modern Mattress	570 A N Gilbert St.	Fullerton	CA	USA	92833
Brian Williams	Mattresses By Appointment	9055 Locust St.	Elk Grove	CA	USA	95624
Brianna's Home Furnishings	Brianna's Furniture	1705 Crows Landing Rd.	Modesto	CA	USA	95358
Briganti Enterprise Inc.	Mattress Central	3319 Glendale Blvd.	Los Angeles	CA	USA	90039
Brooklyn Bedding, LLC	Dreamfoam Bedding&Brooklyn Bedding	4455 W Camelback Rd.	Phoenix	AZ	USA	85031
Brothers' Furniture	Brothers' Furniture	1103 El Camino Real	South San Francisco	CA	USA	94080
Brunswick Mattress Warehouse	Brunswick Mattress Warehouse	1021 Bay Blvd. Ste. J	Chula Vista	CA	USA	91911
Budget Furniture	Budget Furniture Outlet	1050 Highland Ave. #G	National City	CA	USA	91950
Budget Furniture Corp.	My Budget Furniture	7854 Ronson Rd. #B	San Diego	CA	USA	92111
Bush Interiors Inc.	Bush Interiors Inc.	169 N La Brea Ave. Ste D	Los Angeles	CA	USA	90036
C K&Lila Hansen Inc.	Hansens Furniture	6109 Winton Way	Winton	CA	USA	95350
C&A Swinney Inc.	Evans' Furniture Galleries	379 Epley Dr.	Yuba City	CA	USA	95991

Account	DBA Name	Address	City	State	Country	ZIP
C&H Furniture Inc.	Furniture City	14237 San Pablo	San Pablo	CA	USA	94806
C&M Trade	All Access Shop	Ave. 1603 Capitol Ave.	Cheyenne	WY	USA	82001
Caminade	All Access Shop	Ste. 314	Cheyenne	VVI	USA	02001
Cafm Group Corp.	Good Deals	6336 Pacific Ave.	Stockton	CA	USA	95207
Cal Closets Retail Inc.	California Closets	1414 Harbour Way S, Ste. 1750	Richmond	CA	USA	94804
Cal Deals	Cal Deals Furniture	149 Granada Dr. Unit A	San Luis Obispo	CA	USA	93401
California Furniture Depot	California Furniture Depot	43807 15th St. W	Lancaster	CA	USA	93534
Callejas Custom Mattress	Callejas Custom Mattress	1300 E Edinger Unit. A	Santa Ana	CA	USA	92705
Calvin Furniture	Calvin Furniture	8558 Westminster Blvd.	Westminster	CA	USA	92683
Camila's Furniture	Camila's Furniture	356 Eagle Nest Dr.	Diamond Bar Ca	CA	USA	91765
Canclini TV&Appliance	Canclini TV & Appliance	636 S Franklin St.	Fort Bragg	CA	USA	95437
Cantoni Orange County Inc.	Cantoni	4800 Alpha Rd.	Dallas	TX	USA	75244
Canyon Mattress and More	Canyon Mattress and More	31592 Railroad Canyon Rd.	Canyon Lake	CA	USA	92587
Capital Furniture Inc.	Furniture Town Plus	3307 Northgate Blvd.	Sacramento	CA	USA	95834
Caprice Furniture	Caprice Furniture	5529 Cahuenga Blvd.	North Hollywood	CA	USA	91601
Caracor Inc.	Beautiwood Unfinished Furniture	7183 N Abby St.	Pinedale	CA	USA	93650
Cariloha, LLC	Cariloha	280 W 10200 S Ste. 300	Sandy	UT	USA	84070
Carl Johnson Co.	Carl Johnson Co.	3950 Jacobs Ave.	Eureka	CA	USA	95501
Carlos Chavez	Salinas Furniture Gallery	656 E Alisal St.	Salinas	CA	USA	93905
Carmichael Furniture Inc.	Carmichael Furniture	6443 Fair Oaks Blvd.	Carmichael	CA	USA	95608
Carmona Mattress	Carmona Mattress	10117 S Main St.	Los Angeles	CA	USA	90003
Carthage Trading Inc.	Century Furniture	2004 Solothurn Way	Manteca	CA	USA	95337
Casa Bella Furniture	Casa Bella Furniture	115 S Locust St.	Visalia	CA	USA	93291
Casa Bella Furniture	Casa Bella Furniture	718 N Main St. #103	Corona	CA	USA	92879
Casa Bella Galleria	Casa Bella Galleria	1511 Del Paso Blvd.	Sacramento	CA	USA	95815
Casa Bonita Furniture	Casa Bonita Furniture	500 W Main St.	Santa Maria	CA	USA	93458
Casa Furniture 2	Casa Furniture 2	1025 S Wilson Way	Stockton	CA	USA	95205
Casa Latina Furniture, LLC	Casa Latina Furniture, LLC	1079 N Hacienda Blvd. #A & B	La Puente	CA	USA	91744

Account	DBA Name	Address	City	State	Country	ZIP
Casa Leaders Inc.	Casa Leaders Inc.	1200 W Pacific Coast Hwy	Wilmington	CA	USA	90744
Casa Linda Furniture Inc.	Casa Linda Furniture	10720 Valley Mall	El Monte	CA	USA	91731
Casa Mayor Furniture	Casa Mayor Furniture	371 Wilkerson Ave. Ste. IJ	Perris	CA	USA	92570
Casamia Furniture Inc	Casamia Furniture Inc	9525 Van Nuys Blvd.	Panorama City	CA	USA	91402
Casanova Furniture Inc.	Casanova Furniture Inc.	15914 E Whittier Blvd.	Whitter	CA	USA	90603
Casper Sleep Inc.	Casper	175 Greenwich St. Fl. 39	New York	NY	USA	10007
CC of San Diego Inc.	California Closets	12254 Lavelli Way	Poway	CA	USA	92064
CCB Hope Ventures, LLC	Hope Mattress	17350 State Hwy 249, Ste. 220 #3133	Houston	ТХ	USA	77064
Ceilia's Place	Cecilia's Place	2301 Chester Ave.	Bakersfield	CA	USA	93301
Celina Martinez	Lolitas Furniture	4525 Rhapsody Way	San Jose	CA	USA	95111
Central Valley Box Drop, LLC	Central Valley BoxDrop, LLC	3448 S Mooney Blvd.	Visalia	CA	USA	93277
Century Furniture Inc.	Furniture Clearance Outlet	3215 Fairview Dr.	Antioch	CA	USA	94509
Cescar Inc.	Furniture 4 Less	552 W Foothill Blvd. Ste. B	Rialto	CA	USA	92376
Charles Constantine	Box Drop Mattress Camarillo	4073 Calle Tesoro	Camarillo	CA	USA	93012
Charlie Larry Corp.	Valley Furniture	380 Rohnert Park Expy	Rohnert Park	CA	USA	94928
Chico Mattress BoxDrop	Chico Mattress BoxDrop	940 Mangrove Ave.	Chico	CA	USA	95926
Chinh La	Home Furnishings	1122 Stanley Blvd.	Livermore	CA	USA	94550
Christians Solid Wood Furniture Inc.	Christians Mattress Xpress	1130 Tama Lane	Santa Maria	CA	USA	93455
Christopher Hodge	Box Drop Lake Isabella	5113 Lake Isabella Blvd.	Lake Isabella	CA	USA	93240
City Sleep Furniture	Sale Furniture&Mattress	561 Tully Rd	San Jose	CA	USA	95111
CLAJ Enterprises, LLC	Discount Mattresses&More	320 S Pacific St., Ste. B	San Marcos	CA	USA	92078
Clayton Furniture Inc.	Clayton Furniture	3400 Clayton Rd.	Concord	CA	USA	94519
Cloud 9 Comfort	Cloud 9 Comfort	11220 Wilmington Ave.	Los Angeles	CA	USA	90059
CLP Home Furnishings Inc.	Sofas 2 Furnishings	2494 Stearns St.	Simi Valley	CA	USA	93063
CM Max Inc. DBA Furniture Liquidation	CM Max Inc. DBA Furniture Liquidation	281 Dupont St., Ste. 103	Corona	CA	USA	92879
CM Wilson's, LLC	Forever Home Furnishings	8965 El Camino Real	Atascadero	CA	USA	93422

Account	DBA Name	Address	City	State	Country	ZIP
COA Inc.	Coaster Company of America	12928 Sandoval St.	Santa Fe Springs	CA	USA	90670
Cocoon International Sales, LLC	Cocoon International Sales, LLC	1000 Tempur Way	Lexington	KY	USA	40511
Comfort DTC Inc.	Molecule	360 N Pacific Coast Hwy Ste. 2000	El Segundo	CA	USA	90245
Comfort Furniture Inc.	Comfort Furniture Inc.	11415 Folsom Blvd. #120	Rancho Cordova	CA	USA	95742
Comfort Plus	Comfort Plus	1520 W Holt Blvd.	Ontario	CA	USA	91762
Comfort Zone Futons&Furniture Inc.	Comfort Zone Futons&Furniture Inc.	2455 Vista Way	Oceanside	CA	USA	92054
Comfort-Gallery 3 Inc.	Hadley Olivia, Vispring Los Angeles, H. Alora Luxury Beds	32707 Calle Perfecto	San Juan Capistrano	CA	USA	92675
Comfy Bed Furniture	Comfy Bed Furniture	8342 Topanga Canyon Blvd.	Canoga Park	CA	USA	91333
Conejo Valley Mattress	Conejo Valley Mattress	3200 E Thousand Oaks Blvd.	Thousand Oaks	CA	USA	91362
Consumers Furniture Gallery Inc.	Consumers Furniture Gallery Inc.	21048 Golden Triangle Rd.	Saugus	CA	USA	91350
Contempo Interior Design Inc.	Contempo Furniture	1696 Monterey Hwy	San Jose	CA	USA	95112
Cook's Furniture	Cook's Furniture	133 West Grantline Rd.	Tracy	CA	USA	95376
Corn In Cup Inc.	Appliance & TV Outlet	1321 S Grand Ave.	Glendora	CA	USA	91740
Corona Furniture Company	Corona Furniture Company	3161 National Ave.	San Diego	CA	USA	92113
Corp. of The Presiding Bishop	Deseret Industries	1415 N State St.	Provo	UT	USA	84604
CORT Business Services	CORT Furniture Rental	15000 Conference Center Dr., Ste. 440	Chantilly	VA	USA	20151
Cosio Decor Furniture	Decor Furniture	1515 Commercial Way	Santa Cruz	CA	USA	95065
Cosmos Comfort Mattress	Cosmos Comfort Mattress	5914 E Olympic Blvd.	Los Angeles	CA	USA	90022
Costco Wholesale Corporation	Costco Wholesale Corporation	PO Box 34331	Seattle	WA	USA	98134
Costrite Furniture Inc.	Costrite Furniture	2931 Railroad Ave.	Pittsburg	CA	USA	94565
Costrite Furniture Inc.	Costrite Furniture	541 Bliss Ave.	Pittsburg	CA	USA	94565
CostRite Furniture Inc.	CostRite Furniture	3686 Sonoma Blvd. Ste. 101	Vallejo	CA	USA	94590
Cottage House Inc.	Wallbeds n More	3303 Harbor Blvd. # F7	Costa Mesa	CA	USA	92626
Couches Etc. Inc.	Sleep City	180 Professional Center Dr.	Rohnert Park	CA	USA	94928
Country Oak Furniture	Factory Outlet Furniture	17439 Bellflower Blvd.	Bellflower	CA	USA	90706

Account	DBA Name	Address	City	State	Country	ZIP
Covina Trading Post Inc.	Covina Trading Post Inc.	611 E San Bernardino Rd.	Covina	CA	USA	91723
Cox Mattress	Mattress By Appointment Red Bluff	420 S Main St.	Red Bluff	CA	USA	96080
Cozy Beds Sleep Center	Cozy Beds Sleep Center	807 E 5th Ave.	Chico	CA	USA	95926
Cozy Home Furniture	Cozy Home Furniture	4821 E Olive Ave.	Fresno	CA	USA	93727
Craig D. Winter	Designs In Oak Furniture	2750 N Clovis Ave. Ste. 110	Fresno	CA	USA	93727
Critelli Enterprises, LTD	The Mattress Stop	2115 W Florida Ave.	Hemet	CA	USA	92545
Crown Furniture Co.	Crown Furniture Co.	1121 Webster St.	Oakland	CA	USA	94607
Cuenca Enterprises	Michaels Furniture	5949 Pacific Blvd.	Huntington Park	CA	USA	90255
Cuevas Mattress Inc.	Spring Pedic Inc.	3504 E Olympic Blvd.	Los Angeles	CA	USA	90023
Custom Art Gallery Inc.	Orange County Mattress	17221 Daimler St.	Irvine	CA	USA	92614
Custom Comfort Mattress Company Inc.	Custom Comfort Mattress	579 N Batavia St.	Orange	CA	USA	92868
Custom Fundraising Solutions of San Diego Inc.	Custom Fundraising Solutions of San Diego Inc.	2338 Auto Park Way	Escondido	CA	USA	92029
Custom Mattress Makers Inc.	Custom Mattress Makers Inc.	314 Springfield St.	Agawam	MA	USA	01001
CVB Inc.	Lucid® Mattress, Wellsville®, Linenspa®	1525 W 2960 S	Logan	UT	USA	84321
Cymax Stores USA, LLC	www.cymax.com	#310-4170 Still Creek Dr.	Burnaby	BC	CAN	V5C 6C6
D&I Mattress	D&I Mattress	150 Schafer Rd. 17	Hayward	CA	USA	94544
D&J Mattress Place	D&J Mattress Place	15162 Goldenwest St.	Westminster	CA	USA	92683
D&L Furniture, LLC	D&L Furniture	6020 Florin Rd.	Sacramento	CA	USA	95823
D&M Furniture	D&M Furniture	1337 N Mt Vernon	San Bernardino	CA	USA	92411
Dale Gingerich Built Mattress	Gingerich-Built Mattress/Monterey Mattress ™	26384 Carmel Rancho Ln. Ste. 103	Carmel	CA	USA	93923
Dalia's Mattress	Dalia's Mattress	3188 N Marks Ave. Ste. 101	Fresno	CA	USA	93722
Damon Capital, LLC	Vispring on Beverly, Hastens on Beverly and Hastens on Montana	8825 Beverly Blvd.	West Hollywood	CA	USA	90048
Danican Inc.	Danican	8784 Plata Ln. Unit B	Atascadero	CA	USA	93422
Daniel Ivin Hinton	CFS Fresno	1867 E Lester Ave.	Fresno	CA	USA	93720
Daniel K Denevan	Bay Bed&Mattress	1378 Soquel Ave.	Santa Cruz	CA	USA	95062
Danny D Nguyen	Dunhill Furniture	901 N Carpenter Rd. # 72	Modesto	CA	USA	95351
Danros, LLC	Mega Daniel's Home Center	255 S Euclid St.	Anaheim	CA	USA	92802

Account	DBA Name	Address	City	State	Country	ZIP
Dany's Furniture, LLC	Dany's Furniture, LLC	14523 7th St.	Victorville	CA	USA	92395
David Rostov Upholstery Supplies Inc.	Natural Sense Organic Mattresses	PO Box 629	Ross	CA	USA	94957
DavisTrading Outet	Sonora Mattress Outlet	730 S Washington St.	Sonora	CA	USA	95370
DC Furniture Company	DC Furniture Company	23523 Thunderbird Rd.	Apple Valley	CA	USA	92307
Debra Wickman	Camarillo Mattress Warehouse	2177 Pickwick Dr.	Camarillo	CA	USA	93010
Decorative Sleep, LLC	Decorative Sleep	257 N Robertson Blvd.	Beverly Hills	CA	USA	90211
Del Monte Furniture Rental Inc.	Signature Furniture Galleries and Legacy Fine Furniture	1688 N Main St.	Salinas	CA	USA	93940
Del Monte Furniture Rental Inc.	Ashley Furniture Homestore	1688 N Main St.	Salinas	CA	USA	93906
Delhart's Home Furnishings	Delhart's Home Furnishings	2960 4th St.	Ceres	CA	USA	95307
Delta Bedding and Furniture	Delta Bedding and Furniture	4241 Sunset Ln.	Shingle Springs	CA	USA	95682
Denver Mattress Company, LLC	Denver Mattress Company	5651 Broadway	Denver	CO	USA	80216
Derek B Riley	Coast Home Furnishings	1040 N H St.	Lompoc	CA	USA	93436
Desert AIDS Project	Revivals	1695 N Sunrise	Palm Springs	CA	USA	92262
Desert View Home Furnishings	Moms Furniture	741 N China Lake Blvd.	Ridgecrest	CA	USA	93555
Design Center La Habra	Design Center	2321 W Whittier Blvd.	La Habra	CA	USA	90631
Design Source	Design Source	1058 N Ontare Rd.	Santa Barbara	CA	USA	93105
Design Within Reach	Design Within Reach	711 Canal St. 3rd Fl.	Stamford	СТ	USA	06902
Devon Diane Fritsch	Furniture Warehouse	17827 Bear Valley Rd. Unit A&B	Hesperia	CA	USA	92345
Diamond Wolf Inc.	Payless Furniture&Mattress	25687 Jefferson Ave. Ste. D, Ste. 3	Murrieta	CA	USA	92562
Dillon Home Services Inc.	Mattress By Appointment Yucaipa	12250 17th St. Apt. 2	Yucaipa	CA	USA	92399
Dimensional Design Furniture	Dimensional Design Furniture	2201 International Blvd.	Oakland	CA	USA	94606
Dimensional Outlet Furniture	Dimensional Outlet Furniture	2953 San Pablo Ave.	Oakland	CA	USA	94608
Direct Supply Inc.	Direct Supply; Direct Supply Equipment&Furnishings Direct Supply of Wisconsin	6767 N Industrial Rd.	Milwaukee	WI	USA	53216
DirectBuy Home Improvement Inc.	DirectBuy	8450 Broadway	Merrillville	IN	USA	46410
DirectBuy Operations, LLC	DirectBuy Operations, LLC	8450 Broadway	Merrillville	IN	USA	46410
Dires, LLC	Personal Comfort Bed	3601 Vineland Rd. Ste. 5	Orlando	FL	USA	32811

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Discount Furniture	Discount Furniture	544 San Benito	Hollister	CA	USA	95023
Discount Furniture	Discount Furniture	1611 E Main	Barstow	CA	USA	92311
Discount Furniture Center	Discount Furniture Center	520 E Holt Ave.	Pomona	CA	USA	91767
Discount Home Furnishings	Discount Home Furnishings	12889 Highway 145 Ste. 8	Madera	CA	USA	93637
Discount Mattress & Furniture	Furniture Retail	326 S Euclid St.	Anahiem	CA	USA	92802
Discount Mattresses&Furniture Inc.	Discount Mattresses&Furniture	7995 La Mesa Blvd.	La Mesa	CA	USA	91942
Discovery Design, LLC	Discovery Design, LLC	14605 N 73rd St.	Scottsdale	AZ	USA	85260
Distinctive Interior Design	Wallbeds "n" More	1350 Dell Ave.	Campbell	CA	USA	95032
DLBL Enterprises	Vern's Furniture	515 G St.	Eureka	CA	USA	95501
Dobbs T.v. & Appliance Limited Partnership	Ashley Home Store	131 N Main St.	Blythe	CA	USA	92225
Doble G Furniture	Doble G Furniture	330 6th St.	Orland	CA	USA	95963
Donnas Interiors, Furniture&Designs Inc.	Donnas Interiors, Furniture&Designs Inc.	1069 E Grand Ave.	Arroyo Grande	CA	USA	93420
Don's Furniture Warehouse	Don's Furniture Warehouse	1531 Franklin Rd.	Yuba City	CA	USA	95993
Dorado Fine Furniture	Dorado Fine Furniture	903 Celis St.	San Fernando	CA	USA	91340
Dorel Home Furnishings Inc.	Dorel Home Furnishings Inc.	410 E First St. S	Wright City	MO	USA	63390
Doria Furniture Mattress Outlet	Doria Furniture Mattress Outlet	6121 Pacific Blvd.	Huntington Park	CA	USA	90255
Douglas Green	Douglas Furniture	23661 Newhall Ave.	Newhall	CA	USA	91321
Dove Home Decor	Dove Home Furniture	2067 Torrance Blvd.	Torrance	CA	USA	90501
Dowd Interiors Inc.	Dowd Interiors Inc.	10165 Live Oak Blvd.	Live Oak	CA	USA	95953
Dreamland Mattress	Dreamland Mattress	1007 N Azusa Ave.	Covina	CA	USA	91722
Dreamtime Events, LLC	A Star Furniture	4660 San Fernando Rd.	Glendale	CA	USA	91204
Drewek Inc.	Creson's Mattress Gallery	2355 Athens Ave.	Redding	CA	USA	96001
DSJ Furniture Inc.	Furniture 4U	17510 Castleton St.	City of Industry	CA	USA	91748
Duenas Furniture	Duenas Furniture	7411 Santa Fe Ave.	Huntington Park	CA	USA	90255
Dung Thi Le	Yuba City Furniture	1165 Colusa Ave. Ste. C	Yuba City	CA	USA	95991
Dupree's Furniture Inc.	Dupree's Furniture	1900 E 14th St.	San Leandro	CA	USA	94577
Duran Furniture	Duran Furniture	980 N State St.	Hemet	CA	USA	92543
DUX Interiors Inc.	DUX Interiors Inc.	235 E 58 St.	New York	NY	USA	10022
E.V.Rife Enterprises Inc.	Square Deal Mattress Factory&Upholstery	1352 Humboldt Ave.	Chico	CA	USA	95928

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East Bay Furniture Traders	East Bay Furniture Warehouse	401 Sunset Dr. Ste. A	Antioch	CA	USA	94509
East Bay Wholesale Outlet	East Bay Wholesale Outlet	521 Contra Costa Blvd.	Pleasant Hill	CA	USA	94523
East West Bedding, LLC	EasyRest	1401 S Edgewood St.	Baltimore	MD	USA	21227
Eastern Sleep Products Co. Inc.	Symbol Mattress	4901 Fitzhugh Ave. Ste. 300	Richmond	VA	USA	23230
Eastern Wholesale Furniture Company of California Inc.	Mark Thomas Home	1231 Comstock St.	Santa Clara	CA	USA	95054
eBay Inc.	eBay Inc.	2145 Hamilton Ave.	San Jose	CA	USA	95125
Echelbarger Essentials	CFS North LA	10949 Ayres Ave.	Los Angeles	CA	USA	90064
Eco Carmel	Eco Carmel	PO Box 41	Carmel	CA	USA	93921
EcoChoices	EcoChoices	PO Box 1491	Glendora	CA	USA	91740
Economy Mattress&Furniture	Economy Mattress&Furniture	5518 Florin Rd.	Sacramento	CA	USA	95823
Economy Mattress&Furniture	Economy Mattress&Furniture	2980 National Ave.	San Diego	CA	USA	92113
Eight Sleep Inc.	Eight Sleep Inc.	164 W 25th St. 9th Fl.	New York	NY	USA	10001
EJR Enterprises	South Coat Furniture	109 Calle de Los Molinos	San Clemente	CA	USA	92673
El Alacran Furniture	El Alacran Furniture	6434 Whittier Blvd.	East Los Angeles	CA	USA	90022
El Capitan Furniture Inc.	El Capitan Furniture Inc.	1031 Mt Vernon Ave.	Bakersfield	CA	USA	93306
El Corazon Gallery Inc.	El Corazon Gallery Inc.	4889 Mission St.	San Francisco	CA	USA	94112
El Segundo Furniture	El Segundo Furniture	1417 W El Segundo Blvd.	Compton	CA	USA	90222
Electropedic	Electropedic	907 Hollywood Way	Burbank	CA	USA	91505
Elegant Furniture	Elegant Furniture	7725 Stockton Blvd. #A	Sacramento	CA	USA	95823
Elegant Home Furnishings	Elegant Home Furnishings	1177 W Hammer Ln.	Stockton	CA	USA	95209
Elements International	Kyvno, LLC	PO Box 851601	Mesquite	TX	USA	75185
Elite Furniture For Less	Elite Furniture For Less	2248 Main St. Ste. #1	Chula Vista	CA	USA	91911
Elite Home Furnishings&Decor	Elite Home Furnishings&Decor	7551 Broadway	Lemon Grove	CA	USA	91945
Em Le	McFadden Furniture	3643 W McFadden Ave.	Santa Ana	CA	USA	92704
Emerald City Organic Sleep Solutions Inc.	ECO Sleep Solutions	25 E 8th Ave.	Eugeen	OR	USA	97401
Emma Mattress Inc.	Emma Mattress	1209 Orange St.	Wilmington	DE	USA	19801
Empire Furniture	Empire Furniture	124 Cochrane Plaza	Morgan Hill	CA	USA	95037
Epperson Furniture	Epperson Furniture	2920 East St.	Anderson	CA	USA	96007

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Eppic Medical	At-Home Medical	3266 Grey Hawk Court	Carlsbad	CA	USA	92010
Eric Mathiasen	Poor Honey's	4250 San Leandro St.	Oakland	CA	USA	94601
Esperanza M. Hernandez	Hernandez Furniture	2500 W Redondo Beach Blvd.	Torrance	CA	USA	90504
Espinoza's Furniture Inc.	Espinoza's Furniture	607 E Market St.	Salinas	CA	USA	93905
Esplanade Furniture Inc.	Esplanade Furniture	1750 Esplanade	Chico	CA	USA	95926
Esraa Alqudah	i Home Furniture	1921 24th St.	Bakersfield	CA	USA	93301
Et Oyeblikk: Retail Strategies, LLC	Sleep.	300 Santana Row #105	San Jose	CA	USA	95128
Ethan Allen Global Inc.	Ethan Allen Global Inc.	25 Lake Ave. Extension	Danbury	CT	USA	06813
Eurohaus	Eurohaus Modern Furniture	350 S. Winchester Blvd. Ste. 150	San Jose	CA	USA	95128
Euromarket Designs Inc.	Crate & Barrel	1250 Techny Rd.	Northbrook	IL	USA	60062
European California Furniture	Roche Bobois	18780 S Central Ave.	Carson	CA	USA	90746
European Sleep Design Inc.	European Sleep Design	6606 Folsom Auburn Rd. Ste. 5	Folsom	CA	USA	95630
Everyday Furniture Warehouse	Everyday Furniture Warehouse	1401 3rd Ave.	Chula Vista	CA	USA	91911
Excellence Mattress	Excellence Mattress	740 E 59th St.	Los Angeles	CA	USA	90001
Express Furniture Services, LLC	Express Furniture Rental	2448 Foundry Park Ave.	Fresno	CA	USA	93706
EZ2 Get Furniture	EZ2 Get Furniture	5912 S Broadway	Los Angeles	CA	USA	90003
EZJD, LLC	Williams Furniture	11996 Foothill Blvd.	Sylmar	CA	USA	91331
F&R Furniture	F&R Furniture	689 Louisana St.	Oakland	CA	USA	94603
Factory Mattress Outlet	Factory Mattress Outlet	3650 Main St., PO Box 301	Cottonwood	CA	USA	96022
Fantastic Deals Inc.	Fantastic Deals Inc.	1355 W 190th St.	Gardena	CA	USA	90248
Fashionaire Furniture Inc.	Custom House Furniture	706 Trancas St.	Napa	CA	USA	94558
Fawzat Investments	Furniture City	5355 N Blackstone Ave.	Fresno	CA	USA	93710
Fedde Furniture Company	Fedde Furniture Company	2350 E Colorado Blvd.	Pasadena	CA	USA	91107
Fendons Inc.	Fendon Furniture&Upholstering Co.	175 E Pine St.	Bishop	CA	USA	93514
Fenton MacLaren LTD	Fenton MacLaren Furniture	1071 Hensley St.	Richmond	CA	USA	94801
FFL Brands, LLC	Furniture For Life	2125 32nd St.	Boulder	CO	USA	80301
Filemon Landeros	Landeros Furniture	1482 E 2nd St.	Beaumont	CA	USA	92223

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Fine Concept Furniture	Fine Concept Furniture	1106 5th Ave.	Oakland	CA	USA	94606
Fine Elite Furniture Inc.	Fine Elite Furniture	6390 Artesia Blvd.	Buena Park	CA	USA	90620
Five Points Furniture	Five Points Furniture	119 E Wooley Rd.	Oxnard	CA	USA	93030
Florence Furniture	Florence Furniture	2401 McHenry Ave.	Modesto	CA	USA	95350
Floyd Inc.	Floyd	1948 Division St. Ste. 101	Detroit	MI	USA	48207
Foam Fabrication Commerce Inc.	Foam Order, Foamorder.com, The Foam Store, The Foam Store of Marin	4096 Piedmont Ave. Unit 719	Oakland	CA	USA	94611
Foam Sweet Foam Inc.	Foam Sweet Foam	P.O. Box 62	Jurupa Valley	CA	USA	91752
For Your Home Furniture	For Your Home Furniture	443 E Main St.	Ventura	CA	USA	93001
Fort Bragg Furniture Mart Inc.	Fort Bragg Furniture Mart	235 N Franklin St.	Fort Bragg	CA	USA	95437
Fosbrooke Inc.	Tuft&Needle	735 Grand Ave.	Phoenix	AZ	USA	85007
Frank&Ron Hotel-Motel Supply Inc.	Frank&Ron Hotel-Motel Supply Inc.	30042 Mission Blvd. #121-172	Hayward	CA	USA	94544
Frankies Finds, LLC	Frankie's Mattress Company	624 Morning Dr. Ste. A	Bakersfield	CA	USA	93306
Frank's Carpet&Furniture Company Inc.	Frank's Carpet&Furniture Company Inc.	209 S Howard St.	Alturas	CA	USA	96101
Frank's Furniture Inc.	Frank's Furniture	16418 S Hawthorne Blvd.	Lawndale	CA	USA	90260
Fresno Comfort Sleep	Fresno Comfort Sleep	4000 E California Ave.	Fresno	CA	USA	93725
Fresno Fashion Sales Corporation	Fashion Furniture	255 W El Paso Ave.	Fresno	CA	USA	93711
Fresno Mattress Factory	Fresno Mattress Factory	745 G St.	Fresno	CA	USA	93706
FresnoMattress.Com	FresnoMattress.com	4233 W Sierra Madre Ave. Wrhs #110	Fresno	CA	USA	93722
⁻ urnitalia Inc.	Furnitalia	5252 Auburn Blvd.	Sacramento	CA	USA	95841
Furniture&Accessory Retail Group Inc.	Bassett Home Furnishings	180 Knoll Rd.	San Marcos	CA	USA	92069
Furniture 2000 Inc.	Furniture 2000 Inc.	3170 Range Ave.	Santa Rosa	CA	USA	95403
Furniture 4 Less Outlet	Furniture 4 Less Outlet	981 N Main St.	Salinas	CA	USA	93906
Furniture 4 Less Outlet	Furniture 4 Less Outlet	945 W Pacheco Blvd.	Los Banos	CA	USA	93635
Furniture 4 Less Outlet	Furniture 4 Less Outlet	1043 N Main St.	Salinas	CA	USA	93906
Furniture and Beyond	Furniture and Beyond	40675 California Oaks Rd. Ste. G	Murrieta	CA	USA	92562
Furniture and Mattress Warehouse	Furniture and Mattress Warehouse	3121 Main St. Ste. A	Chula Vista	CA	USA	91911

Account	DBA Name	Address	City	State	Country	ZIP
Furniture and Mattress86 Inc.	Furniture and Mattress 86	2330 Churn Creek Rd.	Redding	CA	USA	96002
Furniture and More For Less	Furniture and More For Less	1700 McHenry Ave. #59	Modesto	CA	USA	95350
Furniture Ann	Furniture Ann	715 N Harbor Blvd.	Fullerton	CA	USA	92832
Furniture Bargain Annex	Furniture Bargain Annex	721 8th St.	Modesto	CA	USA	95354
Furniture Corner II Inc.	Furniture Corner II	21703 Sherman Way	Canoga Park	CA	USA	91303
Furniture Corner Inc.	Furniture Corner	8660 Reseda Blvd.	Northridge	CA	USA	91324
Furniture Depot I Inc.	Furniture Depot I Inc.	568 Broadway	Chula Vista	CA	USA	91910
Furniture Design Center	Furniture Design Center	1205 Airport Park Blvd.	Ukiah	CA	USA	95482
Furniture Design Center	Furniture Design Center	1716 5th St.	Eureka	CA	USA	95501
Furniture Discounter	Furniture Discounter	1287 Simpson Way	Escondido	CA	USA	92029
Furniture Empire	Furniture Empire	4940 N Blackstone Ave.	Fresno	CA	USA	93726
Furniture Expo Inc.	Furniture Expo Inc.	930 S Main St.	Salinas	CA	USA	93901
Furniture Factory Closeouts	Furniture Factory Closeouts	7440 El Camino Real	Atascadero	CA	USA	93451
Furniture For Less	Furniture For Less	13760 San Pablo Ave.	San Pablo	CA	USA	94596
Furniture King, LLC	Christopher's Home Furnishings	1604 Sisk Rd. Ste. A	Modesto	CA	USA	95358
Furniture Mattress Outlet	Furniture Mattress Outlet	11541 Folsom Blvd.	Rancho Cordova	CA	USA	95742
Furniture of City of Industry Inc.	Furniture of City of Industry Inc.	14730 Valley Blvd.	La Puente	CA	USA	91746
Furniture Palace	Furniture Palace	PO Box 1215	Chino	CA	USA	91708
Furniture Rewards, LLC	Furniture Rewards	135 Poplar St.	Highland	IL	USA	62249
Furniture Store	The Furniture Store	15584 Bear Valley Rd.	Victorville	CA	USA	92395
Furniture Today	Furniture Today	1630 Contra Costa Blvd. Ste. F	Pleasant Hill	CA	USA	94523
Furniture Town Plus Inc.	Furniture Town Plus	4550 Cutter St.	Los Angeles	CA	USA	90039
Furniture Zone	Furniture Zone	2775 W Lincoln Ave.	Anaheim	CA	USA	92801
Furniture&Mattresssuperstore	Furniture&Mattress Superstore	4559 E Kings Canyon Rd.	Fresno	CA	USA	93702
Furniture+	Furniture+	1222 Commerce Center Dr.	Lancaster	CA	USA	93534
Furnitureplusmattress	Furnitureplus	38417-A 20th St. E	Palmdale	CA	USA	93550
Futon City	Futon City	15109 S Western Ave.	Gardena	CA	USA	90249

Account	DBA Name	Address	City	State	Country	ZIP
Futon World	Futon World	6099 N Blackstone Ave.	Fresno	CA	USA	93710
G.M. Harrington Inc.	The Furniture Depot	222 W Main St.	Santa Maria	CA	USA	93458
Gabriel	Dream and Rest Inc.	5901 S Vermont Ave.	Los Angeles	CA	USA	90044
Gala Furniture	Gala Furniture	654 I St.	Los Baños	CA	USA	93635
Galt Furniture	Mai Nhu Phan	835 C St. Ste. 100	Galt	CA	USA	95632
Garcia's Furniture	Garcia's Furniture	1811 Dairy Ave.	Corcoran	CA	USA	93212
Gary's Cheap Mattress Sales	Gary's Cheap Mattress Sales	2325 Sonoma Blvd.	Vallejo	CA	USA	94590
Gates Adams Consulting	GAC Furniture	15421 Red Hill Ave. Ste. E	Tustin	CA	USA	92780
Gather Home	Gather Home	138 Willow St., PO Box 1933	Chester	CA	USA	96020
Giorgi Bros Furniture	Giorgi Bros. Furniture	211 Baden Ave.	South San Francisco	CA	USA	94080
Gjemeni Inc.	Gjemeni Inc.	6955 Mowry Ave.	Newark	CA	USA	94560
Glenn Earle Schottman	Mattress Express Cali	1260 Lake Blvd. Ste. 106	Davis	CA	USA	95616
Glenn T. Manley	Mattress Brothers	120 W Redlands Blvd.	Redlands	CA	USA	92373
Gold Star Furniture Inc.	Today Furniture	7662 Van Nuys Blvd.	Van Nuys	CA	USA	91405
Golden West Furniture Inc.	Golden West Furniture	3451 El Cajon Blvd.	San Diego	CA	USA	92104
Gonzalez Furniture	Gonzalez Furniture	15171 7th St.	Victorville	CA	USA	92395
Good Deal Furniture	Good Deal Furniture	1544 International Blvd.	Oakland	CA	USA	94606
Good Night Naturals, LLC	Good Night Naturals	5979 W 3rd St. Ste. 102	Los Angeles	CA	USA	90036
GoodMorning.com Inc. (F.K.A. Novosbed Inc.)	GoodMorning.com Inc. (F.K.A. Novosbed Inc.)	9707 110 St. NW #630	Edmonton	AB	CAN	T5K 2L9
Goodwill Industries of Sacramento Valley&Northern Nevada Inc.	Goodwill Industries Sacramento Valley Northern Nevada	8001 Folsom Blvd. Ste. 200	Sacramento	CA	USA	95826
Granada Furniture	Granada Furniture	1324 E Los Angeles Ave.	Simi Valley	CA	USA	93065
Green Cradle, LLC	Green Cradle	13344 Ventura Blvd.	Sherman Oaks	CA	USA	91423
Griffins Furniture Outlet	Griffins Furniture Outlet	1286 5th St.	Crescent City	CA	USA	95531
Griffin's Furniture Outlet	Griffin's Furniture Outlet	14409 Lakeshore Dr.	Clearlake	CA	USA	95422
Groupon Goods Inc.	Groupon Goods Inc.	600 W Chicago Ave.	Chicago	IL	USA	60654
GRW Furniture	GRW Furniture	923 E Ventura Blvd.	Oxnard	CA	USA	93036

Account	DBA Name	Address	City	State	Country	ZIP
H Discount Furniture	H Discount Furniture	8462 Sunland Blvd.	Sun Valley	CA	USA	91352
H&M Furniture Discounters Inc.	Furniture Discounters	3660 Thomas Rd. Ste. E	Santa Clara	CA	USA	95054
Habitat for Humanity of Coachella Valley Inc.	Habitat for Humanity of the Coachella Valley	72680 Dinah Shore Dr.	Palm Desert	CA	USA	92211
Habitat For Humanity Of Tulare/Kings County	Habitat For Humanity Restore	637 S Lovers Ln.	Visalia	CA	USA	93292
Habitat for Humanity of Ventura County	Habitat for Humanity of Ventura County	1850 Eastman Ave.	Oxnard	CA	USA	93030
Hacienda Furniture And Appliance Corp.	Hcienda Furniture And Appliance Corp.	3200 S Saviers Rd.	Oxnard	CA	USA	93033
Hafers Home Furnishing Inc.	Hafers Home Furnishing Inc.	1030 W Yosemite Ave.	Manteca	CA	USA	95337
Hall's Furniture and Appliances	Hall's Furniture and Appliances	7752 Mariposa Ave.	Citrus Heights	CA	USA	95610
Happimart Furniture	Happimart Furniture	1970 W El Camino Real	Mountain View	CA	USA	94040
Happy2ez Inc.	Happy2ez	14191 Beach Blvd. Ste. B	Westminster	CA	USA	92683
Harold Earl Perry Jr	Furniture Express	4224 E Belmont	Fresno	CA	USA	93702
Harrington Home Inc.	Harrington Home Furniture	2560 El Camino Real	Atascadero	CA	USA	93422
Hastens Beds Inc.	Hastens Beds	500 Seventh Ave. Fl. 8	New York	NY	USA	10018
Hates Inc.	Empire Furniture Home Decor & Gifts	3160 Gold Valley Dr. #100	Rancho Cordova	CA	USA	95742
Haus and Home Furnishings	Haus and Home Furnishings Inc.	41051 Big Bear Blvd., PO Box 2811	Big Bear Lake	CA	USA	92315
Hayneedle Inc.	Hayneedle.com	9394 W Dodge Rd. Ste. 300	Omaha	NE	USA	68114
HB Homestyle Furniture Inc.	Homestyle Furniture	3037 Sisk Rd. #D	Modesto	CA	USA	95350
HD Supply Inc.	HD Supply Inc.	3400 Cumberland Blvd.	Atlanta	GA	USA	30339
Hello Furniture&Mattress Inc.	Hello Furniture	2222 Amherst Way	El Dorado Hills	CA	USA	95762
Herbert D. Buttercup L.P.	HD Buttercup	5880 E Slauson Ave	Commerce	CA	USA	90040
Heritage Home Furnishings, LLC	Minerva's Furniture Gallery	250 Market St.	Turlock	CA	USA	95380
Heritage Home Group	Thomasville Furniture	1240 Galleria Blvd. Ste. 100	Roseville	CA	USA	95678
Herobed, LLC	Herobed	7702 FM 1960 E Ste. 202	Humble	TX	USA	77346
Heroic Companies, LLC	Shop Heroic Wholesale Outlet	9744 Dino Dr.	Elk Grove	CA	USA	95624
Hi 5 Home Furnishing	Hi 5 Home Furnishing	3319 Watt Ave.	Sacramento	CA	USA	95821

Account	DBA Name	Address	City	State	Country	ZIP
Hi Desert Furniture Inc.	Hi Desert Furniture Inc.	15300 Palmdale Rd.	Victorville	CA	USA	92392
Hibernation Mattress	Hibernation Mattress	1111 E Katella Ave. Ste. 100	Orange	CA	USA	92867
Hibshman Trading Corp.	Mattress Liquidation	9843 6th St. # 103	Rancho Cucamonga	CA	USA	91730
Hill-Rom Inc.	Hill-Rom Company, Inc.; Hill-Rom Holdings, Inc.; Hill-Rom DTC, Inc.	1069 State Route 46 E	Batesville	IN	USA	47006
Holbrook's Clearance Center Inc.	Holbrook's Clearance Center	1408 Park Ave.	Chico	CA	USA	95928
Hollywood Galleria	Hollywood Galleria	559 N Western Ave.	Los Angeles	CA	USA	90004
Home&Family Comfort	Home&Family Comfort	5467 Moreno St.	Monclair	CA	USA	91763
Home Center Furniture	Home Center Furniture	17250 Foothill Blvd. Ste. A	Fontana	CA	USA	92376
Home Depot U.S.A. Inc.	Home Depot	2455 Paces Ferry Rd. SE, B12	Atlanta	GA	USA	30339
Home Furniture	Home Furniture	4775 El Cajon Blvd.	San diego	CA	USA	92115
Home Furniture	Home Furniture	740 E 8th St.	National City	CA	USA	91950
Home Furniture	Home Furniture	2330 Mall Loop Rd.	Lancaster	CA	USA	93536
Home Furniture Company Inc.	Home Furniture	1369 Del Norte Rd.	Camarillo	CA	USA	93010
Home Furniture Outlet	Home Furniture Outlet	5009 Brigthside Ln.	Roseville	CA	USA	95661
Home Living Furniture	Home Living Furniture	517 N Western Ave.	Los Angeles	CA	USA	90004
Home Styles Furniture Store	Home Styles Furniture	1125 Waterloo Rd.	Stockton	CA	USA	95205
Homeland Furniture Corporation	Landeros Furniture Outlet/Casa Grande Furniture/LA Mattress Mfg.	7030 Mc Kinley Ave.	Los Angeles	CA	USA	90001
Homelife, LLC	Homelife	3200 Naglee Rd. # 410	Tracy	CA	USA	95304
Homestore AJ, LLC	Homestore AJ	1834 E 62nd St.	Los Angeles	CA	USA	90001
Homestyle Furniture	Homestyle Furniture	405 W Highland Ave.	San Bernardino	CA	USA	92405
Homy Design Inc.	Inland Furniture	780 Inland Center Dr.	San Bernardino	CA	USA	92408
Hoot Judkins Inc.	Hoot Judkins Furniture	1269 Veterans Blvd.	Redwood City	CA	USA	94063
Hotel Services Inc.	West Coast Hotel Installation Liquidation&FF&E	2323 Main St.	Irvine	CA	USA	92614
House of Furniture	House of Furniture	1435 M.L. King Jr. Way	Merced	CA	USA	95340
House of Furniture&Mattress Inc.	House of Furniture&Mattress	6980-C Monterey St.	Gilroy	CA	USA	95020
House of Furniture&Mattress Inc.	Econo Furniture	7390 Monterey St.	Gilroy	CA	USA	95020
House of Values Inc.	House of Values Inc.	2565 S El Camino Real	San Mateo	CA	USA	94403

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Howard's Appliances Inc.	Howard's Appliances Inc.	901 E Imperial Hwy Ste. E	La Habra	CA	USA	90631
HSNi, LLC	Home Shopping Network	1 HSN Dr.	St. Petersburg	FL	USA	33729
Huber Gutierrez	Univive, LLC DBA United Furniture	13373 Perris Blvd. #B117	Moreno Valley	CA	USA	92553
Hudson's Appliance Center Inc.	Hudson's Appliance	454 Pearson Rd.	Paradise	CA	USA	95969
Hugo Rene Carpio	The Good Price Furniture & More	829 S Vermont Ave.	Los Angeles	CA	USA	90005
Huong Thy Nguyen	Ocean 2 Furniture	5318 Long Beach Blvd.	Long Beach	CA	USA	90805
Hyphen Sleep, LLC	Hyphen	3112 East Las Hermanas	Rancho Dominguez	CA	USA	90221
Ideal Furniture Inc.	Ideal Furniture Inc.	853 R St.	Fresno	CA	USA	93721
IDecor Furniture	Town Furniture	1053 Hacienda Blvd.	La Puente	CA	USA	91744
Idle Sleep	Idle Group, LLC	400 Capitol Mall	Sacramento	CA	USA	95814
Idlers Inc.	Idlers Home	2361 Theatre Dr.	Paso Robles	CA	USA	93446
Iginio Martinez	Mattress and Furniture Land	1500 Brundage Ln. Unit C	Bakersfield	CA	USA	93307
IKEA North America Services, LLC	IKEA North America Services, LLC	420 Alan Wood Rd.	Conshohocken	PA	USA	19428
iMedia Brands Inc.	ShopHQ	6740 Shady Oak Rd.	Eden Prairie	MN	USA	55344
Immaculate Sleep	Immaculate Sleep	12224 La Mirada Blvd.	La Mirada	CA	USA	90638
Inhome Furniture Gallery Inc.	Inhome Furniture Gallery	12463 Mariposa Rd.	Victorville	CA	USA	92395
Innovation Furniture Inc.	Rapport International Furniture	435 N La Brea Ave.	Los Angeles	CA	USA	90036
Innovations Furnishings, LLC	Innovations Home Furniture	213 W Main St.	Turlock	CA	USA	95380
Interior Furniture Inc.	Interior Furniture Inc.	23599 Sunnymead Blvd.	Moreno Valley	CA	USA	92553
Interiors Inc.	Interiors	41968 Fox Farm Rd., PO Box 2822	Big Bear Lake	CA	USA	92315
Interiors Made Eezzy Inc.	Interiors Made Eezzy	10730 Washington Blvd.	Culver City	CA	USA	90232
Isaac Mattress	Isaac Mattress	6238 Maywood Ave.	Bell	CA	USA	90201
J Park Enterprises Inc.	Jinglebell Thrifty Furniture	2534 W Pico Blvd.	Los Angeles	CA	USA	90006
J&N Tejano Inc.	Furnish 123	39 S Sacramento St.	Lodi	CA	USA	95240
J. Carlos Angeles	Angeles Furniture	923 Bucky Ln.	National City	CA	USA	91950
J. D. M. Enterprises Inc.	Azteca Furniture	34212 Date Palm Dr.	Cathedral City	CA	USA	92234
J. L. Rollins Inc.	Wallbeds n More	4415 Granite Dr. Ste. 800	Rocklin	CA	USA	95677

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J7 Investments, LLC	Rooms4Kids San Diego	7340 Miramar Rd. Ste. 105	San Diego	CA	USA	92126
Jaime Flores	Mattress Barn	20341 Bear Valley Rd.	Apple Valley	CA	USA	92308
James S. Kotrous	Mattress Factory	4301 Power Inn Rd.	Sacramento	CA	USA	95826
Jamie Britt	Comfort Mattress	525-9 S Hwy 49	Jackson	CA	USA	95642
Jamil Awad	Quality Comfort Mattress&Furniture	133 W Orangethorpe Ave.	Fullerton	CA	USA	92832
Jared's Mattress Inc.	Jared's Mattress	2300-1 Lincoln Blvd.	Santa Monica	CA	USA	90405
JBC Brothers	Mattress by Appointment Murrieta	41658 lvy St. Ste. 102	Murrieta	CA	USA	92562
JBRP Lifestyles, LLC	JBRP Lifestyles, LLC	2423 Old Middlefield Way Ste. J	Mountain View	CA	USA	94043
JC Furniture	JC Furniture	8101 Long Beach Blvd. #C	South Gate	CA	USA	90280
Jebs Management Inc.	Woodland Furniture	7921 Rosedale Hwy	Bakersfield	CA	USA	93308
Jerome's Furniture Warehouse	Jerome's Furniture Warehouse	16960 Mesamint St.	San Diego	CA	USA	92127
Jesse Bilyeu	North Bay Discount Furniture	5800 Redwood Dr. Unit B	Rohnert Park	CA	USA	94928
JJMD Inc.	IronHorse Home Furnishings	990 Grant St.	Benicia	CA	USA	94510
Joerns Healthcare, LLC	Joerns Healthcare	2430 Whitehall Park Dr. Ste. 100	Charlotte	NC	USA	28273
John Boykin	BidRL Rancho Cordova	9911 Horn Rd. Ste. B	Sacramento	CA	USA	95827
Johnny's Furniture Inc.	Furniture Outlet	15438 Hawthorne Blvd.	Lawndale	CA	USA	90260
John's Furniture	John's Furniture	2809 W Pico Blvd.	Los Angeles	CA	USA	90006
Jonathan Tovon	Jonathan's Furniture #2	2531 E 115th Pl.	Los Angeles	CA	USA	90059
Jones Mercantile, LLC	Mattress by Appointment Moreno Valley	31120 Nuevo Rd.	Nuevo	CA	USA	92567
Jordan Home Furniture, LLC	Jordan Home Furniture	2630 Niles St.	Bakersfield	CA	USA	93306
Jordan Woodward	Mattress Discounters of Redding	925 Wall St. Unit 1	Redding	CA	USA	96002
Jr's Furniture	Jr's Furniture	1004 Main St.	Delano	CA	USA	93215
JSB&T Group Inc.	Renaissance Furniture	1901 Douglas Blvd.	Roseville	CA	USA	95661
JT&F Enterprises	Mattress By Appointment	6280 San Ignacio Ste. D	San Jose	CA	USA	95119
Juan Navarro Gamez	Don's Trading Post	203 Green Valley Rd.	Freedom	CA	USA	95019
Juanita Alvarado	R Imperial Mattress	8419 S Central Ave.	Los Angeles	CA	USA	90001
Juanita R. Quintero	Bonanza Furniture	4478 E Belmont Ave.	Fresno	CA	USA	93702

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Julia Bello	Sofa Profiles Customs	4820 S Vermont Ave.	Los Angeles	CA	USA	90037
Juvenile Shop	Juvenile Shop	13356 Ventura Blvd.	Sherman Oaks	CA	USA	91423
K&A Home Furnishings	K&A Home Furnishings	935 W Texas St.	Fairfield	CA	USA	94533
Kashiwa Inc.	Poppleton's	299 Lighthouse Ave.	Monterey	CA	USA	93940
KC Furniture Co.	KC Furniture Co.	2011 Auto Center Dr. Ste. 109	Oxnard	CA	USA	93036
Kcdiscountfurniture	Kcdiscountfurniture	4769 Holt Blvd.	Montclair	CA	USA	91763
KD&AT Inc.	KD&AT Inc.	2500 S Sepulveda Blvd.	Los Angeles	CA	USA	90064
Kds Inc.	Kids Furniture Superstore	2751 Colorado Blvd.	Los Angeles	CA	USA	90041
Keith Cross	New National Mattress Discount Center	21354 Foothill Blvd.	Hayward	CA	USA	94541
KEJO Corp.	Contract Furnishings USA	11985 Hobday Rd.	Wilton	CA	USA	95693
Kenneth Dixon Anglin	Anglin Second Hand	2016 Broadway	Eureka	CA	USA	95501
Kenneth R Banuelos	Betterbeds And Furniture	201 W Ocean Ave.	Lompoc	CA	USA	93436
Kevin Do, LLC	Bedroom and More	280 El Camino Real	San Carlos	CA	USA	94070
Kids N Cribs Inc.	Kids N Cribs	1741 Contra Costa Blvd.	Pleasant Hill	CA	USA	94523
Kids Only Furniture	Kids Only Furniture	1801 W Verdugo	Burbank	CA	USA	91506
KJ Solomon-Zimmerman, LLC	Houston Mattress King/ California Mattress King	1420-A S Euclid Ave.	Ontario	CA	USA	91762
Kohl's Department Stores Inc.	Kohl's Department Stores Inc.	N56W17000 Ridgewood Dr.	Menomonee Falls	WI	USA	53051
Kojigian Enterprises Inc.	JK Furniture	3909 E Ventura	Fresno	CA	USA	93702
Kuebler's Furniture Inc.	Kuebler's Furniture Inc.	1894 Churn Creek Rd.	Redding	CA	USA	96002
Kunke Corp.	The Sleep Shoppe	1010 Lawrence Dr.	Newbury Park	CA	USA	91320
La Barata Furniture	La Barata Furniture	5280 Fruitridge Rd.	Sacramento	CA	USA	95823
La Bodega Bay Furniture	La Bodega Bay Furniture	2225 E Pacheco Blvd.	Los Banos	CA	USA	93635
La Tapatia Furniture Inc.	La Tapatia Furniture	8806 Sierra Ave.	Fontana	CA	USA	92335
La. Popular Mattress	La. Popular Mattress	120 S Aurora St.	Stockton	CA	USA	95205
Lahacienda Muebleria	Lahacienda Muebleria	800 W Inyo Ave.	Tulare	CA	USA	93274
Lakeport Furniture and Design	Lakeport Furniture and Design	302 S Main St.	Lakeport	CA	USA	95453
Lakewood Candies, LLC	Milliard Bedding	1980 Swarthmore Ave. Unit 1	Lakewood	NJ	USA	08701
Lam Gia Hoang	Last Chance Mattress Outlet	21401 Norwalk Blvd.	Hawaiian Gardens	CA	USA	90716

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Lan Kim Nguyen	Ashlyn Furniture	8585 Elk Grove Blvd. #100	Elk Grove	CA	USA	95624
Lancaster Mattress Warehouse	Lancaster Mattress Warehouse	359 W Ave. I	Lancaster	CA	USA	93534
Lanzafame Furniture Company	Lanzafame Furniture Company	711 Railroad Ave.	Pittsburg	CA	USA	94565
Laurel Fine Furniture	Wallbeds n More	2551 San Ramon Valley Blvd. Ste 111	San Ramon	CA	USA	94583
Laurel Wood Inc.	Ramos Furniture	577 Burke St.	San Jose	CA	USA	95112
Laverde S35 Inc.	H&A Discount Furniture	11024 Victory Blvd.	North Hollywood	CA	USA	91606
Lavin Industries	European Sleep Works	2966 Adeline St.	Berkeley	CA	USA	94703
Layla Sleep Inc.	Layla	157 Church St. Ste 1956	New Haven	СТ	USA	06510
La-Z-Boy Incorporated	La-Z-Boy Incorporated	One La-Z-boy Dr.	Monroe	MI	USA	48162
LBC, Limited Partnership	Mathis Brothers Furniture	234 Quadrum Dr.	Oklahoma City	OK	USA	73108
Leeds Mattress Factory, LLC	Leeds Mattress Factory	1126 Crenshaw Blvd.	Torrance	CA	USA	90501
Lee's Mattress Inc.	HB Mattress Stores	19431 Beach Blvd.	Huntington Beach	CA	USA	92648
Leesa Sleep, LLC	Leesa Sleep, LLC	3200 Pacific Ave. 2nd Fl.	Virginia Beach	VA	USA	23451
Legacy Furniture & Mattress	Legacy Furniture & Mattress	30 Lake Blvd.	Redding	CA	USA	96003
Legacy Mattress and Furniture, LLC	Legacy Mattress	3757 Overland Ave.	Los Angeles	CA	USA	90034
Lenders Furniture & Appliance	Lenders Furniture & Appliance	2320 Lander Ave.	Turlock	CA	USA	95380
Leo's Furniture	Leo's Furniture	906 Niles St.	Bakersfield	CA	USA	93305
LFG Inc.	Lifestyle Furniture Gallery	620 N Broadway	Santa Maria	CA	USA	93454
Lifekind Inc.	Lifekind Inc.	333 Crown Point Cir. Ste. 225	Grass Valley	CA	USA	95945
Lifestyle Furniture Home Store	Lifestyle Furniture Home Store	21 E Shaw Ave.	Fresno	CA	USA	93710
Lilcyn Inc.	Real Deal Mattress	7636 Clairemont Mesa Blvd.	San Diego	CA	USA	92111
Live Life Ventures, LLC	Mattress Makers	7919 Silverton Ave. #412	San Diego	CA	USA	92126
Living Spaces Furniture, LLC	Living Spaces	14501 E Artesia Blvd.	La Mirada	CA	USA	90638
L-Jem Enterprises Inc.	Jem Furniture Liquidators	2236 S Vineyard Ave.	Ontario	CA	USA	91761
Loc Hieu Cao	Whittier Furniture	6036 Whittier Blvd. #2	Los Angeles	CA	USA	90022
Lompoc Furniture Mart Inc.&Sleep Shop	Lompoc Furniture Mart&Sleep Shop	125 S H St.	Lompoc	CA	USA	93436

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Lori's Half Price Mattresses	Lori's Half Price Mattresses	958 Gravenstein Hwy S	Sebastopol	CA	USA	95472
Los Altos Furniture	Los Altos Furniture	680 S State St.	San Jacinto	CA	USA	92583
Los Angeles Mattress Plus Inc.	Los Angeles Mattress Store	12306 Ventura Blvd.	Studio City	CA	USA	91604
Los Vega Furniture	Los Vega Furniture	6418 Lankershim Blvd. A	North Hollywood	CA	USA	91606
Lowe's Home Centers, LLC	Lowe's Home Centers, LLC	1000 Lowes Blvd.	Mooresville	NC	USA	28117
LSE Management Inc.	Furniture Innovation	468 Westlake Center	Daly City	CA	USA	94015
Lueft, LLC	Mission Furniture Home Center	635 N Euclid Ave.	Ontario	CA	USA	91762
Lull Ventures, LLC	Lull	3905 State St. Ste. 7347	Santa Barbara	CA	USA	93105
Luminaire (San Francisco) Inc.	Luminaire (San Francisco)	128 Utah St.	San Francisco	CA	USA	94103
Luxury Home Furnishings, LLC	Star Furniture	4209 Rosedale Hwy	Bakerfield	CA	USA	93308
Luxury Mattress Inc.	Luxury Mattress Outlet	21478 Harvill Ave.	Perris	CA	USA	92570
Macy's Retail Holdings, LLC	Macy's	7 W 7th St.	Cincinnati	OH	USA	45202
Made Rite Bedding Company	Made Rite Bedding	11221 Melrose Ave.	Franklin Park	IL	USA	60131
Madison Materials	Madison Materials	1035 E 4th St.	Santa Ana	CA	USA	92701
Magic Group Inc.	Magic Mattress	12093 Brookhurst St. #B	Garden Grove	CA	USA	92840
Malenzzi Inc.	Malenzzi Inc.	7766 Westminster Blvd.	Westminster	CA	USA	92683
Mancini's Sleepworld Inc.	Mancini's Sleepworld	599 Hawthorne Pl.	Livermore	CA	USA	94550
Maple and Modern Furniture Inc.	M&M Furniture	7703 Pacific Blvd.	Huntington Park	CA	USA	90255
Marat Dimitshteyn	Bay Area Patio and Mattress	21615 Hesperian Blvd. Ste. C	Hayward	CA	USA	94541
Marco Padilla	BedCo	6513 Folsom Blvd.	Sacramento	CA	USA	95819
Margarito Guerrero Garcia	Furniture Town	2390 W Cleveland Ave. #1	Madera	CA	USA	93637
Maria Villasenor	Treasure Hunt Furniture & More	1129 S Main St.	Salinas	CA	USA	93901
Marianne Nemes	MN Enterprises	3218 Cheviot Vista Pl. Ste. 4	Los Angeles	CA	USA	90034
Maricelas Furniture Inc.	Maricelas Furniture	15554 E Arrow Hwy Unit A	Irewindale	CA	USA	91706
Mariem Furniture Inc.	Mariem Furniture Inc.	3124 McHenry Ave. Ste. B	Modesto	CA	USA	95350
Mariposa Mattress Company	Mariposa Mattress Company	2945 Hwy 49 S	Mariposa	CA	USA	95338
Marpac, LLC	Yogabed	2015 Capital Dr.	Wilmington	NC	USA	28405

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Mary's Hide and Sleep	Mary's Hide and Sleep	4100 Redwood Hwy	San Rafael	CA	USA	94903
Matthew Peter Kardous	Matthew's Sofa and Mattress Gallery	6098 Watt Ave.	North Highlands	CA	USA	95660
Matthews Fine Furniture Inc.	Matthews Fine Furniture	42255 Hwy 41, PO Box 2014	Oakhurst	CA	USA	93644
Mattress&Beds	Mattress&Beds	14117 Lambert Rd.	Whittier	CA	USA	90605
Mattress&Furniture Surplus Store Inc.	MFS	3182 E La Palma Ave.	Anaheim	CA	USA	92806
Mattress Barn	Mattress Barn	1495 Holiday Ln.	Fairfield	CA	USA	94534
Mattress By Appointment	Mattress By Appointment	3400 Unicorn Rd. Ste. 107	Bakersfield	CA	USA	93308
Mattress By Appointment	Mattress By Appointment	8034 N Eldorado St.	Stockton	CA	USA	95212
Mattress By Appointment 2	Mattress By Appointment 2	2550 W El Camino Ave. Unit 10B	Sacramento	CA	USA	95833
Mattress By Appointment Corcoran	Mattress By Appointment Corcoran	411 Halsey Ave.	Corcoran	CA	USA	93212
Mattress By Appointment Porterville	Mattress By Appointment Porterville	1577 N Matthew St.	Porterville	CA	USA	93257
Mattress By Appointment Ventura	Mattress By Appointment Ventura	2220 Eastman Ave.	Ventura	CA	USA	93003
Mattress By Appointment, LLC	Mattress By Appointment, Andrea Black	3113 Elm St.	Bakersfield	CA	USA	93301
Mattress By Appointment, LLC	Mattress By Appointment - Auburn, CA	1468 Grass Valley Hwy	Auburn	CA	USA	95603
Mattress City	Mattress City	937 E Colorado Blvd.	Pasadena	CA	USA	91106
Mattress Connection Inc.	Mattress Connection	4865 W Rosecrans Ave.	Hawthorne	CA	USA	90250
Mattress Direct Sacramento, LLC	Mattress Direct Sacramento, LLC	PO Box 22705	Sacramento	CA	USA	95822
Mattress Discounters Operations, LLC	Mattress Discounters Operations	1000 S Oyster Bay Rd.	Hicksville	NY	USA	11803
Mattress Express Cali	Mattresss Express Sacramento	7465 Rush River Dr. #430	Sacramento	CA	USA	95831
Mattress Express Lancaster, LLC	Mattress Express Lancaster, LLC	551 W Ave. I Ste. G	Lancaster	CA	USA	93534
Mattress Factory Outlet	Mattress Factory Outlet	1005 Water St.	Santa Cruz	CA	USA	95062
Mattress Family, LLC	Mattress Family, LLC	23034 Lake Forest A	Laguna Hills	CA	USA	92653
Mattress Firm Inc.	Mattress Firm Inc.	10201 S Main	Houston	TX	USA	77025
Mattress Jack	Mattress Jack	10712 Rhodesia Ave.	Sunland	CA	USA	91040
Mattress King Inc.	Mattress King	11731 W Pico Blvd.	Los Angeles	CA	USA	90064
Mattress Mike Inc.	Mattress Mike	7320 Hollister #5	Goleta	CA	USA	93117
Mattress Outlet	Mattress Outlet Wizzard	2502 S Santa Fe A6	Vista	CA	USA	92084

Account	DBA Name	Address	City	State	Country	ZIP
Mattress Pavilion, LLC	Mattress Pavilion	7128 Miramar Rd. Unit 2	San Diego	CA	USA	92121
Mattress Place, LLC	Mattress Place	616 Stevens Ave. Unit K	Solana beach	CA	USA	92075
Mattress Pros 2 Inc.	Mattress Pros	11160 Washington Blvd. Ste. A	Culver City	CA	USA	90232
Mattress Pros, LLC	Mattress Pros	5600 Laurel Canyon Blvd.	North Hollywood	CA	USA	91607
Mattress Sale Inc.	Mattress Sale Liquidators	2321 E 4th St. C440	Santa Ana	CA	USA	92705
Mattress Shop	Mattress Shop	1025 N Blackstone Ave.	Fresno	CA	USA	93701
Mattress Showroom	Mattress Showroom	72-146 Hwy 111	Rancho Mirage	CA	USA	92270
Mattress Specialist Inc.	Mattress Specialist	425 S Sunrise Way Ste. B	Palm Springs	CA	USA	92262
Mattress Specialists	Mattress Specialists	1301 Riverside Ave.	Paso Robles	CA	USA	93446
Mattress Star Inc.	Mattress Star&Glendale Mattress Clearance Store	233 N Central Ave.	Glendale	CA	USA	91203
Mattress Station Inc.	Mattress Station Inc.	8440 E Garvey Ave.	Rosemead	CA	USA	91770
Mattress Stop Inc.	Mattress Stop	339 N La Cienega Blvd.	Los Angeles	CA	USA	90048
Mattress Warehouse	Mattress Warehouse	9357 Greenback Ln. Ste. 1	Orangevale	CA	USA	95662
Mattress Warehouse Inc.	Mattress Warehouse Inc.	4825 W Rosecrans Ave.	Hawthorne	CA	USA	90250
Mattress Warehouse Unlimited	Thousand Oaks Mattress	1625 E Thousand Oaks Blvd. Ste. G	Thousand Oaks	CA	USA	91362
Mattress World II Inc.	Mattress World	21612 Sherman Way	Canoga Park	CA	USA	91303
Maxims Furniture	Maxims Furniture	12607 Sherman Way	North Hollywood	CA	USA	91605
McCreery's Home Furnishings nc.	McCreery's Home Furnishings Inc.	3140 Auburn Blvd.	Sacramento	CA	USA	95821
McKinlay Enterprises Inc.	The Bone Store	6610 N Blackstone Ave.	Fresno	CA	USA	93710
McRoskey Mattress Company	McRoskey Mattress Company	1687 Market St.	San Francisco	CA	USA	94103
ME Mama Enterprises Inc.	Custom Fundraising Solutions - Sacramento	9112 Echo Point Pl.	Orangevale	CA	USA	95662
Medline Industries Inc.	Medical Device Manufacturer and Distributor	One Medline PI.	Mundelein	IL	USA	60060
Medwill Inc.	La Popular Furniture	7222 Reseda Blvd.	Reseda	CA	USA	91335
Mega Industries Corporation	Mega Furniture Superstore	400 E 4th St.	Santa Ana	CA	USA	92701
Meister Hughes Inc.	Colortyme	617 Sycamore St.	Clarkston	WA	USA	99403

Account	DBA Name	Address	City	State	Country	ZIP
Melodee Harcourt	Oasis Thrift Store	1025 E 6th St.	Beaumont	CA	USA	92223
Melrose Discount Furniture Inc.	Online Furniture Retailer	820 N Western Ave. # 103	Los Angeles	CA	USA	90029
Mengshen Furniture Factory Direct Inc.	Dreamland Mattress	2012 Farallon Dr.	San Leandro	CA	USA	94577
Metropolitan Design Inc.	Metropolitan Design	4310 Atlantic Ave.	Long Beach	CA	USA	90807
MHAS Companies Inc.	Mattress Express Cali	1811 Douglas Blvd. A-6	Roseville	CA	USA	95661
MHAS Companies, LLC	Chico Furniture Direct	629 Entler Ave. Ste. 1	Chico	CA	USA	95928
MHFurnishings	Metro Furniture	16147 Harbor Blvd.	Fountain Valley	CA	USA	92708
Michael J Klein	Furniture Depot	235 S Main St.	Red Bluff	CA	USA	96080
Michelles HomeGoods Inc.	Michelles Furniture and Mattress	6336 Pacific Ave.	Stockton	CA	USA	95207
Michigan Discount Mattress, LLC	Michigan Discount Mattress, LLC	24774 Crestview Ct.	Farmington Hills	MI	USA	48335
Middleton's Mark Twain Center Inc.	Middleton's	PO Box 608	Altaville	CA	USA	95221
Miguel De La Concha	Muebleria Tricolor	16548 E 14th St.	San Leandro	CA	USA	94578
Millbrae Appliance Inc.	Millbrae Appliance	1772 El Camino Real	San Bruno	CA	USA	94066
Minh Cong Nguyen	United Furniture	3092 University Ave.	San Diego	CA	USA	92104
Minh Trieu Nguyen	Highland Furniture	148 E Highland Ave.	San Bernardino	CA	USA	92404
Mirage Modern Furnishings Inc.	Mirage Modern Furnishings Inc.	1001 Hume Way Ste. E	Vacaville	CA	USA	95687
Mission Mattress and Furniture Warehouse	Mission Mattress and Furniture Warehouse	1510 Mission Ave.	Oceanside	CA	USA	92058
MJL&C, LLC	Umbrella Furniture	5161 Pomona Blvd. Ste. 114	Los Angeles	CA	USA	90022
MMM Zone Inc.	Bed Zone	3959 E Castro Valley Blvd.	Castro Valley	CA	USA	94552
Mobile To You, LLC	Box Drop Mattress of Temecula	27576 Commerce Center Dr. Ste. 101	Temecula	CA	USA	92590
Model Home Furnishings Inc.	Modelhom	750 Farroll Rd. Ste. G	Grover Beach	CA	USA	93433
Modern Age Trading Inc.	Modern Age Trading Inc.	1115 Webster St.	Oakland	CA	USA	94607
Modern Decor DBA Euro Image	Euro Image	607 W Las Tunas Dr.	San Gabriel	CA	USA	91776
Modern Interior Furniture	House of Rosewood Furniture	28 E Valley Blvd.	Alhambra	CA	USA	91801
Modern Style Furniture	Modern Style Furniture	981 Stockton Ave.	San Jose	CA	USA	95136
Moghelis Furniture Inc.	Moghelis Furniture	530 E St.	Marysville	CA	USA	95901
Molinari Enterprise Management	Barron's Furniture	23 Ridge Rd.	Sutter Creek	CA	USA	95685

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Molinari Enterprise Management	Minerva's Furniture	21 W Oak St.	Lodi	CA	USA	95240
Monte Sion Mattresses	Monte Sion Mattresses	1611 Morgan Rd.	Modesto	CA	USA	95358
Montecarlo Home Furnishing Inc.	Montecarlo Furniture	3951 S H St. Ste. A	Bakersfield	CA	USA	93304
Moonlight Slumber, LLC	University Sleep Products	60 Ann St.	Elgin	IL	USA	60120
Moore's Sleep World Inc.	Moore's Sleep World Inc.	3 5th St.	Eureka	CA	USA	95501
Mor Furniture for Less Inc.	Mor Furniture for Less	6965 Consolidated Way Ste. #A	San Diego	CA	USA	92121
Morales Furniture/Margarita Morales	Morales Furniture	1821 Coventry Garden Way	Modesto	CA	USA	95358
Mountain Mattress, LLC	Mountain Mattress	535 Lawrence St.	Quincy	CA	USA	95971
Mountain West Sleep Products, LLC	Metta Bed	1621 Central Ave.	Cheyenne	WY	USA	82001
Mpacwood	Mirage Furniture	7177 Telegraph Rd.	Montebello	CA	USA	90640
MPB Furniture Ince	Ashley Furniture HomeStore	414 W Ridgecrest Blvd.	Ridgecrest	CA	USA	93555
MPDG Inc.	The Ultimate Back Store	2700 E Bidwell St. # 600	Folsom	CA	USA	95630
Muebleria Buen Hogar	Muebleria Buen Hogar	9425 Telegraph Rd #119	Pico Rivera	CA	USA	90660
Muebleria el Alto	Muebleria el Alto	514 N Farmersville Blvd.	Farmersville	CA	USA	93223
Muebleria Guadalajara Furniture	Muebleria Guadalajara Furniture	51596 Harrison	Coachella	CA	USA	92236
Murphy Beds of California Inc.	Murphy Beds of California Inc.	73140 Hwy 111 Ste. 1	Palm Desert	CA	USA	92260
My American Mattress Inc.	American Mattress Man	2323 E Main St.	Ventura	CA	USA	93003
My Sleep Inc.	My Sleep	6659 Topanga Cyn.	Woodland Hills	CA	USA	91303
MyPillow Inc.	My Pillow	343 E 82nd St.	Shakopee	MN	USA	55318
N P Coller Holding	Everett Stunz	7547 Girard Ave.	La Jolla	CA	USA	92037
Nader R. Sbittany	Nick and Sons Furniture Outlet	9970 Magnolia Ave.	Riverside	CA	USA	92503
Naps Inc.	Mattress Depot	2818 Honolulu Ave.	Verdugo City	CA	USA	91046
Naturally Beds Inc.	Arizona Premium Mattress	22201 N 24 Ave.	Phoenix	AZ	USA	85027
Naturwood Home Furnishings Incorporated	Naturwood Home Furnishings	2711 Mercantile Dr.	Rancho Cordova	CA	USA	95742
Navarro's Furniture	Navarro's Furniture	440 E Alisal St.	Salinas	CA	USA	93905
Nest Bedding Inc.	Nest Bedding	1811 Concord Ave. Ste. 110	Chico	CA	USA	95928
New American Furnishings	New American Furnishings	7922 Dublin Blvd.	Dublin	CA	USA	94568

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New Design Furniture	New Design Furniture	10875 Venice Blvd.	Los Angeles	CA	USA	90034
New Furniture Club	New Furniture Club	38424 Sierra Hwy	Palmdale	CA	USA	93550
New Starlight Furniture Inc.	New Starlight Furniture Inc.	715 El Camino Real	San Bruno	CA	USA	94066
New Today Furniture	New Today Furniture	2225 Mission St.	San Francisco	CA	USA	94110
New West Mattress Company	New West Mattress Company	PO Box 4698	West Hills	CA	USA	91308
New World Class Furniture, LLC	New World Class Furniture	130 Doolittle Dr. Ste. 3	San Leandro	CA	USA	94577
Newton Baby Inc.	Newton Baby Inc.	429 Lenox Ave.	Miami Beach	FL	USA	33139
Nice Furniture	Nice Furniture	1105 E Artesia Blvd.	Long Beach	CA	USA	90805
Night Comfort Inc.	La Brie's Sleep Center	5910 Auburn Blvd. #5	Citrus Heights	CA	USA	95621
Nikkie Ansari Inc.	Duxiana	319 Newport Center Dr.	Newport Beach	CA	USA	92660
Nitori USA Inc.	Aki Home	4655 Mills Cir.	Ontario	CA	USA	91764
NJMRW, LLC	Mattress By Appointment	9530 Sandage Ave.	Elk Grove	CA	USA	95624
NNR International Furniture	NNR International Furniture	20050 Saticoy St.	Winnetka	CA	USA	91306
Noble House Home Furnishings, LLC	Noble House Home Furnishings	21325 Superior St.	Chatsworth	CA	USA	91311
Nohomattresscompany	Nohomattresscompany	5030 Lankershim Blvd.	North Hollywood	CA	USA	91601
Nolah Technologies, LLC	Nolah Sleep	5500 Greenwood Plaza Blvd. Ste. 130	Greenwood Village	CO	USA	80111
Nolan L Harris Jr	Harris Home Furnishings	214 N 2nd St.	Porterville	CA	USA	93257
NoMaD Retail, LLC	Sleep First	18 Augusta Pines Dr. Ste. 157	Spring	TX	USA	77389
Norcal Furniture	Norcal Furniture	4604 Mangrum Dr.	Santa Clara	CA	USA	95054
Noriega Furniture	Noriega Furniture	1455 Taraval St.	San Francisco	CA	USA	94116
NP Furniture&Mattress Inc.	Furniture Mattress Warehouse	3380 Tyler St.	Riverside	CA	USA	92503
NPRTO California, LLC	Progressive Leasing	256 W Data Dr.	Draper	UT	USA	84020
Nuvanna, LLC	www.nuvanna.com	225 Wilmington W Chester Pike Ste. 202	Chadds Ford	PA	USA	19317
Nu-way Mattress Corporation	Nu-way Mattress Corporation	8757 Artesia Blvd.	Bellflower	CA	USA	90650
Oai T Tran	J&T Furniture	7843 Garvey Ave.	Rosemead	CA	USA	91770
OC Mattress & Furniture	OC Mattress & Furniture	956 N Tustin St.	Orange	CA	USA	92867
OC Mattress Warehouse, LLC	Discount Mattress Lady / Mattress Distribution	1092 Colonial Way	Tustin	CA	USA	92780

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Ocotillo Corp.	BoxDrop Imperial Valley	623 Main St	Brawley	CA	USA	92227
Oldex Corporation	Good Night Mattress	28733 S Western Ave.	Rancho Palos Verdes	CA	USA	90275
Oldtown Furniture Inc.	Oldtown Furniture	110 4th St.	Santa Rosa	CA	USA	95401
On Point Engineering	Beds&Mor	2001 Fremont Blvd.	Seaside	CA	USA	93955
Orange County Rustic	Furniture ala Carte	712 El Camino Way	Tustin	CA	USA	92780
Organic and Healthy Inc.	Organic and Healthy Inc.	958 E 420th Rd.	Bolivar	MO	USA	65613
Organic Exchange Inc.	Organic Exchange Inc.	200 NE 2nd St.	Boca Raton	FL	USA	33432
Organic Grace	Organic Grace	906 Redwood Dr.	Garberville	CA	USA	95542
Organic Mattresses Inc.	Organic Mattresses Inc.	1335 Harter Pkwy	Yuba City	CA	USA	95993
Ortegas Mattress	Ortegas Mattress	1001 Beaumont Ave.	Beaumont	CA	USA	92223
Ortho Mattress Inc.	Ortho Mattress	11030 Artesia Blvd.	Cerritos	CA	USA	90703
Over The Clouds Inc.	Sergio's Furniture	246 Town Center E	Santa Maria	CA	USA	93454
Overstock Mattresses	Overstock Mattresses	201 Harding Blvd. Ste. AB	Roseville	CA	USA	95678
Overstock Outlet US	Overstock Outlet US	1000 Melody Ln. Ste. 109	Roseville	CA	USA	95678
Overstock Outlet USA	Overstock Outlet USA	1000 Melody Ln.	Roseville	CA	USA	95678
Overstock Outlet, LLC	Overstock Outlet US	2125 Del Paso Blvd.	Sacramento	CA	USA	95815
Overstock.com Inc.	Overstock.com	799 W Coliseum Way	Midvale	UT	USA	84047
Pacific Business Group Inc.	Pacific Lodging Supply	840 S Wanamaker Ave.	Ontario	CA	USA	91761
Pacific Sleep Design Inc.	Pacific Sleep Design	1806 Goodyear Ave.	Ventura	CA	USA	93003
Pacific West Furniture Inc.	Royal Mattress	688 Arrow Grand Cir.	Covina	CA	USA	91722
Padilla's Beds Furniture Store	Padilla's Beds Furniture Store	3147 S Elm Ave.	Fresno	CA	USA	93706
Parachute Home Inc.	Parachute Home Inc.	3525 Eastham Dr.	Culver City	CA	USA	90232
Paramount Furniture and Carpet Company Inc.	Paramount Furniture	16450 Paramount Blvd.	Paramount	CA	USA	90723
Pardini Appliance	Pardini Appliance	1204 N State St.	Ukiah	CA	USA	95482
Paseo Furniture Inc.	Ramos Furniture	22401 Foothill Blvd.	Hayward	CA	USA	94541
Patricia Perez	Emmanuel's Furniture&Ceramics	1010 Cecil Ave.	Delano	CA	USA	93215
Payless Furniture	Payless Furniture	4770 University Ave.	San Diego	CA	USA	92105
Pearsey Enterprises Inc.	Pearsey's Rentals	1607 S Chester Ave.	Bakersfield	CA	USA	93304
Pedro Leal Ortega	Anthonys Furniture	1338 N Blackstone Ave.	Fresno	CA	USA	93702

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Pedro Saucedo	Heaven on Earth Furniture Inc.	512 Kirkwood Ave.	Salinas	CA	USA	93901
Penn Valley Appliance	Big 1	1145 Sutton Way	Grass Valley	CA	USA	95945
Penney OpCo, LLC	JCPenney	PO Box 10001	Dallas	TX	USA	75301
Pentagon Enterprises Inc.	Greathouse	9050 Kenamar Dr.	San Diego	CA	USA	92121
Performance Sleep Products Inc.	PerformaSleep	PO Box 1445	Sharpsburg	GA	USA	30277
Pina Furniture Inc.	Pina Furniture	16766 Arrow Blvd.	Fontana	CA	USA	92335
PJ Hicks Enterprise Inc.	Relax The Back	240 S Lake Ave.	Pasadena	CA	USA	91101
PJ Trading Company, LLC	PJ Trading Company	1232 Los Vallecitos Blvd. Ste. 104	San Marcos	CA	USA	92069
PJs Sleep Company Inc.	PJs Sleep Company	4707 E 49th St.	Vernon	CA	USA	90058
Pleasant Furniture	Pleasant Furniture	1072 E Santa Clara St.	San Jose	CA	USA	95116
Pleasant Mattress Inc.	Pleasant Mattress Inc.	375 S West Ave.	Fresno	CA	USA	93706
PLRL Retail, LLC	Mattress Express Cali	187 Blue Ravine Rd. Ste. 120	Folsom	CA	USA	95630
Plush Home Furniture	Plush Home Furniture	140 South St.	San Luis Obispo	CA	USA	93401
PlushBeds Inc.	PlushBeds	1201 N Orange St. Ste. #7058	Wilmington	DE	USA	19801
PNJB, LLC	Cost Plus Mattress	1147 Foothill	La Verne	CA	USA	91750
Premier Furniture Gallery Inc.	Premier Furniture Gallery Inc.	1880 E Hammer Ln.	Stockton	CA	USA	95210
Premium Hospitality Solutions, LLC	Hospitality Plus	8200 S Quebec St. Ste. A3519	Centennial	CO	USA	80112
Progressive Health Solutions Inc.	The Healthy Bed Store	906 198th PI. SW	Lynnwood	WA	USA	98036
PS.37:4 Inc.	Stylehouse Furnishings	455 N Frontage Rd.	Nipomo	CA	USA	93444
PTS Furniture Inc.	PTS Home and Office Furniture	250 Conejo Ridge Ave.	Thousand Oaks	CA	USA	91361
Puffy, LLC	Puffy Mattress	13070 Saticoy St.	North Hollywood	CA	USA	91605
Purple Innovation, LLC	Purple	4100 N Chapel Ridge Rd. Ste. 200	Lehi	UT	USA	84043
Quality Bedding Inc.	The Good Bed Guys	1922 Placentia Ave. Unit #4	Costa Mesa	CA	USA	92627
Quality California, LLC	Thomasville Home Furnishings of San Diego	601 N 44th Ave.	Phoenix	AZ	USA	85403
Quality Comfort Mattress, LLC	Quality Comfort Mattress	133 W Orangethorpe	Fullerton	CA	USA	92832
Quality Mattress, LLC	BoxDrop Mattress Victorville	15354 Anacapa Rd. Unit C	Victorville	CA	USA	92392
Quality Sleep Shop	My Green Mattress	1519 W 55th St.	La Grange Highlands	IL	USA	60525

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Quoc Nguyen	The Furniture Place Inc.	3156 San Gabriel Blvd.	Rosemead	CA	USA	91770
QVC Inc.	QVC Inc.	1200 Wilson Dr. MC 203	West Chester	PA	USA	19380
R&J International Furniture Inc.	R&J International Furniture Inc.	715 E Olive Ave.	Fresno	CA	USA	93728
R&R Mattress Warehouse Inc.	Mattress Warehouse	650 E Wooley Rd.	Oxnard	CA	USA	93030
R.C. Willey Home Furnishings Inc.	R.C. Willey	2301 S 300 W.	Salt Lake City	UT	USA	84115
Ralph's Yard Sale	Ralph's Yard Sale	3481 38th Ave.	Oakland	CA	USA	94619
Randy Welch	Mattress Land/SleepFit Corporation	36 E Herndon Ave. #A/B	Fresno	CA	USA	93720
Raul Lopez	Coast to Coast Mattress	168 Williams Rd.	Salinas	CA	USA	93905
Ray Asdoorian	Milts Furniture	43125 Rd. 80	Dinuba	CA	USA	93618
Ray Lacy Furniture	Lacy furniture	PO Box 789	Hughson	CA	USA	95326
Realty USA&Loans Inc.	Discount Furniture USA	208 E Base Line St.	San Bernardino	CA	USA	92410
Reds Furniture Gallery	Reds Furniture Gallery	6206 N Blackstone Ave.	Fresno	CA	USA	93710
Reeds Furniture Agoura Inc.	Reeds Furniture Agoura Inc.	28401 Canwood St.	Agoura Hills	CA	USA	91301
Reisman and Reisman	Michaels Furniture	7700 Woodman Ave.	Van Nuys	CA	USA	91402
Relax in Style, LLC	Relax the Back	12432 Exline St.	El Monte	CA	USA	91732
Relax The Back, LLC	Relax The Back	530 R Bushy Hill Rd.	Simsbury	СТ	USA	06070
REM Sleep Solutions Inc.	REM Sleep Solutions Inc.	355 W Crowther Ave. Ste. E	Placentia	CA	USA	92870
Remberto Abarca	R&H Furniture	256 N New Hampshire Ave.	Los Angeles	CA	USA	90004
Rent-A-Center Inc.	Rent-A-Center	5501 Headquarters Dr.	Plano	TX	USA	75024
Rental Corporation of America	Aim Rental	444 W Ocean Blvd. Ste. 1614	Long Beach	CA	USA	90802
Renttime Inc.	Rent A Center	800 Civic Center Dr. Ste. A	Vista	CA	USA	92084
Resident Home Inc.	Resident Home	340 S Lemon Ave. #9599	Walnut	CA	USA	91789-
Rest Easy, LLC	Pacific Mattress Co.	645 W 9th St. #726	Los Angeles	CA	USA	90015
Rest for Less	Rest for Less	330 Wood Rd. Ste. K	Camarillo	CA	USA	93010
Restoration Hardware Inc.	Restoration Hardware	15 Koch Rd. Ste. K	Corte Madera	CA	USA	94925
Retail Ventures, LLC	Palace Furniture	2345 Macdonald Ave.	Richmond	CA	USA	94804
Rg Mattress Outlet	Rg Mattress Outlet	6638 Eastern Ave.	Bell Gardens	CA	USA	90201

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Richard Lawrence Leaf	The Mattress Outlet	504 E Grand Ave.	Arroyo Grande	CA	USA	93420
Richmond Furniture	Richmond Furniture	12669 San Pablo Ave.	Richmond	CA	USA	94805
Rick Breen and Larry Debeni	Living Styles	37 W 2nd	Eureka	CA	USA	95501
Ricks Furniture South First Furniture Inc.	Ricks Furniture	842 S First St.	San Jose	CA	USA	95110
RL Liquidatos	RL Liquidators	221 Richards Blvd.	Sacramento	CA	USA	95811
RMattress	iMattressLa Inc.	8257 Beverly Blvd.	Los Angeles	CA	USA	90048
RmKian Inc.	Furniture Time	4717 Madison Way	Sacramento	CA	USA	95841
Robert Bales	Grays furniture	472 W Olive	Porterville	CA	USA	93257
Robert Lewis	Bakersfield BoxDrop	2809 Unicorn Rd.	Bakersfield	CA	USA	93308
Robert v. Whalen	Simi Valley Mattress Warehouse	521 Los Angeles Ave.	Simi Valley	CA	USA	93065
Rocking Your Bed, LLC	Mattress By Appointment	2920 Norman Strasse Rd. #106	San Marcos	CA	USA	92069
Rodney James Anderson	Delta Matrress and Sofa Outlet Store	705 Fourth St.	Eureka	CA	USA	95501
Rogelio A Loera	Bakersfield Direct Furniture	6225 District Blvd. Ste. 1A	Bakersfield	CA	USA	93313
Rogers Discount Furniture	Roger's Furniture Center	1330 N Hacienda Blvd.	La Puente	CA	USA	91744
Rom Decor	Rom Decor	1670 W Lincoln Ave.	Anaheim	CA	USA	92801
Romeo's Furniture	Romeo's Furniture	4065 W Shaw Ave. Ste. 101	Fresno	CA	USA	93722
Romo's Furniture	Romo's Furniture	21058 Ave. 152	Porterville	CA	USA	93257
Ron Baron Jr. Sole Proprietor	Roxco Furniture	1180 Northcrest Dr.	Crescent City	CA	USA	95531
Ron K. Heinz	Harts Furniture	73617 29 Palms Hwy	29 Palms	CA	USA	92277
Ron R Cervelli	Ron's Furniture and Appliance	212 N Mount Shasta Blvd.	Mount Shasta	CA	USA	96067
Room&Board Inc.	Room&Board	4600 Olson Memorial Hwy	Golden Valley	MN	USA	55422
Room By Room Home Furnishings	Room By Room Home Furnishings	103 Business Park Way	Atwater	CA	USA	95301
Roomie Incorporated	Roomie	480 State St. 4S	Brooklyn	NY	USA	11217
RoomsXpress Furniture Decor	RoomsXpress Furniture Decor	1101 Oates Ct. Ste. 200	Modesto	CA	USA	95358
Rosa Maria Alvarez	Mattress4U	5200 E Ramon Rd. Bldg. H Ste. 2-C	Palm Springs	CA	USA	92264
Rosalba Monreal	CZ Furniture Solutions	5968 Hollister Ave.	Goleta	CA	USA	93117

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Rosas Furniture	Rosas Furniture	1097 W Baseline St.	San Bernardino	CA	USA	92411
Ross Dress For Less Inc.	Ross Dress For Less	5130 Hacienda Dr.	Dublin	CA	USA	94568
Ross Furniture	Ross Furniture	1107 West Ave. K	Lancaster	CA	USA	93534
Rosso's Furniture Inc.	Rosso Furniture	6881 Monterey Rd.	Gilroy	CA	USA	95020
Royal Furniture Inc.	Royal Furniture	5365 N Blackstone Ave.	Fresno	CA	USA	93710
Royal Sleep Furniture Inc.	Royal Sleep Furniture Inc.	852 Northport Dr. Ste. #3	West Sacramento	CA	USA	95691
Royal-Pedic Mattress Manufacturing, LLC	Royal-Pedic Mattress Manufacturing, LLC	341 N Robertson Blvd.	Beverly Hills	CA	USA	90211
Royola Furniture	Royola Furniture	7380 Sycamore Blvd.	Riverside	CA	USA	92508
RSM Associates Inc.	RSM Associates Inc.	12663 Sandhill Ln. #2	Playa Vista	CA	USA	90094
RT Trading Inc.	BidRL Redding	8905 Airport Rd.	Redding	CA	USA	96002
RT Ventures Inc.	R&R Furniture And Mattress	1450 W Branch St.	Arroyo Grande	CA	USA	93420
RTBWC Inc.	Relax The Back	981 Bancroft Rd. Unit A	Concord	CA	USA	94518
Ryan J & Kristi M McGunagle Inc.	Mack Wallbed Systems	971 Transport Way	Petaluma	CA	USA	94954
S&C Pearsey Inc.	Pearsey's Rentals Delano	801 Main St.	Delano	CA	USA	93215
S&M Furniture Inc.	Furniture Queen	1153 N Mt Vernon Ave. A	Colton	CA	USA	92324
S&Y Carpet And Furniture Inc.	S&Y Carpet And Furniture Inc.	16930 State Hwy 14	Mojave	CA	USA	93501
S. Scheuer Company	Samuel Scheuer	340 Sutter St.	San Francisco	CA	USA	94108
Safe For Home Products, LLC	Naturepedic	16925 Park Circle Dr.	Chagrin Falls	OH	USA	44023
Safe Ride Express Inc.	Bidrl Citrus Heights	6422 Tupelo Dr. #101	Citrus Heights	CA	USA	95621
Sage Sleep	Sage Sleep	10556 Combie Rd. Ste. 6378	Auburn	CA	USA	95603
Saint Dizier Design Inc.	Saint Dizier Home	118 Matheson St. 2nd Fl.	Healdsburg	CA	USA	95448
Sakura	Sakura	936 Irving St.	San Francisco	CA	USA	94122
Saleem Raza	Expo Furniture Gallery	7310 Home Leisure Plaza	Sacramento	CA	USA	95823
Salmon's Home Furnishings Inc.	Salmon's Furniture Galleries	112 E 7th St.	Hanford	CA	USA	93230
Sams Furniture Thrift Store	Sams Furniture Thrift Store	976 E Baseline St.	San Bernardino	CA	USA	92410
Sam's West Inc.	Sam's West Inc.	702 SW 8th St. MS 0555	Bentonville	AR	USA	72712
San Diego Modern Furniture Company Incorporated	Lawrance Furniture	633 University Ave.	San Diego	CA	USA	92103

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Sanctuary Home Furnishings by Renaissance	Sanctuary Home Furnishings by Renaissance	31896 Plaza Dr. Ste. E7	San Juan Capistrano	CA	USA	92675
Sandy's Furniture Inc.	Sandy's Furniture Inc.	3041 W Shaw Ave.	Fresno	CA	USA	93711
Sanoluke Dublin Inc.	Bassett Furniture	190 NW Spanish River Blvd. Ste. 201	Boca Raton	FL	USA	33431
Sanoluke Pleasant Hill Inc.	Bassett Furniture	190 NW Spanish River Blvd. Ste. 201	Boca Raton	FL	USA	33431
Sanoluke San Carlos Inc.	Bassett Furniture	190 NW Spanish River Blvd. Ste. 201	Boca Raton	FL	USA	33431
Sanoluke San Francisco Inc.	Bassett Furniture	190 NW Spanish River Blvd. Ste. 201	Boca Raton	FL	USA	33431
Sanoluke San Jose Inc.	Bassett Furniture	190 NW Spanish River Blvd. Ste. 201	Boca Raton	FL	USA	33431
Santokh Kodial	Liquidation Outlet	2301 Fairview Dr. #A	Ceres	CA	USA	95307
SB County Sleep Shoppes	SB County Sleep Shoppes	3609 State St.	Santa Barbara	CA	USA	93105
SC41 Furniture Inc.	SC41 Furniture	2701 41st Ave.	Soquel	CA	USA	95073
Scandinavian Designs	Scandinavian Designs	2250 S McDowell Ext.	Petaluma	CA	USA	94954
Sceberras Bedding Inc.	Newport Bedding Company	1526 Newport Blvd.	Costa Mesa	CA	USA	92627
SDS Furniture Inc.	The Furniture Deal	2238 S Mooney Blvd.	Visalia	CA	USA	93277
Sealy Mattress Manufacturing Company, LLC	Sealy Mattress Manufacturing Company	1000 Tempur Way	Lexington	KY	USA	40511
Sears Authorized Hometown Stores, LLC	Sears Authorized Hometown Stores, LLC	5500 Trillium Blvd. Ste. 501	Hoffman Estates	IL	USA	60179
Second Generation Furniture Inc.	Ramos Furniture	2000 Soquel Ave.	Santa Cruz	CA	USA	95062
Select Comfort Retail Corporation	Sleep Number	1001 3rd Ave. S	Minneapolis	MN	USA	55404
Seltyk Mattress Inc.	Seltyk Mattress Inc.	724 E 61st St.	Los Angeles	CA	USA	90001
Semerjian Inc.	S.B. Mattress Expo	5610 Hollister Ave.	Goleta	CA	USA	93117
Sentient Enterprises Inc.	Foam and Cushion	3482 Calyton Rd.	Concord	CA	USA	94519
Serrano's Furniture Gallaries	Arturo Serrano Incorporated	205 E Tulare St.	Dinuba	CA	USA	93618
Serrano's Furniture Inc.	Serrano's Furniture	851 E Bardsley Ave.	Tulare	CA	USA	93274
Sferra Fine Linens, LLC	Sferra	15 Mayfield Ave.	Edison	NJ	USA	08837
Sharon L Cook	Snoozzz Mattress	3095 E Thousand Oaks Blvd. Ste. A	Thousand Oaks	CA	USA	91362
Shepherd's Dream, LLC	Shepherd's Dream, LLC	PO Box 516	Montague	CA	USA	96064
Shevick Sales Corp.	Sleep on Latex	3536 W Potomac Ave.	Chicago	IL	USA	60651
Shining Furniture Co. Inc.	CBA Home Furniture	8955 Valley Blvd.	Rosemead	CA	USA	91770

Account	DBA Name	Address	City	State	Country	ZIP
Shirley Ellen Brumfield	Furniture Helpers	12235 Heacock St.	Moreno Valley	CA	USA	92557
Shoreline Furnishing	Shoreline Furnishing	3526 E Chapman Ave.	Orange	CA	USA	92869
Sierra Mattress Company, LLC	Sierra Mattress Company, LLC	5301 Longley Ln.	Reno	NV	USA	89511
Sierra Valley Furniture	Sierra Valley Furniture	5369 Old Olive Hwy	Oroville	CA	USA	95966
Siesta DnK Inc.	Duxiana	534 Bryant St.	Palo Alto	CA	USA	94301
Signature Furniture	Signature Furniture	698 W Madison Ave.	El Cajon	CA	USA	92020
Silk&Snow Inc.	Silk&Snow	670 Caledonia Rd.	Toronto	ON	CAN	M6E 4Y9
Silke Enterprises, LLC	Wallbeds "n" More	23552 Commerce Center Dr. Ste. L	Laguna Hills	CA	USA	92653
Simonds Enterprises	Marysville BidRL	1501 B St.	Marysville	CA	USA	95901
Simply Discount Furniture of Santa Clarita Inc.	Furniture Now	23222 Valencia Blvd.	Valencia	CA	USA	91355
Simply Discount Furniture of Santa Clarita Inc.	Simply Discount Furniture	21440 W Golden Triangle Rd.	Santa Clarita	CA	USA	91350
Sit 'n Sleep Inc.	Sit 'n Sleep	14300 S Main St.	Gardena	CA	USA	90248
Sizewise Rentals, LLC	Sizewise	204 W 2nd St.	Ellis	KS	USA	67637
Slater's Home Furnishings	Slater's Home Furnishings	345 W 18th St.	Merced	CA	USA	95340
Sleep&Dream Furniture Inc.	Sleep&Dream Furniture	132 Calistoga Rd.	Santa Rosa	CA	USA	95409
Sleep&Sleep Inc.	Mattress Planet	12046 Brookhurst St.	Garden Grove	CA	USA	92840
Sleep Bedder, LLC	Sleep Bedder	2855 El Cajon Blvd. Ste. 4	San Diego	CA	USA	92104
Sleep Bedding Inc.	Sleep Bedding Inc.	1215 S Eastern Ave.	Los Angeles	CA	USA	90022
Sleep Cycle	Sleep Cycle	22529 Hawthorne Blvd.	Torrance	CA	USA	90505
Sleep Haven Bedding Inc.	Sleep Haven Bedding Inc.	2690 S El Camino Real	San Mateo	CA	USA	94403
Sleep Kings Inc.	Sleep Kings Mattress Liquidators	7393 Stewart and Gray Rd.	Downey	CA	USA	90242
Sleep N' Den Inc.	Sleep N' Den Inc.	72074 Hwy 111 Ste. D	Rancho Mirage	CA	USA	92270
Sleep Sensations Inc.	America's Mattress	PO Box 3978	Clovis	CA	USA	93613
Sleep Works and More Inc.	Sleep Works and More Inc.	14301 Mono Way Ste. D	Sonora	CA	USA	95370
Sleepy Head Mattress Company	Sleepy Head Mattress Company	341 Eva St.	Ventura	CA	USA	93003
Sleepy Mattress, LLC	Sleepy MattrressWarehouse	17895 Sky Park Cir. Bldg 24 Ste. C	Irvine	CA	USA	92614

Account	DBA Name	Address	City	State	Country	ZIP
Slumber n Serenity Mattress Inc.	Slumber n Serenity Mattress Inc.	3030 E La Palma Ave.	Anaheim	CA	USA	92806
Smart Home Furnitures Inc.	Smart Home Furnitures Inc.	518 N Western Ave.	Los Angeles	CA	USA	90004
Smarthouse Collections	Smarthouse Collections	2118 Island View Rd.	Traverse City	MI	USA	49686
Smith and Smith	Rent To Own	3650 S Mooney Blvd.	Visalia	CA	USA	93277
Smithy Enterprises, LLC	Mattress By Appointment Orange County	1501 W Alton Ave.	Santa Ana	CA	USA	92704
Sofa Profiles Rg Inc.	Sofa Profiles Rg Inc.	4820 S Vermont Ave.	Los Angeles	CA	USA	90037
Sofa Spectrum	Sofa Spectrum	26760 Jefferson Ave. #106	Murrieta	CA	USA	92562
Somnium Inc.	Somnium Inc.	PO Box 1804	Venice	CA	USA	90294
Sonoma Furniture Inc.	Sonoma Furniture and The Chestbed Store	800 W Napa St.	Sonoma	CA	USA	95476
Sonu Sleep Corporation	Sonu Sleep	7321 Rindge Ave.	Playa Del Rey	CA	USA	90293
Sound Sleep Products Inc.	Sound Sleep Products Inc.	3003 W Valley Hwy E	Sumner	WA	USA	98390
Spacetel, LLC	Blacks Appliances&Furniture	1940 Ft. Jones Rd. #1	Yreka	CA	USA	96097
Spencer Jay Simcik	Santa Barbara Mattress	909 De La Vina St.	Santa Barbara	CA	USA	93101
Spencer Simcik	Spencer's Mattress	1806 Goodyear Ave.	Ventura	CA	USA	93003
St Vincent de Paul Thrift Store Inc.	St Vincent de Paul Thrift Store	300 Baker St.	Bakersfield	CA	USA	93305
Stephen Siegel	American Furniture Guild	1141 S Pacific Ave.	San Pedro	CA	USA	90731
Sterling Mattress Manufacturing, LLC	Kings Rest	391 S Alta Ave. Ste. 102	Dinuba	CA	USA	93618
Steven E Reed	Trading Post	2250 N Texas St.	Fairfield	CA	USA	94533
Stevens Creek Furniture Inc.	Direct Factory Furniture	4910 Stevens Creek Blvd.	San Jose	CA	USA	95129
Stoneledge Furniture, LLC	Ashley Furniture HomeStore	One Ashley Way	Arcadia	WI	USA	54612
Store2Door, LLC	Mattress by Appointment Fresno	5430 W Oslin Ave.	Fresno	CA	USA	93722
Stuart David Inc.	Stuart David Furniture	3419 Railroad Ave.	Ceres	CA	USA	95307
Studio Home	Studio Home	839 High St.	Oakland	CA	USA	94601
Suite Sleep Inc.	Suite Sleep	4699 Nautilus Ct. S Ste. 403	Boulder	CO	USA	80301
Sun City Mattress	Sun City Mattress	26946 Cherry Hills Blvd.	Menifee	CA	USA	92586
Sunrise Interiors	Sunrise Home	831 B St.	San Rafael	CA	USA	94901
Super Big Discount Furniture	Super Big Discount Furniture	6195 N Figueroa St.	Los Angeles	CA	USA	90042

Account	DBA Name	Address	City	State	Country	ZIP
Super Discount Mattress Warehouse	Super Discount Mattress Warehouse	25320 Madison Ave. Ste. G	Murrieta	CA	USA	92562
Superco International Inc.	Superco Home Theater & Appliance	17523 Colima Rd.	City Of Industry	CA	USA	91748
Sure U Save Furniture Inc.	Sure U Save Furniture	1763 Monterey Rd.	San Jose	CA	USA	95112
Sweet Dreams Mattress and Furniture	Sweet Dreams Mattress and Furniture	45 Broadway Ste. B	Chula Vista	CA	USA	91910
Sweet Dreams Mattress Furniture Inc.	Sweet Dreams Mattress Furniture Inc.	101 S Riverside Ave.	Rialto	CA	USA	92376
Sweet Sleep Mattresses	Sweet Sleep Mattresses #4	2400 Celsius Ave. Unit H	Oxnard	CA	USA	93030
Sweet Sleep Mattresses 2	Sweet Sleep Mattresses 2	31410 Reserve Dr. Ste. 3	Thousand Palms	CA	USA	92276
Sweet Sleep Mattresses, LLC	Sweet Sleep Mattresses	5352 West Ave. L	Lancaster	CA	USA	93536
T Design USA Inc.	Premium Furniture For Less	1155 W Ave. K	Lancaster	CA	USA	93534
T&C Inc.	Under The Covers	50 E Shaw Ave.	Fresno	CA	USA	93710
Target Corporation	Target Stores	33 South 6th St. CC- 1028	Minneapolis	MN	USA	55402
TCK United Furniture Inc.	United Furniture	904 E Hammer Ln.	Stockton	CA	USA	95210
Teh Tai Bed Co. Inc.	Teh Tai Bed Co. Inc.	701 E Valley Blvd.	San Gabriel	CA	USA	91776
Tehachapi Furniture and Mattress Center, LLC	Tehachapi Furniture and Mattress Center	20302 W Valley Blvd.	Tehachapi	CA	USA	93561
Teleforo Castillo	Superior Mattress Company	3015 S Elm Ave.	Fresno	CA	USA	93706
Tempur Retail Stores, LLC	Tempur Retail Stores, LLC	1000 Tempur Way	Lexington	KY	USA	40511
Tempur-Pedic North America, LLC	Tempur-Pedic North America, LLC	1000 Tempur Way	Lexington	KY	USA	40511
Texas Furniture	Texas Furniture	1290 Sebastopol Rd. Ste. A	Santa Rosa	CA	USA	95407
Thanh Hong Huynh	Fine Mattress&Furniture 4 Less	616 N Azusa Ave. Ste. C	West Covina	CA	USA	91791
The Bed Post, LLC	The Bed Post, LLC	3143 E Anaheim St.	Long Beach	CA	USA	90804
The Caretakers	Joel Jones Furniture	11010 Foothill Blvd. Ste. 100	Rancho Cucamonga	CA	USA	91730
The Dante Enterprise Inc.	Dante's Furniture Depot	16277 Valley Blvd.	Fontana	CA	USA	92335
The Furniture Market Inc.	The Furniture Market	2836 Sisk Rd.	Modesto	CA	USA	95350
The Furniture Outlet	The Furniture Outlet	740 W Main St.	Barstow	CA	USA	92311
The Furniture Store of Big Bear Inc.	The Furniture Store of Big Bear Inc.	477 S Eureka Dr.	Big Bear Lake	CA	USA	92315
The Furniture Warehouse	The Furniture Warehouse	995 Bay Blvd. #102	Chula Vista	CA	USA	91911

Account	DBA Name	Address	City	State	Country	ZIP
The Grill Inc.	Barnes' Bargains	6408 Lake Isabella Blvd.	Lake Isabella	CA	USA	93240
The Imperial Furniture	The Imperial Furniture	32270 Rancho Vista Dr. Ste. D-10	Cathedral City	CA	USA	92234
The Mattress Center, LLC	The Mattress Center	960 Los Vallecitos Blvd. Ste. 101	San Marcos	CA	USA	92069
The Mattress Haven, LLC	The Mattress Haven	3145 Stonegate Dr.	Yuba City	CA	USA	95993
The Mattress Man	The Mattress Man	11727 Washington Blvd.	Whittier	CA	USA	90606
The Mattress Outlet Inc.	Matthews Mattress	601 Orange Dr. Ste. J	Vacaville	CA	USA	95687
The Mattress Shop and Furniture Warehouse	The Mattress Shop and Furniture Warehouse	3525 Industrial Dr.	Santa Rosa	CA	USA	95403
The Mattress Store	The Mattress Store	1333 Commerce Ave.	Atwater	CA	USA	95301
The Mattresss Space	The Mattresss Space and Furniture Outlet	3624 Buck Owens Blvd.	Bakersfield	CA	USA	93308
The Mitchell Gold Co.	Mitchell Gold + Bob Williams	135 One Comfortable Pl.	Taylorsville	NC	USA	28681
The Natural Mattress Store, LLC	The Natural Mattress Store	816 4th St.	San Rafael	CA	USA	94901
The Original Mattress Factory Inc.	The Original Mattress Factory	4930 State Rd.	Cleveland	OH	USA	44134
The Princess Mattress Inc.	The Princess Mattress	327 S Mt Vernon Ave.	San Bernardino	CA	USA	92410
The Salvation Army, A California Corp.	The Salvation Army - ARC Command	180 E Ocean Blvd. 3rd Fl.	Long Beach	CA	USA	90802
The Sleep and Relax Center Inc.	Sit Sleep&Relax	1330 Del Paso Rd. Ste. 150	Sacramento	CA	USA	95834
The Sleep Shop Inc.	The Sleep Shop	495 Hwy 49	Auburn	CA	USA	95603
The Sully Corp.	Dunlop Family Furniture	929 S Hwy 49	Jackson	CA	USA	95642
The Waterbed Doctor	The Waterbed Doctor	15132 Goldenwest Cir.	Westminster	CA	USA	92683
The Witten Group, LLC	Beaumont Mattress & More	1620 E 2nd St. Ste. R	Beaumont	CA	USA	92223
Therapedic of New England, LLC	Therapedic of New England	135 Spark St.	Brockton	MA	USA	02302
THF at River Park, LLC	Thomasville at River Park	110 E Alluvial	Fresno	CA	USA	93720
Thornton House Inc.	Thornton House Furniture	6 S School St.	Lodi	CA	USA	95240
Three Brothers Furniture&Appliance Co. Inc.	Three Brothers Furniture	3274 Sonoma Blvd.	Vallejo	CA	USA	94590
Three J Corporation	Donnaken Furniture	12605 Beach Blvd.	Stanton	CA	USA	90680
Thuy Huynh	Home Interiors Furniture	2200 Eastridge Mall Ste. 1068	San Jose	CA	USA	95122

Account	DBA Name	Address	City	State	Country	ZIP
Today Home Furnishings	Today Home Furnishings	2121 E 12th St.	Oakland	CA	USA	94601
Today's Furniture&Accessories	Today's Furniture&Accessories	1841 Fulton Ave.	Sacramento	CA	USA	95825
Todd Maidy Inc.	Just Like Home Affordable Furniture	18344 Oxnard St. #109	Tarzana	CA	USA	91356
Tokyo Futon&Tea	Tokyo Futon&Tea	924 Valencia St.	San Francisco	CA	USA	94110
Tommie Copper Inc.	Tommie Copper	74 S Moger Ave.	Mt Kisco	NY	USA	10549
Torres Furniture	Torres Furniture	15304 Paramount Blvd.	Paramount	CA	USA	90723
Tracy Van Phan	Ace Furniture	3672 El Cajon Blvd.	San Diego	CA	USA	92104
Trailhead Ventures Inc.	Medley	3519 NE 15th Ave. #590	Portland	OR	USA	97212
Transform KM, LLC	Transform KM, LLC	3333 Beverly Rd.	Hoffman Estates	IL	USA	60179
Transform SR, LLC	Transform SR, LLC	3333 Beverly Rd.	Hoffman Estates	IL	USA	60179
Trung So Lam	Kamtex Int'l Interior Design	8925 E Valley Blvd.	Rosemead	CA	USA	91770
Tu Casa Furniture Inc.	Tu Casa Furniture Inc.	1630 Sebastopol Rd. Ste. 105-107	Santa Rosa	CA	USA	95407
Tucker's Valley Furniture Inc.	Tucker's Valley Furniture/Cash and Carry Furniture	850 E Main	El Cajon	CA	USA	92020
Turner Express Company Inc.	FloBeds	234 E Redwood Ave.	Fort Bragg	CA	USA	95437
U&H Family Enterprises, LLC	Mattress By Appointment Yuba City	393 Parkview Ave.	Yuba City	CA	USA	95993
Ultimate Furniture	Ultimate Furniture	820 N Yosemite Ave.	Oakdale	CA	USA	95361
Univex International Inc.	eFurnitureHouse.com, JustBunkBeds.com, ocFurniture.com	1501 W Collins Ave.	Orange	CA	USA	92867
Urban Ecommerce Solutions, LLC	Urban Mattress	2830 Arapahoe Ave.	Boulder	CO	USA	80303
Urban Living Furniture	Urban Living Furniture	20130 Hamilton Ave.	Torrance	CA	USA	90502
Urner's Inc.	Urner's Inc.	PO Box 41240	Bakersfield	CA	USA	93384
US Made Mattress Inc.	Late Night Mattress&Furniture	1540 W 6th St. Ste. 103	Corona	CA	USA	92882
USA Furniture	USA Furniture	23687 Sunnymead Blvd.	Moreno Valley	CA	USA	92553
Valerie Furniture Inc.	Valerie Furniture Inc.	735 N Milliken Ave. Ste. C-D	Ontario	CA	USA	91764
Valiant Products Corporation	Valiant Products Corporation	2727 W 5th Ave.	Denver	CO	USA	80204
Valley Dreams, LLC	Mattress By Appointment	9520 Sandage Ave.	Elk Grove	CA	USA	95624
Valley Mattress Outlet	Valley Mattress Outlet	4160 14th Ave.	Sacramento	CA	USA	95820
Value Home Furnishings	Value Home Furnishings	600 Third St.	Marysville	CA	USA	95901
Value Outlet Furniture Zone	Value Outlet Furniture Zone	13054 Sherman Way	North Hollywood	CA	USA	91605

Account	DBA Name	Address	City	State	Country	ZIP
Van Buren Furniture Inc.	Furniture Outlet	5600 Van Buren Blvd. Ste. B	Riverside	CA	USA	92503
Vermont Furniture	Vermont Furniture	2330 S Vermont Ave.	Los Angeles	CA	USA	90007
Victor Pham	One Stop Furniture	2441 Northgate Blvd.	Sacramento	CA	USA	95833
Victory Supply, LLC	Victory Supply, LLC	7025 Industrial Park Rd.	Mount Pleasant	TN	USA	38474
Viking Trader, LLC	Viking Trader	2585 Shattuck Ave.	Berkeley	CA	USA	94704
Vinsons Home Decor	Vinson's Home Decor	14712 La Paz Dr.	Victorville	CA	USA	92392
Visalia Mattress Clearance Center	Visalia Mattress Clearance Center	1416 S Mooney Blvd.	Visalia	CA	USA	93277
Visions in Furniture Inc.	Visions in Furniture Inc.	15024 Leffingwell Rd.	La Mirada	CA	USA	90638
Vitality Medical Inc.	Vitality Medical	7910 S 3500 E Ste. C	Salt Lake City	UT	USA	84121
Vivian's Quality Furniture	Vivian's Quality Furniture	845 E Valley Pkwy	Escondido	CA	USA	92025
VK Furniture&Mattress	VK Furniture&Mattress	5721 Lakewood Blvd.	Lakewood City	CA	USA	90712
W and M Carter Corporation	Country Furniture	PO Box 217	Blue Jay	CA	USA	92317
Wallbeds By Wilding, LLC	Wilding Wallbeds	3988 S 1540 E. Cir.	St. George	UT	USA	84790
Wallbeds n More Inc.	Wallbeds n More Inc.	5653 Stoneridge Dr. Ste. 110	Pleasanton	CA	USA	94566
WallbedsSF Inc.	Wallbeds 'N' More	2675 Mission St.	San Francisco	CA	USA	94110
Walmart Stores East, LP	Walmart Stores East, LP	702 SW 8th St. MS 0555	Bentonville	AR	USA	72716
Walmart.com USA, LLC	Walmart.com USA, LLC	702 SW 8th St. MS 0555	Bentonville	AR	USA	72716
Ward's MediaTech Inc.	Ward's MediaTech	125 W Victoria St.	Long Beach	CA	USA	90805
Wayfair, LLC	Wayfair	4 Copley Pl. Fl. 7	Boston	MA	USA	02116
Wenger Furniture and Appliances	Wenger Furniture and Appliances	4552 Whittier Blvd.	Los Angeles	CA	USA	90022
Werner Media Partners, LLC	Ghostbed	7143 W Broward Blvd.	Plantation	FL	USA	33317
Western Ace Furniture Inc.	Ace Interior Furniture	616 N Western Ave.	Los Angeles	CA	USA	90004
Western Furniture Company Inc.	Western Furniture Company Inc.	706 7th St.	Wasco	CA	USA	93280
Westgrove Home	Westgrove Furniture	11881 Valley View St. Ste. A/B	Garden Grove	CA	USA	92845
Westside Furniture Inc.	Westside Furniture	617 Center St.	Taft	CA	USA	93268
Wickline Bedding Enterprises	Wickline Bedding Enterprises	1199 Elfin Forest Rd. E	San Marcos	CA	USA	92078
Wickmans Furniture Overstocks Inc.	Wickmans Lifestyle Furniture	28448 Roadside Dr.	Agoura Hills	CA	USA	91301

Account	DBA Name	Address	City	State	Country	ZIP
William Huynh	Furniture Store	1012 N Alvarado St.	Los Angeles	CA	USA	90026
Williams-Sonoma Inc.	Williams-Sonoma Inc.	3250 Van Ness Ave.	San Francisco	CA	USA	94109
Willis Enterprise, LLC	BoxDrop Mattress	346 L St.	Chula Vista	CA	USA	91911
Willits Furniture Center Inc.	Willits Furniture Center Inc.	775 Central Ave.	Willits	CA	USA	95490
Windmill Trading Inc.	Windmill Furniture Gallery	6440 Callander Ave.	Riverbank	CA	USA	95361
Winey-Bice Inc.	Oak Furniture Liquidators	8246 W Mineral King Ave.	Visalia	CA	USA	93291
Wink Beds, LLC	WinkBeds	382 NE 191st St. #53890	Miami	FL	USA	33179
Woodberry Trading Co. Inc.	Martinez Furniture Direct	37 Bridgehead Rd.	Martinez	CA	USA	94598
Woodland Furniture	Woodland Furniture	73 W Court St.	Woodland	CA	USA	95695
World of Natural Comforts Inc.	Earthsake	815 Gilman St.	Berkeley	CA	USA	94710
Worldwide Platinum Corp.	Valley Mattress	2180 Wible Rd.	Bakersfield	CA	USA	93304
Xtreme Sleep Products	Outdoorsleep	32840 Brampton Ct.	Menifee	CA	USA	92584
Yaasa Studios Inc.	Yaasa Studios Inc.	511 Olive St.	Santa Barbara	CA	USA	93101
Your Furniture Now, LLC	Steal A Sofa	1151 S Main St. Unit C	Los Angeles	CA	USA	90015
Yovi's Mattress Warehouse	Yovi's Mattress Warehouse	2340 Norwalk St.	Delano	CA	USA	93215
Yukako Matsunaga	Murasaki	10525 S De Anza Blvd. #145	Cupertino	CA	USA	95014
Yves Delorme Inc.	Yves Delorme	3705 Dobleann Dr.	Charlottesville	VA	USA	22911
Zaengles Furniture and Floor Covering Inc.	Zaengles Carpet One Floor and Home	2800 Main St.	Susanville	CA	USA	96130
Zinus Inc.	Zinus Inc.	5731 Promontory Pkwy	Tracy	CA	USA	95377
Zoma Sleep, LLC	Zoma Sleep	7167 E Rancho Vista Dr. Ste. 137	Scottsdale	AZ	USA	85251
Zotto Inc.	Zotto Inc.	43 Corporate Park #102	Irvine	CA	USA	92606
ZZZZZ Mattress	ZZZZZ Mattress	2511 W La Palma Ave. Ste. A	Anaheim	CA	USA	92801

Appendix E - Advisory Committee Report

March 31, 2022

Motions from Meeting

1. Consultation process

- a. Motion: The AC recommends that the Q&As from the webinars posted to the MRC website without names.
 Motion: Joanne; Second David
 Vote: 6 aye/0 no/0 abstain; The motion passes.
- b. Motion: The AC recommends hosting a discussion with MRC at the next AC meeting to discuss how future annual reports can better measure the recycling rate.
 Motion: David; Second: Terry Vote: 6 aye/0 no/0 abstain; The motion passes.

2. Draft Plan (Final Plan to CalRecycle in April)

- a. Motion: The Mattress AC recommends that CalRecycle work with Oregon DEQ to share experiences and facilitate cooperation between the two programs.
 Motion: David; Second: Larry Vote: 6 aye/0 no/0 abstain; The motion passes.
- b. Motion: The AC recommends the section on source reduction dedicate more language to design for recyclability and reducing the amount of mattresses discarded.
 Motion: Jordan; Second: Joanne Vote: 7 aye/0 no/0 abstain; The motion passes.
- **3. Next steps:** Review final Plan and meet in Late April/ Early May to comment on final plan and write our AR letter

Appendix F - Contingency Plan

April 30, 2020

Mattress Recycling Council California, LLC Contingency Plan

Contingency plan in the event that:

- I. The California Department of Resources Recycling and Recovery (Department) decertifies the Mattress Recycling Council California, LLC (MRC), or
- II. The mattress recycling plan (the plan) expires, is disapproved, or is revoked
- I. The Department decertifies MRC
 - A. This may happen for one of two reasons
 - i. MRC informs the Department in writing that it is no longer willing or able to serve as the mattress recycling organization (MRO), or
 - ii. The Department finds that MRC has intentionally violated one or more provisions of Cal. Pub. Res. Code Chapter 388 in a manner that has materially impacted MRC's ability to substantially meet its obligations under MRC's approved mattress recycling plan or if the Department revokes that plan pursuant to Section 42993.2 of the Code.
 - B. Following decertification, the Department will:
 - i. Establish a process and schedule that will, to the maximum extent possible, allow for an orderly transition of responsibility from MRC to a successor organization (SO).
 - ii. Certify a SO pursuant to Pub. Res. Code § 42987.
 - iii. If the Department revoked the existing plan, approve a successor plan or amendments to the existing plan proposed by the SO.
 - iv. Decide whether to request MRC to provide transitional services until it has certified a SO and determined that the SO is prepared to assume all financial, statutory, contractual, and other legal responsibilities for implementing its obligations, and if so, for what time period it will require such transitional services.
 - C. If the Department requests that MRC provide transitional services and MRC accepts the request, MRC will, subject to the Department's approval:

- i. Continue to administer the program, providing transitional services that include:
 - 1. managing contractors and other service providers;
 - paying third party transporters to move mattresses from consolidation sites (including public drop-off, planned collection events and large- volume pickups) to MRC contracted mattress recyclers;
 - 3. paying contracted recyclers to process mattresses;
 - 4. paying invoices and payrolls;
 - maintaining existing consumer drop-off incentives through reimbursements to parties contracted to pay the consumer incentive;
 - processing new and pending applications for, and make payments pursuant to, third parties participating in MRC's illegal dumping initiative;
 - 7. collecting and verifying data that recyclers, renovators and others must report to MRC;
 - 8. funding and managing previously approved and pending research projects;
 - receiving support services from MRC Inc. pursuant to the existing affiliation agreement between MRC Inc. and MRC;
 - 10. providing regular reports to the Department on program operations, and
 - 11. performing other financial and administrative duties in a manner necessary and appropriate to maintain the continuity of the program's operations during the transition process.
- ii. Continue to receive charges remitted pursuant to Section 42989.1.

MRC's transitional service period may not exceed 12 months, unless MRC agrees to provide those services for a longer period.

- D. If the Department decides not to request that MRC provide transitional services, or MRC declines to accept such a request by the Department:
 - i. The Department may direct in writing that MRC establish a trust fund or escrow account and transfer all unexpended funds (which means charge revenue in MRC's accounts that MRC is not already obligated to pay pursuant to a contract, claim, or similar mechanism) into that

fund or account within 30 days.

- ii. The trust fund or escrow account shall:
 - 1. accept charges that would have been remitted to MRC prior to its decertification,
 - 2. make payments from the trust fund or escrow account as the Department directs in writing to implement the most recently approved plan, and
 - 3. be subject to reasonable requirements that the Department may set until it certifies a SO.
- iii. The Department may appoint an agent to administer the program temporarily pending the SO's certification. If requested by the Department, MRC shall seek to transfer operations of the California mattress recycling program to the Department or its agent in an orderly manner as directed by the Department. Operations to be transferred may include, but are not limited to the following:
 - 1. managing contractors and other service providers;
 - paying third party transporters to move mattresses from consolidation sites (including public drop-off, planned collection events and large- volume pickups) to MRC contracted mattress recyclers;
 - 3. paying contracted recyclers to process mattresses;
 - 4. paying invoices and payrolls;
 - 5. maintaining existing consumer drop-off incentives through reimbursements to parties contracted to pay the consumer incentive;
 - 6. processing new and pending applications for, and make payments pursuant to, third parties participating in MRC's illegal dumping initiative;
 - 7. collecting and verifying data that recyclers, renovators and others must report to MRC;
 - 8. funding and managing previously approved and pending research projects;
 - 9. providing regular reports to the Department on program operations, and
 - 10. performing other financial and administrative duties in a manner necessary and appropriate to maintain the continuity of the program's operations during the transition process.
- iv. The trustee or escrow agent shall transfer those funds as the

Department directs to a certified SO.

- E. The process for transferring assets and liabilities from MRC to another entity will depend on whether the Department requests MRC to provide transitional services (and MRC agrees to do so).
- F. If MRC is providing transitional services, it will, within 30 days after being notified in writing by the Department that it has certified the SO and determined that the SO has assumed its responsibilities to administer and manage the program:
 - i. Undertake the process for seeking to transfer to the SO all assets and liabilities, and all financial, statutory, contractual, and other legal rights and responsibilities, including, but not limited to the receipt of the charge remitted pursuant to Section 42989.1.
 - ii. The overarching goal of this transfer process is to maintain, to the extent practicable, the continuity of MRC's mattress processing capacity (in terms of MRC's existing mattress recyclers' operations and the services provided by MRC's other service providers, that are pending or underway prior to the start of the transition process). MRC's contractual and other legal rights and responsibilities include but are not limited to the following:
 - contracts for services to maintain program registration functions (that is, maintaining lists of all manufacturers, distributors, retailers, and renovators participating in the program),
 - 2. agreements to process charge revenue receipts that retailers and other sellers remit to MRC,
 - 3. contracts for collecting, transporting and processing the discarded mattresses,
 - 4. a license to use the ReTrac database,
 - 5. contracts for various consulting services and functions (including communications and public relations, accounting and auditing, research),
 - 6. agreements to prepare analysis and content for use in MRC's annual reports,
 - 7. pending litigation, other disputes and claims involving MRC, etc.

iii. Among other things, the process for seeking to transfer these

contractual and other legal rights and obligations to the SO may include novating existing contracts to replace MRC with the SO as one of the contracting parties. This process will commence within 30 days after the Department's notice that it has certified the SO and determined that the SO has assumed its responsibilities to administer and manage the program, but may require more than 30 days to complete, given the number of contracts that would require novation. In addition, it is unknown at this point whether all contractors and service providers will agree to such novations. Some may decline to agree to transfer MRC's contractual rights and responsibilities to the SO.

- iv. MRC may transfer to the SO only those financial liabilities that the Department has approved for transfer (which Section 42989.3(3) of the Code defines as including, but not be limited to, notes payable, accounts payable, salaries payable, wages payable, interest payable, other accrued expenses payable, income taxes payable, customer deposits, vendor contracts, and any other contractual liabilities). Transferrable liabilities would include all administrative fees that the Department regularly charges MRC (including increased fees that may result from the Department's involvement in the transition process), but excludes civil or criminal liabilities, fines or penalties issued by the state. Other than the existing contractual and other legal rights and responsibilities summarized in point ii above, MRC's only financial liabilities at this time consist of current payables (that is, invoices for goods and services that MRC has received and booked, and that MRC expects to pay in the near term). At this time, we do not anticipate that this situation will change substantially in the foreseeable future. Within 30 days after being notified in writing by the Department that it has certified the SO and determined that the SO has assumed its responsibilities to administer and manage the program MRC would notify the Department which assets and liabilities MRC intends to transfer to the SO, but the exact timing of that transfer will depend on when the Department notifies MRC in writing which liabilities it approves for transfer. MRC will require a reasonable amount of time after it receives such written notification to effect such transfers.
- v. MRC will transfer to the SO information and other data in its possession (including the lists of all manufacturers, distributors, retailers, and renovators participating in the program) and materials (for example, educational materials) that the SO will need to administer and operate

the program. As part of its efforts described above to have existing contractors and service providers transfer to the SO all of MRC's rights and obligations under their contracts with MRC, MRC will request that ReTrac amend its contract with MRC to license to the SO rights to use the ReTrac data system that California recyclers use to track the units that they receive and process, but MRC cannot guarantee that ReTrac will agree to such changes.

- G. If the Department decides not to request that MRC provide transitional services (or MRC declines to accept such a request by the Department), and the Department instead directs MRC to transfer its unexpended funds to a trust fund or escrow account, the above transfer process will be somewhat different as follows:
 - i. MRC will have already transferred to the trust fund or escrow account MRC's legal rights and responsibilities concerning the receipt of the charge remitted pursuant to Section 42989.1 when that fund or account was established.
 - ii. Within 30 days after the trust fund or escrow account is established, MRC will also undertake the process of seeking to transfer to the SO, if certified (or an agent appointed by the Department, if the SO has not been certified) the remainder of the charge revenue in its accounts (that is, funds already obligated to pay pursuant to a contract, claim or similar mechanism that therefore were not transferred to the trust fund or escrow account initially) and all other assets and liabilities, and all financial, statutory, contractual, and other legal rights and responsibilities in the same manner as described in the preceding paragraph above with regard to the SO.

II. If the mattress recycling plan expires, or if the Department disapproves a successor plan or amendments to the existing plan, or revokes the existing plan:

- A. If MRC remains the MRO (that is, if the Department has not decertified MRC), MRC will seek to obtain the Department's approval of a successor plan or amendments to the existing plan.
- B. Regardless of whether MRC, a SO, the Department or an agent appointed by the Department is administering and managing the program, the existing plan will remain in effect until the Department approves a successor plan or

amendments to the existing plan.

- C. A manufacturer, renovator, retailer, or distributor that sells mattress in California to a consumer or to an ultimate end user may continue to do so without penalty until an approved successor plan (or amendments to the existing plan) go into effect if it continues to meet the applicable requirements of Pub. Res. Code Chapter 388, including, but not limited to, Section 42989.1 (regarding a seller's obligation to collect and remit the charge) and 42992 (regarding a retailer's take-back obligation).
- D. If the Department has not approved a successor plan (or amendments to the existing plan) within one year after decertifying MRC, the Department may modify the existing plan as it deems necessary, including, if a trust fund or escrow account has been established, to direct payments from that fund or account.